VIET NAM OCEAN SHIPPING AGENCY CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom – Happiness**
No: 274 /CBTT-VOSA	*Ho Chi Minh City, July 23 th, 2026*

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Viet Nam Ocean Shipping Agency Corporation hereby discloses information on the Separate Financial Statements (FS) for the quarter II of 2026 to Hanoi Stock Exchange as follows

1. Name of organization: Viet Nam Ocean Shipping Agency Corporation

- Stock code: VSA

- Head office address: 5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

- Tel: (028) 54161820 / 54161821 / 54161822

- Email: vosagroup@vosagroup.com Website: www.vosa.com.vn

2. Content of disclosed information:

- Separate Financial Statements for Q2 2026.

☑ Separate Financial Statements (listed companies without subsidiaries and superior accounting unit with subordinate units);

☐ Consolidated Financial Statements (listed companies with subsidiaries);

☐ Consolidated Financial Statements (listed companies with accounting units directly under a separate accounting apparatus).

- Cases requiring explanation:

+ The auditing firm issued an opinion that is not an unqualified opinion for the financial statements (for the audited financial statements of 2026)

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+ Post-tax profit in the reporting period has a difference of 5% or more before and after the audit, changes from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+ The net profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the statement of the same period of the previous year:

☑ Yes ☐ No

Explanation document (if any)

☑ Yes ☐ No

+ The net profit after tax in the reporting period shows a loss, changing from profit in the report of the same period of the previous year to a loss in this period or vice versa

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

This information was published on the Company's website on July 23, 2026 at the following link: https://vosa.com.vn/co-dong/bao-cao-tai-chinh/

3. Report on transactions valued at 35% or more of total assets in 2026.

In the case of such transactions, please report the following information:

- Transaction details:

- Percentage of transaction value/total asset value of the enterprise (%) (*based on the most recent annual financial statement*);

- Date of completion of the transaction:

We hereby affirm that the information disclosed above is true and we fully assume legal responsibility for the content of the disclosed information.

Authorized Person for Information Disclosure

M.S.D.N: 0300437898-C.T.C.P
CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
P. TÂN MỸ - TP. HỒ CHÍ MINH

Tran Cong Toan

Attached document:
- Separate FS Q2/2026.

VIET NAM OCEAN SHIPPING AGENCY CORPORATION

SEPARATE
FINANCIAL STATEMENTS
QUARTER 02/2026

Ho Chi Minh City, July 2026.

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, 12 Tan Trao, Tan My Ward, HCMC
Tax ID: 0300437898

Form No. B 01a - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE BALANCE SHEET
As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
A-CURRENT ASSETS	**100**		**415,134,552,573**	**393,682,640,435**
I-Cash and cash equivalents	**110**	**III.1**	**159,482,351,451**	**184,608,287,485**
1. Cash	111		104,487,459,007	76,608,287,485
2. Cash equivalents	112		54,994,892,444	108,000,000,000
II-Short-term financial investments	**120**	**III.2**	**70,154,259,328**	**62,620,000,000**
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		70,154,259,328	62,620,000,000
III-Short-term receivables	**130**		**163,944,215,620**	**131,650,358,461**
1. Short-term trade receivables	131	III.3	127,758,937,652	94,490,764,187
2. Short-term advances to suppliers	132	III.4	13,848,264,352	13,456,381,933
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	III.5	23,380,540,512	23,992,330,556
6. Provision for uncollectible short-term receivables (*)	136	III.6	(1,043,526,896)	(289,118,215)
7. Shortage of assets awaiting resolution	137		-	-
IV-Inventories:	**140**		-	-
1. Inventories	141		-	-
2. Provisions for devaluation of inventories (*)	142		-	-
V-Other current assets	**160**		**21,553,726,174**	**14,803,994,489**
1. Short-term prepaid expenses	161	III.12	10,733,053,790	3,400,314,375
2. Deductible VAT	162		10,820,672,384	11,308,389,499
3. Taxes and other receivables from the State budget	163		-	95,290,615
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B-NON-CURRENT ASSETS	**200**		**192,088,500,385**	**195,411,873,997**
I-Long-term receivables	**210**		**807,938,800**	**1,353,343,325**
1. Long-term trade accounts receivable	211		-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		807,938,800	1,353,343,325
6. Provision for long-term doubtful debts (*)	216		-	-
II-Fixed assets	**220**		**38,675,219,026**	**40,545,653,547**
1. Tangible fixed assets	221	III.8	27,955,613,869	29,437,970,231
- Historical Cost	222		118,301,847,667	118,929,916,576
- Accumulated depreciation (*)	223		(90,346,233,798)	(89,491,946,345)
2. Finance lease fixed assets	224		-	-
- Historical Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	III.9	10,719,605,157	11,107,683,316
- Historical Cost	228		14,867,112,996	14,867,112,996
- Accumulated amortization (*)	229		(4,147,507,839)	(3,759,429,680)
III-Investment property	**240**	**III.10**	**17,250,673,769**	**19,353,879,827**
- Historical Cost	241		107,706,916,115	107,706,916,115
- Accumulated depreciation	242		(90,456,242,346)	(88,353,036,288)
V-Long-term work-in-progress	**250**		**2,045,119,259**	**212,326,667**
1. Long-term production and business work-in-progress	251		-	-
2. Construction in progress	252	III.11	2,045,119,259	212,326,667
VI-Long-term financial investments	**260**	**III.2**	**82,194,976,723**	**82,194,976,723**
1. Investments in subsidiary	261		77,000,000,000	77,000,000,000
2. Investments in joint ventures and associates	262		8,794,200,000	8,794,200,000
3. Equity investments in other entities	263		1,694,103,664	1,694,103,664

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
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Form No. B 01a - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE BALANCE SHEET
As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
4. Allowance for impairment of long-term investments in other entities (*)	264		(5,293,326,941)	(5,293,326,941)
5. Held-to-maturity long-term investments	265		-	-
VII- Other long-term assets	**270**		**51,114,572,808**	**51,751,693,908**
1. Long-term prepayments	271		51,114,572,808	51,751,693,908
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**607,223,052,958**	**589,094,514,432**
RESOURCES			-	
C-LIABILITIES	**300**		**279,296,025,253**	**259,867,748,327**
I-Current liabilities	**310**		**276,888,143,147**	**257,645,048,039**
1. Short-term trade account payables	311	**III.13**	111,477,351,449	71,836,353,386
2. Short-term advances from customers	312	**III.14**	12,223,330,615	10,560,579,312
3. Dividends and profits payable	313	**III.15**	452,958,335	-
4. Short-term taxes and other payables to Government budget	314	**III.16**	4,289,873,137	9,298,446,728
5. Payable to employees	315		17,494,703,635	27,070,438,039
6. Short-term accrued expenses	316	**III.17**	13,438,303,075	8,323,177,307
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term unearned revenue	319	**III.19**	1,614,745,460	976,927,264
10. Other short-term payables	320	**III.18**	107,504,381,763	122,458,612,920
11. Short-term loans and finance lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323		8,392,495,678	7,120,513,083
14. Price stabilisation funds	324		-	-
15. Government bonds purchased for resale	325		-	-
II-Non-current liabilities	**330**		**2,407,882,106**	**2,222,700,288**
1. Long-term trade account payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to Government budget	333		-	
4. Long-term accrued expenses	334		-	450,000,000
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		2,407,882,106	1,772,700,288
9. Long-term loans and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D-OWNERS' EQUITY	**400**		**327,927,027,705**	**329,226,766,105**
1. Legal capital	411	**III.20**	140,964,860,000	140,964,860,000
- Ordinary shares with voting rights	*411a*		*140,964,860,000*	*140,964,860,000*
- Preference shares	*411b*		-	-
2. Share premium	412		-	-
3. Bond conversion option	413		-	-
4. Other owner's equity	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
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Tax ID: 0300437898

Form No. B 01a - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE BALANCE SHEET
As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
8. Investment and development fund	418		169,057,359,067	169,057,359,067
9. Other equity funds	419		-	-
10. Retained earnings	420		17,904,808,638	19,204,547,038
- Accumulated retained earnings to the end of the previous period	420a		-	-
- Retained earnings for the current period	420b		17,904,808,638	19,204,547,038
TOTAL RESOURCES	440		**607,223,052,958**	**589,094,514,432**

HCMC, July 23, 2026

Preparer	Manager of Accounting and Financial Dept	General Director
Nguyen Thi Kim Huong	Nguyen Thi Thanh Thuy	Phan Nhan Thao

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
M.S.D.N: 0300437898 - C.T.C.P
P. TÂN MỸ - TP. HỒ CHÍ MINH

