

**CTCP VSC GREEN LOGISTICS**

*VSC GREEN LOGISTICS JSC*

---o0o---

Số/ No: 30/2026/CBTT

**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM**

**Độc lập – Tự do – Hạnh phúc**

*SOCIALIST REPUBLIC OF VIET NAM*

*Independence - Freedom - Happiness*

---o0o---

*Hải Phòng, ngày 01 tháng 06 năm 2026*

*Hai Phong, June 01, 2026*

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG**  
*EXTRAORDINARY INFORMATION DISCLOSURE*

**Kính gửi: Sở Giao dịch Chứng khoán thành phố Hà Nội**

*To: Hanoi Stock Exchange*

1. Tên tổ chức: CÔNG TY CỔ PHẦN VSC GREEN LOGISTICS

*Name of organization: VSC GREEN LOGISTICS JOINT STOCK COMPANY*

- Mã chứng khoán/Mã thành viên/ Stock code/ Broker code: GIC

- Địa chỉ: Lô CC2 - Khu công nghiệp MP Đình Vũ, Phường Đông Hải, Thành phố Hải Phòng, Việt Nam

*Address: Lot CC2 - MP Dinh Vu Industrial Park, Dong Hai Ward, Hai Phong City, Vietnam*

- Điện thoại liên hệ/Tel: 0225 283 8666 Fax: 0225 2838898

- E-mail: fgd@greenicd.com.vn

2. Nội dung thông tin công bố/Contents of disclosure:

Công ty cổ phần VSC Green Logistics công bố Công văn số 30/2026-GIC về việc Đính chính báo cáo tài chính Quý I năm 2026.

*VSC Green Logistics Joint Stock Company announces the Official Dispatch No 30/2026-GIC regarding correction of its Q1 2026 Financial Statements.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 01/06/2026 tại đường dẫn [www.greenicd.com.vn](http://www.greenicd.com.vn).

*This information was disclosed on the Company's website on June 01, 2026, at the following link: www.greenicd.com.vn.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

*We pledge that the information disclosed above is true and accurate, and we shall be fully responsible before the law for the contents of the disclosed information.*

**Tài liệu đính kèm/Attached**

**documents:**

- Công văn số 30/2026-GIC;

*Official Dispatch No. 30/2026-GIC*

- Báo cáo tài chính Quý I/2026 sau đính chính.

*Q1/2026 Financial Statements after Correction*

**Đại diện tổ chức**

**Organization representative**

**Người đại diện theo pháp luật**

**Legal representative**



**GIÁM ĐỐC**

*Đông Trung Hải*

**To:** – State Securities Commission of Vietnam (SSC)  
– Hanoi Stock Exchange (HNX)

Pursuant to the regulations on information disclosure for listed companies on the securities market, VSC Green Logistics Joint Stock Company (stock ticker: GIC) hereby submits this corrigendum to correct certain figures in the Statement of Financial Position for Q1 2026, as follows:

On April 18, 2026, the Company disclosed the Statement of Financial Position for Q1 2026.

Due to a typographical error, items 420a and 420b were not displayed correctly. However, the total equity figure remains unchanged.

**The above error does not affect any other items in the published Financial Statements. Details are as follows:**

ITEM	CODE	ORIGINALLY PUBLISHED (as of 18/04/2026)	CORRECTED FIGURE	DIFFERENCE
10. Undistributed after-tax profit	420	15,041,442,097	15,041,442,097	0
Undistributed after-tax profit accumulated to end of prior period	420a	26,712,770,175	12,726,120,000	13,986,650,175
Undistributed after-tax profit for the current period	420b	(11,671,328,078)	2,315,322,097	13,986,650,175

VSC Green Logistics Joint Stock Company hereby issues this corrigendum for the information of the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and all respected shareholders.

*Enclosed: Corrected Q1 2026 Financial Statements.*

**Yours sincerely,**

*Distribution:*

- As addressed above;
- Filed: Office, Finance & Accounting Dept.

**DIRECTOR**

  
GIÁM ĐỐC  
*Đông Trung Hải*



**VSC GREEN LOGISTICS  
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

-----

No: 03/2026-GT BCTC

Haiphong, April 18<sup>th</sup>, 2026

**To:** - State Securities Commission of Vietnam  
- Hanoi Stock Exchange

Pursuant to the regulations on information disclosure applicable to public companies, VSC Green Logistics Joint Stock Company (stock code: GIC) hereby provides an explanation regarding the fluctuation of 10% or more in the profit after corporate income tax as stated in the Q1 2026 business performance report compared to the same period of the previous year, as reflected in the financial statements, as follows:

Unit: VND

No	Indicator	Q1/2026	Q1/2025	Negative variance	Percentage decrease (%)
1	Profit after corporate income tax	2.315.322.097	2.702.466.584	387.144.487	14,33

**Main reason:**

Selling expenses increased compared to the same period last year. This was the primary reason why profit after tax in the first quarter of 2026 decreased by 387,144,487 VND, representing a 14.33% decline over the same period last year.

