

VIETNAM MARITIME DEVELOPMENT JOINT STOCK COMPANY

No. 11 Vo Thi Sau Street, Ngo Quyen Ward, Hai Phong City, Vietnam

Tax code : 0200580975

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FINANCIAL STATEMENTS

(Accounting period from April 1, 2026 to June 30, 2026)

Includes the following tables:

1. STATEMENT OF FINANCIAL POSITION	No. B 01 – DN
2. STATEMENT OF INCOME	No. B 02 – DN
3. STATEMENT OF CASH FLOWS	No. B 03 – DN
4. NOTES TO FINANCIAL STATEMENTS	No. B 09 – DN

YEAR 2026

STATEMENT OF FINANCIAL POSITION

(As at June 30, 2026)

ASSET		Code	Note	June 30, 2026	January 1, 2026
				VND	VND
A.	CURRENT ASSETS	100		153.206.998.346	148.314.968.455
I.	Cash and cash equivalents	110	1	33.001.567.732	71.801.705.944
1.	Cash	111		20.801.567.732	18.041.705.944
2.	Cash equivalents	112		12.200.000.000	53.760.000.000
II.	Short-term financial investments	120	2	50.411.694.193	21.510.000.000
1.	Short-term investments held to maturity	123		50.411.694.193	21.510.000.000
III.	Short-term financial receivables	130		64.154.452.364	51.389.477.853
1.	Short-term financial receivables from customers	131	3	70.641.122.487	58.610.445.005
2.	Short-term advances to suppliers	132	4	3.344.184.317	3.883.987.167
3.	Short-term intercompany receivables	133		-	-
4.	Other short-term receivables	135	5	4.622.600.154	3.508.500.275
5.	Provision for short-term doubtful debts	136		(14.453.454.594)	(14.613.454.594)
IV.	Inventories	140	7	1.995.268.120	1.979.215.626
1.	Inventories	141		1.995.268.120	1.979.215.626
VI.	Other current assets	160		3.644.015.937	1.634.569.032
1.	Short-term prepaid expenses	161	11	3.271.211.943	1.093.309.358
2.	Deductible VAT	162		372.803.994	538.695.906
3.	Taxes and other receivables from the State	163	13	-	2.563.768
B.	NON-CURRENT ASSETS	200		116.967.412.954	107.698.850.281
I.	Long-term receivables	210		24.653.398.581	24.746.879.334
1.	Long-term advances to suppliers	212	4	24.653.398.581	24.653.398.581
2.	Other long-term receivables	215	5	-	93.480.753
II.	Fixed assets	220		23.366.542.461	12.092.775.849
1.	Tangible fixed assets	221	9	21.176.959.160	9.840.692.546
-	Cost	222		129.448.437.695	117.107.264.262
-	Accumulated depreciation	223		(108.271.478.535)	(107.266.571.716)
2.	Intangible fixed assets	227	10	2.189.583.301	2.252.083.303
-	Cost	228		3.200.000.000	3.200.000.000
-	Accumulated amortization	229		(1.010.416.699)	(947.916.697)
V.	Non current assets in progress	250	8	49.947.116.277	51.473.962.204
1.	Long-term work-in-progress	251		-	-
2.	Contruction in progress	252		49.947.116.277	51.473.962.204
VI.	Long-term financial investments	260	2	11.713.364.385	11.713.364.385
1.	Investments in other entities	263		33.594.000.000	33.594.000.000
2.	Provision for long-term investment impairment	264		(21.880.635.615)	(21.880.635.615)
VII.	Other none-current assets	270		7.286.991.250	7.671.868.509
1.	Long-term prepaid expenses	271	11	4.528.798.331	4.913.675.590
2.	Deferred income tax assets	272		2.758.192.919	2.758.192.919
	TOTAL ASSETS	280		270.174.411.300	256.013.818.736

STATEMENT OF FINANCIAL POSITION

(As at June 30, 2026)

(Continued)

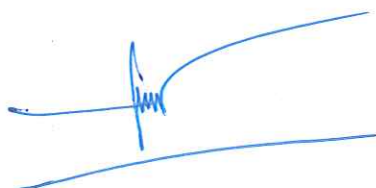
RESOURCES		Code	Note	June 30, 2026	January 1, 2026
				VND	VND
C.	LIABILITIES	300		114.508.548.861	101.455.203.164
I.	Current liabilities	310		49.473.609.405	36.793.397.396
1.	Short-term payables to suppliers	311	12	21.396.562.525	16.926.746.036
2.	Short-term advance from customers	312		10.197.428	105.060
3.	Dividends and profits payable	313		5.991.426.425	-
4.	Taxes and other payables to the State	314	13	5.651.306.673	5.969.467.046
5.	Payables to employees	315		6.577.581.132	5.716.196.297
6.	Short-term payables	316	14	2.240.974.050	2.801.256.927
7.	Short-term intrecompany payables	317		-	-
8.	Short-term unearned revenue	319	16	2.482.245.164	2.603.195.915
9.	Other short-term payables	320	15	2.463.840.457	1.624.219.936
10.	Bonus and welfare fund	323		2.659.475.551	1.152.210.179
II.	Non-current liabilities	330		65.034.939.456	64.661.805.768
1.	Other long-term payables	338	15	65.034.939.456	64.661.805.768
D.	OWNERS' EQUITY	400		155.665.862.439	154.558.615.572
I.	Owners' equity	410	17	155.665.862.439	154.558.615.572
1.	Paid-in equity	411		90.000.000.000	90.000.000.000
-	Ordinary shares with voting rights	411a		90.000.000.000	90.000.000.000
-	Preferred shares	411b		-	-
2.	Share premium	412		20.000.000.000	20.000.000.000
3.	Treasury shares	415		(20.000)	(20.000)
4.	Invesment and development fund	418		34.986.606.890	30.884.308.883
5.	Retained earnings	420		10.679.275.549	13.674.326.689
-	Accumulated retained earning brought forward	420a		-	25.535.580
-	Retained earnings for the current year	420b		10.679.275.549	13.648.791.109
TOTAL RESOURCES		440		270.174.411.300	256.013.818.736

Approved, July 16, 2026

PREPARER

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Nguyen Son Tung



Nguyen Thuy Van




Pham Thanh Nhan

STATEMENT OF PROFIT OR LOSS*(Accounting period from April 1, 2026 to June 30, 2026)**Unit of measurement: VND*

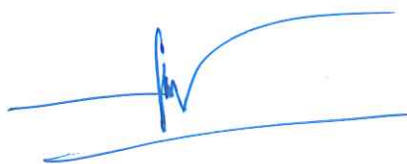
ITEMS		Code	Note	Quarter 2 of 2026	Quarter 2 of 2025	Year-to-date 2026	Year-to-date 2025
1.	Revenue from sales of goods and rendering of services	01	19	98.595.099.134	73.740.021.080	180.986.189.935	138.122.819.529
2.	Revenue deductions	02	20	419.089.938	84.545.455	419.089.938	84.545.455
3.	Net revenue from sales of goods and rendering of services (10=01-02)	10		98.176.009.196	73.655.475.625	180.567.099.997	138.038.274.074
4.	Cost of goods sold	11	21	87.313.665.677	64.136.020.731	161.626.137.485	120.553.637.939
5.	Gross profit from sales of goods and rendering of services (20=10-11)	20		10.862.343.519	9.519.454.894	18.940.962.512	17.484.636.135
6.	Financial income	22	22	1.004.526.631	850.566.698	1.809.695.743	1.622.344.271
7.	Financial expenses	23	23	129.204.873	184.763.603	325.791.854	272.409.144
8.	Selling expenses	25	24	95.806.106	153.486.318	212.792.512	433.178.318
9.	General and administrative expense	26	25	4.568.790.058	4.578.791.696	9.565.013.286	9.028.714.132
10.	Net profit from operating activities (30=20+21+22-23-25-26)	30		7.073.069.113	5.452.979.975	10.647.060.603	9.372.678.812
11.	Other income	31	26	38.996.059	36.449.076	3.571.969.454	103.214.833
12.	Other expense	32	27	269.445.807	10.492.175	753.766.156	11.207.553
13.	Other profit (40=31-32)	40		(230.449.748)	25.956.901	2.818.203.298	92.007.280
14.	Total net profit before tax	50		6.842.619.365	5.478.936.876	13.465.263.901	9.464.686.092
15.	Current corporate income tax expenses	51	28	1.461.459.445	1.094.134.699	2.785.988.352	1.891.284.542
16.	Deferred corporate income tax expenses	52		-	-	-	-
17.	Profit after corporate income tax (60=50-51-52)	60		5.381.159.920	4.384.802.177	10.679.275.549	7.573.401.550
18.	Basic earnings per share	70	29	598	487	1.187	842
19.	Diluted earnings per share	71		598	487	1.187	842

PREPARER

CHIEF ACCOUNTANT

Approved, July 16, 2026

GENERAL DIRECTOR



Nguyen Son Tung



Nguyen Thuy Van



Pham Thanh Nhan

STATEMENT OF CASH FLOWS
(Accounting period from April 1, 2026 to June 30, 2026)
(Indirect method)

Unit of measurement: VND

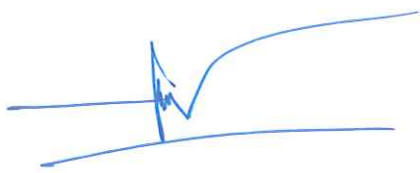
ITEMS		Code	Note	Quarter 2 of 2026	Quarter 2 of 2025	Year-to-date 2026	Year-to-date 2025
I.	CASH FLOWS FROM OPERATING ACTIVITIES						
1.	Profit before tax	01		6.842.619.365	5.478.936.876	13.465.263.901	9.464.686.092
2.	Adjustments for			(482.849.632)	(3.127.309.380)	(799.848.561)	(488.281.348)
-	Depreciation and amortization of fixed assets and investment properties	02		593.196.084	(2.262.274.119)	1.067.406.821	1.041.594.590
-	Provisions	03		(107.500.000)	(15.000.000)	(160.000.000)	(17.000.000)
-	Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		-	(69.309.516)	-	-
-	Gains/losses from investment	05		(968.545.716)	(780.725.745)	(1.707.255.382)	(1.512.875.938)
3.	Operating profit before changes in working capital	08		6.359.769.733	2.351.627.496	12.665.415.340	8.976.404.744
-	Increase or decrease in receivable	09		(7.744.381.025)	(6.643.725.125)	(12.578.632.324)	(14.398.733.764)
-	Increase or decrease in inventories	10		1.649.254.253	615.078.295	(16.052.494)	(522.091.678)
-	Increase or decrease in payable (excluding interest payable/ corporate income tax payable)	11		2.034.867.848	8.763.514.206	8.142.195.086	13.867.656.737
-	Increase or decrease in prepaid expenses	12		143.070.483	646.991.890	(1.793.025.326)	(2.465.109.421)
-	Corporate income tax paid	15		-	-	(5.213.408.663)	(2.284.638.263)
-	Other receipts from operating activities	16		-	443.000.000	67.890.000	443.000.000
-	Other payments on operating activities	17		(1.426.636.370)	(1.634.815.280)	(2.282.654.610)	(1.846.071.479)
	Net cash flows from operating activities	20		1.015.944.922	4.541.671.483	(1.008.272.991)	1.770.416.876
II.	CASH FLOWS FROM INVESTING ACTIVITIES			-	-	-	-
1.	Purchase or construction of fixed assets and other long-term assets	21		(84.774.131)	(137.562.502)	(10.814.327.506)	(742.383.725)
2.	Proceeds from disposals of fixed assets and other long-term assets	22		-	-	-	-
3.	Loans and purchase of debt instruments from other entities	23		(10.550.000.000)	(29.051.572.603)	(35.150.000.000)	(38.051.572.603)
4.	Collection of loans and resale of debt instrument of other entities	24		7.350.000.000	33.100.000.000	7.350.000.000	37.100.000.000
5.	Interest and dividend received	27		432.839.168	900.752.357	841.155.435	1.632.902.550
	Net cash flows from investing activities	30		(2.851.934.963)	4.811.617.252	(37.773.172.071)	(61.053.778)
III.	CASH FLOWS FROM FINANCING ACTIVITIES			-	-	-	-
1.	Dividends or profits paid to owners	36		(1.710.000)	(6.924.836.600)	(18.693.150)	(6.946.665.605)
	Net cash flows from financing activities	40		(1.710.000)	(6.924.836.600)	(18.693.150)	(6.946.665.605)
	Net cash flows in the period	50		(1.837.700.041)	2.428.452.135	(38.800.138.212)	(5.237.302.507)

