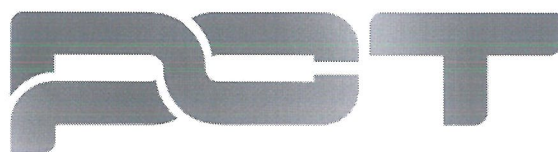


**GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY**

**Address: Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang Street, Sai Gon Ward, Ho Chi Minh City, Viet Nam**

**Telephone: 028.62582330 Fax: 028.62582334**

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**FINANCIAL STATEMENT**  
**Q1.2026**



*Ho Chi Minh City, April, 2026*

**GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY****Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang, Saigon Ward,  
Ho Chi Minh City, Vietnam***Form number B01-DN (Issued according to Circular 99/2025/TT-BTC dated October 27, 2025,  
by the Minister of Finance)***FINANCIAL SITUATION REPORT***As at March 31, 2026*

			Unit: VND	
Item	Code	Description	31/03/2026	01/01/2026
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>442.107.746.248</b>	<b>146.151.406.425</b>
<b>I. Cash and cash equivalent</b>	<b>110</b>		<b>313.381.111.706</b>	<b>10.938.508.375</b>
1. Cash	111	V.1	313.381.111.706	10.938.508.375
2. Cash equivalent	112	V.1	-	-
<b>II. Short-term financial investments</b>	<b>120</b>		<b>38.355.680.000</b>	<b>32.305.680.000</b>
1. Trading securities	121		-	-
2. Allowance for decline in trading securities (*)	122		-	-
3. Allowance for decline in trading securities (*)	123		38.355.680.000	32.305.680.000
4. Allowance for decline in trading securities (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment of other short-term inves	126		-	-
<b>III. Short - term receivables</b>	<b>130</b>		<b>45.326.490.547</b>	<b>60.182.347.834</b>
1. Short-term trade receivables	131	V.3a	35.959.026.468	54.118.667.603
2. Short-term trade receivables	132		26.851.569.955	21.986.527.458
3. Short-term trade receivables	133		-	-
4. Receivables based on construction contract progres	134		-	-
5. Other short-term receivables	135		17.083.636.822	18.644.895.471
6. Allowance for doubtful short-term receivables (*)	136	V.4a	(34.567.742.698)	(34.567.742.698)
7. Shortages awaiting resolution	137		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>11.831.716.878</b>	<b>20.694.797.586</b>
1. Inventories	141	V.5	11.831.716.878	20.694.797.586
2. Allowance for decline in inventories (*)	142		-	-
<b>V. Short-term biological assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
1. Livestock for one-time harvest, short-term	151		-	-
2. Seasonal crops or crops for one-time harvest, short-term	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
<b>VI. Other current assets</b>	<b>160</b>		<b>33.212.747.117</b>	<b>22.030.072.630</b>
1. Short-term prepaid expenses	161	V.9	12.467.973.279	2.500.145.723
2. VAT deducted	162		20.740.512.922	19.525.673.292
3. Taxes and payable to state budget	163	V.	4.260.916	4.253.615



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by the Minister of Finance)

## FINANCIAL SITUATION REPORT

*As at March 31, 2026*

			Unit: VND	
Item	Code	Description	31/03/2026	01/01/2026
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>2.843.522.332.260</b>	<b>2.899.675.615.801</b>
<b>I. Long - term receivables</b>	<b>210</b>		<b>935.601.200.000</b>	<b>931.657.750.000</b>
1. Long - term trade receivables	211		-	-
2. Long-term advances to suppliers	212		929.457.750.000	929.457.750.000
3. Business capital in dependent units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		6.143.450.000	2.200.000.000
6. Allowance for doubtful long- term receivables (*)	216			
<b>II. Fixed assets</b>	<b>220</b>		<b>1.809.766.553.988</b>	<b>1.865.702.605.014</b>
1. Tangible fixed assets	221		1.809.766.553.988	1.865.702.605.014
- Original cost	222	V.7	2.338.792.034.755	2.338.792.034.755
- Accumulated depreciation (*)	223	V.7	(529.025.480.767)	(473.089.429.741)
2. Financial leasing fixed assets	224		-	-
- Original cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		-	-
- Original cost	228	V.8	-	-
- Accumulated depreciation (*)	229	V.8	-	-
<b>III. Long-term biological assets</b>	<b>230</b>		-	-
1. Livestock for periodic harvest	231		-	-
a) Immature livestock for periodic harvest	232		-	-
b) Mature livestock for periodic harvest	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock for one-time harvest, long-term	236		-	-
3. Seasonal crops or crops for one harvest, long-term	237		-	-
biological assets (*)	238		-	-
<b>IV. Investment property</b>	<b>240</b>		-	-
1. Original cost	241		-	-
2. Accumulated depreciation (*)	242		-	-
<b>V. Long-term asset in progress</b>	<b>250</b>		<b>51.804.203.658</b>	<b>36.978.741.095</b>
1. Long-term production and business costs in progress	251		-	-
2. Long-term construction costs in progress	252	V.6	51.804.203.658	36.978.741.095
<b>VI. Long-term financial investments</b>	<b>260</b>		-	-
1. Investment in subsidiaries	261		-	-
2. Investments in joint ventures and	262		-	-
3. Equity investments in other entities	263		-	-





**GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY**

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by the Minister of Finance)

## FINANCIAL SITUATION REPORT

*As at March 31, 2026*

				Unit: VND
Item	Code	Description	31/03/2026	01/01/2026
4. Allowance for impairment of long-term	264		-	-
5. Long-term held-to-maturity investments	265			
5. Allowance for long-term held-to-maturity	266		-	-
<b>VII. Other non-term assets</b>	<b>270</b>		<b>46.350.374.614</b>	<b>65.336.519.692</b>
1. Long-term Prepaid expense	271		45.529.319.664	64.515.464.742
2. Deffered income tax assets	272	V.15	821.054.950	821.054.950
3. Long-term equipment, spare parts for replacement	273		-	-
4. Other non-term assets	274		-	-
<b>TOTAL ASSETS</b>	<b>280</b>		<b>3.285.630.078.508</b>	<b>3.045.827.022.226</b>