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, 12 Tan Trao, Tan My Ward, HCMC
Tax ID: 0300437898

Form No. B 02a - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE INCOME STATEMENT

For the accounting period from January 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenues from sale of goods and rendering of services	**01**	**IV.1**	**294,850,022,630**	**194,610,175,136**	**492,092,469,996**	**389,196,635,258**
2. Deductions	02	IV.1	-	-	-	-
3. Net revenues from sale of goods and rendering of services (10=01-02)	**10**	**IV.1**	**294,850,022,630**	**194,610,175,136**	**492,092,469,996**	**389,196,635,258**
4. Cost of goods sold	11	IV.2	273,433,731,637	181,645,156,304	456,568,697,119	360,130,051,861
5. Gross profit from sales and service provision (20=10-11)	**20**		**21,416,290,993**	**12,965,018,832**	**35,523,772,877**	**29,066,583,397**
6. Gain/loss from sale and liquidation of investment property	21		-	-		
7. Financial income	22	IV.3	11,088,131,364	4,102,272,832	13,478,976,334	7,163,079,798
8. Financial expenses	23	IV.4	608,739,460	625,600,440	995,015,830	974,930,993
In which: Interest expenses	24			-		-
9. Selling expenses	25		-	-		-
10. Administrative overheads	26	IV.5	14,899,273,740	12,664,714,134	26,222,468,037	25,170,389,457
11. Net operating profit [30 = 20 +21 + 22 - (23 + 25 + 26)]	**30**		**16,996,409,157**	**3,776,977,090**	**21,785,265,344**	**10,084,342,745**
12. Other income	31	IV.6	208,845,416	165,551,360	213,617,716	165,566,015
13. Other expenses	32	IV.7	711,668,864	41,404,410	725,950,837	59,861,121
14. Other profit/ (loss) (40=31-32)	**40**		**(502,823,448)**	**124,146,950**	**(512,333,121)**	**105,704,894**
15. Total net profit before tax (50=30+40)	**50**		**16,493,585,709**	**3,901,124,040**	**21,272,932,223**	**10,190,047,639**
16. Current corporate income tax	51	IV.9	2,219,377,772	863,749,069	3,368,123,585	2,142,971,825
17. Deferred corporate income tax	52			-		-
18. Net profit after tax (60=50-51-52)	**60**		**14,274,207,937**	**3,037,374,971**	**17,904,808,638**	**8,047,075,814**
19. Basic earnings per share (*)	70			-		-
20. Diluted earnings per share (*)	71			-		-

HCMC, July 23, 2026

Preparer	**Manager of Accounting and Financial Dept**	**General Director**
Nguyen Thi Kim Huong	**Nguyen Thi Thanh Thuy**	**Phan Nhan Thao**

M.S.D.N: 0300437898 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
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VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, No. 12 Tan Trao, Tan My Ward, HCMC
Tax ID: 0300437898

Form B 03 - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

For the accounting period from January 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter, Current year	Accumulated from the beginning of the year to the end of this quarter, Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		***21,272,932,223***	***10,190,047,639***
2. Adjustments for				-
- Depreciation and amortisation	02		4,014,032,579	4,335,509,510
- Provisions	03		754,408,681	-
- Foreign exchange gains/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		34,054,057	63,430,786
- Profits/losses from investing activities	05		(11,525,160,552)	(3,235,067,426)
- Interest expenses	06			-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		***14,550,266,988***	***11,353,920,509***
- Increase/decrease in receivables	09		(35,059,518,370)	12,943,828,960
- Increase/decrease in inventories	10			-
- Increase/decrease in payables (exclusive of interest payables, corporate income tax payables)	11		16,748,498,350	2,376,869,902
- Increase/decrease in prepaid expenses	12		(6,695,618,315)	1,832,175,669
- Increase/decrease in held-for-trading securities	13			-
- Interest paid	14		-	-
- Corporate income tax paid	15		(2,042,490,711)	(3,251,237,227)
- Other cash inflows from operating activities	16			-
- Other cash outflows for operating activities	17		(3,836,078,443)	(2,039,937,590)
Net cash flows from operating activities	**20**		***(16,334,940,501)***	***23,215,620,223***
II. CASH FLOWS FROM INVESTING ACTIVITIES				-
1. Purchase and construction of fixed assets and other long-term assets	21		(1,873,184,592)	(839,545,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		192,272,727	90,000,000
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(56,105,410,959)	(1,000,000,000)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		50,000,000,000	-
5. Cash paid for capital contribution to other entities	25			(17,000,000,000)
6. Cash received from divestment from other entities	26		-	-
7. Cash received from interest, dividends, and profits shared	27		13,082,322,617	4,718,126,716
Net cash flows from investing activities	**30**		***5,295,999,793***	***(14,031,418,284)***
III. CASH FLOWS FROM FINANCING ACTIVITIES				-
1. Capital contribution and issuance of shares	31		-	-
2. Capital redemption	32		-	-
3. Drawdown of borrowings	33		-	-

4. Repayment of borrowings	34		-	-
5. Payment of principal of finance lease liabilities	35		-	-
6. Dividends paid/Profit distributed	36		(14,096,486,000)	(13,825,000)
Net cash flows from financing activities	40		*(14,096,486,000)*	*(13,825,000)*
Net cash flows during the period (50 = 20 + 30 + 40)	50		**(25,135,426,708)**	**9,170,376,939**
Cash and cash equivalents at the beginning of the period	60		**184,608,287,485**	**193,056,613,420**
Effect of exchange rate fluctuations on foreign currency cash balances	61		9,490,674	104,104,751
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		**159,482,351,451**	**202,331,095,110**

HCMC, July 23, 2026

Preparer	**Manager of Accounting and Financial Dept**	**General Director**
Nguyen Thi Kim Huong	**Nguyen Thi Thanh Thuy**	**Phan Nhan Thao**

M.S.D.N: 0300437898 - T.C.P
CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
P. TÂN MỸ - TP. HỒ CHÍ MINH

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

I- BUSINESS CHARACTERISTICS

1- Ownership form

Vietnam Ocean Shipping Agency Corporation is an enterprise equitized from the State-owned enterprise - Vietnam Maritime Agency under Decision No. 5099/QĐ-BGTVT dated December 30, 2005 of the Ministry of Transport and registered for establishment in the form of a joint stock company. The Company's shares were listed on the Hanoi Stock Exchange on December 22, 2015, stock code VSA.

The Company operates under the Enterprise Registration Certificate for joint stock company No. 0300437898 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on October 20, 2006, with the 16th amendment registered on March 26, 2026.

The Company's headquarters is located at: 5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City.

The Company's charter capital is 140,964,860,000 VND, equivalent to 14,096,486 shares. The par value of each share is 10,000 VND.

2- Business field

Maritime services and trade.

3- Business lines

Agency services, cargo inspection; Brokerage and maritime services; Shipping agency and maritime agency services; Manufacturing of technical gaskets; Container transportation by road; Office leasing; Ship supply services; Import and export, trade, and agency services for goods both domestically and internationally, including: chemicals for production (except highly toxic chemicals), agricultural and seafood products; Freight transportation by road and waterway; Cargo handling; Goods consignment agency; International multi-modal transportation; Tugboat services; Logistics services; Buying, selling, leasing, and repairing containers; Maritime transportation business; Warehouse business; Hospitality services: hotels (excluding hotel operations at headquarters); Customs clearance services; Coal and poultry feed trading.

4- Corporate structure

- **Affiliated branches:**

Name of entity	Address	Principal business activities
Vietnam Ocean Shipping Agency Corporation Branch - Quang Ninh Maritime Agency	Bai Chay Ward, Quang Ninh	Transport agency; Agency for shipping lines - Maritime services; Office leasing; Ship brokerage and chartering.
Vietnam Ocean Shipping Agency Corporation Branch - Hai Phong Maritime Agency	Gia Vien Ward, Hai Phong City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Hanoi Maritime Agency	Kim Lien Ward, Hanoi City	Freight forwarding agency; Agency for shipping lines - Maritime services; Warehousing and distribution services.
Vietnam Ocean Shipping Agency Corporation Branch - Ben Thuy Maritime Agency	Thanh Vinh Ward, Nghe An	Transport agency; Agency for shipping lines - Maritime services; Office leasing; Ship brokerage and chartering.
Vietnam Ocean Shipping Agency Corporation Branch - Da Nang Maritime Agency	Hai Chau Ward, Da Nang City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Quy Nhon Maritime Agency	Quy Nhon Ward, Gia Lai	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Nha Trang Maritime Agency	Nam Nha Trang Ward, Khanh Hoa	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Phuong Dong Maritime Services	Gia Vien Ward, Hai Phong City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Vung Tau Maritime Agency (*)	Vung Tau Ward, Ho Chi Minh City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

International Northern Freight - Branch of Viet Nam Ocean Shipping Agency Corporation (*)	Gia Vien Ward, Hai Phong City	Shipping agency; Maritime services; Brokerage and maritime services; Freight forwarding services (freight forwarding, bonded warehouse, etc.).
Branch of Viet Nam Ocean Shipping Agency Corporation - Shipping Agency Saigon (VOSA Saigon) (*)	Xom Chieu Ward, Ho Chi Minh City	Agency services for shipping lines; Maritime services; Bulk and general cargo tally services; Air and sea freight forwarding services.
Branch of Viet Nam Ocean Shipping Agency Corporation - Trading Agency and Maritime Services (VITAMAS) (*)	Xom Chieu Ward, Ho Chi Minh City	Shipping agency; Maritime services; Brokerage and maritime services; Freight forwarding services (cargo forwarding, warehousing, bonded warehouse services, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Phuong Dong Maritime Services (*)	Gia Vien Ward, Hai Phong City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vietnam Ocean Shipping Agency Corporation Branch - Samtra Maritime Services and Trading Agency (*)	Tan My Ward, Ho Chi Minh City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).