STATEMENT OF CASH FLOWS
(Accounting period from April 1, 2026 to June 30, 2026)
(Indirect method)

Unit of measurement: VND

ITEMS	Code	Note	Quarter 2 of 2026	Quarter 2 of 2025	Year-to-date 2026	Year-to-date 2025
Cash and cash equivalents at beginning of the period	60		34.839.267.773	19.566.695.201	71.801.705.944	27.232.449.843
Effect of exchange rate fluctuations	61		-	-	-	-
Cash and cash equivalents at end of the period	70	1	33.001.567.732	21.995.147.336	33.001.567.732	21.995.147.336

PREPARER



Nguyen Son Tung

CHIEF ACCOUNTANT



Nguyen Thuy Van

Approved, July 16, 2026
GENERAL DIRECTOR



Phan Thanh Nhan



NOTES TO THE FINANCIAL STATEMENTS*(Accounting period from January 1, 2026 to June 30, 2026)***I. GENERAL INFORMATION OF THE COMPANY****1. Form of ownership**

Vietnam Maritime Development Joint Stock Company is established and operates activities under Business Registration Certificate No. 0200580975 dated issued by Hai Phong Authority for Planning and Investment for the first time on 09 March 2004, 17th amendment was made on 06 October 2025.

The Company's head office is located at: 11 Vo Thi Sau Street, Ngo Quyen Ward, Hai Phong City.

The Company's registered charter capital is VND 90.000.000.000, and the charter capital actually contributed as of June 30, 2026, is VND 90.000.000.000; this is equivalent to 9.000.000 shares with a par value of VND 10.000 per share.

2. Business Field

Commercial business, services.

3. Main Business Lines

Main business activities of the Company include:

- Trading in real estate, land use rights owned or leased;
Details: Warehouse, yard, office, house for rent.
- Other supporting service activities related to transportation;
Details: Shipping agency services; Agency services for sea transport; Shipping brokerage services; Services of Logistics; Freight forwarding services; customs declaration, petroleum trading; Container rental service.
- Retail sale of motor fuel in specialized stores;
- Storage warehouse;
- Transport of goods by road, inland waterway; coastal and oceanic.

4. Business cycle

The company's normal production and business cycle is 12 months, following a fiscal year that begins on January 1st and ends on December 31st of the year.

5. Corporate structure

The Company's member entities are as follows:

	Adress	Main business activities
1. Branch of Maritime Development Joint Stock Company in Ho Chi Minh City	Ho Chi Minh City	Inland port operation; agency services; container operation; warehouse operation
2. Branch of Maritime Development Joint Stock Company in Ba Ria – Vung Tau	Ho Chi Minh City	Petroleum business
3. Branch of Maritime Development Joint Stock Company in Ha Noi	Ha Noi	Transportation and inland port operation business
4. Branch of Maritime Development Joint Stock Company in Quang Ninh (*)	Quang Ninh	Shipping agency, sea freight forwarding services, logistics services

(*) The operation has been terminated according to Notice No. 17176/26 dated June 3, 2026, of the Department of Finance of Quang Ninh province.

For information about the Company's affiliated companies, see details in Note No. 2.

6. Number of employees

The total number of employees of the Company as of June 30, 2026 is: 114 people (as of December 31, 2025: 111 people).

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING**1. Accounting period**

The Company's accounting year follows the calendar year, beginning on January 1st and ending on December 31st each year.

2. Currency used in accounting

The currency used in accounting records is Vietnam Dong (VND).

The currency presented in the financial statements as at June 30, 2026 is Vietnam Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND SYSTEMS**1. Accounting regime applied**

The Company applies the enterprise accounting regime in accordance with the provisions of Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025, effective from January 1, 2026. The application of this Circular aims to ensure compliance with current legal regulations and to enhance transparency and accuracy in the Company's accounting practices and financial reporting.

2. Declaration of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and standard guidance documents issued by the State. Financial reports are prepared and presented in accordance with all provisions of each standard and circular guiding the implementation of currently applicable corporate accounting standards and regimes.

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

1. Applicable exchange rates

- Actual exchange rate on the transaction date is the average buying and selling transfer rate of the commercial bank where the Company regularly conducts transactions.
- The book exchange rate is the weighted average book exchange rate.
- The exchange rate used to revalue The balances of monetary items denominated in foreign currency is The average buying and selling rate of The commercial bank where The Company regularly conducts transactions at The end of The accounting period. exchange rate differences resulting from The revaluation of monetary items denominated in foreign currency at The end of The period are reflected in Financial Income (if a profit) or Financial Expenses (if a loss) to determine The business results for The period.

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a recovery period of no more than 3 months from the date of investment, which are easily convertible into a defined amount of cash and have no risk in converting to cash at the end of the accounting period.

3. Financial investments

a) *Trading securities* are initially recognized at the fair value of the payments at the time the transaction occurs. Any costs incurred in purchasing trading securities (if any), such as brokerage fees, transaction fees, information provision fees, taxes, bank fees, etc., are accounted for as financial expenses in the period. When trading securities are liquidated, sold, or exchanged (calculated for each type of security), the cost basis is determined using the weighted average method. At the end of the accounting period, if the market value of trading securities falls below the original cost, the enterprise must make a provision for losses on trading securities.

b) *Investments held to maturity include:* time deposits at banks, securities (including promissory notes, bills of exchange, certificates of deposit), bonds, preferred stocks classified as liabilities, and loans held to maturity for the purpose of collecting periodic interest. At the end of the accounting period, if there is any indication or evidence that the enterprise's investments held to maturity may be loss-making, the enterprise must create a provision for losses on investments held to maturity.

c) *Investments in subsidiaries, joint ventures, and associates*

The cost of investments is reflected at cost, including the purchase price plus any costs directly related to the investment (if any), such as: transaction fees, brokerage fees, consulting fees, auditing fees, fees, taxes, and bank fees... In the case of a business borrowing capital to invest in another entity, interest expense is recognized as a financial expense and is not capitalized. In the case of investments in non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary asset at the time of the transaction.

The cost of financial investments when liquidated or sold is determined using the weighted average method. When liquidating, selling, or recovering capital contributions to subsidiaries, joint ventures, or associates, the business reduces the book value of the investment based on the value of the recovered assets. The difference between the fair value of the recovered asset and the book value of the investment is recognized as financial operating revenue (if a profit) or financial expense (if a loss).

4. Accounts Receivable

Accounts receivable are categorized by payment term, debtor, currency, and other factors to suit the company's business operations and management requirements.

The classification of accounts receivable into customer receivables, intercompany receivables, and other receivables is carried out according to the following principles:

- a) Customer receivables include commercial receivables arising from transactions of a buying and selling nature, such as: receivables from the sale of goods and services; receivables from the liquidation or sale of assets (fixed assets, investment properties, financial investments) between the enterprise and the buyer (an independent entity separate from the seller and not a subsidiary of the company).
- b) Other receivables include non-commercial receivables not related to buying and selling transactions, such as: receivables from dividends and profits distributed in cash, amounts paid on behalf of third parties, amounts paid on behalf of the consignor by the import/export consignee, non-monetary asset loans, fines, compensation, assets awaiting processing, etc.

Provisions for doubtful receivables are established when there are accounts receivable that are overdue or not yet due but there is evidence that part or all of those accounts receivable are estimated to be lost due to the debtor or customer disappearing, defaulting, or being unable or unlikely to pay the debt. The overdue period for accounts receivable deemed doubtful and requiring a provision is determined based on the original principal repayment period of the purchase or sale contract, excluding any debt extensions between the parties.

Provision for doubtful receivables

- For overdue receivables, the provision rate is as follows:

- + 30% of the value for receivables overdue from 6 months to less than 1 year.
- + 50% of the value for receivables overdue from 1 year to less than 2 years.
- + 70% of the value for receivables overdue from 2 years to less than 3 years.
- + 100% of the value for receivables overdue for 3 years or more.

- For receivables not yet due but where the enterprise has evidence that the economic entity has gone bankrupt, initiated bankruptcy proceedings, or has absconded from its business location; or other reasons, the enterprise shall estimate the amount of unrecoverable loss (maximum equal to the value of the debt currently tracked in the accounting books) to make a provision for doubtful receivables.

5. Inventories

Inventory is initially recognized at its historical cost, which includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition at the time of initial recognition. After initial recognition, at the time of preparing the financial statements, if the net realizable value of the inventory is lower than its historical cost, the inventory is recognized at its net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is regularly and systematically monitored and reflected in the accounting records, so the quantity and value of inventory in the accounting books can be determined at any point during the accounting period. At the end of the accounting period, the business uses the actual inventory count data to compare and reconcile with the inventory data in the accounting books.

The provision for inventory devaluation, established at the end of the year, is the difference between the original cost of inventory and its net realizable value.

The net realizable value of inventory is the estimated selling price of the inventory in the normal course of business less the estimated costs to complete the product and the estimated costs necessary for selling it.

6. Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Finance lease fixed assets are initially recognized at the lower of their fair value and the present value of the minimum lease payments (or at the present value of the minimum lease payments if the fair value exceeds such present value), plus any initial direct costs attributable to the finance lease transaction (excluding value-added tax (VAT)). During the lease term, finance lease fixed assets are carried at cost, accumulated depreciation, and net book value. Depreciation of finance lease fixed assets is calculated over the lease term in accordance with the lease agreement and recognized as production and business operating expenses, ensuring full recovery of the asset's cost.

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

- Buildings, structures	05 - 50 years
- Machinery, equipment	03 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 07 years
- Land use rights	25 years
- Software	03 - 05 năm

7. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

8. Prepaid expenses

Expenses incurred related to production and business results of many fiscal years are accounted into prepaid expenses to gradually allocate to business results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses into production and business costs of each fiscal year is based on the nature and level of each type of cost to choose a reasonable method and allocation criteria.

The Company's prepaid expenses include:

- Prepaid land costs include prepaid land rent, including amounts related to leased land for which the Company has received a land use right certificate but are not eligible to record intangible fixed assets according to Circular No. Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013 guiding the management, use and depreciation of fixed assets and other costs incurred related to ensuring protect history leased land. These costs are recorded in the income statement using the straight-line method based on the term of the land lease contract.
- Tools and supplies include assets that the Company holds for use in the normal course of business operations, with the historical cost of each asset being less than VND 30 million and therefore not eligible for recognition. is a fixed asset according to current regulations. The cost of tools and equipment is amortized using the straight-line method over a period of 1 to 3 years.
- Other prepaid expenses are recorded at cost and amortized using the straight-line method over a useful period of 1 to 3 years.