Sincerely,

To:

- Above;
- Save.

**Representative of the Organization**

**Legal Representative**

**DIRECTOR**



**DONG TRUNG HAI**

**CÔNG TY CỔ  
PHẦN VSC  
GREEN  
LOGISTICS**

Digitally signed by CÔNG TY CỔ PHẦN VSC  
GREEN LOGISTICS  
DN: C=VN, L=HẢI PHÒNG, CN=CÔNG TY  
CỔ PHẦN VSC GREEN LOGISTICS,  
OID.0.9.2342.19200300.100.1.1=  
MST:0201768923  
Reason: I am the author of this document  
Location:  
Date: 2026.04.18 08:10:02+07'00'  
Foxit PDF Editor Version: 2025.1.0

**VSC GREEN LOGISTICS JOINT STOCK COMPANY**

Lot CC2 – MP Dinh Vu Industrial Park, Dong Hai Ward, Hai Phong City



# **FINANCIAL STATEMENTS**

## **Quarter 1 2026**

Hai Phong, April 2026



**VSC GREEN LOGISTICS JOINT STOCK COMPANY**

Lot CC2, MP Dinh Vu Industrial Park, Dong Hai Ward, Hai Phong City

**Form B 01 - DN***(Issued in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)***INTERIM FINANCIAL POSITION REPORT****(Full form)**

Quarter I 2026

As of March 31, 2026

Unit: VND

ASSETS	Code	Note	31-Mar-26	01-Jan-26
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>91,002,223,124</b>	<b>85,165,704,112</b>
<b>I. Cash and Cash Equivalents</b>	<b>110</b>	<b>V</b>	<b>34,014,377,603</b>	<b>74,601,867,643</b>
1. Cash	111	V.1	17,014,377,603	57,601,867,643
2. Cash Equivalents	112	V.2	17,000,000,000	17,000,000,000
<b>II. Short-term investments</b>	<b>120</b>			
1. Trading securities	121			
2. Provision for diminution in value of trading securities (*)	122			
3. Investments held to maturity	123			
<b>III. Short-term receivables</b>	<b>130</b>	<b>V.3</b>	<b>9,467,547,692</b>	<b>7,894,206,876</b>
1. Short-term trade accounts receivable	131	V.3a	9,077,347,692	5,628,006,876
2. Short-term prepayments to suppliers	132	V.4	100,000,000	100,000,000
3. Short-term intercompany receivables	133			
4. Construction contract-in-progress receivables	134			
5. Other short-term receivables	135	V.4	290,200,000	2,166,200,000
- Short-term pledged, mortgaged, deposited, and guaranteed	135J			2,000,000,000
6. Provision for doubtful debts – short-term (*)	136			
7. Shortage of assets awaiting resolution	137			
<b>IV. Inventories</b>	<b>140</b>	<b>V.7</b>	<b>2,312,996,410</b>	<b>2,312,996,410</b>
1. Inventories	141	V.7	2,312,996,410	2,312,996,410
2. Provision for decline in value of inventories (*)	149			
<b>V. Other current biological assets</b>	<b>150</b>			
1. Short-term consumable biological assets - Livestock	151			
2. Short-term consumable biological assets - Crops	152			
3. Provision for impairment of current biological assets (*)	153			
<b>VI. Other current assets</b>	<b>160</b>		<b>45,207,301,419</b>	<b>356,633,183</b>
1. Short-term prepaid expenses	161		207,301,419	356,633,183
2. Value added tax ("VAT") to be reclaimed	162			
3. Tax and other receivables from the State	163			
4. Government bonds under repurchase agreements	164			
5. Other current assets	165		45,000,000,000	
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>189,697,304,261</b>	<b>191,805,888,616</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>2,000,000,000</b>	
1. Long-term trade accounts receivable	211			
2. Long-term prepayments to suppliers	212			
3. Capital provided to dependent units	213			
4. Long-term intercompany receivables	214			
6. Other long-term receivables	215		2,000,000,000	
7. Provision for doubtful debts – long-term (*)	216			