Item	Code	Description	31/03/2026	01/01/2026
<b>C - LIABILITIES</b>	<b>300</b>		<b>2.553.764.782.345</b>	<b>2.334.141.728.205</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>733.747.772.021</b>	<b>436.401.026.005</b>
1. Short-term trade payables	311	V.11	53.329.175.957	64.942.325.428
2. Short-term advances from customers	312		136.855.360	136.855.360
3. Dividends and profits payable	313		-	-
4. Taxes and payable to state budget	314	V.12	5.093.764.343	10.095.675.745
5. Payable to employees	315		8.177.458.264	12.974.153.322
6. Short-term accrued expendsses	316		13.142.182.273	12.039.510.453
7. Short-term internal payables	317	V.13	-	-
8. Short-term payables based on construction contract	318		-	-
9. Short-term deferred revenue	319		7.952.943.584	8.118.055.260
10. Other short-term payable items	320	V.14	305.137.505.744	2.165.690.237
11. Short-term borrowings and finance lease liabilities	321		337.243.004.446	322.250.878.150
12. Short-term provisions for payables	322		-	-
13. Bonus & welfare funds	323		3.534.882.050	3.677.882.050
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
<b>II. Long-term liability</b>	<b>330</b>		<b>1.820.017.010.324</b>	<b>1.897.740.702.200</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-





## GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY

Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang, Saigon Ward,  
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Form number B01-DN (Issued according to Circular 99/2025/TT-BTC dated October 27, 2025,  
by the Minister of Finance)

## FINANCIAL SITUATION REPORT

As at March 31, 2026

		Unit: VND	
Item	Code	31/03/2026	01/01/2026
3. Taxes and other payables to the State, long-term	333	-	-
4. Long-term accrued expenses	334	-	-
5. Internal payables relating to business capital	335	-	-
6. Long-term internal payables	336	-	-
7. Long-term deferred revenue	337	-	-
8. Other long-term payables	338	V.10 232.462.450.000	232.462.450.000
9. Long-term borrowings and finance lease liabilities	339	1.587.554.560.324	1.665.278.252.200
10. Convertible bonds	340	-	-
11. Preference shares	341	-	-
12. Deferred income tax liabilities	342	-	-
13. Long-term provision	343	-	-
14. Development of science and technology fund	344	-	-
<b>D. CAPITAL</b>	<b>400</b>	<b>731.865.296.163</b>	<b>711.685.294.021</b>
1. Contributed legal capital	411	500.354.930.000	500.354.930.000
2. Share premium	412	(288.400.000)	(288.400.000)
3. Conversion options on convertible bonds	413	-	-
4. Other capital	414	-	-
5. Treasury stock (*)	415	-	-
6. Revaluation surplus	416	-	-
7. Foreign exchange differences	417	-	-
8. Investment & development funds	418	69.839.178.790	69.839.178.790
9. Other funds	419	1.918.499.046	1.918.499.046
10. Undistributed earnings	420	160.041.088.327	139.861.086.185
a. Undistributed earnings at the end of the previous period	420a	139.861.086.185	84.515.061.901
b. This period undistributed earnings	420b	20.180.002.142	55.346.024.284
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>440</b>	<b>3.285.630.078.508</b>	<b>3.045.827.022.226</b>

PREPARER

Trương Do Thanh Ngân

CHIEF ACCOUNTANT

Lê Thanh Chi

Day 20 month 04 year 2026

DIRECTOR



Nguyễn Thị Thanh Huyền

**GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY**

Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang, Saigon Ward, Ho Chi Minh City, Vietnam

Form number B01-DN (Issued according to Circular 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance)

**INCOME STATEMENT****Quarter 1, 2026**

Unit: VND  
Accumulated from January to  
the end of this quarter

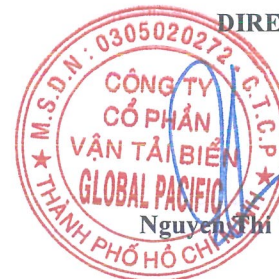
Item	Code	Description	Quarter 1		Accumulated from January to the end of this quarter	
			This year	Last year	This year	Last year
1. Sales	01	VI.1	190.512.558.314	189.258.386.745	190.512.558.314	189.258.386.745
2. Deductions	02		-	-	-	-
3. Net sales (10 = 01 - 02)	10		190.512.558.314	189.258.386.745	190.512.558.314	189.258.386.745
4. Cost of goods sold	11	VI.2	129.174.418.315	135.576.763.877	129.174.418.315	135.576.763.877
5. Gross profit/ (loss) (20 = 10 - 11)	20		61.338.139.999	53.681.622.868	61.338.139.999	53.681.622.868
6. Profit and loss from the sale and liquidation of investment properties.	21		-	-	-	-
7. Financial activities income	22	VI.3	2.216.930.720	1.823.969.675	2.216.930.720	1.823.969.675
8. Financial activities expenses	23	VI.4	28.563.896.646	30.321.623.791	28.563.896.646	30.321.623.791
- In which: Loan interest expenses	24		26.259.095.295	29.304.730.520	26.259.095.295	29.304.730.520
9. Selling expenses	25	VI.7	-	-	-	-
10. General & administration expenses	26	VI.7	9.718.187.588	6.154.977.313	9.718.187.588	6.154.977.313
11. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30		25.272.986.485	19.028.991.439	25.272.986.485	19.028.991.439
12. Other income	31	VI.5	780.000	-	780.000	-
13. Other expenses	32	VI.6	-	-	-	-
14. Other profit/(loss) (40 = 31 - 32)	40		780.000	-	780.000	-
15. Profit/(loss) before tax (50 = 30 + 40)	50		25.273.766.485	19.028.991.439	25.273.766.485	19.028.991.439
16. Current business income tax charge	51	VI.8	5.093.764.343	3.309.761.754	5.093.764.343	3.309.761.754
17. Deffered business income tax charge	52	VI.9	-	521.509.964	-	521.509.964
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		20.180.002.142	15.197.719.721	20.180.002.142	15.197.719.721
19. Earning per share (*)	70		363	273	363	273
20. Diluted earning per share	71		363	273	363	273

**PREPARER****Trương Do Thanh Ngan****CHIEF ACCOUNTANT****Lê Thanh Chi****DIRECTOR****Nguyễn Thị Thanh Huyền**



**GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY****Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang, Saigon Ward, Ho Chi Minh City, Vietnam***Form number B01-DN (Issued according to Circular 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance)***CASH FLOW STATEMENT***Quarter 1, 2026**Unit: VND***Accumulated from January to the end of  
this quarter**

