

VIETNAM MARITIME CORPORATION
VINASHIP JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENT
THE THIRD QUARTER OF 2026

REPORTING UNIT: VINASHIP JOINT STOCK COMPANY

CÔNG TY CỔ
PHẦN VẬN
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VINASHIP

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VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City
Consolidated Financial Statement
3rd Quarter 2026 ended 30/09/2026

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

FINANCIAL STATEMENT LIST**THE QUARTER III OF 2026**

<i>No</i>	<i>FORM</i>	<i>ITEMS</i>	<i>TERM</i>	<i>PAGES</i>
1	B01a-DN	INTERIM STATEMENT OF FINANCIAL POSITION	3rd QUARTER 2026	1-2
2	B02a-DN	INCOME STATEMENT	3rd QUARTER 2026	3-3
3	B03a-DN	CASH FLOW STATEMENT	3rd QUARTER 2026	4-4
4	B09a-DN	FINANCIAL STATEMENT FOOTNOTES	3rd QUARTER 2026	5-26

Preparer



Nguyen Bao Ngoc

Chief - accountant



Tran Thi Thanh Huong

Legal Representative
of the company

Duong Ngoc Tu

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

Form No : B01a-DN

(According to circular No 99/2025/TT-BTC
dated 27/10/2025 by Minister of Finance)**INTERIM STATEMENT OF FINANCIAL POSITION***As at 30th September, 2026*

Currency: VND

ASSETS	CODE	NOTES	30/09/2026	01/01/2026
I	2	3	4	5
A - CURRENT ASSETS	100		370.205.737.694	316.850.862.216
I - Cash	110	V.1	189.340.573.631	177.921.020.735
1 - Cash	111		179.340.573.631	167.921.020.735
2 - Cash equivalents	112		10.000.000.000	10.000.000.000
II - Current financial investments	120	V.2	67.001.772.604	43.192.915.067
3 - Held-to-Maturity investments	123		67.001.772.604	43.192.915.067
III - Current accounts receivable	130		77.090.422.131	47.151.780.387
1 - Short-term trade receivables	131	V.3	63.887.302.520	40.290.603.572
2 - Short-term advances to suppliers	132		2.302.915.580	1.953.592.568
6 - Other short-term receivables	135	V.4	20.396.895.884	14.404.276.100
7- Provision for doubtful short-term receivables (*)	136	V.3, V.4	(9.496.691.853)	(9.496.691.853)
IV - Inventories	140		31.660.221.087	38.925.963.953
1 - Inventories	141	V.7	31.660.221.087	38.925.963.953
V - Other current assets	160		5.112.748.241	9.659.182.074
1 - Short-term prepaid expenses	161	V.14	2.506.738.982	2.473.708.106
2 - Value-added tax deductible	162		2.108.707.178	6.023.194.024
3 - Tax and other receivables from the State	163	V.19	497.302.081	1.162.279.944
B - NON-CURRENT ASSETS	200		787.119.533.736	641.992.763.129
I. Long-term receivables	210		424.472.940	158.098.960
5 - Other long-term receivables	215	V.4	424.472.940	158.098.960
II - Fixed assets	220		777.755.878.314	623.692.765.640
1 - Tangible fixed assets	221	V.9	777.755.878.314	623.692.765.640
- Historical Cost	222		969.070.695.076	1.183.748.272.978
- Accumulated depreciation (*)	223		(191.314.816.762)	(560.055.507.338)
3 - Intangible fixed assets	227	V.10	-	-
- Historical Costs	228		664.654.500	664.654.500
- Accumulated amortisation (*)	229		(664.654.500)	(664.654.500)
IV - Invested real estate	240	V.13	1.818.284.908	1.848.292.165
- Historical Costs	241		26.303.481.478	23.700.004.651
- Accumulated depreciation (*)	242		(24.485.196.570)	(21.851.712.486)
V - Long-term assets in progress	250	V.8	-	399.784.500
- Historical Costs	251		-	-
- Accumulated depreciation (*)	252		-	399.784.500
VI - Long-term-financial investments	260		317.668	326.268
1 - Investments in Subsidiaries	261		-	-
2 - Investments in joint ventures and associates	262		-	-
3 - Investments in Other Companies	263	V.2	1.437.338	1.437.338
4 - Provision for Long-term Investments Devaluation (*)	264	V.2	(1.119.670)	(1.111.070)
VII - Other long-term assets	270		7.120.579.906	15.893.495.596
1 - Long-term prepaid expenses	271	V.14	7.120.579.906	15.893.495.596
TOTAL ASSETS (270 = 100 + 200)	280		1.157.325.271.430	958.843.625.345