(*) These 06 branches are currently suspending their production and business operations.

- **Subsidiaries:**

Northern International Freight Forwarding Agency Co., Ltd.	Hai Phong City	Maritime agency and ship brokerage; Project cargo forwarding and transport; Sea freight forwarding and transport.
Vitamas Company Limited	Ho Chi Minh City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).
Vosa Saigon Company Limited	Ho Chi Minh City	Ship agency - Maritime services; Maritime brokerage and services; Transport agency (Logistics, bonded warehouses...).

II- ACCOUNTING STANDARDS AND POLICIES APPLIED BY THE COMPANY

1- Accounting period and currency used in accounting

The Company's accounting period follows the calendar year, beginning on January 01 and ending on December 31 annually.

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

2- Accounting standards and regime applied

The Company applies the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance.

Declaration of compliance with accounting standards and accounting regime.

The Company has applied Vietnamese Accounting Standards and guidance documents issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each standard, circulars guiding the implementation of standards, and the current accounting regime for enterprises.

3- Basis for preparation of Financial Statements

The financial statements are presented on the historical cost basis.

- The separate financial statements of the Company are prepared based on the consolidation of operations and transactions arising at dependent accounting member units and the Company's Office.
- Users of these separate financial statements should read them in conjunction with the consolidated financial statements of the Company and its subsidiaries to obtain sufficient information about the financial position, results of operations, and cash flows of the entire Vosa.

In the Company's financial statements, all internal transactions and internal balances related to assets, capital, and internal receivables and payables have been fully eliminated.

4- *Financial instruments*

Initial recognition

The Company's financial assets include cash and cash equivalents, trade and other receivables, loans, and long-term investments. At the time of initial recognition, financial assets are determined at purchase price/issuance cost plus other costs directly related to the purchase or issuance of such financial assets.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

The Company's financial liabilities include loans, trade and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined at issuance price plus costs directly related to the issuance of such financial liabilities.

Value after initial recognition

Currently, there are no specific regulations on the revaluation of financial instruments after initial recognition.

5- Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the rate specified in the foreign currency purchase and sale contract between the Company and the commercial bank;

- When recording receivables: the buying rate of the commercial bank where the Company designates the customer to make payment at the time the transaction arises;

- When recording payables: the selling rate of the commercial bank where the Company expects to transact at the time the transaction arises.

The actual exchange rate when revaluing monetary items denominated in foreign currency at the time of preparing the Financial Statements is determined according to the following principles:

- For items classified as assets: apply the foreign currency buying rate of the commercial bank where the Company regularly transacts;

- For foreign currency deposits: apply the buying rate of the bank where the Company opens the foreign currency account;

For items classified as liabilities: apply the foreign currency selling rate of the commercial bank where the Company regularly transacts.

All actual exchange rate differences arising during the year and differences due to revaluation of balances of monetary items denominated in foreign currency at the time of preparing the Financial Statements are recorded in the results of operations for the fiscal year. In which, exchange rate gains due to revaluation of year-end balances of monetary items denominated in foreign currency are not used for profit distribution or dividend payment.

6- Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-term investments with a recovery or maturity period of no more than 3 months from the date of purchase, which are easily convertible into a known amount of cash and are subject to insignificant risk of change in value.

7- Financial investments

Investments held to maturity include: Term bank deposits held to maturity for the purpose of earning periodic interest and other investments held to maturity.

Investments in joint ventures and associates are initially recorded in the accounting books at historical cost. After initial recognition, the value of these investments is determined at historical cost minus the provision for impairment of investments.

Capital contributions to other entities include: investments in equity instruments of other entities without control, joint control, or significant influence over the investee. The initial book value of these investments is determined at historical cost. After initial recognition, the value of these investments is determined at historical cost minus the provision for impairment of investments.

Provision for impairment of investments is made at the end of the year as follows:

- For investments in joint ventures and associates: Provision for investment impairment is made when the investee incurs a loss, based on the financial statements of the joint venture or associate at the time of making the provision.

- For long-term investments (not classified as trading securities) and without significant influence over the investee: if the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time of making the provision.

- For investments held to maturity: based on the recoverability to make provision for doubtful debts in accordance with the law.

8- Receivables

Receivables are monitored in detail by due date, subject, currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for: receivables overdue for payment as recorded in economic contracts, debt instruments, contractual commitments, or debt commitments, and receivables not yet due but difficult to recover. In particular, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, excluding debt extensions between parties, and receivables not yet due but where the debtor has fallen into bankruptcy, is undergoing dissolution procedures, has disappeared, or has fled.

9- Fixed assets

Tangible and intangible fixed assets are initially recorded at historical cost. During the period of use, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation, and net book value.

Depreciation of fixed assets is calculated using the straight-line method with the estimated useful life as follows:

Type of fixed asset	Years
- Buildings and structures	06 – 44

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

- Machinery and equipment	05
- Transport vehicles	05 – 11
- Management equipment and tools	03 – 10
- Land use rights	34 - 50
- Computer software	03-05

10- **Investment property**

Investment property is initially recorded at historical cost.

Investment property held for operating lease is recorded at historical cost, accumulated depreciation, and net book value. Depreciation is calculated using the straight-line method with the estimated useful life as follows:

- Buildings and structures: 05-20 years

Investment property is no longer presented in the Financial Statements after it has been sold or when the investment property is no longer in use and it is considered that no future economic benefits will be obtained from the disposal of that investment property. The difference between the net proceeds from the sale of the asset and the net book value of the investment property is recorded in the income statement in the period of disposal.

The transfer from owner-occupied property or inventory to investment property occurs only when there is a change in use, such as when the owner ceases to use the asset and begins to lease it to another party for operating purposes, or upon completion of construction. The transfer from investment property to owner-occupied property or inventory occurs only when there is a change in use, such as when the owner begins to use the asset or begins to develop it for sale. The transfer from investment property to owner-occupied property or inventory does not change the historical cost or net book value of the property on the date of conversion.

11- **Construction in progress**

Construction in progress reflects costs directly related to the construction of workshops and installation of machinery and equipment that are not yet completed and installed. Assets under construction and installation are not depreciated.

12- **Operating leases**

An operating lease is a type of fixed asset lease where the majority of risks and rewards associated with the ownership of the asset belong to the lessor. Payments under an operating lease are recorded in the income statement using the straight-line method based on the lease term.

13- **Prepayments**

Expenses incurred related to the results of operations of multiple accounting periods are recorded as prepayments to be gradually allocated to the results of operations in subsequent accounting periods.

Prepaid land rental costs include prepaid land rent, including costs related to leased land for which the Company has received a land use right certificate but does not meet the criteria for recognition as an intangible fixed asset under Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of intangible fixed assets, and other costs incurred related to ensuring the use of leased land. These costs are recorded and reported in the income statement using the straight-line method based on the term of the land lease contract. The calculation and allocation of long-term prepayments to production and business expenses for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria; prepayments are gradually allocated to production and business expenses using the straight-line method.

14- **Payables**

Payables are monitored by due date, subject, currency, and other factors according to the Company's management needs.

15- **Loans**

Loans are monitored by each lender, each loan agreement, and the due date of loans and finance lease liabilities. In case of loans or debts in foreign currency, they are monitored in detail by the original currency.