<b>II. Fixed assets</b>	<b>220</b>		<b>15,637,286,476</b>	<b>18,403,149,412</b>
1. Tangible fixed assets	221	V.9	15,585,606,476	18,341,779,412
- Historical cost	222	V.9	153,456,732,137	153,456,732,137
- Accumulated depreciation (*)	223	V.9	(137,871,125,661)	(135,114,952,725)
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	51,680,000	61,370,000
- Historical cost	228	V.10	1,224,742,459	1,224,742,459
- Accumulated depreciation (*)	229	V.10	(1,173,062,459)	(1,163,372,459)
<b>III. Non-current biological assets</b>	<b>230</b>			
1. Bearer biological assets - Livestock	231			
a) Immature bearer biological assets - Livestock	232			
b) Mature bearer biological assets - Livestock	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term consumable biological assets - Livestock	236			
3. Long-term consumable biological assets - Crops	237			
4. Provision for impairment of non-current biological assets (*)	238			
<b>IV. Investment properties</b>	<b>240</b>			
- Historical cost	241			
- Accumulated depreciation (*)	242			
<b>V. Long-term assets in progress</b>	<b>250</b>		<b>148,148,148</b>	<b>148,148,148</b>
1. Long-term work in progress	251			
2. Construction in progress	252		148,148,148	148,148,148
<b>V. Long-term investments</b>	<b>260</b>		<b>65,002,708,261</b>	<b>65,456,549,582</b>
1. Investments in subsidiaries	261			
2. Investments in associates and joint ventures	262			
3. Investments in other entities	263		70,000,000,000	70,000,000,000
4. Provision for long-term investments (*)	264		(4,997,291,739)	(4,543,450,418)
5. Investments held to maturity	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
<b>VI. Other long-term assets</b>	<b>270</b>	<b>V.13</b>	<b>106,909,161,376</b>	<b>107,798,041,474</b>
1. Long-term prepaid expenses	271	V.13	106,909,161,376	107,798,041,474
2. Deferred income tax assets	272			
3. Long-term spare parts, supplies and equipment	273			
4. Other long-term assets	274			
<b>TOTAL ASSETS (280 = 100 + 200)</b>	<b>280</b>		<b>280,699,527,385</b>	<b>276,971,592,728</b>

RESOURCES	Code	Note	At the end of quarter	At the beginning of the year
1	2	3	4	5
RESOURCES				
<b>C. LIABILITIES</b>	<b>300</b>		<b>25,169,171,471</b>	<b>21,980,558,911</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>24,293,624,357</b>	<b>21,105,011,797</b>
1. Short-term trade accounts payable	311	V.14a	4,778,935,729	2,748,011,553
2. Short-term advances from customers	312		77,770,600	86,230,600
3. Dividends and profits payable	313			
4. Tax and other payables to the State	314	V.15	1,453,386,774	1,336,864,259



5. Payables to employees	315		3,640,155,919	8,172,872,324
6. Short-term accrued expenses	316	V.16	10,920,891,511	7,323,299,418
7. Short-term intercompany payables	317			
8. Construction contract-in-progress payables	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	V.17	1,962,483,824	1,015,013,643
11. Short-term borrowings and finance lease liabilities	321			
12. Provision for short-term liabilities	322			
13. Bonus and welfare fund	323		1,460,000,000	422,720,000
14. Price stabilisation fund	324			
15. Government bonds under repurchase agreements	325			
<b>II. Long-term liabilities</b>	<b>330</b>		<b>875,547,114</b>	<b>875,547,114</b>
1. Long-term trade accounts payable	331			
2. Long-term advances from customers	332			
3. Non-current tax and statutory payables	333			
4. Long-term accrued expenses	334			
5. Intercompany payables on capital contributions	335			
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax liabilities	342			
13. Provision for long-term liabilities	343		875,547,114	875,547,114
14. Fund for scientific and technological development	344			
<b>D. OWNERS' EQUITY</b>	<b>400</b>		<b>255,530,355,914</b>	<b>254,991,033,817</b>
1. Owners' capital	411	V.18	133,319,880,000	121,200,000,000
- Ordinary shares with voting rights	411a	V.18	133,319,880,000	121,200,000,000
- Preferred shares	411b			
2. Share premium	412		(10,000,000)	
3. Share conversion options on convertible bonds	413			
4. Owners' other capital	414			
5. Treasury shares	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.18	107,179,033,817	107,078,263,642
9. Other equity funds	419			
10. Undistributed earnings/(Accumulated losses)	420	V.18	15,041,442,097	26,712,770,175
- Undistributed post-tax profits of previous years	420a		12,726,120,000	26,712,770,175
- Post-tax profit of current period/year	420b	V.18	2,315,322,097	
- Undistributed post-tax profits	420c			
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>280,699,527,385</b>	<b>276,971,592,728</b>

Preparer

  
Nguyen Thi Thu Hang

Chief Accountant

  
Nguyen Thi Thu Hang

Prepared on 18<sup>th</sup> April 2026

General Director



  
Dong Trung Hai

## VSC GREEN LOGISTICS JOINT STOCK COMPANY

Lot CC2, MP Dinh Vu Industrial Park, Dong Hai Ward, Hai Phong City

Form B02a-DN

((Issued in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance))