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

Form No : B01a-DN

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

EQUITY	CODE	NOTES	30/09/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES (300 = 310 + 330)	300		498.323.182.987	368.907.775.682
I - Current liabilities	310		190.230.409.816	133.742.619.090
1 - Short-term trade payables	311	V.17	18.252.263.355	23.236.413.694
2 - Short term Advances Received from Customers	312		-	339.617.269
3 - Dividends Payable	313	V.18	20.936.206.380	636.930.300
4 - Statutory Obligations	314	V.19	19.176.423.708	11.474.766.072
5 - Payables to employees	315		12.876.395.879	16.348.804.186
6 - Short-term accrued expenses	316	V.20	3.768.362.607	4.918.648.093
9 - Short-term unearned Revenues	319	V.22	5.985.970.968	5.172.997.493
10 - Other short-term payables	320	V.21	33.245.771.016	13.815.268.853
11 - Short-term borrowings and finance lease	321	V.16	61.484.154.164	42.465.357.144
13 - Welfare and Reward Funds	323		14.504.861.739	15.333.815.986
II - Non - current liabilities	330		308.092.773.171	235.165.156.592
8 - Other long-term payables	338		1.315.000.000	1.223.000.000
9 -Long-term borrowings and finance lease	339	V.16	306.649.351.454	233.894.985.712
12 - Payable Deferred Income Tax	342	V.26	128.421.717	47.170.880
D - OWNER'S EQUITY	400		659.002.088.443	589.935.849.663
I - Owner's equity	410		659.002.088.443	589.935.849.663
1 - Owner's equity invested capital	411	V.16	339.999.600.000	339.999.600.000
- Ordinary stock with voting right	411a		339.999.600.000	339.999.600.000
8 - Development Investment Fund	418		218.318.293.946	205.419.172.908
10 - Undistributed Profit	420	V.26	100.684.194.497	44.517.076.755
- Undistributed earnings/ accumulated losses by the end of prior year	420a		5.619.966.930	1.232.427.361
- Losses/Undistributed earnings of current year	420b		95.064.227.567	43.284.649.394
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	440		1.157.325.271.430	958.843.625.345