16- **Borrowing costs**

Borrowing costs are recorded in production and business expenses in the year when incurred, except for borrowing costs directly related to the investment in construction or production of qualifying assets, which are included in the value of such assets (capitalized) when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for separate loans serving the construction of fixed assets and investment property, interest expenses are capitalized even if the construction period is less than 12

17- **Accrued expenses**

Payables for goods and services received from suppliers or provided to customers in the reporting period but not yet paid, and other payables, are recorded in the production and business expenses of the reporting period.

The recording of accrued expenses into production and business expenses in the year is performed according to the principle of matching revenue and expenses incurred in the year. Accrued expenses will be settled with the actual expenses incurred. The difference between the accrued amount and the actual expense is reversed.

18- **Deferred revenue**

Deferred revenue includes advance revenue such as amounts customers have paid in advance for one or more accounting periods for property leasing.

19- **Owner's equity**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

Owner's invested capital is recorded according to the actual capital contributed by the owner.

Retained earnings reflect the results of operations (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. In case dividends or profits are paid to owners in excess of the retained earnings, it is recorded as a reduction in contributed capital. Retained earnings may be distributed to investors based on the capital contribution ratio after approval by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

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

- Investment and development fund: This fund is set aside to serve the expansion of operations or in-depth investment of the Company.

- Bonus and welfare fund and Management reward fund: This fund is set aside to reward, provide material incentives, bring common benefits, and improve welfare for employees and is presented as a payable on the Statement of Financial Position.

Dividends payable to shareholders are recorded as a payable on the Company's Statement of Financial Position after the Board of Directors announces the dividend payment and the Vietnam Securities Depository announces the record date for dividend entitlement.

20- Revenue

Revenue from service provision

Revenue from service provision is recognized when all of the following conditions are satisfied:
- Revenue is determined relatively reliably;
- It is probable that the economic benefits from the service provision transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured reliably.

Financial income

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when both of the following two (2) conditions are satisfied:
- It is probable that the economic benefits from the transaction will flow to the Company;
- Revenue is determined relatively reliably.

Dividends and profit sharing are recognized when the Company has the right to receive dividends or the right to receive profits from capital contribution.

21- Cost of goods sold

Cost of goods sold in the year is recorded in accordance with the revenue generated in the year and ensures compliance with the prudence principle. Cases of material and goods losses exceeding the norm, expenses exceeding normal norms, and inventory losses after deducting the responsibility of relevant collectives and individuals... are recorded fully and promptly in the cost of goods sold in the year.

22- Financial expenses

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;

- Borrowing costs;

- Provision for impairment of trading securities, provision for loss on investments in other entities, losses arising from foreign currency sales, exchange rate losses...

The above items are recorded at the total amount incurred in the year, not offset against financial income.

23- Corporate income tax

Current corporate income tax expense is determined based on the taxable income in the year and the corporate income tax rate in the current fiscal year.

The Company is subject to a corporate income tax rate of 20% for business activities with taxable income for the fiscal year ending June 30, 2026.

24- Earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the appropriation of the Bonus and welfare fund and the Management reward fund) by the weighted average number of ordinary shares outstanding during the year.

25- Related parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control the Company or are controlled by the Company, or are under common control with the Company, including associates;

- Individuals who directly or indirectly hold voting rights of the Company that have significant influence over the Company, key management personnel of the Company, and close members of the families of these individuals;

- Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of voting rights or have significant influence over these enterprises.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

In considering each relationship of related parties for the purpose of preparing and presenting the Financial Statements, the Company pays attention to the substance of the relationship rather than its legal form.

26- **Segment information**

Since the Company's main activity is transport agency, shipping, and related services in Vietnam, the Company does not present segment reports by business sector and geographical area.

III SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1 CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
Cash on hand	61,617,799	67,173,177
Demand bank deposits	104,425,841,208	76,541,114,308
Cash equivalents (*)	54,994,892,444	108,000,000,000
	159,482,351,451	**184,608,287,485**

Details of demand deposit balances:

	30/06/2026	01/01/2026
- Vietnam Foreign Trade Commercial Bank	101,651,225,058	69,254,539,235
- Military Commercial Joint Stock Bank (MBBank)	1,586,206,801	4,149,008,164
- Vietnam Technological and Commercial Joint Stock Bank	984,667,373	2,354,600,018
- Bank for Investment and Development of Vietnam (BIDV)	-	621,945,800
- Vietnam - Russia Joint Venture Bank	160,941,168	161,021,091
- Saigon - Hanoi Commercial Joint Stock Bank (SHB)	36,070,629	-
- Ho Chi Minh City Development Commercial Joint Stock Bank (HDE	2,389,831	-
- Loc Phat Vietnam Commercial Joint Stock Bank (LPBank)	4,175,359	-
- Securities deposit - BAO VIET	164,989	-
	104,425,841,208	**76,541,114,308**

Details of cash equivalent balances:

	30/06/2026	01/01/2026
- Vietnam Foreign Trade Commercial Bank	35,320,892,444	49,000,000,000
- Bank for Investment and Development of Vietnam (BIDV)	-	40,000,000,000
- Saigon - Hanoi Commercial Joint Stock Bank (SHB)	14,344,000,000	14,000,000,000
- Loc Phat Vietnam Commercial Joint Stock Bank (LPBank)	5,330,000,000	-
- Military Commercial Joint Stock Bank (MBBank)	-	5,000,000,000
	54,994,892,444	**108,000,000,000**

(*) As at June 30, 2026, cash equivalents are term deposits with terms from 01 month to 03 months at commercial joint stock banks with interest rates from 4.55%/year to 4.75%/year.

2 FINANCIAL INVESTMENTS

a) **Short-term investments** *Landscape view*

b) **Capital contributions to other entities** *Landscape view*

2 FINANCIAL INVESTMENTS

a) Short-term investments

	As at June 30, 2026		As at January 01, 2026	
	Cost VND	**Fair value VND**	**Cost VND**	**Fair value VND**
Held-to-maturity investments (*)				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	22,786,918,000	22,786,918,000	27,220,000,000	27,220,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch	403,620,822	403,620,822	400,000,000	400,000,000
- Fortune Viet Nam Joint Stock Commercial Bank – Ha Tinh Branch	22,311,488,740	22,311,488,740	10,000,000,000	10,000,000,000
- Saigon - Hanoi Joint Stock Commercial Bank - Ha Thanh Branch	24,652,231,766	24,652,231,766	10,000,000,000	10,000,000,000
- Military Joint Stock Commercial Bank - South Saigon Branch	-	-	15,000,000,000	15,000,000,000
Total	**70,154,259,328**	**70,154,259,328**	**62,620,000,000**	**62,620,000,000**

(*) As of June 30, 2026, term deposits with maturities from 06 months to 12 months were placed at Joint Stock Commercial Banks with interest rates ranging from 4.75%/year to 8.8%/year.

b) Capital contributions to other entities

	30/06/2026			01/01/2026		
	Original cost	Provision	Fair value (*)	Original cost	Provision	Fair value
	VND	VND	VND	VND	VND	VND
Investment in subsidiaries	**77,000,000,000**	**-**	**77,000,000,000**	**77,000,000,000**	**-**	**77,000,000,000**
- VITAMAS Co., Ltd (1)	25,000,000,000		25,000,000,000	25,000,000,000	-	25,000,000,000
- Northern International Freight Agency Co., Ltd (2)	35,000,000,000		35,000,000,000	35,000,000,000	-	35,000,000,000
- VOSA SAIGON Co., Ltd (3)	17,000,000,000		17,000,000,000	17,000,000,000		17,000,000,000
Investment in associates	**8,794,200,000**	**(5,293,326,941)**	**3,500,873,059**	**8,794,200,000**	**(5,293,326,941)**	**3,500,873,059**
- NYK Auto Logistics (Vietnam) Co., Ltd	7,248,600,000	(5,293,326,941)	1,955,273,059	7,248,600,000	(5,293,326,941)	1,955,273,059
- Sinotrans Container Lines (Vietnam) Co., Ltd (4)	1,545,600,000		1,545,600,000	1,545,600,000		1,545,600,000
Investment in other entities	**1,694,103,664**		**1,694,103,664**	**1,694,103,664**		**1,694,103,664**
- Yusen Logistics and Freight Vietnam Co., Ltd (5)	1,072,836,000		1,072,836,000	1,072,836,000		1,072,836,000
- Yusen Logistics Vietnam Co., Ltd (6)	63,746,040		63,746,040	63,746,040		63,746,040
- Bong Sen Joint Venture Company (7)	557,521,624		557,521,624	557,521,624		557,521,624
	87,488,303,664	**(5,293,326,941)**	**82,194,976,723**	**87,488,303,664**	**(5,293,326,941)**	**82,194,976,723**

(*) As of June 30, 2026, the Company did not re-evaluate the fair value of investments in other entities due to insufficient basis for evaluation. Therefore, the Company presents the fair value as the original cost minus provisions.