## INTERIM INCOME STATEMENTS

((Full form))  
Quarter I 2026

Unit: VND


Item	Code	Note	Quarter I 2026		Cumulative from the beginning of year to March 31, 2026	
			Current year	Prior year	Current year	Prior year
1	2	3	4	5	6	7
1. Revenue from rendering of services	01	VI.1	39,995,025,633	36,602,073,882	39,995,025,633	36,602,073,882
2. Less deductions	02					
3. Net revenue from rendering of services (10 = 01 - 02)	10	VI.1	39,995,025,633	36,602,073,882	39,995,025,633	36,602,073,882
4. Cost of services rendered	11	VI.3	21,121,593,085	22,769,661,324	21,121,593,085	22,769,661,324
5. Gross profit from rendering of services (20 = 10 - 11)	20		18,873,432,548	13,832,412,558	18,873,432,548	13,832,412,558
6. Gains/losses from disposal of investment properties	21					
7. Financial income	22	VI.4	121,027,818	312,725,050	121,027,818	312,725,050
8. Financial expenses	23	VI.5	453,841,321	332,947,403	453,841,321	332,947,403
- Including: Interest expense	24					
9. Selling expenses	25	VI.8	14,127,384,200	9,004,732,838	14,127,384,200	9,004,732,838
10. General and administration expenses	26	VI.8	1,652,120,647	1,712,859,925	1,652,120,647	1,712,859,925
11. Net operating profit (30 = 20 + (21 - 22) - (25 + 26))	30		2,761,114,198	3,094,597,442	2,761,114,198	3,094,597,442
12. Other income	31	VI.6	3,000,000		3,000,000	
13. Other expenses	32			4,749,079		4,749,079
14. Lợi nhuận khác (40 = 31 - 32)	40		3,000,000	(4,749,079)	3,000,000	(4,749,079)
15. Net accounting profit before tax (50 = 30 + 40)	50		2,764,114,198	3,089,848,363	2,764,114,198	3,089,848,363
16. Business income tax – current	51	VI.10	448,792,101	387,381,779	448,792,101	387,381,779
17. Business income tax – deferred	52					
18. Net profit after tax (60 = 50 - 51 - 52)	60		2,315,322,097	2,702,466,584	2,315,322,097	2,702,466,584
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Preparer

Chief Accountant

Prepared on 18<sup>th</sup> April 2026

General Director

  
Nguyen Thi Thu Hang

  
Nguyen Thi Thu Hang



Dong Trung Hai



## INTERIM CASH FLOW STATEMENT

(Full form)  
(Indirect method)

Quarter I 2026

Unit: VND

Item	Code	Note	Cumulative from the beginning of year to the end of period	
			Current	Prior
1	2	3	4	5
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Net profit before tax	01		2,764,114,198	3,089,848,363
2. Adjustments for:				
- Depreciation and amortisation	02	V.9	2,765,862,936	13,192,192,927
- Provisions/(Reversal of provisions)	03			
- Unrealised foreign exchange (gains)/losses	04			
(Profits)/losses from investing activities, Financial	05		(121,027,818)	(374,725,050)
- Interest expense	06			
- Other adjustments	07			
3. Operating profit/(loss) before changes in working capital	08		5,408,949,316	15,907,316,240
- (Increase)/decrease in receivables	09		(7,106,666,108)	22,458,115,199
- (Increase)/decrease in inventories	10			
- Increase/(decrease) in payables	11		5,979,827,072	(26,900,337,180)
+ (Increase)/decrease in prepaid expenses	12		1,038,211,862	(31,172,398)
- (Increase)/decrease in trading securities	13			
- Interest paid	14			
- Business income tax paid	15			
- Other receipts from operating activities	16			
- Other payments on operating activities	17		(422,720,000)	(213,074,000)
- Net cash inflows/(outflows) from operating activities	20		4,897,602,142	11,220,847,861
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchases of fixed assets and other long-term assets	21			1,481,481,481
2. Proceeds from disposals of fixed assets and long-term assets	22			
3. Loans granted, purchases of debt instruments of other entities	23			(7,000,000,000)
4. Collection of loans, proceeds from sales of debt instruments of other entities	24			
5. Investments in other entities	25		(45,000,000,000)	
6. Proceeds from divestment of investments in other entities	26			
7. Dividends and interest received	27	VI.4	121,027,818	312,725,050
Net cash inflows/(outflows) from investing activities	30		(44,878,972,182)	(5,205,793,469)
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from issuance of shares and capital contribution	31		12,119,880,000	
2. Payments for share returns and repurchases	32			
3. Proceeds from borrowings	33			
4. Repayments of borrowings	34			
5. Finance lease principal repayments	35			
6. Dividends paid, profits distributed to owners	36		(12,726,000,000)	(103,360,000)
Net cash inflows/(outflows) from financing activities	40		(606,120,000)	(103,360,000)
Net increase/(decrease) in cash and cash equivalents of the period	50		(40,587,490,040)	5,911,694,392
Cash and cash equivalents at beginning of period	60		74,601,867,643	22,772,282,754
Effect of foreign exchange differences	61			
Cash and cash equivalents at end of period (70=50+60+61)	70		34,014,377,603	28,683,977,146