ITEM	Code	2026	2025
<b>I. Cash flows from operating activities</b>			
1. Gains from sales of goods and service provisions and other gains	01	204.450.393.220	163.032.972.222
2. Payments to suppliers	02	(56.120.420.395)	(42.513.224.628)
3. Payments to employees	03	(25.110.197.458)	(21.741.283.582)
4. Loan interests already paid	04	(24.632.421.237)	(26.217.522.257)
5. Payments for corporate income tax	05	(10.095.675.745)	(20.442.897.958)
6. Other gains	06	2.691.022.042	7.304.467.369
7. Other disbursements	07	(4.829.578.358)	(17.354.892.058)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>86.353.122.069</b>	<b>42.067.619.108</b>
<b>II. Cash flows from investing activities</b>			
1. Purchases and construction of fixed assets and other long-term assets	21	(15.131.304.074)	(427.373.373.238)
2. Gains from disposal and liquidation of fixed assets and other long-	22	-	-
3. Loans given and purchases of debt instruments of other entities	23	(6.050.000.000)	-
4. Recovery of loan given and disposals of debt instruments of other	24	-	-
5. Investments in other entities	25	-	-
6. Withdrawals of investments in other entities	26	-	-
7. Receipts of loans given, dividends and profit shared	27	2.350.916	3.249.991
<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(21.178.953.158)</b>	<b>(427.370.123.247)</b>
<b>III. Cash flows from financing activities</b>			
1. Gains from stock issuance and capital contributions from shareholders	31	300.000.000.000	-
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32	-	-
3. Short-term and long-term loans received	33	14.636.084.657	1.040.694.000.000
4. Loan principal amounts repaid	34	(77.367.650.237)	(672.402.900.240)
5. Payments for financial leasehold assets	35	-	-
6. Dividends and profit shared to the owners	36	-	-
<b>Net cash flows from financing activities</b>	<b>40</b>	<b>237.268.434.420</b>	<b>368.291.099.760</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50</b>	<b>302.442.603.331</b>	<b>(17.011.404.379)</b>
<b>Beginning cash and cash equivalents</b>	<b>60</b>	<b>10.938.508.375</b>	<b>23.172.556.710</b>
Effects of fluctuations in foreign exchange rates	61	-	-
<b>Ending cash and cash equivalents (70 = 50 + 60 + 61)</b>	<b>70</b>	<b>313.381.111.706</b>	<b>6.161.152.331</b>

*Day 20 month 04 year 2026***PREPARER****Trương Do Thanh Ngan****CHIEF ACCOUNTANT****Lê Thanh Chi****DIRECTOR****Nguyễn Thị Thanh Huyền**





## GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY

Room 2-3, 10th Floor, Riverfront Financial Centre, 3A-3B Ton Duc Thang, Saigon Ward,  
Ho Chi Minh City, Vietnam

Form number B01-DN (Issued according to Circular 99/2025/TT-BTC dated October 27, 2025,  
by the Minister of Finance)

## NOTES TO THE FINANCIAL STATEMENTS

### I. Characteristics of the Company's Operations

**1. Ownership Structure:** Joint-stock company.

**2. Business Sector:** Transportation services, trade

**3. Business Activities:**

- Passenger transport by taxi under contract, on fixed routes, freight transport by automobile, and inland waterway.
- Trading: Vehicles, machinery, equipment, spare parts in the transportation sector, gas products: LPG, CNG, LNG (excluding gas sales at the head office).
- Petrol and oil business agency.
- Vehicle modification services (no mechanical processing, electroplating, welding, or painting at the head office – no vehicle design).
- Real estate business. Office rental. Restaurant and hotel business (not at the head office).
- Parking lot and rest stop business.
- Investment, production, and operation of hydroelectric plants.
- Passenger transport by bus. Maritime transport.
- Trading fertilizers.
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, rattan); aquatic products.
- Motor vehicle manufacturing (excluding motorcycle production and not operating at the head office).
- Wholesale of automobiles and motor vehicles.
- Maintenance and repair of automobiles and motor vehicles (excluding mechanical processing, waste recycling, electroplating at the head office).
- Wholesale and rental of machinery – equipment – spare parts in the transportation sector.
- Wholesale of building materials.
- Commercial advertising.
- Gas bottling (not operating in Ho Chi Minh City).
- Retail of cars (up to 12 seats).
- Agency for automobiles and other motor vehicles.
- Cargo handling.

**4. Typical Production and Business Cycle:** Within 12 months.

**5. Specific Operational Characteristics Impacting Financial Reports:**

**6. Corporate Structure:** Cấu trúc doanh nghiệp

6.1 List of Subsidiaries:

6.2 List of Joint Ventures and Associates:

**7. Explanation of Comparability of Information in Financial Statements:**

The comparative figures are based on the audited financial statements for the fiscal year ended December 31, 2024.

### II. Accounting Period and Currency:

**1. The company's fiscal year:** starts from January 1 and ends on December 31.

**2. Currency used in accounting:** Vietnamese Dong.

### III. Applied Accounting Standards and Policies

**1. Applicable Accounting Regime:** Corporate accounting regime.

**2. Declaration of Compliance with Accounting Standards and Policies:** The financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Policies based on Circular No. 200/2014/TT-BTC dated December 22, 2014, and compliance with other Circulars issued by the Ministry of Finance.

**3. Applied Accounting Form:** Computerized accounting.

### IV. Applied Accounting Policies

1. Principles of Converting Financial Statements in Foreign Currency to Vietnamese Dong.
2. Principles for Determining Effective Interest Rate for Discounting Cash Flows.
3. Principles for Recognizing Cash and Cash Equivalents:
  - Cash equivalents are deposits with a maturity of no more than three months, complying with the accounting standard "Cash Flow Statements".
4. Accounting Policies for Financial Investments:
  - a. For Trading Securities:
    - Recognition time is T+0.
    - Book value is determined as original cost.
    - Provision for impairment is based on the difference between market price and original cost.
  - b. For Held-to-Maturity Investments:
    - Book value is determined as original cost.
    - Investments include deposits with a maturity of more than three months at commercial banks/credit institutions.
5. Accounting Policies for Receivables:
  - Receivables are classified by customer.
  - Receivables are tracked by original maturity and remaining maturity.
  - Provision is based on Circular 48/2019/TT-BTC dated August 8, 2019.
6. Inventory Accounting Policies:
  - Inventory is recorded at original cost.
  - Inventory valuation method: First-in, first-out.
  - Accounting method: Perpetual.
7. Accounting Policies for Fixed Assets, Leased Fixed Assets, and Investment Properties:
  - a. Accounting for Tangible and Intangible Fixed Assets:
    - Book value at historical cost.
    - Post-recognition costs are charged to production costs.
    - Depreciation method: Straight-line method based on historical cost.
  - b. Accounting for Investment Properties:
    - Book value at historical cost.
    - Investment properties being land use rights are not depreciated.
8. Accounting for Business Cooperation Contracts:
9. Deferred Corporate Income Tax Accounting Policies:
  - a. Deferred Income Tax Assets:
    - Basis: Deductible temporary differences.
    - Tax rate used: Current year tax rate for deferral.
    - Offset against deferred income tax liabilities.
  - b. Deferred Corporate Income Tax Liabilities:
    - Basis: Taxable temporary differences.
    - Tax rate used: Current year tax rate for deferral..
    - Offset against deferred income tax assets.
10. Accounting for Prepaid Expenses:
  - Prepaid expenses allocation includes fixed asset insurance, tools, and materials used, ...
  - Allocation period from 1 to 3 years or based on the cycle of the prepaid expense.
11. Accounting for Payables:
  - Payables are classified by customer.
  - Payables are tracked by original maturity and remaining maturity.
  - No provision for payables.
12. Accounting for Financial Leases and Borrowings:





13. Recognition and Capitalization of Borrowing Costs:
14. Recognition of Accrued Expenses:
  - Accrued expenses include actual expenses incurred or to be incurred but without invoices or vouchers.
  - Accrued expenses include fuel consumption, repair costs, material costs, office expenses, and services payable corresponding to services sold.
15. Recognition of Provisions.
  - Provisions for major fixed asset repairs.
16. Recognition of Equity:
  - Owner's capital is recorded based on actual capital contribution.
  - Retained earnings are post-tax profits not yet distributed.
  - Profit distribution principles: According to the company charter and approved by the General Meeting of Shareholders.
17. Revenue Recognition Principles and Methods:
  - Compliance with the revenue recognition conditions per the standard "Revenue and Other Income".
  - Financial revenue is determined by evaluating the recoverable value of financial investments at the end of the quarter.
  - Other income recognition based on actual occurrence.
18. Accounting for Revenue Deductions:
19. Accounting for Cost of Goods Sold:
  - Ensuring compatibility with revenue.
  - Ensuring prudence.
  - Cost reductions include discounts from suppliers: LPG.
20. Accounting for Financial Expenses:
  - Full recognition of loan interest expenses, including accrued interest.
21. Accounting for Selling and Administrative Expenses:
  - Full recognition of incurred selling and administrative expenses.
  - Reduction adjustments for selling and administrative expenses are estimated differences in costs such as electricity, water, office expenses, etc., but not significant.
22. Current Corporate Income Tax and Deferred Corporate Income Tax Accounting Principles and Methods:
  - Current corporate income tax expense is determined based on taxable income and the corporate income tax rate for the current year.
  - Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate. No offsetting of current corporate income tax with deferred corporate income tax expenses.
23. Other Accounting Principles and Methods: Applied according to Vietnamese accounting standards, corporate accounting regime, and relevant legal regulations.

## V. Accounting Policies:

1. Reclassification of long-term assets and long-term liabilities into short-term.
2. Principles for determining the value of various types of assets and liabilities (net realizable value, recoverable value, fair value, present value, current value, etc.).
3. Financial handling principles for:
  - Provisions;
  - Revaluation differences of assets and exchange rate differences.

## V. Supplementary Information for Items Presented in the Balance Sheet:

1 Money	31/03/2026	01/01/2026
- Cash	165.489.409	34.938.651
- Demand deposits	313.215.622.297	10.903.569.724
- Cash equivalents	-	-
<b>Total</b>	<b>313.381.111.706</b>	<b>10.938.508.375</b>



## 2 Financial investments

Held-to-maturity investments	31/03/2026		01/01/2026	
	Historical cost	Fair value	Historical cost	Fair value
<b>a) Short-term</b>	38.355.680.000	38.355.680.000	-	-
- Term deposit	38.355.680.000	38.355.680.000		
- Bond	-			
- Other investments				
<b>b) Long-term</b>	-	-	-	-
- Term deposit				
- Bond				
- Other investments				
<b>Total</b>	<b>38.355.680.000</b>	<b>38.355.680.000</b>	<b>-</b>	<b>-</b>

## 3 Accounts receivable

	31/03/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
<b>a) Short-term</b>	<b>35.959.026.468</b>	<b>21.177.658.198</b>	<b>54.118.667.603</b>	<b>21.177.658.198</b>
- Customers acquired before 2018	5.144.920.057	5.084.920.057	5.144.920.057	5.084.920.057
- Customers acquired after 2018	30.814.106.411	16.092.738.141	48.973.747.546	16.092.738.141
<i>Lucky Ocean Shipping Company Limited</i>	<i>15.017.952.005</i>	<i>14.484.990.781</i>	<i>15.017.952.005</i>	<i>14.484.990.781</i>
<i>Southern Bulk Pte Ltd</i>	<i>1.613.805.111</i>	<i>1.607.747.360</i>	<i>1.613.805.111</i>	<i>1.607.747.360</i>
<i>Maersk Tankers A/S</i>	<i>606.491.286</i>		<i>21.175.738.310</i>	
<i>Lang Son Liquefied Gas Commerce Company Limited</i>	<i>3.888.000.000</i>		<i>3.888.000.000</i>	
<i>Seastar Maritime Co.Ltd</i>	<i>3.852.369.643</i>		<i>3.852.369.643</i>	
<i>Other customers</i>	<i>5.835.488.366</i>		<i>3.425.882.477</i>	
<b>b) Long-term</b>	-	-	-	-
<b>Total</b>	<b>35.959.026.468</b>	<b>21.177.658.198</b>	<b>54.118.667.603</b>	<b>21.177.658.198</b>

## 4 Other receivables

	31/03/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
<b>a) Short-term</b>	<b>17.083.636.822</b>	<b>9.056.000</b>	<b>18.644.895.471</b>	<b>9.056.000</b>
- Accrued interest receivable	849.391.370		165.245.407	
- Employee advances receivable	2.691.811.400		5.623.987.640	
- Security deposit	6.808.695.760		6.808.095.760	
- Other receivables	6.733.738.292	9.056.000	6.047.566.664	9.056.000
<b>b) Long-term</b>	<b>6.143.450.000</b>	<b>-</b>	<b>2.200.000.000</b>	<b>-</b>
- Dividends and profit shares receivable				
- Employee receivables				
- Security deposit	6.143.450.000		2.200.000.000	
- Disbursements on behalf of				
- Other receivables				
<b>Total</b>	<b>23.227.086.822</b>	<b>9.056.000</b>	<b>20.844.895.471</b>	<b>9.056.000</b>

## 5 Inventory

	31/03/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit				
- Raw materials and supplies				
- Tools, equipment				
- Inventory of fuel and lubricants	-		-	
- Spare parts	-		4.833.987.573	
- Goods	5.115.740		5.115.740	

- Goods on consignment	-	-	-
- Raw materials	11.826.601.138	15.855.694.273	
<b>Total</b>	<b>11.831.716.878</b>	<b>-</b>	<b>20.694.797.586</b>