Detailed information about investee entities:

Investee Company Name	Place of incorporation and operation	Ownership interest	Voting rights	Main business activities
Subsidiary				
- VITAMAS Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Shipping agency, freight agency, maritime services, warehouse leasing, goods trading.
- Northern International Freight Agency Co., Ltd	Hai Phong City	100.00%	100.00%	Shipping agency - Maritime services; Maritime brokerage and services; Freight agency (Logistics, bonded warehouse...).
- VOSA SAIGON Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Shipping agency, freight agency, maritime services, warehouse leasing, goods trading.
Associate				
- NYK Auto Logistics (Vietnam) Co., Ltd	Ho Chi Minh City	20.00%	20.00%	Sea freight, logistics, and warehouse leasing.
- Sinotrans Container Lines (Vietnam) Co., Ltd	Ho Chi Minh City	20.00%	20.00%	Sea freight, logistics, and warehouse leasing.
Other entities				
- Yusen Logistics and Freight Vietnam Co., Ltd	Hanoi City	51.00%	0.00%	Road transport, logistics, and warehouse leasing; customs brokerage.
- Yusen Logistics Vietnam Co., Ltd	Hanoi City	1.00%	1.00%	Other support service activities related to transportation.
- Bong Sen Joint Venture Company	Ho Chi Minh City	0.0027	0.0027	Cargo transportation, logistics; sea freight.

(1) Pursuant to Decision No. 258/QD-VOSA/BOD dated November 21, 2023, the Company's BOD decided to establish Vitamas Co., Ltd based on the termination and conversion of the business model from the dependent accounting branch, Company Branch - Maritime Trading and Service Agency (Vitamas), with 100% ownership interest and 100% voting rights.

(2) Pursuant to Decision No. 259/QD-VOSA/BOD dated November 21, 2023, the Company's BOD decided to establish Northern International Freight Agency Co., Ltd based on the termination and conversion of the business model from the dependent accounting branch, Company Branch - Northern International Freight Agency, with 100% ownership interest and 100% voting rights.

(3) Pursuant to Decision No. 222/QD-VOSA/BOD dated November 21, 2024, the Company's BOD decided to establish VOSA SAIGON Co., Ltd based on the termination and conversion of the business model from the dependent accounting branch, Company Branch - Saigon Maritime Agency, with 100% ownership interest and 100% voting rights.

(4) On September 19, 2025, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and SINOTRANS CONTAINER LINES CO., LTD established Sinotrans Container Lines (Vietnam) Co., Ltd with a charter capital of 7,728,000,000 VND, with VOSA's capital contribution ratio of 20% equivalent to 1,545,600,000 VND. The annual profit of the joint venture is still distributed according to the capital contribution ratio of both parties.

(5) On April 01, 2014, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd established Yusen Logistics and Freight Vietnam Co., Ltd with a charter capital of 100,000 USD, with VOSA's capital contribution ratio of 51%. According to the joint venture agreement signed with Yusen Logistics (Singapore) Pte., Ltd on September 10, 2013, VOSA will grant Yusen Logistics (Singapore) Pte., Ltd the right to manage and control Yusen Logistics and Freight Vietnam Co., Ltd, in return for which VOSA will receive a fixed annual management fee of 40,000 USD from Yusen Logistics (Singapore) Pte., Ltd. The annual profit of the joint venture is still distributed according to the capital contribution ratio of both parties.

(6) On March 26, 2014, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd (YLSG) agreed to sign a capital transfer agreement. Accordingly, VOSA agreed to transfer a portion of its capital contribution in Yusen Logistics Vietnam Co., Ltd (hereinafter referred to as the "Company") corresponding to 50% of the charter capital (equivalent to 200,000 USD). According to the transfer agreement, VOSA will continue to share profits from the Company's retained earnings accumulated up to March 31, 2014, according to the capital contribution ratio before the transfer (VOSA's capital contribution ratio was 51%, YLSG was 49%), and this profit will be distributed to the parties in seven (07) equal annual payments over seven (07) fiscal years after March 31, 2014 (a 07-year period from 2014 - 2020), with VOSA receiving 15.5 billion VND each period. After March 31, 2014, the Company distributes profits from other after-tax profits, VOSA receives a guaranteed profit of 5,000 USD, and YLSG receives the remaining after-tax profits of the Company after deducting the guaranteed profits.

(7) Established in 1991, Bong Sen Joint Venture Company (LOTUS Port) was the first joint venture in Vietnam in the field of international seaport exploitation between VIETTRANS, VOSA, and foreign partner BLASCO - Ukraine. In this Company, VOSA had an initial capital contribution of 23,705 USD with a contribution ratio of 0.27%. Annually, the joint venture distributes joint venture profits and retains a portion of the profit for reinvestment. The profit VOSA actually receives annually is insignificant due to the low capital contribution ratio.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

3 TRADE ACCOUNTS RECEIVABLE

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Related parties				
Vinalines Nha Trang Joint Stock Company	125,410,683	(125,410,683)	125,410,683	(125,410,683)
Vietnam Ocean Shipping Agency Corporation - JSC	113,335,000		-	
VIMC Dinh Vu Port Joint Stock Company	-		55,000,000	
Cai Lan Port Investment Joint Stock Company	185,962,104		143,571,824	
Can Tho Port Joint Stock Company	12,960,000		25,920,000	
VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	711,509,209			
VIMC Container Transport Joint Stock Company	100,940,000		1,025,350,000	
Dinh Vu Port Investment and Development Joint Stock Company	5,400,000		16,200,000	
Nhat Viet International Transport Co., Ltd.	130,916,859		-	
Hai Dang Ship Management Co., Ltd.	-		-	
Cai Lan International Container Terminal Co., Ltd.	1,069,258,647		847,985,954	
Northern Freight International Agency Company Limited	4,026,542,713		336,327,341	
Vitamas Co., Ltd.	257,780,203			
	6,740,015,418	**(125,410,683)**	**2,575,765,802**	**(125,410,683)**
Short-term trade receivables				
VNO Import Export Services Trading Joint	19,029,576,000		6,553,618,200	
Nui Phao Mining Company Limited	7,614,958,693		3,967,129,294	
Hoa Phat Hai Duong Steel Joint Stock Company	11,208,512,566		9,775,429,599	
Vietnam Machinery Installation Corporation - JSC	-		6,135,497,058	
Netma Joint Stock Company	3,910,654,795		2,308,860,576	
Other trade receivables	85,995,235,598	(946,929,490)	65,750,229,460	(192,520,809)
	127,758,937,652	**(946,929,490)**	**94,490,764,187**	**(192,520,809)**

4 SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Related parties				
VIMC Maritime Project Management Board - Branch of Vietnam Maritime Corporation	330,026,400		330,026,400	
VIMC Container Shipping JSC	200,000		-	
	330,226,400	-	**330,026,400**	-
Other parties				
Quang Ninh Maritime Port Authority	5,750,191,453		3,390,034,558	
Ha Long Investment Co., Ltd.	1,433,226,902		1,391,802,400	
B12 OIL PORT	2,254,746,650		2,044,003,000	
Advances to other suppliers	4,410,099,347		6,630,541,975	
	13,848,264,352	-	**13,456,381,933**	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

5 OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
a) Short-term				
Dividends and profit receivables	-		1,818,943,011	
Interest receivables from deposits and loans			1,359,340,150	
Advances to employees and other receivables from employees	1,117,896,393		512,224,934	
Deposits and collaterals	8,613,195,838		7,463,960,440	
Other items	13,649,448,281	(96,597,406)	12,837,862,021	(96,597,406)
+Payments on behalf for transport, freight, storage fees, document fees, loading/unloading for shipping lines	*6,959,545,736*		*4,472,952,982*	
+ Other receivables	*6,689,902,545*		*8,364,909,039*	
	23,380,540,512	**(96,597,406)**	**23,992,330,556**	**(96,597,406)**
b) Long-term				
- Deposits and collaterals	807,938,800		1,353,343,325	
	807,938,800	**-**	**1,353,343,325**	**-**
c) In which: Other receivables from related parties				
Vietnam Ocean Shipping Agency Corporation - JSC	357,798,600		357,798,600	
VIMC CONTAINER TRANSPORT JOINT STOCK COMPANY	641,460,473		1,505,189,510	
Yusen Logistics and Transportation (Vietnam) Co., Ltd.	-		1,818,943,011	
	999,259,073	**-**	**3,681,931,121**	**-**