Preparer



Nguyen Bao Ngoc

Chief-accountant



Tran Thi Thanh Huong

Approved 10 October, 2026

Legal Representative

of the company



Duong Ngoc Tu

INTERIM INCOME STATEMENTS

For the period from 01 January to 30 September 2026

Currency: VNĐ

ITEMS	CODE	NOTES	QUARTER III 2026		From 01/01 to 30/09	
			Quarter III 2026	Quarter III 2025	2026	2025
1	2	3	4	5	6	7
1 - Revenue from sale of goods and rendering of services	01	VII.1	182.401.366.644	133.765.402.508	439.440.085.990	453.634.347.023
3 - Net revenue from sale of goods and rendering of services (10=01-02)	10	VII.1	182.401.366.644	133.765.402.508	439.440.085.990	453.634.347.023
4 - Cost of goods sold and services rendered	11	VII.3	148.443.967.828	134.272.536.793	380.010.130.760	437.061.801.882
5 - Grossprofit from sale of goods and rendering of services (20 = 10-11)	20		33.957.398.816	(507.134.285)	59.429.955.230	16.572.545.141
6- Profit/loss from sale of investment properties	21					
7 - Finance Income	22	VII.5	1.557.290.009	2.835.713.310	6.446.163.418	9.310.375.855
8 - Finance expenses	23	VII.6	9.347.557.503	2.790.709.701	21.786.257.672	8.139.726.037
In which: Interest expenses	24		7.116.302.394		18.162.259.132	6.759.804.508
9 - Selling expenses	25	VII.9	3.311.584.591	1.699.904.363	7.483.778.722	6.400.607.957
10 - General and administrative expenses	26	VII.9	10.171.949.171	6.799.497.677	24.154.930.183	19.815.424.751
12 - Operating(loss)/profit (30 = 20+21+22-(23+25+26))	30		12.683.597.560	(8.961.532.716)	12.451.152.071	(8.472.837.749)
13 - Other income	31	VII.7	54.137.089	911	107.542.841.705	155.672.428
14 - Other expenses	32	VII.8	465.588.835	92.330.635	522.198.616	294.507.407
15 - Other profit (40 = 31 - 32)	40		(411.451.746)	(92.329.724)	107.020.643.089	(138.834.979)
16 - Accounting (loss)/profit before tax (50 = 30 + 40)	50		12.272.145.814	(9.053.862.440)	119.471.795.160	(8.611.672.728)
17 - Current corporate income tax expenses	51	VII.11	2.921.161.793	6.142.881	24.326.316.756	195.003.163
18 - Deferred Income Tax	52	VII.11	-	-	81.250.837	(72.790.385)
19 - Net(loss)/profit after tax (60 = 50 - 51 - 52)	60		9.350.984.021	(9.060.005.321)	95.064.227.567	(8.733.885.506)
22 - Earning per Share	70		275		2.796	
23 - Diluted earning per share	71		275	-	2.796	-

Preparer

Nguyen Bao Ngoc

Chief-accountant

Tran Thi Thanh Huong

Approved 10 October, 2026

Legal Representative

of the company



Duong Ngoc Tu

CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 September 2026

Currency: VNĐ

Items	Code	Notes	From 01/01 to 30/09	
			2026	2025
1	2	3	4	5
I - CASH FLOWS FROM OPERATING ACTIVITIES				
1 - Loss/Profit before tax	01		119.471.795.160	(8.611.672.728)
2 - Adjustments for				
Depreciation of tangible fixed assets, amortisation of intangible fixed assets	02		50.971.222.073	33.041.678.989
- Provisions	03		8.600	
- Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currency	04		1.269.658.014	(1.485.091.633)
- Profits from investing activities	05		(112.304.994.175)	(4.817.599.084)
- Interest expenses	06		18.162.259.132	6.759.804.508
- Other adjustments	07			
3 - Operating profit before changes in working capital	08		77.569.948.804	24.887.120.052
- Decrease/increase in receivables	09		(25.265.659.208)	(28.193.030.852)
- Decrease/increase in inventories	10		7.265.742.866	10.525.984.481
- Decrease/increase in payables (other than interest, corporate income tax)	11		4.327.832.198	(16.178.809.445)
- Decrease/increase in prepaid expenses				
- Decrease/increase trading securities	12		8.739.884.814	5.928.539.518
- Interest paid	13			
- Corporate income tax paid	14		(18.054.075.213)	(6.799.825.380)
- Operating other income	15		(16.917.922.080)	(10.207.113.529)
- Operating other expenses	16		-	40.000.000
Net cash flows from operating activities	17		(6.236.986.888)	(4.725.124.929)
II - CASH FLOWS FROM INVESTING ACTIVITIES	20		31.428.765.293	(24.722.260.084)
1 - Purchase of fixed assets	21		(225.845.366.400)	(6.181.278.656)
2 - Proceeds from disposals of fixed assets	22		134.725.583.510	153.759.259
3 - Payments to provide loans, to acquire debt instrument of other units	23		(106.000.000.000)	(79.500.000.000)
4 - Receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		83.000.000.000	170.500.000.000
7 - Interest received	27		4.011.376.538	5.035.752.152
Net cash flows used in investing activities	30		(110.108.406.352)	90.008.232.755
III - CASH FLOWS FROM FINANCING ACTIVITIES				
3 - Drawdown of borrowings	33	VIII.3	133.131.579.130	
4 - Repayment of borrowings	34	VIII.4	(41.358.416.368)	(15.679.017.858)
6 - Dividend, profit paid to owner	36		(3.100.800)	
Net cash flows used in/from financing activities	40		91.770.061.962	(15.679.017.858)
NET INCREASE IN CASH FOR THE YEAR (50 = 20+30+40)	50		13.090.420.903	49.606.954.813
CASH AT BEGINNING OF YEAR	60		177.921.020.735	138.606.671.177
Impact of exchange rate fluctuation	61		(1.670.868.007)	1.289.722.894
CASH AT END OF YEAR (70 = 50+60+61)	70		189.340.573.631	189.503.348.884