6	Long-term construction in progress	31/03/2026		01/01/2026	
		Historical cost	Recoverable amount	Historical cost	Recoverable amount
	a) Long-term work in progress				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	b) Long-term construction in progress				
	- Procurement		-	-	-
	- Capital expenditure	51.789.694.640	51.789.694.640	36.658.390.566	36.658.390.566
	- Supplies, Dry dock maintenance	14.509.018	14.509.018	320.350.529	320.350.529
		<b>51.804.203.658</b>	<b>51.804.203.658</b>	<b>36.978.741.095</b>	<b>36.978.741.095</b>

## 7 Increase or decrease in tangible fixed assets:

Item	Buildings and constructions	Machinery and equipment	Means of transport	Equipment and management tools	Other fixed assets	Total
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### Cost of tangible fixed assets

Beginning balance	-	366.363.636	2.337.288.875.768	1.136.795.351	-	2.338.792.034.755
- Additions						
- Completed construction in progress						
- Increase from other sources						
- Transfers to investment property (-)						
- Disposals and liquidations (-)						
- Other decreases (-)						
Ending balance	-	366.363.636	2.337.288.875.768	1.136.795.351	-	2.338.792.034.755

### Accumulated depreciation

Beginning balance	-	366.363.636	471.983.125.072	739.941.033	-	473.089.429.741
- Depreciation expense			55.886.449.365	49.601.661		55.936.051.026
- Increase from other sources						-
- Transfers to investment property (-)						-
- Disposals and liquidations (-)						-
- Other decreases (-)						-
Ending balance	-	366.363.636	527.869.574.437	789.542.694	-	529.025.480.767

### Carrying amount of tangible fixed assets

- As of beginning of year	-	-	1.865.305.750.696	396.854.318	-	1.865.702.605.014
- As of end of year	-	-	1.809.419.301.331	347.252.657	-	1.809.766.553.988

## 8 Increase or decrease in intangible fixed assets:

Item	Land use rights	Patents, copyrights	Brand names	Franchise and similar rights	Other intangible fixed assets	Total
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### Cost of intangible fixed assets

Beginning balance	-	-	-	-	-	-
- Additions						-
- Other decreases (-)						-
Ending balance	-	-	-	-	-	-

### Accumulated amortization



Beginning balance	-	-	-	-	-	-
- Amortization expense				-		-
- Other decreases (-)						-
Ending balance	-	-	-	-	-	-

Carrying amount of intangible fixed assets

- As of beginning of year	-	-	-	-	-	-
- As of end of year	-	-	-	-	-	-

**9 Prepaid Expenses**

**31/03/2026**

**01/01/2026**

**a) Short-term**

**12.467.973.279**

**2.500.145.723**

- Prepaid expenses for operating lease of fixed assets:

+ Tools and equipment issued for use

+ Rent

+ Insurance for ships/vehicles

+ Other

2.739.020.483

1.888.635.903

9.728.952.796

611.509.820

**b) Long-term**

**45.529.319.664**

**64.515.464.742**

- Major repair costs

40.414.766.381

58.831.280.405

- Inspection fees

- Other (please specify if possible):

+ Tools and equipment issued for use

+ Ship charter fees

+ Ship docking fees

+ Other

5.114.553.283

5.684.184.337

**57.997.292.943**

**67.015.610.465**

**10 Loans and finance leases**

	31/03/2026		Increase during the period	Decrease during the period	01/01/2026	
	Value	Repayment Capacity			Value	Repayment Capacity
<b>a) Short-term loans</b>	<b>337.243.004.446</b>	<b>337.243.004.446</b>	<b>77.367.650.237</b>	<b>92.359.776.533</b>	<b>322.250.878.150</b>	<b>322.250.878.150</b>
	337.243.004.446	337.243.004.446	77.367.650.237	92.359.776.533	322.250.878.150	322.250.878.150
<b>b) Long-term loans (Details by maturity)</b>	<b>1.587.554.560.324</b>	<b>1.491.705.538.407</b>	<b>-</b>	<b>77.723.691.876</b>	<b>1.665.278.252.200</b>	<b>1.665.278.252.200</b>
Loan to purchase Toyota Alphard from Toyota Finance Company, 84-month term, principal and interest payable monthly	422.571.408	422.571.408		105.642.858	528.214.266	528.214.266
Loan from Military Commercial Joint Stock Bank, 60-month term, interest payable monthly and principal payable monthly	30.960.000.000	30.960.000.000		11.616.000.000	42.576.000.000	42.576.000.000
Loan from Military Commercial Joint Stock Bank, 60-month term, interest payable monthly and principal payable monthly	51.750.000.000	51.750.000.000		14.910.000.000	66.660.000.000	66.660.000.000
Loan from Military Commercial Joint Stock Bank, 60-month term, interest payable monthly and principal payable monthly	64.000.000.000	64.000.000.000		12.000.000.000	76.000.000.000	76.000.000.000
Loan from Military Commercial Joint Stock Bank, 84-month term, interest payable monthly and principal payable monthly	274.152.083.334	274.152.083.334		18.158.124.999	292.310.208.333	292.310.208.333
Loan from Military Commercial Joint Stock Bank, 60-month term, interest payable monthly and principal payable monthly	68.000.000.133	68.000.000.133		5.999.999.967	74.000.000.100	74.000.000.100
Loan from Orient Commercial Joint Stock Bank, 84-month term, interest payable monthly and principal payable monthly	258.854.683.532	258.854.683.532		14.933.924.052	273.788.607.584	273.788.607.584
Loan from Military Commercial Joint Stock Bank	743.566.200.000	743.566.200.000			743.566.200.000	743.566.200.000



Bank, 180-month term, 48-month grace period					
Working capital loan for Mrs. Luong Dieu Linh, 60-month term, interest payable monthly and principal payable at maturity	15.849.021.917			15.849.021.917	15.849.021.917
60-month term, interest payable monthly and principal payable at maturity	80.000.000.000			80.000.000.000	80.000.000.000
<b>Total</b>	<b>1.924.797.564.770</b>	<b>1.828.948.542.853</b>	<b>77.367.650.237</b>	<b>170.083.468.409</b>	<b>1.987.529.130.350</b>

#### 11 Accounts payable

	31/03/2026		01/01/2026	
	Value	Debt-paying ability	Value	Debt-paying ability
<b>a) Short-term</b>	<b>49.261.892.974</b>	<b>49.261.892.974</b>	<b>64.942.325.428</b>	<b>64.942.325.428</b>
Hung Phat Maritime Trading and Services Joint Stock Company	9.499.910.426	9.499.910.426	6.713.050.526	6.713.050.526
Alliance Maritime Joint Stock Company	3.889.402.066	3.889.402.066	6.381.615.857	6.381.615.857
Minh Dung Trading Joint Stock Company	1.618.557.654	1.618.557.654	4.440.693.338	4.440.693.338
Korean Register Of Shipping	3.386.559.862	3.386.559.862	4.400.441.014	4.400.441.014
Other suppliers	34.934.745.949	34.934.745.949	43.006.524.693	43.006.524.693
<b>b) Long-term</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>49.261.892.974</b>	<b>49.261.892.974</b>	<b>64.942.325.428</b>	<b>64.942.325.428</b>