9. Payable

Accounts payable must be recorded in detail by individual debtor, payment due date, type of currency, and other factors as required by the Company's management needs. Liabilities are classified as short-term and long-term on the Financial Statements based on the remaining term of the payables at the reporting date.

10. Dividends and profits payable

Dividend and profit payables reflect the amount of dividends and profits payable (in cash and non-monetary assets) and the payment status of dividends and profits payable in cash to the Company's shareholders. The time at which the Company recognizes dividend and profit payables is when the Company no longer has the right to refuse its obligation to pay dividends and profits to shareholders according to relevant laws.

Dividends payable to shareholders are recognized as a payable on the Company's Balance Sheet after the Company's Board of Directors announces the dividend distribution and the Vietnam Securities Depository Corporation announces the record date for receiving dividends.

11. Accrued Expenses

Accounts payable for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables such as vacation wages, etc. are recorded, included in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the year is done according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the pre-deducted amount and the actual cost is refunded.

12. Deferred Revenue

Unearned revenue includes advance receipts such as amounts paid in advance by customers for one or multiple accounting periods under business cooperation contracts; service/repair fees, and other unearned income such as the difference between the deferred or installment selling price and the cash selling price, as well as revenue corresponding to the value of goods or services or amounts subject to discounts or rebates granted to customers.

Unearned revenue is recognized as revenue from sales and services in amounts allocated appropriately to each accounting period.

13. Owners' Equity

Owner's contributed capital is recorded based on the actual contributed capital of shareholders.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

The option to convert bonds into shares (the equity component of convertible bonds) arises when the Company issues bonds that can be converted into a predetermined number of shares as specified in the issuance plan. The value of the equity component of convertible bonds is determined as the difference between the total proceeds from the issuance of the convertible bonds and the value of the liability component of those bonds.

Treasury shares are shares issued and bought-back by the issuing company itself. Treasury shares are uncanceled and shall be re-issued within the period as regulated by the law on securities. Treasury shares shall be recorded at the actual buyback price and presented on the Statement of Financial position as a decrease in owner's equity. Cost of Treasury shares when being re-issued or used to pay dividend, bonus, etc. shall be calculated using the weighted average method.

Undistributed earnings after tax represent the Company's business results (profit or loss) after corporate income tax and the appropriation of profits or the settlement of losses. Undistributed earnings after tax may be distributed to investors in proportion to their capital contribution ratios upon approval by the General Meeting of Shareholders and after appropriations to the funds in accordance with the Company's Charter and the applicable laws and regulations of Vietnam.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development and investment fund is appropriated from undistributed earnings after tax and is used to finance the expansion of the Company's production and business activities or investments for the modernization and improvement of its operations.

14. Revenue*Sale of good*

Revenue from the sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Financial income

Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to Financial Statements.

15. Cost of good sold

Cost of goods sold during the year is recorded in accordance with the revenue generated during the year and ensures compliance with the principle of prudence. Cases of loss of materials and goods exceeding the norm, costs exceeding normal levels, inventory loss after deducting the responsibility of relevant collectives and individuals, etc. are fully recorded, promptly included in the cost of goods sold during the year.

16. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above amounts are recorded according to the total amount incurred during the year, not offset against financial income.

17. Corporate income tax**a) Deferred tax assets and deferred tax liabilities.**

Deferred tax assets are determined based on the total deductible temporary differences and the amounts of tax losses and unused tax incentives carried forward to subsequent years. Deferred tax liabilities are determined based on taxable temporary differences.

Deferred corporate income tax assets and deferred corporate income tax liabilities are determined using the current corporate income tax rate (or the tax rate expected to apply in future periods when the deferred corporate income tax assets are realized or the deferred corporate income tax liabilities are settled), based on the tax rates and tax laws effective as at the end of the financial year.

Deferred income tax assets are recognized only to the extent that it is probable that sufficient taxable profits will be available in the future against which the deductible temporary differences can be utilized. Deferred income tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

Deferred tax assets and deferred tax liabilities are offset in the statement of financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the applicable corporate income tax rate.

Current corporate income tax expense is not offset against deferred corporate income tax expense.

c) Current corporate income tax rate:

The company is subject to a corporate income tax rate of 20% for business activities with income subject to corporate income tax for 2026.

18. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering each relationship of related parties to serve the preparation and presentation of financial statements, the Company pays attention to the nature of the relationship rather than the legal form of those relationships.

19. Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE FINANCIAL STATEMENT

1. CASH AND CASH EQUIVALENTS

	June 30, 2026	January 1, 2026
	VND	VND
- Cash on hand	600.715.332	561.175.974
- Demand deposits	20.200.852.400	17.480.529.970
- Cash equivalents	12.200.000.000	53.760.000.000
Total	33.001.567.732	71.801.705.944

Details of demand deposit balances account for 10% of the total demand deposit balance.

	June 30, 2026	January 1, 2026
	VND	VND
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	7.898.109.961	10.834.916.539
- Vietnam Maritime Commercial Joint Stock Bank	4.880.501.916	3.440.203.009
- Joint Stock Commercial Bank for Investment and Development of Vietnam	3.433.162.314	1.365.309.353
- An Binh Commercial Joint Stock Bank	3.351.254.888	6.746.782
- Other banks	637.823.321	1.833.354.287
Total	20.200.852.400	17.480.529.970

As of June 30, 2026, the Company's cash equivalents consist of bank deposits at the following banks:

- Term deposits with a maturity of 1 to 3 months, totaling VND 11.200.000.000, deposited at Saigon - Hanoi Commercial Joint Stock Bank with an interest rate of 4,75% per annum.
- A 1-month term deposit totaling VND 1.000.000.000, deposited at Vietnam Thuong Tin Commercial Joint Stock Bank with an interest rate of 4,75% per annum.

2. FINANCIAL INVESTMENTS

a) Held to maturity investment

	June 30, 2026		January 1, 2026	
	Original price	Provision	Original price	Provision
Short-term investment	50.411.694.193	-	21.510.000.000	-
- Term deposits (*)	49.310.000.000	-	21.510.000.000	-
- Accrued interest receivable on deposits (**)	1.101.694.193	-	-	-
Total	50.411.694.193	-	21.510.000.000	-

(*) As of June 30, 2026, short-term investments consist of term deposits and certificates of deposit with maturities from 3 to 6 months at the following commercial banks:

- 6-month term deposits with a total value of VND 18.000.000.000, deposited at Vietnam Prosperity Commercial Joint Stock Bank with interest rates ranging from 7,9% to 8,4% per annum.
- 6-month term deposits with a total value of VND 14.000.000.000, deposited at An Binh Commercial Joint Stock Bank with interest rates ranging from 8,5% to 8,8% per annum.
- 6-month term deposits with a total value of VND 5.400.000.000, deposited at Saigon - Hanoi Commercial Joint Stock Bank with interest rates ranging from 7,4% to 8% per annum.
- 6-month term deposits with a total value of VND 6.600.000.000, deposited at Vietnam Thuong Tin Commercial Joint Stock Bank with interest rates ranging from 5,8% to 6,9% per annum.

(**) According to Circular No. 99/2025/TT-BTC dated October 27, 2025, guiding the corporate accounting regime applicable to the fiscal year beginning on or after January 1, 2026, accrued interest receivable from bank deposits is recorded under Account 128 - Held-to-maturity investments. The opening balance of the accrued interest receivable from bank deposits item is immaterial; therefore, the Company did not reclassify this opening balance. The accrued interest amount, accounted for according to Circular 200/2014/TT-BTC dated December 22, 2014, and recorded under Other Receivables, is VND 235,594,246.

b) Equity investment in other entities

	June 30, 2026		January 1, 2026	
	Original price	Provision	Original price	Provision
Invest in another entities	33.594.000.000	(21.880.635.615)	33.594.000.000	(21.880.635.615)
- QTM Internatinonal Port Joint Stock Company	33.594.000.000	(21.880.635.615)	33.594.000.000	(21.880.635.615)
Total	33.594.000.000	(21.880.635.615)	33.594.000.000	(21.880.635.615)

c) Details about joint ventures, associates, and investments in other entities of the Company as of 30 June 2026 are as follows:

Name of investment	Place of establishment and operation	Benefit to ratio	Voting rights ratio	Business operations
Invest in another entities				
- QTM International Port Joint Stock Company	Ho Chi Minh City	2,24%	2,24%	Manufacturing, repairing and supplying ships; transporting oil

3. SHORT-TERM TRADE RECEIVABLES

	June 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term trade accounts receivable				
- VIMC Container Lines Joint Stock Company	17.699.254.857	-	9.823.486.878	-
- Phuoc Long Port Company Limited	7.146.618.000	-	10.605.456.000	-
- Hoang Dieu Chua Ve Port One Member Limited Company	5.650.491.860	-	3.247.061.050	-
- Maersk Logistics & Services Vietnam Company Limited	4.213.900.561	-	498.536.200	-
- VSICO Shipping Joint Stock Company	2.710.766.333	-	2.043.207.387	-
- SP-SSA International Container Services Joint Venture Company	2.094.000.000	-	4.137.400.000	-
- Hoa Binh Investment, Trade, And Construction Development Limited Liability Company	2.053.606.176	(2.053.606.176)	2.053.606.176	(2.053.606.176)
- Binh Duong Multimodal Transport Joint Stock Company	1.922.400.000	-	-	-
- Dong Do - Hai Phong Port Container Lines Joint Stock Company	1.661.053.069	(1.661.053.069)	1.661.053.069	(1.661.053.069)
- Nguyen Quyet Co.,Ltd	1.346.752.970	-	646.147.700	-
- New Way Logistics Joint Stock Company	1.125.338.602	-	-	-
- Nam Thai Investment Group Company Limited	1.095.860.000	(1.095.860.000)	1.195.860.000	(1.195.860.000)
- Other Customers	21.921.080.059	(4.993.680.782)	22.698.630.545	(5.018.680.782)
Total	70.641.122.487	(9.804.200.027)	58.610.445.005	(9.929.200.027)

b) Accounts receivable from related parties: Details are presented in Note No. 34.

4. PREPAYMENTS

	June 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
- Long Duc trade investment and construction services Limited Company	234.600.000	(234.600.000)	234.600.000	(234.600.000)
- Mrs Nguyen Thi Hang	250.000.000	(250.000.000)	250.000.000	(250.000.000)
- Long Binh trade and investment service Limited Company	2.312.284.640	(2.312.284.640)	2.347.284.640	(2.347.284.640)
- Others prepay supplier	547.299.677	(225.900.000)	1.052.102.527	(225.900.000)
Total	3.344.184.317	(3.022.784.640)	3.883.987.167	(3.057.784.640)
b) Long-term				
- Real Estate Joint stock Company 10	24.653.398.581	-	24.653.398.581	-
Total	24.653.398.581	-	24.653.398.581	-

c) Advances to related-party suppliers are presented in detail in Note No. 34

(*) According to Contract No. 03/HĐKT dated 08 March 2001, and Contract No. 11/HĐKT dated 27 May 2002, between District 10 Construction and Real Estate Services Company (now known as Real Estate 10 Joint Stock Company) and Maritime Development Corporation (now known as Vietnam Maritime Development Joint Stock Company), Real Estate 10 JSC recognized Vietnam Maritime Development JSC as the secondary investor participating in the land exploitation project in Bac Rach Chiec Project. The company has implemented two projects as follows:

(1) Bac Rach Chiec - Phuoc Binh Project

(2) Bac Rach Chiec - Phuoc Long A project

- Area: 49,452 m2.

- Purpose: Construction of an apartment complex including offices, commerce, housing, elementary schools and sports areas.

- Capital source: Maritime Development Joint Stock Company.