Preparer

Chief Accountant

Prepared on 18<sup>th</sup> April 2026

General Director



Nguyen Thi Thu Hang



Nguyen Thi Thu Hang



Dong Trung Hai



## NOTES TO THE FINANCIAL STATEMENTS

### Quarter I 2026

#### I. The Company Operations Overview

VSC GREEN LOGISTICS JOINT STOCK COMPANY ("the Company")

1. Capital Ownership Structure
  - Joint Stock Company
2. Business Areas:
  - Container agency services, shipping agency and maritime brokerage, warehousing business, transportation...
3. Business Lines:
  - Container agency services, shipping agency and maritime brokerage, warehousing business, transportation...
4. The normal business cycle is: 12 months
5. Characteristics of the business activities during the fiscal year which have impact on the finance statements.
6. The Company's structure
  - Subsidiaries:
  - Associates, joint venture
  - Dependent units without legal entity status operating under dependent accounting:
7. Statement on the Comparability of Information in the Financial Statements (The statement should indicate whether the information presented in the financial statements is comparable. If the information cannot be compared, the reasons must be clearly disclosed, such as changes in ownership structure, demergers, mergers, or other relevant factors like the duration of the comparison period.)

#### II. Accounting Period and Currency

1. Annual Accounting Period: From January 1st to December 31st
2. Currency used for accounting: Vietnamese Dong ("VND")

#### III. Accounting Standards and Accounting System Applied

1. Applied Accounting Standards:

The Vietnamese Corporate Accounting System, issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance.
2. Statement on Compliance with Accounting Standards and Accounting System:

The financial statements have been prepared and presented in accordance with the current Vietnamese Accounting Standards and Accounting System.

#### IV. Applied Accounting Policies (in case of going concern)

Recognition Principles for Revaluation Differences, Exchange Rate Differences, and Undistributed Profits

1. Principles for the Conversion of Financial Statements from Foreign Currency to Vietnamese Dong:

(In cases where the functional currency differs from Vietnamese Dong); The impact (if any) from the conversion of financial statements from foreign currency to Vietnamese Dong.

2. The types of exchange rates applied in accounting.
3. Principles for determining the actual interest rate (effective interest rate) used for discounting cash flows.
4. Principles for Recognizing Cash and Cash Equivalents:

Cash includes cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are easily convertible into a known amount of cash, are subject to minimal risk of changes in value, and are used for meeting short-term cash commitments rather than for investment or other purposes.

5. Principles for Accounting for Financial Investments:
  - a) Trading securities.
  - b) Held-to-maturity investments.
  - c) Loans receivable.
  - d) Investments in subsidiaries, and associates, joint venture.
  - d) Investments in equity instruments of other entities.

6. Principles for Accounts Receivable:

Accounts receivable are monitored in detail by maturity, debtor, foreign currency type, and other factors based on the enterprise's management needs.

7. Principles for Recognizing Inventories:

- Recognition principle for inventories: at cost.
- Method for valuing inventories: first-in, first-out (FIFO).
- Inventory accounting method: periodic inventory system.
- Method for provisioning inventory obsolescence.

8. Principles for Recognizing and Depreciating Fixed Assets (FA), Leased Assets, and Investment Properties:

The original cost of fixed assets is recognized at actual incurred cost. During usage, fixed assets are reflected at their initial cost, accumulated depreciation, and carrying amount. Depreciation method is calculated using the straight-line method

9. Principles of Accounting for Business Cooperation Contracts

10. Principles of Accounting for Deferred Corporate Income Tax

11. Principles of Accounting for Prepaid Expenses

12. Principles of Accounting for Accounts Payable

13. Principles of Recognizing Borrowings and Finance Lease Liabilities

14. Principles of Recognizing and Capitalizing Borrowing Costs



- ## VI. Additional Information on Items Presented in the Balance Sheet

	End of Period			Beginning of Period		
	Historical Cost	Fair Value	Provision	Historical Cost	Fair Value	Provision
<b>2. Financial Investments</b>						
a) Trading Securities						
		Historical Cost	Carrying Amount		Historical Cost	Carrying Amount
b) Investments held-to-maturity						
b1) Short-term						
- Term Deposits		17,000,000,000	17,000,000,000		17,000,000,000	17,000,000,000
-Other investments						
b2) Long-term						
	Historical Cost	Fair Value	Provision	Historical Cost	Fair Value	Provision
c) Investments in other entities (Details of each investment by ownership percentage and voting rights percentage)						
- Investments in subsidiaries						
- Investments in associates, joint venture	70,000,000,000	70,000,000,000	4,997,291,739	70,000,000,000	70,000,000,000	4,543,450,418
- Investments in other entities	45,000,000,000	45,000,000,000				