#### 12 Taxes and other payables to the government

	01/01/2026	Accrued expenses	Amount paid during the	31/03/2026
<b>Total</b>		<b>5.619.557.513</b>	<b>10.621.476.216</b>	
Output VAT on Domestic Sales	-	-	-	-
Import VAT	-	213.002.505	213.002.505	-
Excise Tax	-	-	-	-
Import/Export Duties	-	120.177.471	120.177.471	-
Corporate Income Tax	10.095.675.745	5.093.764.343	10.095.675.745	5.093.764.343
Personal Income Tax	(4.253.615)	189.613.194	189.620.495	(4.260.916)
Other Taxes	-	3.000.000	3.000.000	-
<b>a) Receivables</b>	<b>4.253.615</b>			<b>4.260.916</b>
<b>b) Payables</b>	<b>10.095.675.745</b>			<b>5.093.764.343</b>

#### 13 Accrued Expenses

##### a) Short-term

- Ship management costs		-
- Operating costs for the ships	8.306.859.108	7.311.430.376
- Interest expense	4.835.323.165	3.410.121.715
- Other		1.317.958.362
<b>Total</b>	<b>13.142.182.273</b>	<b>12.039.510.453</b>

##### b) Long-term

- Interest expense
- Provision for estimated cost of goods sold
- Other accrued expenses

**Total**

-
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#### 14 Other Payables

31/03/2026

01/01/2026

<b>a) Short-term</b>		
- Trade union funds	285.447.080	182.990.470
- Compulsory insurance (social insurance, health insurance, unemployment ins	458.159.430	10.628.470
- Payables related to equitization		
- Short-term deposits and guarantees received	937.058.585	937.058.585
- Dividends and profit payable	-	-
- Other payables	303.456.840.649	1.035.012.712
<b>Total</b>	<b>305.137.505.744</b>	<b>2.165.690.237</b>
<b>b) Long-term</b>		
- Long-term deposits and guarantees received	232.462.450.000	
- Other payables		
<b>Total</b>	<b>232.462.450.000</b>	
<b>15 Unearned Revenue</b>	<b>31/03/2026</b>	<b>01/01/2026</b>
<b>a) Short-term</b>		
- Advances from customers	7.952.943.584	-
- Other unearned revenue		-
<b>Total</b>	<b>7.952.943.584</b>	<b>-</b>
<b>b) Long-term</b>		
-		
- Potential non-performance of contracts with customers		
<b>Total</b>	<b>-</b>	<b>-</b>
<b>16 Provisions</b>	<b>31/03/2026</b>	<b>01/01/2026</b>
<b>a) Short-term</b>		
- Warranty expenses		
- Repair and maintenance expenses for fixed assets	-	-
- Other provisions		
<b>Total</b>	<b>-</b>	<b>-</b>
<b>b) Long-term</b>		
- Warranty expenses		
- Scheduled repair and maintenance expenses for fixed assets		
- Other provisions		
<b>Total</b>	<b>-</b>	<b>-</b>
<b>17 Non-current Liabilities</b>	<b>31/03/2026</b>	<b>01/01/2026</b>
<b>Other non-current liabilities:</b>		
- Security deposits from drivers	-	-
- Security deposits from customers	232.462.450.000	-
<b>Total</b>	<b>232.462.450.000</b>	<b>-</b>
<b>18 Deferred Income Tax Assets and Deferred Income Tax Liabilities</b>	<b>31/03/2026</b>	<b>01/01/2026</b>
<b>a) Deferred Income Tax Assets:</b>		
- Corporate income tax rate used to determine the value of deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	821.054.950	821.054.950
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax credits		
- Set-off against deferred income tax liabilities		
<b>Deferred Income Tax Assets</b>	<b>821.054.950</b>	<b>821.054.950</b>

**b) Deferred Income Tax Liabilities:**

- Corporate income tax rate used to determine the value of deferred income tax liabilities
- Deferred income tax liabilities arising from taxable temporary differences
- Set-off against deferred income tax assets

20%

**19 Shareholder's Equity****a) Statement of Changes in Equity**

	Contributed Capital	Investment and Development Fund	Fund for Business Restructuring	Other Funds	Undistributed Profit after Tax	TOTAL
<b>Balance at the beginning of the previous year</b>	<b>500.066.530.000</b>	<b>69.839.178.790</b>	<b>-</b>	<b>1.918.499.046</b>	<b>84.515.061.901</b>	<b>656.339.269.737</b>
- Increase of capital during the period						-
- Profit for the period					55.346.024.284	55.346.024.284
- Appropriation to the Technology Innovation Fund (-)						-
- Appropriation to the Management Board Bonus Fund (-)						-
- Loss for the period (-)						-
- Other decreases (-)						-
<b>Balance at the end of the previous year</b>	<b>500.066.530.000</b>	<b>69.839.178.790</b>	<b>-</b>	<b>1.918.499.046</b>	<b>139.861.086.185</b>	<b>711.685.294.021</b>
<b>Balance at the beginning of the current year</b>	<b>500.066.530.000</b>	<b>69.839.178.790</b>	<b>-</b>	<b>1.918.499.046</b>	<b>139.861.086.185</b>	<b>711.685.294.021</b>
- Increase of capital during the period						-
- Profit for the period					20.180.002.142	20.180.002.142
- Other increases						-
- Decrease of capital during the period (-)						-
- Loss for the period (-)						-
- Other decreases (-)						-
<b>Balance at the end of the current year</b>	<b>500.066.530.000</b>	<b>69.839.178.790</b>	<b>-</b>	<b>1.918.499.046</b>	<b>160.041.088.327</b>	<b>731.865.296.163</b>

**b) Details of owner's capital contribution**

	31/03/2026	01/01/2026
+ Do Anh Viet	-	132.960.000.000
+ Dang Nguyen Dang	107.940.000.000	-
+ Tran Thi Thu Ha	111.552.800.000	111.552.800.000
+ Tran Vong Phuc	110.730.520.000	110.730.520.000
+ Cao Duc Son	117.882.800.000	92.862.800.000
+ Capital contributions from other parties	52.248.810.000	52.248.810.000
	<b>500.354.930.000</b>	<b>500.354.930.000</b>