According to the agreement with Real Estate 10 Joint Stock Company, Maritime Development Company must pay the contribution costs including: compensation costs, clearance and investment in construction of main axis technical infrastructure, other basic construction costs, and project management costs.

At 30 June 2026, the Company's advances to Real Estate 10 Joint Stock Company including:

- Main Axis Infrastructure Contribution Cost of North Rach Chiec - Phuoc Binh Project: 7.690.607.782 VND

- Cost of contributing to the main infrastructure of the North Rach Chiec - Phuoc Long A Project: 16.962.790.799 VND.

According to the conclusion of the Ho Chi Minh City Inspectorate Real Estate 10 Joint Stock Company signed the contract with the secondary investor was not within, and the case has been transferred to the police agency to investigate the violation.

For information on these projects, see Note No. 8. For information on capital contributions to the projects, see Note No. 15.

5. OTHER RECEIVABLES

	June 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
a) Short-term				
- Accrued interest receivable on deposits (*)	-	-	235.594.246	-
- Receivables from employees	411.384.884	(341.356.145)	508.379.127	(341.356.145)
- Amounts collected and paid on behalf of others	185.809.876	(40.473.782)	111.570.360	(40.473.782)
- Advances	1.945.571.456	-	1.207.011.542	-
- Deposits and security deposits	167.500.000	-	87.500.000	-
- Revenue realized	288.376.439	-	-	-
- Other receivables	1.623.957.499	(1.244.640.000)	1.358.445.000	(1.244.640.000)
Total	4.622.600.154	(1.626.469.927)	3.508.500.275	(1.626.469.927)

(*) According to Circular No. 99/2025/TT-BTC dated October 27, 2025, guiding the corporate accounting regime applicable to the fiscal year beginning on or after January 1, 2026, accrued interest receivable from bank deposits is recorded under Account 128 - Held-to-maturity investments. The opening balance of the accrued interest receivable from bank deposits item is immaterial; therefore, the Company did not reclassify this opening balance.

b) Long-term

- Deposits and collateral deposits	-	-	93.480.753	-
Total	-	-	93.480.753	-

6. DOUBTFUL DEBTS

	June 30, 2026		January 1, 2026	
	Value	Recoverable amount	Value	Recoverable amount
- Receivables, loans overdue or nofalling due but impossibly recoverable	VND	VND	VND	VND
+ Southern Railway Joint Stock Company	965.489.991	-	965.489.991	-
+ Dong Do Container Transport Joint Stock Company – Hai Phong Port	1.661.053.069	-	1.661.053.069	-
+ Phu Nhat Viet One Member Co., Ltd	679.480.625	-	681.980.625	-
+ Nam Thai Group Investment Joint Stock Company	1.195.860.000	-	1.195.860.000	-
+ Nam Sao Logistics and Services Joint Stock Company	809.261.279	-	809.261.279	-
+ Others customers	10.017.611.377	875.301.747	10.175.111.377	875.301.747
Total	15.328.756.341	875.301.747	15.488.756.341	875.301.747

7. INVENTORIES

	June 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
- Raw materials, supplies	1.065.520.767	-	835.488.997	-
- Goods	525.454.651	-	499.873.927	-
- Goods in transit	392.940.000	-	632.500.000	-
- Real estate goods	11.352.702	-	11.352.702	-
Total	1.995.268.120	-	1.979.215.626	-

8. CONSTRUCTION IN PROGRESS

Construction in progress

	June 30, 2026		January 1, 2026	
	Value	Recoverable amount	Value	Recoverable amount
	VND	VND	VND	VND
Depot Nam Hoa 5	-	-	271.388.889	271.388.889
Bac Rach Chiec - Phuoc Binh project	36.352.352.181	36.352.352.181	36.091.817.168	36.091.817.168
Bac Rach Chiec - Phuoc Long A project	12.930.085.528	12.930.085.528	12.837.438.943	12.837.438.943
ICD Phuoc Long project	664.678.568	664.678.568	646.953.568	646.953.568
Acquisition of fixed assets	-	-	1.626.363.636	1.626.363.636
Total	49.947.116.277	49.947.116.277	51.473.962.204	51.473.962.204

Explanation detail project:

(1): ICD Phuoc Long Project

- Project name: Office headquarters and Product exhibition area.
- Investor: Vietnam Maritime Development Joint Stock Company (abbreviated as Vimadeco).
- Construction location: Km 7 Hanoi Highway, Phuoc Long A Ward, District 9, Ho Chi Minh City.
- Scale: 25.903 m2 including Office headquarters and Product exhibition area.
- Investment form: New construction investment.
- Estimated total investment amount: around VND 1.463,739 billion.
- Current status:
 - + In November 2017, the Company submitted the Reports on arrangement and relocation of ICD Phuoc Long No. 183/BC-PTHH dated 20 November 2017, and No. 142/PTHH-TH dated 24 October 2018 to the Ho Chi Minh City People's Committee and the Department of Natural Resources and Environment. However, the Company has not received written instructions and guidance from the competent authority of Ho Chi Minh City.
 - + On 07 June 2019, the Company's Board of Directors passed a resolution approving the business cooperation policy with the Consortium of Ngoc Viet Import Export Investment Company Limited and An Phu Joint Stock Company to invest in developing the Office headquarters - Product exhibition area project on the ICD Phuoc Long land, Phuoc Long A Ward, District 9, Ho Chi Minh City. Accordingly, Vimadeco will carry out legal procedures as required by the state management agencies to allow Vimadeco to convert land use purposes, become the investor of the above project in accordance with the law, ensuring the enterprise's land use and management rights, and maximizing Vimadeco's interests. The planned cooperation ratio and profit distribution between Vimadeco and the Consortium in the project are 51%/49% respectively.
 - + As the parties could not reach an agreement on the implementation plan, on October 14, 2023, both parties signed a Minutes of Termination of the Principle Agreement for this cooperation.
 - + On October 10, 2024, the Company signed a Memorandum of Understanding (MOU) on cooperation with City Garder Joint Stock Company. The project is currently being continued and implemented.
- As of 30 June 2026, the expenses incurred for the ICD Phuoc Long Project mainly consist of consulting, survey, and design costs.

(2): Bac Rach Chiec - Phuoc Binh Project

- Project name: Phuoc Binh Residential Area.
- Investor: Vietnam Maritime Development Joint Stock Company (based on the Power of Attorney contract granted by the employees of Vietnam Maritime Development Joint Stock Company to Mr. Bui Dinh Khanh - Chairman of the Trade Union of Vietnam Maritime Development Joint Stock Company's Branch in Ho Chi Minh City; Investment Authorization Contract No. 01/UTĐT dated 08 September 2016 between Vietnam Maritime Development Joint Stock Company and the Trade Union of Vietnam Maritime Development Joint Stock Company's Branch in Ho Chi Minh City).
- Construction location: Part of the Bac Rach Chiec Residential Area Project, Phuoc Binh Ward, District 9, Ho Chi Minh City.
- Scale: 44.850 m2 including two 12-story apartment blocks, villas, townhouses, road system, and parks.
- Investment form: New construction investment
- Estimated total investment: approximately VND 1.391,233 billion
- Investment capital sources:
 - + According to document No. 876/CV-HDQT dated 27 July 2006 of Vietnam Maritime Corporation (Vimadeco) directing the capital representative: The Corporation agreed with the proposal of Vietnam Maritime Development Joint Stock Company to invest in building the Employees' Housing Area in Phuoc Binh Ward, with the investor being Vietnam Maritime Development Joint Stock Company, mobilized capital from employees and other partners, and form: Executive Board of Trade Union organizing project management.
 - + According to Resolution No. 862/NQ-HHVN dated 18 April 2012 of the Board of Members of Vietnam Maritime Development Joint Stock Company approving the investment policy of the River Land Project (Phuoc Binh Project): The capital representative reported to the Corporation to organize voting at the Board of Directors' meeting on approving the cooperation between Vimadeco and the Consortium to establish a new legal entity to implement the Phuoc Binh Residential Area Project, District 9, Ho Chi Minh City, the capital contribution/stock according to the ratio of contributions of Vimadeco and the Consortium when establishing a new legal entity to implement the project are respectively 26%/74%;
 - + On 07 June 2019, the Board of Directors of the Company passed a resolution on the Phuoc Binh Residential Area Project: The investment capital for the project since 2000 is from employees and some partners (natural people), not from the Company.
 - + According to the meeting minutes and resolutions dated 07 July 2016, the possibility of continuing capital contribution of the employees is very limited and they have a desire to divest from the Phuoc Binh Project. Project participants have signed power of attorney contracts to authorize the Chairman of the company's Trade Union at the Ho Chi Minh City branch with certification from Notary Public Office No. 5, Ho Chi Minh City.

+ On 08 September 2016, the Chairman of the branch's Trade Union signed Authorization Contract No. 01/UTĐT to authorize the Company's General Director to continue implementing the project. In which, it is determined that the Trade Union of the Ho Chi Minh City Branch of Vietnam Maritime Development Joint Sock Company (abbreviated as the Trade Union) authorizes Vietnam Maritime Development Joint Sock Company to implement the project based on the entire contribution capital being the mobilized capital of Trade Union members and some other individuals. This contract is signed based on the principle that Vietnam Maritime Development Joint Sock Company does not charge interest but only charges authorization fees, so Vietnam Maritime Development Joint Sock Company will not be responsible when it cannot continue to execute the contract due to unforeseen difficulties.

+ Capital sources received from employees and partners: VND 43.977.775.000. (Note No. 15 - Other payables)

- Project status:

+ According to Decision No. 282/QĐ-TTg dated 15 March 2001 of the Prime Minister on land allocation for the construction of technical infrastructure of the Bac Rach Chiec Residential Area's main axis in Phuoc Long A Ward and Phuoc Binh Ward, District 9, Ho Chi Minh City, the Phuoc Binh Residential Area Project is a component project of the Bac Rach Chiec Residential Area Project.

+ Vietnam Maritime Development Joint Stock Company has signed an economic contract No. 03/HĐKT on 08 March 2001 with District 10 Construction and Real Estate Services Company regarding investment participation in the project.

+ The project has been approved by the Chief Architect of Ho Chi Minh City with the 1/500 planning by document No. 1954/KTST-ĐB2 dated 25 June 2001.

+ The Bac Rach Chiec Residential Area Project has been approved for adjustment and expansion of detailed planning at a 1/2000 scale by the People's Committee of Ho Chi Minh City with Decision No. 3061/QĐ-UBND dated 15 June 2011.

- As of June 30, 2026, the total accumulated costs — comprising contributions toward compensation and main infrastructure development, land clearance compensation, ground leveling, and expenses for surveying, consultancy, and design — amounted to VND 36.352.352.181.

(3): Bac Rach Chiec - Phuoc Long A Project

- Project Name: Phuoc Long A Mixed-Use Apartment Complex.

- Investor Name: Vietnam Maritime Development Joint Stock Company.

- Scale: 49.452 m2 including office buildings, commercial areas, apartments, elementary school, road system, parks, and sports area.

- Investment Form: New construction investment.

- Parties involved in the investment:

+ On 07 June 2019, the Board of Directors of the Company passed a resolution to cooperate in establishing a new legal entity with the Consortium of Ngoc Viet - An Phu to invest in developing the Project.

+ Vimadeco is responsible for all invested costs.

+ The Consortium of Ngoc Viet - An Phu is not responsible for incurred costs due to the absence of a signed cooperation investment agreement.

+ The capital contribution/shareholding ratio of Vimadeco and the Consortium when establishing the new legal entity to carry out the project is 51%/49% respectively.