Preparer

Nguyen Bao Ngoc

Chief-accountant

Tran Thi Thanh Huong

Approved 10 October, 2026

Legal Representative
of the company

Duong Ngoc Tu

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Consolidated financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

Form No. B09a-DN

NOTES TO THE FINANCIAL STATEMENTS THE QUARTER III OF 2026

I - CHARACTERISTICS OF THE ENTERPRISE'S MANAGEMENT

1. Form of capital ownership: Vietnam Maritime Corporation 51%, Vietnam container shipping JSC 39%.

2- Field of Business: Sea transport

3- Business lines:

- Sea transportation business;
- Warehousing and storage of goods;
- Shipping agency services; sea freight agency services; delivery, crane lifting, and goods counting services; customs tax declaration services; ship charter brokerage services; maritime brokerage; ship supply services; logistics services; Airline and train ticket agents; transportation brokerage services; multimodal transport services; container agents; port and sea exploitation; ship management services;

Labor cooperation services;

- Real estate business, land use rights belonging to the owner, user or tenant;
- Short-term accommodation services: hotels, guest houses, motels;
- Goods import and export services;
- Transporting goods by road;
- Wholesale and trading of scrap, metal and non-metal scrap;
- Repair and maintenance of marine transport vehicles;
- Loading and unloading goods;
- Agents, brokers, auctions of goods;...

4- Normal operating cycle: The company's normal operating cycle is 12 months, coinciding with the fiscal year from 1st January to 31st December.

5- Business operations in Q3 2026 affecting the financial statements

Vinaship's dry cargo fleet currently consists of four vessels, with a total deadweight tonnage (DWT) of 95,535. The smallest vessel has a capacity of 6,500 DWT, while the largest reaches 28,201 DWT. The average age of the fleet is 17 years, including the vessel Mỹ Hưng at 22 years old, and the youngest vessel, Vinaship Unity, at 14 years old, which was newly acquired at the end of 2024.

Following the challenging conditions in the maritime shipping market during the first quarter of 2026, the market began to recover in April, with freight rates trending higher. Benefiting from positive developments in regional markets, the Company proactively shifted its vessel operations from voyage chartering to time chartering, while decisively implementing plans to dispose of older vessels and invest in new vessels. These measures improved fleet operating performance, with key operating indicators showing marked improvement in the third quarter, as all vessels exceeded their respective targets.

In the third quarter, the Company's third-party vessel chartering and transportation activities generated revenue of VND 54 billion, equivalent to 39% of the full-year target, representing an increase to 157% of the previous quarter's revenue and 190% of the first-quarter revenue.