## VI. Additional Information for Items Presented in the Business Operations Report

	Quý 1/2026	Quý 1/2025	Accumulated in the year 2026	Accumulated in the year 2025
<b>1 Total Sales Revenue and Service Income</b>				
- Commercial Sales Revenue		14.613.856.033	-	14.613.856.033
- Service Revenue	190.512.558.314	174.644.530.712	190.512.558.314	174.644.530.712
+ <i>Maritime Transport Services</i>	186.917.558.314	170.313.825.643	186.917.558.314	170.313.825.643
+ <i>Ship Management Services / Ship Management Consulting</i>	3.400.000.000	4.141.705.069	3.400.000.000	4.141.705.069
+ <i>Other services</i>	195.000.000	189.000.000	195.000.000	189.000.000
- Real Estate Investment Revenue			-	-
<b>Total</b>	<b>190.512.558.314</b>	<b>189.258.386.745</b>	<b>190.512.558.314</b>	<b>189.258.386.745</b>
<b>2 Revenue Deductions</b>				
- Trade Discounts				
- Sales discounts				
- Returned Goods				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3 Cost of sales</b>				
- Cost of Goods Sold		15.393.523.717	-	15.393.523.717
- Cost of Services Provided	129.174.418.315	120.183.240.160	129.174.418.315	120.183.240.160
+ <i>Maritime Transport Services</i>	128.049.778.307	117.118.696.010	128.049.778.307	117.118.696.010
+ <i>Ship Management Services / Ship Management Consulting</i>	1.124.640.008	3.026.049.833	1.124.640.008	3.026.049.833
+ <i>Other Services</i>		38.494.317	-	38.494.317
- Cost of Real Estate Investment			-	-
<b>Total</b>	<b>129.174.418.315</b>	<b>135.576.763.877</b>	<b>129.174.418.315</b>	<b>135.576.763.877</b>
<b>4 Income from financial activities</b>				
- Interest received from Deposits and Loans	2.350.916	3.249.991	2.350.916	3.249.991
- Profit from Selling Investments			-	-
- Dividends, Shared Profits			-	-
- Foreign Exchange Rate Difference Profit	2.214.579.804	1.820.719.684	2.214.579.804	1.820.719.684
- Revenue from other Financial Activities		-	-	-
<b>Total</b>	<b>2.216.930.720</b>	<b>1.823.969.675</b>	<b>2.216.930.720</b>	<b>1.823.969.675</b>
<b>5 Financial Expenses</b>				
- Loan Interest	26.259.095.295	29.304.730.520	26.259.095.295	29.304.730.520
- Loss from Liquidation of Financial Investments			-	-
- Foreign Exchange Rate Difference Loss	2.304.801.351	1.016.893.271	2.304.801.351	1.016.893.271
- Provision/(Reversal) for Devaluation of Trading Securities and Investment Losses			-	-
- Other Financial Expenses			-	-
- Financial expense write-offs			-	-
<b>Total</b>	<b>28.563.896.646</b>	<b>30.321.623.791</b>	<b>28.563.896.646</b>	<b>30.321.623.791</b>
<b>6 Other income</b>				
	Quý 1/2026	Quý 1/2025	Accumulated in the year 2026	Accumulated in the year 2025

- Income from Liquidation, Transfer of Fixed Assets	-	-	-	-
- Liquidation, Transfer of Fixed Assets	-	-	-	-
- Other incomes	780.000		780.000	-
<b>Total</b>	<b>780.000</b>	<b>-</b>	<b>780.000</b>	<b>-</b>
<b>7 Other Expenses</b>	<b>Quý 1/2026</b>	<b>Quý 1/2025</b>	<b>Accumulated in the year 2026</b>	<b>Accumulated in the year 2025</b>
- Remaining Value of Fixed Assets and Liquidation/Transfer Costs of Fixed Assets	-	-	-	-
- TLiquidation/Transfer of Fixed Assets	-	-	-	-
- Other Costs	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8 Selling and Business Management Expenses</b>	<b>Quý 1/2026</b>	<b>Quý 1/2025</b>	<b>Accumulated in the year 2026</b>	<b>Accumulated in the year 2025</b>
- Cost of Raw Materials, Supplies		2.590.910	-	2.590.910
- Labor Costs	4.028.324.071	2.328.217.821	4.028.324.071	2.328.217.821
- Depreciation of Fixed Assets	247.248.537	242.950.478	247.248.537	242.950.478
- External Service Costs	5.442.614.980	3.568.218.104	5.442.614.980	3.568.218.104
- Provision for bad receivable debts fees			-	-
- Other Monetary Expenses		13.000.000	-	13.000.000
<b>Total</b>	<b>9.718.187.588</b>	<b>6.154.977.313</b>	<b>9.718.187.588</b>	<b>6.154.977.313</b>
<b>9 Current Corporate Income Tax Expenses</b>	<b>Quý 1/2026</b>	<b>Quý 1/2025</b>	<b>Accumulated in the year 2026</b>	<b>Accumulated in the year 2025</b>
- Accounting Profit Before Tax for the Reporting Period:	25.273.766.485	19.028.991.439	25.273.766.485	19.028.991.439
- Adjustments for the Period:	195.055.230	127.367.150	195.055.230	127.367.150
+ <i>Deduct: Non-Taxable Income</i>			-	-
+ <i>Add: Non-Deductible Expenses</i>	195.055.230	127.367.150		
			195.055.230	127.367.150
- Taxable Income for the Reporting Period	25.468.821.715	19.156.358.589	25.468.821.715	19.156.358.589
- Loss from Previous Year Brought Forward (-)			-	-
- Tax Rate for the Reporting Period	20%	20%	20%	20%
<b>Corporate Income Tax</b>	<b>5.093.764.343</b>	<b>3.831.271.718</b>	<b>5.093.764.343</b>	<b>3.831.271.717</b>
- Adjust Prior Years' Corporate Income Tax to Current Period Tax Expenses		(521.509.964)		(1.356.222.144)
<b>- Total Current Corporate Income Tax Expenses</b>	<b>5.093.764.343</b>	<b>3.309.761.754</b>	<b>5.093.764.343</b>	<b>2.475.049.573</b>
<b>10 Deferred Corporate Income Tax Expenses</b>	<b>Quý 1/2026</b>	<b>Quý 1/2025</b>	<b>Accumulated in the year 2026</b>	<b>Accumulated in the year 2025</b>
- Deferred Corporate Income Tax Expenses arising from temporary taxable differences;			-	-



- Deferred Corporate Income Tax Expenses arising from the reversal of deferred tax assets;

- Deferred Corporate Income Tax Income arising from temporary differences deducted;

- Deferred Corporate Income Tax Income arising from unused tax losses and tax credits;