+ Currently, Vimadeco and the Consortium have not signed a cooperation investment agreement as they have not reached a consensus on the business cooperation ratio and profit sharing.

- As of 30 June 2026, aggregated costs include main axis infrastructure costs, land clearance compensation, land plot infrastructure costs, surveying, and design costs.

- Current Status:

+ On June 7, 2019, the Company's Board of Directors adopted a resolution approving the investment cooperation policy for the establishment of a new legal entity in partnership with the Ngoc Viet – An Phu Joint Venture, with the objective of investing in and developing the Phuoc Long A Mixed-Use Apartment Project, located in Phuoc Long A Ward, District 9, under the Bac Rach Chiec Residential Development. Vimadeco was designated to undertake all relevant legal procedures as required by competent State authorities, enabling the Company to participate in the project in full compliance with legal provisions, while ensuring the enterprise's land use and management rights and securing the highest possible benefit for Vimadeco. The agreed capital contribution ratio for the newly formed legal entity was set at 51% for Vimadeco and 49% for the Joint Venture.

+ As no mutual agreement was ultimately reached regarding the implementation plan, on October 14, 2023, both parties executed a memorandum formally terminating the previously established cooperation framework.

+ On October 10, 2024, the Company entered into a Memorandum of Understanding (MoU) for project cooperation with City Gardern Joint Stock Company. The project is currently being actively implemented and progressing in accordance with the agreed plan.

- As of 30 June 2026, the expenses incurred for the ICD Phuoc Long Project mainly consist of consulting, surveying, and design costs.

Difficulties and obstacles of both projects (2) and (3):

- Vietnam Maritime Development Joint Stock Company has not been recognized as the secondary investor although the Phuoc Long A Apartment Complex Project has compensated for 100% of the land area.

- The project has not been approved for adjusted 1/500 planning according to Decision No. 3061/QĐ-UBND dated 15 June 2011 of the People's Committee of Ho Chi Minh City.

- The company has not been allocated land nor has it obtained a Land Use Right Certificate.

- Since 2008, there have been disputes over land on a portion of the land area belonging to the Bac Rach Chiec - Phuoc Long A project. Therefore, after resolving the disputes, the project may lose an area of 1.653,4 m2, leaving only 47.798,6 m2 (see more information in Note No. 32).

- The Bac Rach Chiec - Phuoc Binh and Bac Rach Chiec - Phuoc Long A projects are currently under inspection by state management agencies, and as of 30 June 2026, there has been no final conclusion on the inspection work.

Due to the reasons presented above, both projects are temporarily paused.

For detailed information about prepayments to sellers, payables to officials and employees contributing capital to the project and payable project implementation deposits related to these two projects, see more information in Note No. 04 and 15.

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9. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Office equipment and furniture	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	79.166.725.193	20.988.667.531	15.145.731.820	271.513.823	1.534.625.895	117.107.264.262
- Purchase during period	-	-	-	-	-	-
- Completed construction investment	42.299.585	-	12.188.961.455	109.912.393	-	12.341.173.433
Closing balance at 30/06/2026	79.209.024.778	20.988.667.531	27.334.693.275	381.426.216	1.534.625.895	129.448.437.695
Accumulated depreciation						
Beginning balance	70.082.113.978	20.916.997.675	14.461.320.345	271.513.823	1.534.625.895	107.266.571.716
- Depreciation for the year	382.964.098	11.250.000	606.322.409	4.370.312	-	1.004.906.819
- Other increase	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Closing balance at 30/06/2026	70.465.078.076	20.928.247.675	15.067.642.754	275.884.135	1.534.625.895	108.271.478.535
Remaining value						
As at 01/01/2026	9.084.611.215	71.669.856	684.411.475	-	-	9.840.692.546
As at 30/06/2026	8.743.946.702	60.419.856	12.267.050.521	105.542.081	-	21.176.959.160

In which:

- The original cost of fixed assets at the end of the period that have been fully depreciated but are still in use:
- The original cost of fixed assets at the beginning of the year, which have been fully depreciated but are still in use:

99.203.875.066 VND

99.104.875.065 VND

10. INTANGIBLE FIXED ASSETS

	Value of land use rights	Total
	VND	VND
Original		
Opening balance	3.200.000.000	3.200.000.000
- Purchase during period	-	-
- Liquidation, sell	-	-
Closing balance at 30/06/2026	3.200.000.000	3.200.000.000
Accumulated depreciation		
Opening balance	947.916.697	947.916.697
- Depreciation	62.500.002	62.500.002
- Liquidation, sell	-	-
Closing balance at 30/06/2026	1.010.416.699	1.010.416.699
Remaining value		
As at 01/01/2026	2.252.083.303	2.252.083.303
As at 30/06/2026	2.189.583.301	2.189.583.301

Land use rights in Chau Duc District, Ba Ria - Vung Tau province with an area of 2.000 m2 to be used as a Marine Gas Station. Land use rights are valid until 2043.

11. PREPAY EXPENSE

	June 30, 2026	January 1, 2026
	VND	VND
a) Short-term prepay expense		
- Consumable tools and supplies issued for use	204.926.211	261.968.429
- Insurance expenses	83.982.000	58.146.384
- Repair expense	319.156.370	246.914.441
- Other prepay expense	2.663.147.362	526.280.104
Total	3.271.211.943	1.093.309.358

(**) Other expenses include land rental and annual land tax, which are accrued or paid in accordance with notifications issued by the tax authority and allocated to operating results on a monthly basis.

b) Long-term prepay expense

	June 30, 2026	January 1, 2026
	VND	VND
- Tools	185.436.173	200.441.819
- Major repair expense	507.220.182	730.546.965
- Value of land use rights (**)	3.607.449.475	3.653.209.933
- Other long term prepay expenses	228.692.501	329.476.873
Total	4.528.798.331	4.913.675.590

(**) The value of land use rights is a one-time land rental payment at 11 Vo Thi Sau, Ngo Quyen Ward, Hai Phong City with a total area of rented land of 376,7 m2, 50-year term according to Decision No. 2109/QĐ-UBND dated May 11, 2015, issued by the People's Committee of Hai Phong City. Purpose of use: To serve as the company's main headquarters. One-off land rental payment: VND 4.576.046.000.

12. SHORT-TERM PAYABLE TO SELLER

	30/06/2026		01/01/2026	
	Value	Number capable of repaying debt	Value	Number capable of repaying debt
a) Payable to short-term sellers with large customer details				
- SLG Trading And Forwarding Company Limited	2.607.035.760	2.607.035.760	383.508.000	383.508.000
- Vuong Dat Shipping And Trading Company Limited	1.964.599.080	1.964.599.080	549.236.750	549.236.750
- Thai Son Development Trade Transport Company Limited	1.556.035.400	1.556.035.400	530.817.200	530.817.200
- Flat World Logistics Services Trading Company Limited	1.512.356.400	1.512.356.400	51.948.000	51.948.000
- KDN Company Limited	1.449.219.600	1.449.219.600	-	-
- Seaco Global Limited	1.375.872.815	1.375.872.815	1.373.118.202	1.373.118.202
- Touax Container Leasing Pte Ltd	1.035.306.406	1.035.306.406	1.145.087.672	1.145.087.672
- Dong Hai Trading And Transport Joint Stock Company	954.883.080	954.883.080	839.786.400	839.786.400
- Dang Cong Phuoc Company Limited	924.987.600	924.987.600	-	-
- Van Cuong Construction United Co., Ltd	871.260.000	871.260.000	829.560.000	829.560.000
- Hung Thinh Transport And Logistics Joint Stock Company	820.465.597	820.465.597	1.131.341.370	1.131.341.370
- Vietnam International Maritime Transport Joint Stock Company	12.312.000	12.312.000	1.363.906.115	1.363.906.115
- T&C Joint Stock Company	-	-	1.298.257.200	1.298.257.200
- Thaco Auto Hai Phong Co., Ltd	-	-	1.610.100.000	1.610.100.000
- Other payable	6.312.228.787	6.312.228.787	5.820.079.127	5.820.079.127
Total	21.396.562.525	21.396.562.525	16.926.746.036	16.926.746.036

b) Accounts payable to customers are related parties presented in Note No. 34

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13. TAX AND PAYABLES FROM STATE BUDGET

a) Taxes and payables	Tax receivable at the beginning of period	Tax payable at the beginning of period	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	448.344.415	2.068.466.296	2.022.068.413	-	494.742.298
Corporate income tax	-	5.213.408.663	2.785.988.352	5.213.408.663	-	2.785.988.352
Personal income tax	2.563.768	130.965.731	610.195.611	576.365.960	-	162.231.614
Land tax and land rental	-	20.000.000	8.704.885.203	6.655.031.667	-	2.069.853.536
License tax	-	-	255.097.600	255.097.600	-	-
Foreign Contractor Tax	-	156.748.237	848.726.927	866.984.291	-	138.490.873
Fees, charges and other payables	-	-	223.080.000	223.080.000	-	-
	-	-	-	-	-	-
Total	2.563.768	5.969.467.046	15.496.439.989	15.812.036.594	-	5.651.306.673

The Company's tax settlement will be subject to inspection by tax authorities. Because the application of tax laws and regulations to many different types of transactions is subject to different interpretations, the tax amounts presented in the Financial Statements are subject to change at the discretion of the competent authority. tax customs.

14. ACCRUED EXPENSES

	June 30, 2026	January 1, 2026
	VND	VND
a) Short-term accrued expenses		
- Accrual the cost of goods and services provided.	1.684.949.651	1.185.418.547
- Accrual the cost of land lease, land tax payable	-	-
- Accrual the salaries, meal allowances, etc., payable to employees.	199.133.665	193.374.531
- Other short-term accrued expenses	356.890.734	1.422.463.849
Total	2.240.974.050	2.801.256.927

15. OTHER PAYABLE

	June 30, 2026	January 1, 2026
	VND	VND
a) Short term		
- Trade union	154.286.443	183.806.165
- Social insurance	-	-
- Accept short-term margin deposits	319.085.950	399.085.950
- Other payables	1.990.468.064	1.041.327.821
Total	2.463.840.457	1.624.219.936
b) Long-term		
- Receive long-term margin deposits	7.647.157.800	7.608.481.810
- Dividends, profits payable	-	-
- Other payables	57.387.781.656	57.053.323.958
+ Employees contribute capital to Bac Rach Chiec - Phuoc Binh project	43.977.775.000	43.977.775.000
+ Deposit interest of Bac Rach Chiec - Phuoc Binh project	13.410.006.656	13.075.548.958
Total	65.034.939.456	64.661.805.768

(1) The amount contributed by the Company's employees to invest in the Bac Rach Chiec – Phuoc Binh Project.

(2) The amount contributed by the Company's employees to invest in the Bac Rach Chiec – Phuoc Binh Project, which has not yet been utilized, has been deposited in term savings accounts, generating corresponding interest income.

Details of the project and related advances to suppliers are presented in Note No. 04 and No. 08.