During the third quarter, the Company also expanded into clinker trading, generating additional revenue of VND 17.2 billion. Collectively, these activities enabled the Company to exceed its planned profit targets for both the third quarter and the first nine months of 2026.

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Consolidated financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

6- Corporate Structure:

-The company's headquarters is located at No. 14 Vo Nguyen Giap, An Bien ward, Haiphong City.

- On 30 September 2026, the company has the following subsidiaries:

+Branch offices:

Ho Chi Minh City Branch at 5E Nguyen Dinh Chieu, Sai Gon ward, Ho Chi Minh City

The Da Nang branch is located at No. 26 Nguyen Chi Thanh, Da Nang City

Quang Ninh Branch at No.73 Le Thanh Tong, Ha Long

-Subsidiary: 01 Merger of subsidiaries

Vinaship Maritime Services Co., Ltd. is located at 280 Ngo Quyen Street, Ngo Quyen ward, Haiphong City.

- On 30 September 2026, the total number of employees in the company is **469**.

II – ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING:

1- The 3rd quarter accounting period: begins on 1 July and ends on 30 September of the year. The 3rd quarter 2026 accounting period starts from July 1, 2026 to September 30, 2026.

2- Currency used in accounting: Currency used in accounting records is Vietnam Dong.

III – APPLICABLE ACCOUNTING STANDARDS AND REGIME:

1- Applicable accounting regime: According to Circular No. 99/2025/TT/BTC dated October 27th, 2025 of the Ministry of Finance guiding the corporate accounting regime, guiding methods of preparing and presenting Consolidated Financial Statements; Circular No.43/2026/TT-BTC dated April 20th, 2026 amended Change and supplement a number of articles of Circular No. 202/2014/TT-BTC.

2- Declaration of compliance with Accounting Standards and Accounting Regime:

- The company complies with published Vietnamese accounting standards.

- The company complies with the regulations of the current accounting regime.

3- Applicable accounting form:

- Organize centralized accounting work.

- Accounting book form applied: Accounting software.

IV- APPLICABLE ACCOUNTING POLICIES:

1- Principles for recording cash and cash equivalents; Principles and methods of converting other currencies into currencies used in accounting:

- Principles for determining cash equivalents: short-term investments with a recovery period of no more than 3 months from the date of investment that can be easily converted into a determined amount of cash and have no risk in the future. conversion into cash at the time of reporting.

- Principles and methods of converting other currencies to currencies used in accounting:

The currency used in records is Vietnam Dong. For operations related to money, receivables and payables in foreign currencies are converted into Vietnamese Dong. The conversion of foreign currency into Vietnamese Dong is at an exchange rate approximately equal to the average transfer exchange rate where the business regularly conducts transactions. The approximate exchange rate ensures the difference does not exceed +/-1% compared to the average transfer buying and selling rate. The average transfer trading rate is determined monthly on the basis of the average of the buying and selling rates. and daily transfer selling rates of commercial banks. Revaluated at the end of the quarterly and annual accounting periods for monetary items denominated in foreign currencies:

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Consolidated financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

- For deposits and loans at banks: calculated according to the average transfer exchange rate of commercial banks.

- For other receivables and payables: calculated according to the average transfer exchange rate of the commercial bank where the business regularly transacts.

2- Accounting policy for inventory:

- Principle of recording inventory: at original cost.

- Method of calculating inventory value: weighted average price

- Inventory accounting method: regular declaration

- Establishing provisions for devaluation of inventory: implemented according to Circular No. 48/2019/TT/BTC dated August 8, 2019 of the Ministry of Finance.

Inventory management follows accounting standard No. 02.

3- Principles for recording and depreciating fixed assets:

- Principles for recording tangible and intangible fixed assets: According to accounting standards 03.04 and circular guiding the implementation of standards TT 89/2002/TT-BTC dated October 9, 2002 of the Ministry of Finance; Circular No. 45/2013/TT-BTC dated April 25, 2013, Circular 99/2025/TT-BTC of the Ministry of Finance. Record tangible fixed assets and intangible fixed assets at historical cost. The balance sheet is reflected according to 3 indicators: Original price, accumulated depreciation, and remaining value.