- Deferred Corporate Income Tax Income arising from the reversal of deferred tax liabilities;

**- Total Deferred Corporate Income Tax Expenses**

521.509.964

-

-

-

-

-

521.509.964

-

521.509.964

#### 11 Production Costs by Type

Cost of Raw Materials, Supplies

Labor Costs

Depreciation of Fixed Assets

External Service Costs

Other Costs

**- Total Deferred Corporate Income Tax Expenses**

Quý 1/2026	Quý 1/2025	Accumulated in the year 2026	Accumulated in the year 2025
4.029.093.135	4.292.925.337	4.029.093.135	4.292.925.337
21.630.038.200	17.667.754.604	21.630.038.200	17.667.754.604
55.936.051.026	71.710.865.637	55.936.051.026	71.710.865.637
57.297.423.542	32.653.671.895	57.297.423.542	32.653.671.895
	13.000.000	-	13.000.000
<b>138.892.605.903</b>	<b>126.338.217.473</b>	<b>138.892.605.903</b>	<b>126.338.217.473</b>

## VII. Other Information

### 1 Transactions and Balances with Related Parties

Related parties of the Company include: key management personnel, individuals related to key management personnel, and other related parties.

#### 1a. Transactions and Balances with Key Management Personnel and Individuals Related to Key Management Personnel

Key management personnel include: members of the Board of Directors and the Board of Management. Individuals related to key management personnel are close family members of key management personnel.

*Transactions with key management personnel and individuals related to key management personnel:*

The Company did not have any transactions with key management personnel and individuals related to key management personnel.

*Receivables and payables with key management personnel and individuals related to key management personnel:*

The Company did not have any receivables or payables with key management personnel and individuals related to key

*Compensation of key management personnel:*

#### Board of Directors

Full Name	Position	Q1 2026	Q1 2025	Notes
Mr. Tran Trung Quoc	Chairperson	30.000.000	30.000.000	Appointed on 31/05/2024
Mr. Vo Ngoc Phung	Member	-	24.000.000	Dismissed on 27/10/2025
Ms. Nguyen Thi Thanh Huyen	Member	24.000.000	24.000.000	Appointed on 29/02/2025
Mr. Dang Nguyen Dang	Member	24.000.000		Appointed on 27/10/2025
Mr. Tran Xuan Truong	Member	24.000.000		Appointed on 27/10/2025
Mr. Le Anh Nam	Member	24.000.000	24.000.000	Appointed on 31/05/2024

#### Board of Supervisors

Full Name	Position	Q1 2026	Q1 2025	Notes
Ms. Nguyen Thi Ngoc Dep	Head	-	49.245.349	Dismissed on 24/03/2024
Ms. Chu Thi Mai Huong	Head	15.000.000	9.517.000	Appointed on 31/05/2024
Ms. Nguyen Thi Xuan Thuy	Member		775.000	Dismissed on 27/10/2025
Ms. Vuong Thi Thu Thuy	Member	9.000.000	-	Appointed on 27/10/2025
Ms. Nguyen Thi Thu Tam	Member	9.000.000	-	Appointed on 31/05/2024

#### Board of Management

Full Name	Position	Q1 2026	Q1 2025	Notes
Mr. Vo Ngoc Phung	Director		206.116.480	Appointed on 16/04/2024
Ms. Nguyen Thi Thanh Huyen	Director	242.956.000	-	Dismissed on 16/04/2024
Mr. Doan Nguyen Son	Deputy Director		180.880.000	Dismissed on 01/09/2025
Mr. Hoang Anh Quan	Deputy Director		137.712.000	Dismissed on 14/03/2025
Ms. Nguyen Thi Hong Thuy	Deputy Director		176.791.040	Dismissed on 01/07/2025
Ms. Le Thanh Chi	Chief Accountant	167.252.000	153.748.136	Reappointed on 01/06/2025

#### 1b Transactions and Balances with Other Related Parties

*Other related parties of the Company include:*

Related Party	Relationship
+ Dang Nguyen Dang	Shareholder holding 0,022% of charter capital
+ Tran Thi Thu Ha	Shareholder holding 0,022% of charter capital
+ Tran Vong Phuc	Shareholder holding 0,022% of charter capital
+ Cao Duc Son	Shareholder holding 0,024% of charter capital
+ Capital contributions from other	Shareholder holding 0,010% of charter capital

*Transactions with other related parties:*

The Company did not have any transactions with other related parties

*Receivables and payables with other related parties:*

The Company did not have any receivables or payables with other related parties.

### 2 Off-balance sheet items

Foreign currencies	31/03/2026	01/01/2026
US dollar ("USD")	178.962,00	672.099,36
Euro ("EUR")	796,76	160,96

### 3 Operating Lease Commitments

As of the reporting date, the Company had the following operating lease

	31/03/2026	01/01/2026
Within 1 year	7.600.527.000	10.134.036.000
From 2-5 years		
Over 5 years		-
<b>Total Operating Lease Commitments</b>	<b>7.600.527.000</b>	<b>10.134.036.000</b>

### 4 Segment Information

4a Segment information is presented by business lines:

- Goods trading business line: sale of goods to domestic customers.
- Ocean freight services business line: provision of ocean freight services, ship management services,...
- \* Other services business line.

4b Business segment results

From 01/01/2026 to 31/03/2026	Shipping services & Ship management	Trading	Other services	Total
Revenue	190.317.558.314	-	195.000.000	190.512.558.314
Cost of sales	129.174.418.315	-	-	129.174.418.315
Gross profit	61.143.139.999	-	195.000.000	61.338.139.999

4c Information on Assets and Liabilities by Business Segment

As of 31/3/2026	Trading	Shipping services	Ship Management Services & Ship	Other services	Total
Segment assets	-	2.770.125.167.897	9.723.488.365	-	2.779.848.656.262
Unallocated assets					505.781.422.246
<b>Total assets</b>					<b>3.285.630.078.508</b>

Segment liabilities	-	1.851.581.679.037	-	-	1.851.581.679.037
Unallocated liabilities		-			702.183.103.308
<b>Total liabilities</b>					<b>2.553.764.782.345</b>

### 5 Information comparison

	Q1 2026	Q1 2025	Difference (VNĐ)	Difference (%)
Net revenue from sales and service provision	190.512.558.314	189.258.386.745	1.254.171.569	1%
Profit before tax	25.273.766.485	19.028.991.439	6.244.775.046	33%

### 6 Continuous operation information

### 7 Other informations

PREPAPER



Truong Do Thanh Ngan

CHIEF ACCOUNTANT



Le Thanh Chi

Day 20 month 04 year 2026

DIRECTOR



Nguyễn Thị Thanh Huyền