16. UNREALIZED REVENUE

	June 30, 2026	January 1, 2026
	VND	VND
a) Short-term		
- Container repair revenue	227.245.164	553.195.915
- Revenue from warehouse business cooperation	2.255.000.000	2.050.000.000
- Other unearned revenue	-	-
Total	2.482.245.164	2.603.195.915

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17. OWNER'S EQUITY

a) Changes in owner's equity	Contributed capital	Share premium	Conversion options on convertible bonds	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	90.000.000.000	20.000.000.000	(20.000)	26.272.308.883	15.374.533.980	151.646.822.863,0
Profit/(loss) for previous year	-	-	-	-	13.648.791.109	13.648.791.109
Profit distribution	-	-	-	4.612.000.000	(15.348.998.400)	(10.736.998.400)
+ <i>Appropriation to development investment fund</i>	-	-	-	4.612.000.000	(4.612.000.000)	-
+ <i>Deduction to bonus and welfare fund</i>	-	-	-	-	(3.537.000.000)	(3.537.000.000)
+ <i>Dividend distribution</i>	-	-	-	-	(7.199.998.400)	(7.199.998.400,0)
Ending balance of previous period	90.000.000.000	20.000.000.000	(20.000)	30.884.308.883	13.674.326.689	154.558.615.572
Beginning balance of current period	90.000.000.000	20.000.000.000	(20.000)	30.884.308.883	13.674.326.689	154.558.615.572
Profit/(loss) for previous year	-	-	-	-	10.679.275.549	10.679.275.549
Profit distribution (*)	-	-	-	4.102.298.007	(13.674.326.689)	(9.572.028.682)
+ <i>Appropriation to development investment fund</i>	-	-	-	4.102.298.007	(4.102.298.007)	-
+ <i>Deduction to bonus and welfare fund</i>	-	-	-	-	(3.722.029.982)	(3.722.029.982)
+ <i>Dividend distribution</i>	-	-	-	-	(5.849.998.700)	(5.849.998.700)
Ending balance of this period	90.000.000.000	20.000.000.000	(20.000)	34.986.606.890	10.679.275.549	155.665.862.439

(*) According to Resolution No. 29/NQ-ĐHĐCĐ of the General Meeting of Shareholders dated April 10, 2026, the Company announces the distribution of profits for the year 2025 as follows:

	Percentage (%)	Amount (VND)
Undistributed after-tax profit as of December 31, 2025	100%	13.674.326.689
Allocated for the Development and Investment Fund	30%	4.102.298.007
Allocated for the Management bonus fund	5%	682.440.000
Allocated for the Bonus and welfare fund	22%	3.039.589.982
Dividend payment (equal to 6,5% of charter capital)	43%	5.849.998.700
Remaining profit after tax	0%	-

17. OWNERS' EQUITY (CONTINUED)

b) Detailed of owner's contributed capital

	Equity	Amount (VND)	Percentage (%)
- VIMC CONTAINER LINES JOINT STOCK COMPANY	4.590.000	45.900.000.000	51,00%
- TM INVESTMENT COMPANY LIMITED	1.443.200	14.432.000.000	16,04%
- SAO A D.C INVESTMENT CORPORATION	364.100	3.641.000.000	4,05%
- Trade Union of Maritime Development Joint Stock Company	169.725	1.697.250.000	1,89%
- Bui Thi Phuong Thao	400.900	4.009.000.000	4,45%
- Hoang Thuy Duong	449.300	4.493.000.000	4,99%
- Nguyen Thi Hang Nga	208.000	2.080.000.000	2,31%
- Dao Hong Chuong	499.300	4.993.000.000	5,55%
- Others	875.473	8.754.730.000	9,73%
- Treasury shares	2	20.000	0,00%
Total	9.000.000	90.000.000.000	100%

c) Transactions in equity with owners and distributions of dividends and profits

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Owner's equity investment		
- Capital contribution at the beginning of the period	90.000.000.000	90.000.000.000
- Capital contribution at the end of the period	90.000.000.000	90.000.000.000

Dividends, distributed profits

- Dividends, profit payable at the beginning of the period	-	-
- Dividends, profit payable during the period	5.849.998.700	7.199.998.400

d) Share

	June 30, 2026	January 1, 2026
	VND	VND
Number of share to be issued	9.000.000	9.000.000
Number of share offered to the public	9.000.000	9.000.000
- Ordinary shares	9.000.000	9.000.000
Number of shares repurchased (Treasury shares)	2	2
- Common shares	2	2
Quantity of outstanding shares in circulation	8.999.998	8.999.998
- Common shares	8.999.998	8.999.998
- Preferred shares (classified as equity)	-	-
Par/value (VND/share)	10.000	10.000

e) Funds

	June 30, 2026	January 1, 2026
	VND	VND
- Investment and Development fund	34.986.606.890	30.884.308.883
- Other funds belong to equity	-	-
Total	34.986.606.890	30.884.308.883

18. COMMITMENTS

- Maritime Development Joint Stock Company signed a contract to buy and sell assets including houses and land owned by the State at 11 Vo Thi Sau, May To Ward, Ngo Quyen District, Hai Phong City with a total area of the area. The leased land is 376,7 m2, term of 50 years according to Decision 2109/QD-UBND dated May 11, 2015 of Hai Phong City People's Committee.

Purpose of use: As company headquarters. One-time land rental payment: VND 4.576.046.000

- Maritime Development Joint Stock Company signed contract No. 124/HDTD dated June 30, 2014 with the People's Committee of Hai Phong City to lease land in Dong Hai 1 ward, Hai An district, Hai Phong city. The location and boundaries of the land are determined according to the cadastral map (extracted measurements) at 1/500 scale prepared by Hai Phong Construction Design Consulting Joint Stock Company and inspected by the Department of Natural Resources and Environment on January 8, 2006. Total rental area is 53.808,6 m2.

+ Land lease period: From September 15, 1998 to September 15, 2048;

+ Payment method: Annually;

+ Land rental purpose: Implementing the Investment Project to build a Container delivery, storage and repair center;

+ The company must pay annual land rent in the amount of 3.101.009.300 VND/year.

- The Company received Decision No. 48/KH-TC dated January 11, 2001 on the capital transfer from the Maritime Materials Import Export Company. The transferred assets include a land area of 4,344.08 square meters as stated in the Land Use Right Certificate No. 00286QSDĐ/Q02 issued on April 6, 1998, under Contract No. 19 HD/TĐ dated June 10, 1998 signed with the Department of Land Administration of Hai Phong City for the lease of land located in Van My Ward, Ngo Quyen District, Hai Phong City.

The leased land location was identified based on an extract from the cadastral map at a 1/500 scale, appraised by the Department of Land Administration.

+ Lease term: 30 years from April 6, 1998

+ Payment method: Annual land rent payment

+ Annual land rent payable: 758.256.000 VND per year.

- Maritime Development Joint Stock Company signed contract No. 18 HD/TĐ dated May 14, 1998 with the Department of Land Administration of Hai Phong City to lease land in Van My ward, Ngo Quyen district, Hai Phong city. Location Land lease is determined according to an extract from the 1/500 cadastral map assessed by the Department of Land Administration. The total leased area is 20.215,92 m2.

+ Land lease period: 30 years from May 14, 1998; Payment method: Annually;

+ Purpose of use: Exploitation, management and transportation of Containers;

+ The company must pay annual land rent amount: 274.615.000 VND/year.

- Maritime Development Joint Stock Company leases the land at 41 Nguyen Van Linh, Phuc Dong ward, Long Bien district, Hanoi city according to Decision No. 1508/QĐ-UBND dated April 1, 2019 to build a yard. container transshipment, with a total area of 10.140,5 m2. According to this Decision, the Company must pay annual land rent in the amount of 856.665.278 VND/year.

- Maritime Development Joint Stock Company - City Branch. Ho Chi Minh signed contract No. 01-18/HDTB.Cidee with Van Cuong Construction Joint Stock Company to rent the yard (According to Business Cooperation Contract No. 01/HTKS-710&VC.2017 between Van Cuong Construction Joint Stock Company Cuong and 710 Traffic Construction Construction Joint Stock Company) at address: Binh Thang Ward, Di An Town, Binh Duong Province.

+ Yard rental area is: 16.900 m2;

+ Office building is: 200 m2;

+ Purpose of using the yard: to store containers and container-related services;

+ Payment method: Annually; Unit price for renting yards and offices: 290.200.000 VND/month (VAT included)

- Maritime Development Joint Stock Company leases land at Km 7 Hanoi Highway, Phuoc Long A Ward, District 9, Ho Chi Minh City according to Decision No. 5606/QĐ-UBND dated October 25, 2016 to build a container transshipment yard, with a total area of 18.581,1 m2. According to this Decision, the Company must pay annual land rent at a rental price of 8.435.819.400 VND/year. The rental price changes according to the state's rental price bracket by year.

19. TOTAL REVENUE FROM SALES AND SERVICES PROVISION

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Sales revenue	47.248.968.521	40.028.626.283	91.134.858.340	75.774.622.646
Revenue from service provision	51.346.130.613	33.711.394.797	89.851.331.595	62.348.196.883
Total	98.595.099.134	73.740.021.080	180.986.189.935	138.122.819.529
Revenue for related parties				
(Refer to Note No. 34 for further details)			66.847.184.220	38.547.184.275

20. REVENUE DEDUCTIONS

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Sale discounts	411.183.938	84.545.455	411.183.938	84.545.455
Goods sold were returned	7.906.000	-	7.906.000	-
Total	419.089.938	-	419.089.938	84.545.455

21. COST OF GOOD SOLD

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Cost of goods sold	48.182.272.393	33.775.325.988	90.445.629.995	66.847.344.879
Cost of service rendered	39.131.393.284	30.360.694.743	71.180.507.490	53.706.293.060
Total	87.313.665.677	64.136.020.731	161.626.137.485	120.553.637.939
Purchases from related parties			3.523.520.502	2.736.027.569

(Refer to Note No. 34 for further details)

22. FINANCIAL ACTIVITIES REVENUE

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Deposit interest, loan interest	968.545.716	780.725.745	1.707.255.382	1.512.875.938
Exchange rate differences arise during the year	35.980.915	69.840.953	102.440.361	109.468.333
Other financial income	-	-	-	-
Total	1.004.526.630	850.566.698	1.809.695.743	1.622.344.271

23. FINANCIAL EXPENSES

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Exchange rate differences arise during the year	2.857.873	250.763.603	14.984.104	272.409.144
Payment Discount	126.347.000	(66.000.000)	310.807.750	-
Total	129.204.873	184.763.603	325.791.854	272.409.144

24. SELLING EXPENSES

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Other expenses in money	95.806.106	153.486.318	212.792.512	433.178.318
Total	95.806.106	153.486.318	212.792.512	433.178.318

25. GENERAL AND ADMINISTRATIVE EXPENSES

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
Employee expenses and remuneration	3.231.451.842	2.955.928.097	6.927.494.863	5.955.329.725
Purchased services expenses	308.823.257	184.541.604	551.126.652	588.880.394
Depreciation expenses of fixed assets	104.374.652	77.825.088	188.996.454	155.650.276
Tools, supplies and office expenses	86.266.488	(164.496.197)	213.581.396	-
Management materials expenses	72.138.206	314.215.051	142.148.714	314.215.051
Taxes, fees, charges	7.918.861	10.816.430	52.409.624	35.043.544
Provision expenses	(107.500.000)	(15.000.000)	(160.000.000)	(17.000.000)
Other expenses in money	865.316.752	1.214.961.623	1.649.255.583	1.996.595.142
Total	4.568.790.058	4.578.791.696	9.565.013.286	9.028.714.132

Administrative expenses incurred from transactions with related parties

(Refer to Note No. 34 for further details)

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	177.092.003	189.504.728

26. OTHER INCOME

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
- Land rent is reduced	1.001.941.500	-	3.532.687.320	-
- Income from liquidation of fixed assets	-	11.070.194	-	11.070.194
- Other income	(962.945.441)	25.378.882	39.282.134	92.144.639
Total	38.996.059	36.449.076	3.571.969.454	103.214.833

27. OTHER EXPENSES

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND	VND	VND
- Asset liquidation costs	-	72.175	-	72.175
- Penalties and tax exclusions	1.056.918	715.378	464.677.861	715.378
- Other expenses	268.388.889	9.704.622	289.088.295	10.420.000
Total	269.445.807	10.492.175	753.766.156	11.207.553