	End of Period		Beginning of Period	
	Historical Cost	Provision	Historical Cost	Provision
4. Other Receivable				
a) Short-term	290,200,000		2,166,200,000	
- Other receivables	290,200,000		2,166,200,000	

b) Long-term

Total

290,200,000

2,166,200,000

5. Assets Awaiting Settlement

- a) Cash;
- b) Inventories;
- c) Fixed assets
- d) Other assets

6. Bad debts

7. Inventories

- Raw materials and supplies;

8. Long-term Work-in-Progress Assets

- a, Long-term Work in Progress Assests
- b, Incomplete Construction Works

End of Period

Amount

Value

Beginning of Period

Amount

Value

End of Period

Revaluation

Historical Cost

Beginning of Period

Revaluation

Historical Cost

2,312,996,410

2,312,996,410

End of Period

Recoverable Amount

Historical Cost

Beginning of Period

Recoverable Amount

Historical Cost





9. Increase and decrease in tangible fixed assets:

Item	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Equipment	Management tools and equipment	Management tools and equipment	Other tangible fixed assets	Total
Original Cost							
Beginning of period	83,050,294,941	3,100,886,669	66,112,980,996	1,192,569,531			153,456,732,137
- Purchases during the period							
- Completed Construction							
- Other increase							
- Transferred to investment properties							
- Liquidation, sale							
- Other decrease							
- Ending of period	83,050,294,941	3,100,886,669	66,112,980,996	1,192,569,531			153,456,732,137
Accumulated Depreciation							
Beginning of period	69,433,780,483	3,100,886,669	61,428,326,049	1,151,959,524			135,114,952,725
- Depreciation during the period	1,481,661,564		1,271,411,373	3,099,999			2,756,172,936
- Other increase							
- Transferred to investment properties							
- Liquidation, sale							
- Other decrease							
Ending of period	70,915,442,047	3,100,886,669	62,699,737,422	1,155,059,523			137,871,125,661
<b>Net Book Value</b>							
As at the beginning of period	13,616,514,458		4,684,654,947	40,610,007			18,341,779,412
As at the ending of the period	12,134,852,894		3,413,243,574	37,510,008			15,585,606,476

The net book value at the end of the year of tangible fixed assets used as collateral for loans:

The gross value of tangible fixed assets at the end of the year that have been fully depreciated but are still in use:

The gross value of tangible fixed assets at the end of the year awaiting disposal:

Commitments for the purchase or sale of significant tangible fixed assets in the future:

Other changes in tangible fixed assets:

10. Increase and decrease in intangible fixed assets:

Item	Land use rights	Issuance rights	Copyrights, patents certificate	Trademarks	Computer software	Other intangible assets	Total
<b>Original cost of fixed assets</b>							
Opening balance					1,224,742,459		1,224,742,459
- Purchases during the period							
- Generated internally by the company							
- Increase from business combination							
- Other increases							
- Liquidation and sales							
- Other decreases							
Closing balance					1,224,742,459		1,224,742,459
<b>Accumulated Depreciation</b>							
Opening balance					1,163,372,459		1,163,372,459
- Depreciation during the period					9,690,000		9,690,000
- Other increases							
- Liquidation and sales							
- Other decreases							
Closing balance					1,173,062,459		1,173,062,459
<b>Net Book Value</b>							
- As at the beginning of the period					61,370,000		61,370,000
- As at the end of the period					51,680,000		51,680,000

- Net book value at the end of the period of intangible assets used as collateral for loans;

- The gross value of intangible assets fully depreciated but still in use;

- Notes on figures and other explanations;