- Principles for recording financial lease fixed assets: according to Standard No. 06; Circular guiding standards No. 105/2003/TT-BTC dated November 4, 2003 of the Ministry of Finance.

- Depreciation method and useful life of tangible and intangible fixed assets: depreciation of fixed assets according to the straight-line method and determination of useful life of fixed assets shall comply with Circular No. 45/2013/TT-BTC April 25, 2013 of the Ministry of Finance.

4- Principles for recording and depreciation of investment real estate:

- Principles for recording investment real estate: according to Standard No. 05- Investment real estate and Circular guiding standards No. 23/2005/TT-BTC - March 30, 2005 of the Ministry of Finance. Record investment real estate at cost.

- Principles and methods of depreciation of investment real estate: depreciation of fixed assets according to the straight-line method and determination of useful life of fixed assets shall comply with Circular No. 45/2013/TT-BTC dated April 25 /2013 of the Ministry of Finance.

5- Principles for recording financial investments:

- Principles for recording investments in Subsidiaries according to Standard No. 25, Associate Companies according to Standard No. 07, Jointly controlled business establishments according to Standard No. 08.

- Principles for recording short-term securities investments: Investments with a capital recovery period of less than 1 year are recorded at original cost.

- Principles for recording long-term securities investments: Investments have a capital recovery period of 1 year or more. Record financial investments at cost.

- At the date of preparation of the financial statements, securities investments are determined at cost less provisions for decline in securities prices.

- Provision for stock price decline and reversal of stock price decline provision are implemented according to Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

6- Principles for recording and capitalizing borrowing costs:

- Accounting policies applied to borrowing costs: Follow standard 16 "Borrowing costs" and Circular guiding standards TT105/2003/TT-BTC dated November 4, 2003: Borrowing costs Loans are recorded as production and business expenses in the period in which they are incurred, unless capitalized. The capitalization of borrowing costs into the value of unfinished assets

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Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Consolidated financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

begins when borrowing costs are incurred during the period of construction investment, unfinished production until the investment assets are completed and put into use.

7- Principles for recording and capitalizing other expenses:

- Prepaid expenses: When large expenses arise, related to many accounting periods.
- Prepaid expense allocation method: Each accounting period, the accountant allocates prepaid expenses to the number of related periods. The cost of major ship repairs after completion of repairs will be allocated to expenses for a maximum period of 03 years.

8- Principles for recording payable expenses:

Amounts payable for goods and services received from the seller but not actually paid due to lack of invoices or insufficient accounting records and documents are recorded in the production and business expenses of the company. reporting period.

9- Principles and methods for recording provisions for payables:

- Recognition principle: according to Standard No. 18 "Provisions and contingent liabilities": The enterprise has a current debt obligation as a result of an event that has occurred; reduction in economic benefits; have a reliable estimate of the value of the obligation.
- Recognition method: guided in Circular No. 21/2006/TT-BTC dated March 20, 2006: The recognized value of a payable provision is the most reasonably estimated value of the amount. cash that will be required to settle existing liabilities at the end of the accounting period. The payable provision is established at the end of the accounting period.

10- Principles for recording equity:

- Principles for recording equity, share capital surplus, and other capital of the owner:
 - + Owner's investment capital: recorded according to the owner's actual contributed capital.
 - + Share capital surplus: recorded according to the difference between the actual issuance price and the par value of the shares.
 - + Other capital of the owner: recorded according to the remaining value between the fair value of the assets that the business is given as gifts by organizations and individuals after deducting the tax payable related to this assets.
- Principles for recording exchange rate differences: Circular 99/2025/TT-BTC dated March 27, 2025 of the Ministry of Finance.
- Principles for recording undistributed profits: difference between revenue and income minus expenses and corporate income tax this year; Adjustments due to retroactive application of accounting policy changes and retroactive adjustment of material errors of previous years are accounted for in undistributed profits.