28. CURRENT CORPORATE INCOME TAX EXPENSES

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
<i>Corporate income tax from business activities</i>		
Total accounting profit before corporate income tax	13.465.263.901	9.464.686.092
Adjustments increased	464.677.861	-
Reduced adjustments	-	8.263.382
Income subject to corporate income tax	13.929.941.762	9.456.422.710
Current corporate income tax expenses (Tax rate 20%)	2.785.988.352	1.891.284.542
Corporate income tax be paid at the beginning of the year	5.213.408.663	2.284.638.263
Corporate income tax paid in the year	(5.213.408.663)	(2.284.638.263)
Corporate income tax payable	2.785.988.352	1.891.284.542

29. BASIC EARNINGS PER SHARE

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Profit after tax	10.679.275.549	7.573.401.550
Profits allocated to common shares	10.679.275.549	7.573.401.550
Average common shares outstanding during the year	8.999.998	8.999.998
Basic earnings per share	1.187	841

30. PRODUCTION AND BUSINESS COSTS BY FACTORS

	Quarter 2 of 2026	Quarter 2 of 2025	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
Raw materials expenses	5.322.808.993	1.827.058.955	5.322.808.993	3.307.330.874
Labor expenses	18.274.459.424	7.747.101.885	18.274.459.424	15.236.645.893
Tools, instruments and supplies expenses	213.581.396	275.923.072	213.581.396	533.740.591
Depreciation expenses of fixed assets	1.067.406.821	519.017.590	1.067.406.821	1.041.594.590
Taxes, fees, charges and state land rental	152.992.891	4.360.242.300	152.992.891	7.002.366.927
Provision expenses	(160.000.000)	(15.000.000)	(160.000.000)	(17.000.000)
Purchased services expenses	60.395.971.482	20.916.822.782	60.395.971.482	34.581.080.145
Other expenses in money	3.656.785.875	2.230.798.391	3.656.785.875	4.014.211.291
Total	88.924.006.882	37.861.964.975	88.924.006.882	65.699.970.311

31. FINANCIAL TOOLS

Accounting Book value				
June 30, 2026		January 1, 2026		
Original price	Preventive	Original price	Preventive	
VND	VND	VND	VND	
Financial assets				
Cash and cash equivalents	33.001.567.732	-	71.801.705.944	-
Receivables from customers, other receivables	75.263.722.641	(11.430.669.954)	62.212.426.033	(11.555.669.954)
Short-term investment	50.411.694.193	-	21.510.000.000	-
Long-term investment	33.594.000.000	(21.880.635.615)	33.594.000.000	(21.880.635.615)
Total	192.270.984.566	(33.311.305.569)	189.118.131.977	(33.436.305.569)
Financial liabilities				
Accounting Book value				
June 30, 2026		January 1, 2026		
VND		VND		
Payable Supplier, other payable	88.895.342.438	83.212.771.740		
Expenses must be paid	2.240.974.050	2.801.256.927		
Total	91.136.316.488	86.014.028.667		

31. FINANCIAL TOOLS (CONTINUED)

Financial assets and financial liabilities have not been evaluated at fair value at the end of the accounting period due to Circular 99/2025/TT-BTC and current regulations requiring presentation of financial statements, and disclosures for financial instruments but does not provide equivalent guidance for measuring and recognizing the fair value of financial assets and financial liabilities, other than provisions for Bad debt prevention and reduced provisions Prices of securities investments have been detailed in the relevant Notes.

Financial risk management

The Company's financial risks include market risks and liquidity risks. The company has built a control system to ensure a reasonable balance between risk costs and risk management costs. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market Risks

The Company's business activities will mainly be exposed to risks when there are changes in prices, exchange rates and interest rates.

Exchange rate risk:

The Company is exposed to price risk of equity instruments arising from short-term and long-term equity investments due to uncertainty about the future price of the invested shares. Long-term stock investments are held for long-term strategic purposes. At the end of the fiscal year, the Company has no plans to sell these investments.

Exchange rate risk:

The Company is exposed to foreign exchange risk arising from fluctuations in the fair value of future cash flows of a financial instrument due to changes in foreign exchange rates, as the Company's loans, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

Foreign currency accounts

	Accounting Book value			
	June 30, 2026		January 1, 2026	
	USD	VND	USD	VND
- Cash and cash equivalents	24.961,57	718.620.780	76.482,73	1.996.964.069
- Short-term receivables	79.800,77	1.936.882.635	91.806,93	2.336.278.346
- Short-term payables	99.570,72	2.631.608.167	109.901,02	2.898.859.254
Total	204.333,06	5.287.111.582	278.190,68	7.232.101.669

Payment risk

Liquidity risk is the risk that the Company will have difficulty fulfilling its financial obligations due to lack of capital. The Company's liquidity risk mainly arises from the fact that financial assets and financial liabilities have different maturity dates.

The payment term of financial liabilities based on expected payments under the contract (on the basis of cash flow of principals) is as follows:

Cash and Receivable	From 1 year or less	From over year to 5 year	Over 5 year	Total
As at 30/06/2026	VND	VND	VND	VND
Cash and cash equivalents	33.001.567.732	-	-	33.001.567.732
Receivable customers, other receivable	56.112.550.794	3.299.164.275	4.421.337.618	63.833.052.687
Loans	50.411.694.193	-	-	50.411.694.193
Total	139.525.812.719	3.299.164.275	4.421.337.618	147.246.314.612
As at 01/01/2026				
Cash and cash equivalents	71.801.705.944	-	-	71.801.705.944
Receivable customers, other receivable	42.936.254.186	3.299.164.275	4.421.337.618	50.656.756.079
Loans	21.510.000.000	-	-	21.510.000.000
Total	136.247.960.130	3.299.164.275	4.421.337.618	143.968.462.023
Debt payable	From 1 year or less	From over year to 5 year	Over 5 year	Total
As at 30/06/2026	VND	VND	VND	VND
Payable the seller, other payable	23.860.402.982	65.034.939.456	-	88.895.342.438
Expenses must be paid	2.240.974.050	-	-	2.240.974.050
Total	26.101.377.032	65.034.939.456	-	91.136.316.488

31. FINANCIAL TOOLS (CONTINUED)

As at 01/01/2026

Payable the seller, other payable	18.550.965.972	64.661.805.768	-	83.212.771.740
Expenses must be paid	2.801.256.927	-	-	2.801.256.927
Total	21.352.222.899	64.661.805.768	-	86.014.028.667

The company believes that the risk concentration for debt repayment is low. The company has the ability to pay due debts from cash flow from business activities and proceeds from maturing financial assets.

32. OTHER INFORMATION

1. Land exchange with SACA Joint Stock Company (referred to as SACA) and land transfer to Vinh Loc Company Limited (referred to as Vinh Loc).

- Pursuant to:

- + Decision No. 777/KTS.T.QH dated January 22, 1999 of the Chief Architect of Ho Chi Minh City on approving detailed planning of land structure, scale 1/2000 for the Northern Residential Area project Rach Chiec;
- + Decision No. 4561/KTST-DB-2 dated December 25, 2001 of the Chief Architect of Ho Chi Minh City on approving the 1/500 scale planning of SACA projects;
- + Contract No. 69/VMD-SACA dated December 15, 2003 between the Company and SACA.

The Company agreed to exchange 18.137 m2 of agricultural land (compensated by the Company in 1997) to SACA to receive 2.943,27 m2 of land with infrastructure (corresponding to 06 lots: E19, E21, E22, E23, E24, E25 belong to projects that have been approved for SACA's 1/500 planning.

As of the current time, the Company has received compensation money from SACA corresponding to 2.511,05 m2; the area not yet compensated is 432,22 m2.

On the other hand, the Company has transferred to SACA 14.533 m2, still lacking 3.604 m2 as per the signed contract, due to this area being under dispute with Vinh Loc Company Limited.

If considered according to the area conversion ratio implemented in Contract 69/VMD-SACA, this missing agricultural land area corresponds to 547,54 m2 of land with infrastructure in SACA's project area. The company is obliged to pay SACA land or money equivalent to this land area

Currently, the Company only has lot E22 with an actual area of 432,22 m2, smaller than the area still payable to SACA of 115,32 m2.

If considered based on the average re-compensation unit price that the Company received from SACA in compensating 05 previous land lots (area of 2.511,05 m2) with an amount of 32.280.510.000 VND, the minimum average unit price is will be 12.855.000 VND/m2 (rounded). The expected minimum amount to be paid to SACA is about 1.482.438.600 VND (115,32 m2 x 12.855.000 VND/m2)

The two sides will consider resolving these problems after a decision is made by the competent State authorities.

2. The disputed land area of 6.748 m2 must be transferred to Vinh Loc Company Limited as follows:

- Vinh Loc Company Limited has the right to use 6.748 m2 of disputed land with Vietnam Maritime Development Joint Stock Company in Phuoc Long A ward, District 9, Ho Chi Minh City according to the following documents:

- + Decision No. 432/QD-BTNMT dated 07 February 2018 of the Ministry of Natural Resources and Environment on resolving land disputes between Vimadeco and Vinh Loc;
 - + Document No. 1409/UBND-NCPC dated 17 April 2019 of the People's Committee of Ho Chi Minh City on resolving complaints and petitions of Vinh Loc Company Limited in District 9, Ho Chi Minh City;
 - + Land handover minutes dated 13 June 2019 of the Inspectorate of Ho Chi Minh City on the implementation of Decision No. 432/QD-BTNMT dated 07 February 2018 of the Ministry of Natural Resources and Environment;
- Therefore, the Company must transfer back 6.748 m2 of land to Vinh Loc (the current actual area is 6.833,3 m2).

- Due to the discrepancy between the area stated in Decision No. 432/QD-BTNMT and that stated in document No. 1409/UBND-NCPC, the Company has requested the Ministry of Natural Resources and Environment for opinions. However, the reply from the Ministry also does not specify the area that the Company must transfer.

- Therefore, the Company will proceed with the transfer after receiving guidance documents or transfer decisions from competent authorities.