	End of Period	Beginning of Period		
<b>13. Prepaid Expenses</b>				
a) Short-term				
- Other expenses;	207,301,419	356,633,183		
b) Long-term				
- Other expenses (land lease);	106,909,161,376	107,798,041,474		
<b>Total</b>	<b>107,116,462,795</b>	<b>108,154,674,657</b>		
	End of Period	Beginning of Period		
<b>14. Accounts Payable to Suppliers</b>				
a) Short-term Accounts Payable to Suppliers				
- Details for individual suppliers accounting for 10% or more of total accounts payable:	<b>2,989,646,178</b>	<b>1,284,340,540</b>		
+ VIETNAM CONTAINER SHIPPING JOINT STOCK CORPORATION	1,445,789,458	691,363,080		
+ VIP GREENPORT JOINT STOCK COMPANY				
+ GREEN STAR LINES ONE MEMBER CO., LTD.				
+ MITOS TRADING CO., LTD.				
+ PVOIL HAI PHONG PETROLEUM AND OIL JOINT STOCK COMPANY				
+ HOANG HUY TRADING AND SPARE PARTS CO., LTD.				
+ SAC VIET PORT SERVICE JOINT STOCK COMPANY				
+ THINH TIEN INVESTMENT, TRADING, AND SERVICE CO., LTD.	1,543,856,720	592,977,460		
- Accounts payable to other suppliers	1,789,289,551	1,463,671,013		
<b>Total</b>	<b>4,778,935,729</b>	<b>2,748,011,553</b>		
b) Long-term Accounts Payable to Suppliers				
c) Overdue Payables Not Yet Settled				
- Details for individual suppliers accounting for 10% or more of total accounts payable				
<b>Total</b>				
	Beginning of Period	Amount payable during the period	Amount paid/ deducted during the	End of Period
<b>17. Taxes and Other Payables to the State</b>				
a) Taxes Payable				
- Value Added Tax (VAT)	577,348,736	3,224,947,719	3,003,310,645	798,985,810
- Corporate Income Tax	569,696,134	448,792,101	569,696,134	448,792,101
- Personal Income Tax	189,819,389	218,962,635	203,173,161	205,608,863
- Other		3,857,245	3,857,245	
<b>Total</b>	<b>1,336,864,259</b>	<b>3,896,559,700</b>	<b>3,780,037,185</b>	<b>1,453,386,774</b>
b, Taxes Receivable				
- Value-added tax (VAT) creditable on goods and services		1,190,274,575	1,190,274,575	
<b>Total</b>		<b>1,190,274,575</b>	<b>1,190,274,575</b>	
	End of Period	Beginning of Period		
<b>16. Accrued Expenses</b>				
a) Short-term	10,920,891,511	7,323,299,418		
b) Long-term				
<b>Total</b>	<b>10,920,891,511</b>	<b>7,323,299,418</b>		
	End of Period	Beginning of Period		
<b>17. Other Payables</b>				
a) Short-term				
- Trade union funds				
- Other payables and payables to be paid	1,962,483,824	1,015,013,643		
<b>Total</b>	<b>1,962,483,824</b>	<b>1,015,013,643</b>		
b) Long-term				
<b>18. Provisions</b>				
a) Short-term				
b) Long-term				
- Other provisions for liabilities (e.g., periodic fixed asset maintenance costs, environmental restoration costs...)	875,547,114	875,547,114		
<b>Total</b>	<b>875,547,114</b>	<b>875,547,114</b>		

# 9. Shareholders' Equity

) Statement of Changes in Owner's Equity

	Items under Equity												
	Contribution of Owners	Share Premium	Bond Option	Other capital of Shareholders	Assets Revaluation Differences	Foreign Exchange differences	Retained Profits	Development Investment Fund	Financial Reserve Fund	Enterprise Restructuring Support Fund	Other Funds under Owner's	Treasury Shares	Total
Balance beginning of the previous period	121,200,000,000						16,238,924,768	104,925,338,874					242,364,263,642
- Capital increase in the previous year													
- Profit during the previous period													
- Other increases													
- Capital decrease during the previous period													
- Loss during the previous year													
- Other decreases													
Balance beginning of the current period	121,200,000,000						26,712,770,175	107,078,263,642					254,991,033,817
- Capital increase in the current period	12,119,880,000												12,119,880,000
- Profit during the period							2,315,322,097						2,315,322,097
- Other increases								100,770,175					100,770,175
- Capital decrease during the period													
- Loss during the period													
- Other decreases							13,986,650,175						13,986,650,175
Balance ending of the current period	133,319,880,000						15,041,442,097	107,179,033,817					255,540,355,914



	Cuối kỳ	Đầu kỳ
b) Chi tiết vốn góp của chủ sở hữu		
- Vốn góp của công ty mẹ (nếu là công ty con)	80,400,000,000	80,400,000,000
- Vốn góp của các đối tượng khác	40,800,000,000	40,800,000,000
- Vốn góp của các đối tượng khác tăng trong năm	12,119,880,000	
<b>Cộng</b>	<b>133,319,880,000</b>	<b>121,200,000,000</b>
c) Các giao dịch về vốn với các chủ sở hữu và phân phối cổ tức, chia lợi nhuận		
- Vốn đầu tư của chủ sở hữu		
+ Vốn góp Đầu kỳ	121,200,000,000	121,200,000,000
+ Vốn góp Cuối kỳ	133,319,880,000	121,200,000,000
- Cổ tức, lợi nhuận đã chia		
d) Cổ phiếu		
- Số lượng cổ phiếu đăng ký phát hành		
- Số lượng cổ phiếu đã bán ra công chúng	13,331,988	12,120,000
+ Cổ phiếu phổ thông	13,331,988	12,120,000
* Mệnh giá cổ phiếu đang lưu hành : 10.000 VND		
e) Cổ tức		
f) Các quỹ của doanh nghiệp:		
- Quỹ đầu tư phát triển;	107,179,033,817	107,078,263,642
g) Thu nhập và chi phí, lãi hoặc lỗ được ghi nhận trực tiếp vào vốn chủ sở hữu theo qui định của các chuẩn mực kế toán cụ thể.		