6 BAD DEBTS

	30/06/2026		01/01/2026	
	Original cost	**Provision**	**Original cost**	**Provision**
Total value of receivables and loans that are overdue or not yet overdue but difficult to recover				
+ Vinalines Nha Trang Joint Stock Company	125,410,683	(125,410,683)	125,410,683	(125,410,683)
+ Shipping Corporation of India	96,597,406	(96,597,406)	96,597,406	(96,597,406)
+ Vinashin Ocean Shipping One Member Co., Ltd.	95,871,610	(95,871,609)	95,871,610	(67,110,126)
+ An Phu Trading and Forwarding Service Co., Ltd.	1,454,215,118	(680,895,970)	1,361,791,941	
+ VMODULE Co., Ltd.	50,000,000	(25,000,000)	50,000,000	
+ Blue Sea Global Seafood Import Export Trading Co., Ltd.	65,837,427	(19,751,228)	65,837,427	
	1,887,932,244	**(1,043,526,896)**	**1,795,509,067**	**(289,118,215)**

7 INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	**Provision**	**Original cost**	**Provision**
Goods in transit	0		0	
	-	-	-	-

8 TANGIBLE FIXED ASSETS

	Buildings and structures	**Machinery and equipment**	**Vehicles and transmission equipment**	**Management tools and equipment**	**Total**
Historical cost					

Opening balance	73,817,886,963	3,249,996,545	38,832,541,461	3,029,491,607	118,929,916,576
- Purchases during the period				40,392,000	40,392,000
- Construction in progress completed					-
- Internal transfer					-
- Transfer to investment property					-
- Liquidation, sale			(668,460,909)		(668,460,909)
- Other decreases					-
Closing balance	73,817,886,963	3,249,996,545	38,164,080,552	3,069,883,607	118,301,847,667
Accumulated depreciation					
Opening balance	49,606,021,361	3,066,816,018	33,970,634,314	2,848,474,652	89,491,946,345
- Depreciation during	848,260,344	24,814,632	553,321,570	96,351,816	1,522,748,362
- Other increases					-
- Internal transfer					-
- Reclassification	(2)	-	2		-
- Transfer to investment property					-
- Liquidation, sale			(668,460,909)		(668,460,909)
- Other decreases					-
Closing balance	50,454,281,703	3,091,630,650	33,855,494,977	2,944,826,468	90,346,233,798
Net book value					
At the beginning of the period	24,211,865,602	183,180,527	4,861,907,147	181,016,955	29,437,970,231
At the end of the period	23,363,605,260	158,365,895	4,308,585,575	125,057,139	27,955,613,869

List of tangible fixed assets in the period with a value of 10% or more of the total value of tangible fixed assets:

Name of tangible fixed asset	Type	Historical cost	Accumulated depreciation	Net book value
5th Floor Petroland Office, No. 12 Tan Trao, Tan Phu Ward, Dist. 7, HCMC.	Buildings and structures	18,532,556,000	5,791,423,792	12,741,132,208
General Warehouse 1C	Buildings and structures	9,253,026,998	6,313,416,672	2,939,610,326

9 INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
Historical cost			
Opening balance	9,563,901,878	5,303,211,118	14,867,112,996
- Purchases during the year			-
- Internal transfer			-
- Transfer to investment property			-
Closing balance	9,563,901,878	5,303,211,118	14,867,112,996
Accumulated amortization			
Opening balance	37,201,904	3,722,227,776	3,759,429,680
- Amortization during the period	949,380	387,128,779	388,078,159
- Transfer to investment property			-
Closing balance	38,151,284	4,109,356,555	4,147,507,839
Net book value			
At the beginning of the period	9,526,699,974	1,580,983,342	11,107,683,316
At the end of the period	9,525,750,594	1,193,854,563	10,719,605,157

List of intangible fixed assets in the period with a value of 10% or more of the total value of intangible fixed assets:

Name of intangible fixed asset	Type	Historical cost	Accumulated amortization	Net book value
Land use right No. 11, Nam Song Can Tho New Urban Area	Land use rights	2,140,247,000	-	2,140,247,000
Land use right 107 Nguyen Thi Dinh	Land use rights	2,646,702,360	-	2,646,702,360

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

Land (Headquarters No. 04 Quang Trung, Ward 1, Vung Tau City, Ba Ria - Vung Tau)	Land use rights	2,164,000,000	-	2,164,000,000
Fast accounting software	Computer software	1,518,000,000	1,012,000,000	506,000,000

10 INVESTMENT PROPERTY

	Land use rights	Infrastructure	Buildings and structures	Total
Historical cost				
Beginning balance	11,857,348,584	71,984,825,618	23,864,741,913	107,706,916,115
- Internal transfer				-
- Increase from reclassification				-
Ending balance	11,857,348,584	71,984,825,618	23,864,741,913	107,706,916,115
Accumulated depreciation				
Beginning balance	5,248,185,048	62,096,190,111	21,008,661,129	88,353,036,288
- Depreciation during the period	114,418,068	1,942,347,654	46,440,336	2,103,206,058
- Internal transfer				-
- Increase from reclassification				-
Ending balance	5,362,603,116	64,038,537,765	21,055,101,465	90,456,242,346
Net book value				
At the beginning of the period	6,609,163,536	9,888,635,507	2,856,080,784	19,353,879,827
At the end of the period	6,494,745,468	7,946,287,853	2,809,640,448	17,250,673,769

List of investment properties with a value of 10% or more of the total investment property value:

Name of investment property	Type	Cost	depreciation	Net book value
Cai Lan Container Warehouse	Investment property - infrastructure	36,742,645,754	31,231,248,863	5,511,396,891
Animal feed warehouse	Investment property - infrastructure	31,835,967,664	29,881,733,185	1,954,234,479

11 CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
- Construction costs for fence of 222 Dong Da warehouse	181,414,394	181,414,394
- Other costs	30,912,273	30,912,273
- Construction costs for renovation of Yen The office	1,832,792,592	-
	2,045,119,259	**212,326,667**

12 PREPAID EXPENSES

	30/06/2026	01/01/2026
a) Short-term		
- Insurance costs	10,015,151	13,188,529
- Prepaid tools and supplies	7,118,053	43,524,106
- Asset repair costs	226,598,416	65,472,778
- Other short-term prepaid expenses	10,489,322,170	3,278,128,962
	10,733,053,790	**3,400,314,375**
b) Long-term		
- Prepaid land rental (*)	51,066,697,829	51,722,567,963
- Insurance costs	-	-
- Asset repair costs	-	14,400,795
- Prepaid tools and supplies	2,478,833	14,725,150
- Other long-term prepaid expenses	45,396,146	-
	51,114,572,808	**51,751,693,908**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

(*) These are land rental payments made by the Company in a lump sum for the entire lease term of land plots in Ho Chi Minh City, Da Nang City, and Hai Phong City. The primary amount is the lump-sum prepaid land rental at 25 Dien Bien Phu Street, May To Ward, Ngo Quyen District, Hai Phong City for a 50-year lease term (from June 24, 2016 to June 24, 2066). The Company has completed the procedures and was granted the "Certificate of land use rights and ownership of houses and other assets attached to land" by the State on May 17, 2017, with an initial recorded value of the land use right of 60,896,981,000 VND. The remaining unamortized value as of June 30, 2026 is 49,022,069,738 VND (the figure recorded as of January 01, 2026 is 49,631,039,546 VND, and the prepaid land rental amortized in the first 6 months of 2026 is 608,969,808 VND). These costs are recorded and reported in the income statement using the straight-line method based on the term of the land lease contract.