33. SEGMENT REPORTING

	Commerce		Service		Total from all segments		Elimination		Grant total	
	VND		VND		VND		VND		VND	
Under business fields										
Profit from business activities										
Net revenue from sales to external customers	95.862.937.638		91.134.858.340		186.997.795.978		(6.011.606.043)		180.986.189.935	
Net revenue from transactions with other segments	94.521.315.893		86.464.874.042		180.986.189.935		-		180.986.189.935	
Operating gross profit	1.341.621.745		4.669.984.298		6.011.606.043		(6.011.606.043)		-	
	1.876.312.012		17.064.650.500		18.940.962.512		-		18.940.962.512	
The total cost of acquisition of fixed assets										
Segment assets	-		42.299.585		42.299.585		-		42.299.585	
Unallocated assets	31.449.985.636		138.240.802.725		169.690.788.361		(84.141.784.531)		85.549.003.830	
Total assets	31.449.985.636		138.283.102.310		354.358.495.416		(84.141.784.531)		270.174.411.300	
Segment liabilities	30.198.426.183		124.286.871.179		154.485.297.362		(84.141.784.531)		70.343.512.831	
Unallocated liabilities	-		-		44.165.036.030		-		44.165.036.030	
Total liabilities	30.198.426.183		124.286.871.179		198.650.333.392		(84.141.784.531)		114.508.548.861	
By geographic area										
	VND		VND		VND		VND		VND	
Net revenue from sales to external customers	70.940.327.246		5.195.557.822		71.483.209.311		(6.011.606.043)		180.986.189.935	
Cost of goods sold	67.551.661.237		3.826.142.382		69.604.021.299		(6.011.606.043)		161.626.137.485	
Financial income	-		-		-		-		-	
Other income	1.011.182.818		105.060		200		-		3.571.969.454	
Selling expenses	14.127.642		-		198.664.870		-		212.792.512	
General and administrative expense	6.317.862.990		671.081.432		426.098.791		-		9.565.013.286	
Total net profit before tax	(1.740.227.098)		862.417.596		1.251.559.453		-		13.465.263.901	
Assets										
Current assets	162.783.921.200		8.974.121.237		28.620.495.407		(84.141.784.531)		153.206.998.346	
Long-term assets	21.841.486.270		-		2.829.490.229		-		116.967.412.954	
Segment assets	184.625.407.470		8.974.121.237		31.449.985.636		(84.141.784.531)		270.174.411.300	
Capital										
Current liabilities	38.190.036.030		7.754.029.841		30.198.426.183		(84.141.784.531)		49.473.609.405	
Long-term liabilities	5.975.000.000		357.673.800		-		-		65.034.939.456	
Equity	140.460.371.440		862.417.596		1.251.559.453		-		155.665.862.439	
Partial liabilities	184.625.407.470		8.974.121.237		31.449.985.636		(84.141.784.531)		270.174.411.300	

34. INFORMATION ABOUT RELATED PARTIES

a) Related parties

List of parties involved in the organization	Relationship
Vietnam Maritime Corporation	Parent Company VIMC Container lines Joint Stock Company
VIMC Container lines Joint Stock Company	Parent Company VMDC
Dinh Vu Vinalines Port Joint Stock Company	Parent Company
Vietnam Maritime agent Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Vietnam Sea Transport Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
VIMC Logistics Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Cam Ranh Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Vinaship Sea Transport Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Hai Phong Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Nghe Tinh Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Sai Gon Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Da Nang Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Vietnam Container Exploitation Company Limited	Subsidiary company of Vietnam Maritime Corporation
High tech goods transport Limited Company	Subsidiary company of Vietnam Maritime Corporation
Bien Dong transport a member Limited Company	Subsidiary company of Vietnam Maritime Corporation
Cai Lan Investment Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Hau Giang Service Maritime a Member Limited Company	Subsidiary company of Vietnam Maritime Corporation
Can Tho Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Nha Trang Vinalines Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation
Quy Nhon Port Joint Stock Company	Subsidiary company of Vietnam Maritime Corporation

List of parties related to the individual

Relationship

During the period from January 1, 2026 to June 30, 2026, members of the Board of Directors, Board of General Directors, Supervisory Board, Internal Audit; Chief Accountant (Head of Finance and Accounting Department), the person in charge of information disclosure and close family members of key officials are identified as related parties of the Company.

Board of Directors

- Mr Le Duy Duong	Chairman of Board Director
- Mr Vu Viet Thang	Member of Board Director
- Mr Nguyen Chi Kien	Member of Board Director
- Mr Vu Chau Thanh	Member of Board Director
- Mr Dao Hong Chuong	Member of Board Director

Board of General Director

- Mr Pham Thanh Nhan	General Director
- Mr Nguyen Minh Thang	Deputy General Director
- Mr Tran Thanh Tung	Deputy General Director

Control Board

- Ms Nguyen Hong Dung	Head of Control Board
- Ms Nguyen Quynh Trang	Member of Control Board
- Mr Pham Quoc Hung	Member of Control Board

Chef Accountant

- Ms Nguyen Thuy Van	Head of Finance and Accounting Dept
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Information publisher

- Mr Chu Hong Linh	Secretary of the Board of Directors/Company Administrator
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b) Transactions with related parties	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
	VND	VND
Revenue from goods and services	66.847.184.220	38.547.184.275
- VOSCO Agency And Logistics One Member Limited Company	12.740.153	-
- VIMC Logistics Joint Stock Company	116.700.000	3.567.990.365
- Branch Of VIMC Logistics Joint Stock Company In Ho Chi Minh City	43.958.333	-
- Hoang Dieu Chua Ve Port One Member Limited Company	15.037.424.351	-
- Sai Gon Port Joint Stock Company	4.735.288.098	6.523.310.581
- Vietnam Container Operation Limited Company	58.253.921	67.348.521
- Cai Lan Port Investment Joint Stock Company	34.000.000	27.795.000
- VIMC Container Lines Joint Stock Company	26.895.220.328	2.602.178.705
- SP-SSA International Container Services Joint Venture Company	12.199.214.816	8.242.727.271
- Cai Mep International Terminal Co.,Ltd	7.251.633.333	10.158.054.542
- Sai Gon Port Maritime Service And Transport Joint Stock Company	168.685.371	164.063.636
- VIMC Shipping Company	9.713.664	122.937.344
- Sai Gon Gateway Terminal Joint Stock Company	284.351.852	-
- Port Of Hai Phong Joint Stock Company	-	7.070.778.310
Purchase of goods and services	3.523.520.502	2.736.027.569
- Branch Of VIMC Logistics Joint Stock Company In Hai Phong	211.488.000	-
- VIMC Logistics Joint Stock Company	-	108.700.000
- Port Of Hai Phong Joint Stock Company	34.240.000	38.220.000
- Hoang Dieu Chua Ve Port One Member Limited Company	1.261.000	-
- Dinh Vu Port Investment & Development Joint Stock Company	42.485.000	-
- Sai Gon Port Joint Stock Company	52.249.000	18.046.235
- Vietnam Container Operation Limited Company	34.405.558	620.000
- VIMC Dinh Vu Port Joint Stock Company	17.255.000	8.130.000
- VIMC Container Lines Joint Stock Company	1.952.626.111	1.235.032.417
- SITC-Dinh Vu Logistics Company Limited	64.150.740	-
- Cai Mep International Terminal Co.,Ltd	284.666.667	256.666.667
- Branch Of Vietnam Maritime Corporation In Hai Phong	1.388.889	-
- Da Nang Port Logistics Joint Stock Company	65.904.537	7.500.000
- Vietnam - Japan International Transport Co.,Ltd	703.400.000	1.063.112.250
- Quy Nhon Port Logistics Service Company Limited	1.940.000	-
- Northern Freight International Agency Company Limited	56.060.000	-
Other administrative expenses	177.092.003	189.504.728
- Vietnam Maritime Corporation	89.992.003	189.504.728
- VIMC Container Lines Joint Stock Company	87.100.000	-

Income and remuneration of the Board of Directors, Supervisory Board, Board of Management, and Head of Finance and Accounting Dept:

Full name	Title	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
		VND	VND
- Mr Le Duy Duong	Chairman of Board Director	183.375.890	67.500.000
- Mr Vu Viet Thang	Member of Board Director	136.000.710	47.318.000
- Mr Nguyen Chi Kien	Member of Board Director	135.000.710	42.500.000

- Mr Vu Chau Thanh	Member of Board Director	135.500.710	43.500.000
- Mr Dao Hong Chuong	Member of Board Director	135.500.710	43.000.000
- Mr Pham Thanh Nhan	General Director	743.998.090	348.389.130
- Mr Nguyen Minh Thang	Deputy General Director	356.298.194	-
- Mr Tran Thanh Tung	Deputy General Director	353.535.080	-
- Ms Nguyen Thi Hong Dung	Head of the Board of Supervisors	137.000.710	48.318.000
- Ms Do Thi Lan Huong	Member of the Board of Supervisors	-	22.084.615
- Ms Nguyen Quynh Trang	Member of the Board of Supervisors	65.863.320	-
- Mr Pham Quoc Hung	Member of the Board of Supervisors/ Container terminal operators manager	285.668.832	224.883.542
- Ms Nguyen Thuy Van	Head of Finance and Accounting Dept	339.116.503	271.129.963
- Mr Chu Hong Linh	Administrator cum Company's secretary	272.651.272	250.560.194
Total income and remuneration of the Board of Directors, Supervisory Board, Board of Management, and Head of Finance and Accounting Dept:		3.279.510.731	1.409.183.444

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

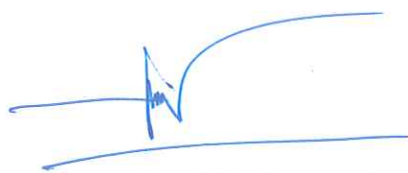
c) Balance with related parties	June 30, 2026	January 1, 2026
	VND	VND
Other receivables	100.000	829.000
- Vietnam Maritime Corporation	100.000	100.000
- VIMC Container Lines Joint Stock Company	-	729.000
Accounts Receivables	30.293.781.118	24.201.724.497
- VIMC Logistics Joint Stock Company	-	769.769.860
- Branch Of VIMC Logistics Joint Stock Company In Ho Chi Minh City	305.845.000	539.340.000
- VIMC Container Lines Joint Stock Company	17.699.254.857	9.823.486.878
- Vietnam Container Operation Limited Company	1.067.465.472	1.058.908.990
- Dong Do - Hai Phong Port Container Lines Joint Stock Company	1.661.053.069	1.661.053.069
- VOSCO Agency And Logistics One Member Limited Company	-	1.339.200
- Hoang Dieu Chua Ve Port One Member Limited Company	5.650.491.860	3.247.061.050
- Sai Gon Port Joint Stock Company	413.350.860	579.765.450
- Sai Gon Gateway Terminal Joint Stock Company	307.100.000	-
- SP-SSA International Container Services Joint Venture Company	2.094.000.000	4.137.400.000
- Sai Gon Port Maritime Service And Transport Joint Stock Company	53.380.000	38.200.000
- Cai Mep International Terminal Co.,Ltd	1.035.360.000	2.345.400.000
- Cai Lan Port Investment Joint Stock Company	6.480.000	-
Allowance for doubtful receivables	2.451.443.495	2.451.443.495
- Dong Do - Hai Phong Port Container Lines Joint Stock Company	1.661.053.069	1.661.053.069
- Vietnam Container Operation Limited Company	790.390.426	790.390.426
Accounts Payable	562.156.740	754.399.152
- Branch Of VIMC Logistics Joint Stock Company In Hai Phong	228.407.040	-
- Vietnam Container Operation Limited Company	5.778.000	-
- VIMC Container Lines Joint Stock Company	95.810.000	49.510.000
- Da Nang Port Logistics Joint Stock Company	71.176.900	-
- Vietnam - Japan International Transport Co.,Ltd	100.440.000	704.889.152
- Northern Freight International Agency Company Limited	60.544.800	-
Accrued Expenses	65.229.593	258.538.960
- Sai Gon Port Joint Stock Company	11.496.260	22.998.960
- SP-SSA International Container Services Joint Venture Company	28.400.000	144.040.000
- Cai Mep International Terminal Co.,Ltd	20.333.333	91.500.000
- Sai Gon Gateway Terminal Joint Stock Company	5.000.000	-

35. EVENT THAT ARISE AFTER THE END OF THE ACCOUNTING REPORT

The Company does not have any unusual events occurring after the closing date of the accounting books that affect the financial situation and operations of the Company that require adjustment or presentation in the Financial Statements for the accounting period from the date of publication From January 1, 2026, to June 30, 2026.

36. COMPARISON DATA

Comparative figures are those in the audited Financial Statements for the fiscal year ended 31 December 2025 of Vietnam Maritime Development Joint Stock Company and the reviewed interim Financial Statements of the Company for the 6-month period ended 30 June 2025 of Vietnam Maritime Development Joint Stock Company.

PREPARER

Nguyen Son Tung**CHIEF ACCOUNTANT**

Nguyen Thuy Van

Approved, July 16, 2026

GENERAL DIRECTOR

Pham Thanh Nhan