## VI. Thông tin bổ sung cho các khoản mục trình bày trong Báo cáo kết quả hoạt động kinh doanh

	Quý 1 Năm nay	Quý 1 Năm trước
<b>1. Tổng doanh thu bán hàng và cung cấp dịch vụ</b>		
a) Doanh thu		
- Doanh thu cung cấp dịch vụ;	39,995,025,633	36,602,073,882
<b>Cộng</b>	<b>39,995,025,633</b>	<b>36,602,073,882</b>
b) Doanh thu đối với các bên liên quan (chi tiết từng đối tượng)		
<b>2. Các khoản giảm trừ doanh thu</b>		
<b>3. Giá vốn hàng bán</b>		
- Giá vốn của hàng hóa đã bán;	21,121,593,085	22,769,661,324
<b>Cộng</b>	<b>21,121,593,085</b>	<b>22,769,661,324</b>
<b>4. Doanh thu hoạt động tài chính</b>		
- Lãi tiền gửi, tiền cho vay	121,027,818	312,725,050
<b>Cộng</b>	<b>121,027,818</b>	<b>312,725,050</b>
<b>5. Chi phí tài chính</b>	<b>332,947,403</b>	<b>406,227,863</b>
- Lãi tiền vay;		
<b>Cộng</b>		
<b>6. Thu nhập khác</b>		
- Thanh lý, nhượng bán TSCĐ;		
- Các khoản khác.	3,000,000	
<b>Cộng</b>	<b>3,000,000</b>	
<b>7. Chi phí khác</b>		<b>4,749,079</b>
- Giá trị còn lại TSCĐ và chi phí thanh lý, nhượng bán TSCĐ;		
- Các khoản bất thường		4,749,079
- Các khoản khác		4,749,079
<b>Cộng</b>		

## 8. Selling Expenses and Administrative Expenses

### a) Administrative Expenses Incurred During the Period

- Details of expenses representing 10% or more of total administrative expenses	1,652,120,647	1,712,859,925
+ Wages	1,158,221,123	1,117,769,407
+ Other expenses		
+ Management expenses		
- Other administrative expenses	493,899,524	595,090,518
<b>Total</b>	<b>1,652,120,647</b>	<b>1,712,859,925</b>

### b) Selling Expenses Incurred During the Period

- Details of expenses representing 10% or more of total selling expenses	13,704,409,456	8,802,393,301
+ Commission expenses	7,878,632,456	4,210,974,301
+ Customer bonus expenses	5,825,777,000	4,591,419,000
- Other selling expenses	422,974,744	202,339,537
<b>Total</b>	<b>14,127,384,200</b>	<b>9,004,732,838</b>

### c) Reductions of Selling Expenses and Administrative Expenses

## 9. Production and Business Costs by Category

- Cost of materials	6,249,920,950	6,283,336,938
- Labor costs	6,693,357,559	6,586,733,928
- Depreciation of fixed assets	2,756,172,936	2,947,551,016
- Outsourced services costs	3,201,274,954	4,864,476,075
- Other monetary costs	15,482,876,434	10,424,038,544
<b>Total</b>	<b>34,383,602,833</b>	<b>31,106,136,501</b>

## 10. Current Corporate Income Tax Expenses

Corporate income tax expense based on taxable income for the current year	448,792,101	387,381,779
---------------------------------------------------------------------------	-------------	-------------

## 11. Deferred Corporate Income Tax Expenses

## VIII. Supplemental Information for Items Presented in the Statement of Cash Flows

1. Non-cash Transactions Affecting Future Cash Flows Statement:
2. Restricted Cash and Cash Equivalents Held by the Entity:
3. Actual Borrowings During the Period:
4. Actual Principal Repayments During the Period:

## IX. Other Information

1. Contingent Liabilities, Commitments, and Other Financial Information
2. Events Occurring After the End of the Fiscal Year
3. Related Party Information (in addition to disclosures already provided in previous sections)
4. Presentation of assets, revenue, and business results by segment (by business sector or geographic area) in accordance with Accounting Standard No. 28 "Segment Reporting."
5. Comparative Information (Changes in information from prior fiscal years' financial statements)
6. Going Concern Information
7. Other Information

Chief Accountant

Nguyen Thi Thu Hang

Hai Phong, 18<sup>th</sup> April, 2026

General Director



Dong Trung Hai