13 SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2026	01/01/2026
Related party		
- Cua Lo Port Tugboat and Maritime Services JSC	-	195,745,406
- Hai Phong Port Towage and Transport JSC	420,000,000	
- Hoang Dieu Port One Member Limited Company	376,144,214	581,077,746
- VIMC Logistics JSC - Hai Phong Branch	3,600,000	-
- Da Nang Port Logistics JSC	-	11,621,277
- Cai Lan International Container Terminal Co., Ltd	1,050,903,801	3,619,277,295
- Da Nang Port JSC	433,247,166	-
- Da Nang Port Towage JSC	1,135,470,732	
- Vietnam Ocean Shipping Agency Corporation - JSC	4,058,856	104,400,000
- Vitamas Co., Ltd	125,120,000	73,600,000
	3,548,544,769	**4,585,721,724**
Other short-term trade payables		
- HOA TRUNG TRAVEL TRANSPORT TRADING CO., LTD	-	3,575,739,600
- THANG NGUYEN TRANSPORT TRADING CO., LTD	12,286,987,200	-
- Thuy Hoang Anh Transport and Trading Co., Ltd	1,825,037,558	3,516,018,262
- VN Anlogs Co., Ltd	4,857,051,888	2,403,660,985
- Da Phuc Port Service JSC	2,632,738,055	1,157,097,165
- Quang Ninh Port JSC	5,063,837,908	412,824,096
- Payables to other parties	84,811,698,840	60,771,013,278
	111,477,351,449	**71,836,353,386**

14 SHORT-TERM ADVANCES FROM CUSTOMERS

	30/06/2026	01/01/2026
Related party		
- Phuong Dong Maritime and Trading Transport JSC	2,010,286	2,010,286
	2,010,286	**2,010,286**

Other parties	30/06/2026	01/01/2026
- GAC VIETNAM TRANSPORT AND FORWARDING CO., LTD	1,272,212,397	439,479,488
- Hachiuma Steamship Co., Ltd	-	405,895,866
- DUONG LINH PRODUCTION CO., LTD	464,465,493	1,409,755,194
- RICHLAND BULK PTE LTD	-	1,306,150,000
- HUNG GIA NAM JSC	-	414,563,702
- Other payables	10,486,652,725	6,584,735,062
	12,223,330,615	**10,560,579,312**

15 DIVIDENDS AND PROFITS PAYABLE

	30/06/2026	01/01/2026
- Dividends and profits payable	452,958,335	-
	452,958,335	**-**

16 TAXES AND OTHER PAYABLES TO THE STATE BUDGET

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16 TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the beginning of the year	Payable at the beginning of the year	Payable during the year	Paid during the year	Receivable at the end of the year	Payable at the end of the year
	VND	VND	VND	VND	VND	VND
- Value Added Tax		397,844,162	3,535,997,236	3,274,137,766		659,703,632
- Corporate Income Tax		759,383,010	3,368,123,585	2,042,490,711		2,085,015,884
- Personal Income Tax	95,290,615	429,997,224	1,617,231,098	1,751,645,235		200,292,472
- Land and Land Rental Tax		891,489,941	2,616,421,682	2,616,421,682		891,489,941
- Other taxes		6,819,732,391	888,301,303	7,254,662,486		453,371,208
+ *VAT and CIT of Foreign Contractors*		*6,819,732,391*	*888,301,303*	*7,254,662,486*		*453,371,208*
+ Other taxes						
- Fees, charges and other payables		-	20,874,893	20,874,893		-
Total	**95,290,615**	**9,298,446,728**	**12,046,949,797**	**16,960,232,773**	**0**	**4,289,873,137**
	-	-			-	-

The Company's tax finalization will be subject to inspection by the tax authorities. Since the application of tax laws and regulations to various types of transactions can be interpreted in many different ways, the tax amounts presented in the interim Financial Statements may be subject to change according to the decision of the tax authorities.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

17 SHORT-TERM ACCRUED EXPENSES

a) Short-term	30/06/2026	01/01/2026
- Accrued costs of services provided	7,579,619,284	4,279,626,085
- Accrued land rental costs	-	888,762,295
- Rental costs	-	1,544,089,350
- Other short-term accrued expenses	5,858,683,791	987,266,457
- BOD and Supervisory Board remuneration	-	623,433,120
	13,438,303,075	**8,323,177,307**

a) Long-term	30/06/2026	01/01/2026
- Major fixed asset repair costs	-	450,000,000
	-	**450,000,000**

18 OTHER PAYABLES

	30/06/2026	01/01/2026
a) Short-term		
- Trade union fees	602,167,243	806,536,392
- Social insurance	100,001,591	-
- Health insurance	14,118,975	-
- Unemployment insurance	6,275,100	
- Accrued loan interest	-	-
- Short-term deposits and collaterals received	5,909,121,120	5,889,777,596
- Dividends and profits payable	-	452,958,335
- Other payables and obligations	100,872,697,734	115,309,340,597
+ Payments made on behalf of and funds received on behalf of shipping lines	47,861,953,783	81,458,257,077
Sinotrans Container Lines Co.,Ltd	*16,773,051,138*	*33,540,419,965*
Shanghai Zhonggu Logistics Co.,Ltd	*9,320,920,568*	*9,320,920,568*
GRAND CHINA SHIPPING CO., LTD.	*1,328,360,089*	*1,328,360,089*
Namsung tax	*3,727,848,513*	*3,727,848,513*
Other parties	*16,711,773,475*	*33,540,707,942*
+ Deposits received from shipping lines	33,792,434,022	23,693,693,705
+ Funds held on behalf of SYMS Vietnam Co., Ltd (*)	3,737,387,440	3,737,387,440
+ Other items	15,480,922,489	6,420,002,375
	107,504,381,763	**122,458,612,920**
b) Long-term		
- Long-term deposits and collaterals received	2,407,882,106	1,772,700,288
	2,407,882,106	**1,772,700,288**
c) In which: Other payables to related parties		
- Hoang Dieu Port One Member Limited Company	5,187,436,306	3,349,781,405
- Can Tho Port JSC	45,000,000	45,000,000
- Vietnam Ocean Shipping Agency Corporation - JSC	99,960,000	-
- VITAMAS Co., Ltd	2,660,938,067	1,765,175,161
	7,993,334,373	**5,159,956,566**

(*) This is the amount the Company received as a deposit to ensure the performance of services related to shipping agency. SYMS Vietnam Co., Ltd has suspended operations/or ceased operations.

19 DEFERRED REVENUE

	30/06/2026	01/01/2026
- Revenue from house and warehouse leasing		
- Other short-term deferred revenue	1,614,745,460	976,927,264
	1,614,745,460	**976,927,264**

20 OWNER'S EQUITY

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20 . OWNER'S EQUITY

a) Statement of changes in owner's equity

	Contributed owner's capital	Investment and development funds	Other funds belonging to	Retained earnings	Total
	VND	VND	VND	VND	VND
Balance as of January 01, 2025	**140,964,860,000**	**165,913,555,864**	**-**	**29,505,064,713**	**336,383,480,577**
Profit/loss of the year	-	-	-	8,047,075,814	8,047,075,814
Appropriation to Investment and development fund	-	3,143,803,203	-	(3,143,803,203)	-
Appropriation to Bonus and welfare fund	-		-	(4,870,242,510)	(4,870,242,510)
Appropriation to Manager's reward fund	-	-	-	(346,290,000)	(346,290,000)
Dividend payment	-	-	-	(21,144,729,000)	(21,144,729,000)
Balance as of June 30, 2025	**140,964,860,000**	**169,057,359,067**	**-**	**8,047,075,814**	**318,069,294,881**
	-				
Balance as of January 01, 2026	**140,964,860,000**	**169,057,359,067**	**-**	**19,204,547,038**	**329,226,766,105**
Profit/loss of the year	-	-	-	17,904,808,638	17,904,808,638
Appropriation to Investment and development fund (*)	-		-	-	-
Appropriation to Bonus and welfare fund (*)	-	-	-	(4,798,161,038)	(4,798,161,038)
Appropriation to Manager's reward fund (*)	-	-	-	(309,900,000)	(309,900,000)
Appropriation for dividend payment (*)	-	-	-	(14,096,486,000)	(14,096,486,000)
Balance as of June 30, 2026	**140,964,860,000**	**169,057,359,067**	**-**	**17,904,808,638**	**327,927,027,705**
	-	-		-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

21 OFF-BALANCE SHEET ITEMS

	30/06/2026	01/01/2026
- **Foreign currencies**		
- United States Dollar (USD)	2,873,849.82	1,743,489.18
- Russian Ruble (RUB)	4,230.00	4,890.00

IV SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1 TOTAL REVENUE FROM SALES AND SERVICES

	First 6 months of 2026	First 6 months of 2025
- Maritime service revenue	378,324,086,027	287,531,670,611
Shipping agency revenue	*39,939,007,205*	*23,639,214,960*
Freight forwarding agency revenue	*335,113,177,869*	*245,190,094,192*
Tallying revenue	*3,271,900,953*	*3,845,865,605*
Liner agency revenue	-	*14,856,495,854*
- Warehouse business service revenue	67,262,717,155	63,163,745,612
- Revenue from sale of goods	8,411,672,684	
- Other service revenue	38,093,994,130	38,501,219,035
	492,092,469,996	**389,196,635,258**

2 COST OF GOODS SOLD

	First 6 months of 2026	First 6 months of 2025
- Cost of maritime services	355,999,981,990	264,881,866,808
Cost of shipping agency	*30,462,100,437*	*16,034,475,450*
Cost of freight forwarding agency	*324,623,591,552*	*238,499,213,227*
Cost of tallying	*914,290,001*	*2,822,252,272*
Cost of liner agency	-	*7,525,925,859*
- Cost of warehouse business services	62,097,609,564	60,652,465,991
- Cost of goods sold	8,296,437,325	-
- Cost of other services	30,174,668,240	34,595,719,062
	456,568,697,119	**360,130,051,861**

3 FINANCIAL INCOME

	First 6 months of 2026	First 6 months of 2025
Interest income	3,592,096,085	2,898,417,426
Dividends and profits shared	7,740,791,740	246,650,000
Gain from foreign exchange rate difference arising in the period	1,994,987,907	3,923,031,094
Gain from foreign exchange rate difference from revaluation of ending balances	151,100,602	94,981,278
	13,478,976,334	**7,163,079,798**

4 FINANCIAL EXPENSES

	First 6 months of 2026	First 6 months of 2025
Loss from foreign exchange rate difference arising in the period	809,861,171	816,518,929
Loss from foreign exchange rate difference from revaluation of ending balances	185,154,659	158,412,064
	995,015,830	**974,930,993**

5 ADMINISTRATIVE OVERHEADS

	First 6 months of 2026	First 6 months of 2025
Labor costs	16,163,185,632	17,202,574,950
Outsourced service costs	2,735,642,216	2,128,413,389
Fixed asset depreciation costs	899,972,929	1,123,463,066
Administrative material and office supply costs	119,225,488	-
Administrative raw material and material costs	1,070,704,521	624,368,235
Taxes, fees, and charges	492,450,030	640,277,284

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

Other cash expenses	3,986,878,540	3,451,292,533
Provision expenses	754,408,681	
	26,222,468,037	25,170,389,457

6 OTHER INCOME

	First 6 months of 2026	First 6 months of 2025
Income from disposal and liquidation of fixed assets	207,272,737	90,000,000
Penalties received		
Other income	6,344,979	75,566,015
	213,617,716	165,566,015

7 OTHER EXPENSES

	First 6 months of 2026	First 6 months of 2025
Fixed asset liquidation expenses	15,000,000	
Penalties, tax arrears, and administrative fines	700,299,795	14,437,740
Other expenses	10,651,042	45,423,381
	725,950,837	59,861,121

8 OPERATING EXPENSES BY ELEMENT

	First 6 months of 2026	First 6 months of 2025
Raw material and material costs	1,517,114,722	1,061,500,101
Labor costs	36,601,889,218	45,460,752,435
Tools, instruments, and supply costs	119,225,488	-
Fixed asset depreciation costs	4,014,032,579	4,335,509,510
Taxes, fees, and charges	492,450,030	-
Provision expenses	754,408,681	-
Outsourced service costs	420,182,244,291	320,459,547,833
Other cash expenses	10,816,326,822	13,983,131,439
	474,497,691,831	385,300,441,318

9 CURRENT CORPORATE INCOME TAX EXPENSES

	First 6 months of 2026	First 6 months of 2025
Total accounting profit before tax	**21,272,932,223**	**10,190,047,639**
Adjustments to accounting profit to determine taxable income:	(4,432,314,296)	524,811,484
- Increases	3,543,214,053	1,222,585,089
- Decreases	7,975,528,349	697,773,605
Taxable income	16,840,617,927	10,714,859,123
Corporate income tax rate	20%	20%
Current corporate income tax	*3,368,123,585*	*2,142,971,825*
Adjustments of corporate income tax expenses of previous years to current year's tax expenses		
Corporate income tax payable	**3,368,123,585**	**2,142,971,825**

V TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationships between related parties and the Company are as follows:

Related party	**Relationship**
Vietnam Maritime Corporation	Parent company
DaNang Port Joint Stock Company	Under the same parent company
Port of Hai Phong Joint Stock Company	Under the same parent company
CanTho Port Joint Stock Company	Under the same parent company
CanTho Port Joint Stock Company	Under the same parent company
Nghe Tinh Port Joint Stock Company	Under the same parent company
CamRanh Port Joint Stock Company	Under the same parent company
Cai Lan International Container Terminal Limited Liability Company	Under the same parent company
Vosco Agency And Logistics Joint Stock Company	Under the same parent company

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

DinhVu Port Investment & Development Joint Stock Company	Under the same parent company
Da Nang Port Logistics Joint Stock Company	Under the same parent company
Viet Nam Ocean Shipping Joint Stock Company	Under the same parent company
QuyNhon Port Logistics Service Company Limited	Under the same parent company
CaiLan Port Investment Joint Stock Company	Under the same parent company
VIMC Logistics Joint Stock Company	Under the same parent company
Viet Nam Sea Transport And Chartering Joint Stock Company (Vitranschart)	Under the same parent company
Vietnam Hi-tech Transportation Company Limited (Transvina)	Under the same parent company
Branch of Vietnam Maritime Transport Joint Stock Company in Hanoi	Under the same parent company
VIMC Shipping Company	Dependent unit of the parent company
Yusen Logistics (Singapore) Pte., Ltd	Joint venture party

In addition to the information with related parties presented in the above notes, the Company also had transactions during the period with related parties as follows:

Transactions during the period:

	First 6 months of 2026	First 6 months of 2025
Revenue from service provision		
- Vietnam Maritime Corporation	210,064,815	-
- VIMC Shipping Company		13,777,778
- Maritime Development Joint Stock Company		
- VIMC Dinh Vu Port Joint Stock Company	194,444,460	263,888,910
- Dinh Vu Port Investment and Development Joint Stock Company	55,000,000	174,068,000
- Can Tho Port Joint Stock Company	72,000,000	72,000,000
- VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	890,909,610	
- Da Nang Port Logistics Joint Stock Company		-
- Cai Lan International Container Terminal Co., Ltd.	1,533,916,291	3,013,194,305
- Vosco Maritime Agency and Logistics Joint Stock Company		14,380,000
- VIMC CONTAINER TRANSPORT JOINT STOCK COMPANY	119,388,850	1,792,770,313
- Phuong Dong Shipping and Trading Joint Stock Company		24,074,074
- Cai Lan Port Investment Joint Stock Company	805,156,980	-
- Hai Dang Ship Management Co., Ltd.	38,888,889	-
- SCC Crew Supply Company Limites	12,975,000	-
- Nhat Viet International Transport Co., Ltd.	251,705,852	-
- SITC Dinh Vu Logistics Co., Ltd.	10,021,824	0
- Northern Frieght International Transport Agency Co., Ltd.	3,275,868,664	3,640,783,769
- Vitamas Co., Ltd.	1,176,650,320	480,000,000
- VOSA SAIGON Co., Ltd.	1,322,553,920	1,993,084,902
	9,969,545,475	**11,482,022,051**

Compensation for key management personnel:

	Position	First 6 months of 2026 VND	First 6 months of 2025 VND
		2,386,692,151	**1,354,594,752**
- Ms. Do Thi Thanh Thuy	Chairwoman of the Board of Directors (appointed March 06, 2026)	54,512,000	-
- Phan Nhan Thao	General Director (appointed November 01, 2025)	522,539,633	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

-	Mr. Tran Tuan Hai	Member of the Board of Directors	177,622,968	81,104,000
-	Mr. Nguyen Duc Thien	Member of the Board of Directors	463,553,968	233,393,300
-	Mr. Tran Hong Quang	Member of the Board of Directors	114,622,968	55,904,000
-	Mr. Nguyen The Tiep	Member of the Board of Directors	148,222,968	67,644,000
-	Dang Hong Truong	Member of the Board of Directors	114,122,968	55,404,000
-	Ms. Vu Thi Thanh Duyen	Head of Supervisory Board (appointed March 06, 2026)	35,124,000	-
-	Nguyen Son Ha	Member of Supervisory Board	103,534,968	48,876,000
-	Nguyen Thi Minh Nguyet	Member of Supervisory Board	73,391,484	-
-	Mr. Do Tien Duc	Chairman of the Board of Directors (dismissed March 06, 2026)	160,286,453	79,752,000
-	Ms. Duong Thi Hong Hanh	Head of Supervisory Board (dismissed March 06, 2026)	89,498,968	55,404,000
-	Ms. Nguyen Thi Thanh Trang	Deputy General Director (dismissed November 01, 2025)	207,229,914	311,418,245
-	Nguyen Dinh Tu	Deputy General Director in charge (dismissed April 01, 2025)	87,125,407	304,579,207
-	Mr. Nguyen Hong Hai	Member of Supervisory Board (dismissed June 26, 2025)	35,303,484	61,116,000

Except for the transactions with related parties mentioned above, other related parties did not have any transactions during the period and did not have any balances at the end of the accounting period with the Company.

HCMC, July 23, 2026

Preparer | **Manager of Accounting and Financial Dept** | **General Director**

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM

Nguyen Thi Kim Huong | **Nguyen Thi Thanh Thuy** | **Phan Nhan Thao**