11- Principles and methods of revenue recognition:

Revenue is recognized according to Standard No. 14 "Revenue and other income", Circular guiding Standards No. 105/2003/TT-BTC dated November 4, 2003 of the BTC.

- Principles for recording sales revenue: When the Company has transferred ownership of goods and products and issued sales invoices, and payment has been accepted by the buyer.
- Principles for recognizing revenue from service provision: When the company completes the provision of services to the buyer; complete the contract. In cases where service activities take place over multiple periods, revenue will be allocated according to the percentage of completion at the end of the period.
- Principles for recording revenue from financial activities:
 - + For loan interest, deposit interest, and bond investment interest, the time to determine revenue depends on the time of the loan contract or interest receipt period.
 - + Dividends and profits are determined when there is a decision, resolution or notice of distribution.
 - + Securities transfer interest.

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Consolidated financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

+ Foreign currency sales profits and exchange rate differences arising during the period of business activities are determined when the transactions or operations are completed.

12- Principles and methods of recording financial expenses:

Recording financial expenses costs or losses related to financial investment activities, lending and borrowing costs, capital contribution costs for joint ventures and associates, short-term securities transfer losses term, transaction costs for selling securities, provisions for devaluation of securities investments, losses arising when selling foreign currencies, losses in exchange rates arising, losses in exchange rate differences due to reassessment of debts of original origin. foreign currency at the date of preparation of financial statements at the end of the quarter and year.

13- Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses: according to Standard No. 17, Circular guiding standards No. 20/2006/TT-BTC dated March 20, 2006 of BTC.

14- Foreign exchange risk provisions: None

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

V- Notes to the financial statement**1- Cash and cash equivalents**

Unrestricted cash and cash equivalents	30/09/2026	01/01/2026
- Cash	259.881.000	1.174.544.000
- Demand deposit in banks	179.080.692.631	166.746.476.735
+ Demand deposit in MSB	32.117.344.349	43.615.780.751
+ Demand deposit in NCB	2.171.905.670	57.563.852.970
+ Demand deposit in BIDV	41.961.719.106	61.460.797.823
+ Demand deposit in MB	97.457.797.193	-
+ Demand deposit in other banks	5.371.926.313	4.106.045.191
- Cash in transit	-	-
- Cash equivalents	10.000.000.000	10.000.000.000
+ Under 3-month term deposit in MSB	-	10.000.000.000
+ Under 3-month term deposit in NCB	-	-
+ Under 3-month term deposit in VIB	-	-
+ Under 3-month term deposit in BIDV	-	-
+ Under 3-month term deposit in MB	10.000.000.000	-
Total	189.340.573.631	177.921.020.735

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

V- Notes to the financial statement (Cont'd)**2- Financial Investments****b) Held-to-maturity investment**

Items	30/09/2026			01/01/2026		
	Historical	Recoverable	Provision	Historical	Recoverable	Provision
	cost	amount		cost	amount	
b1) Short-term	67.001.772.604	67.001.772.604	-	43.192.915.067	43.192.915.067	-
- Term deposits	67.001.772.604	67.001.772.604		43.192.915.067	43.192.915.067	-
+ 06-month term deposit in MSB				44.246.575	44.246.575	
+ 06-month term deposit in MB	101.506.850	101.506.850				
+ 06-month term deposit in NCB				20.122.054.794	20.122.054.794	
+ 06-month term deposit in VIB				23.026.613.698	23.026.613.698	
+ 06-month term deposit in BIDV						
+ 06-month term deposit in MB	65.874.342.465	65.874.342.465				
+ 12-month term deposit in MB	1.025.923.289	1.025.923.289				
b2) Long-term	-	-	-	-	-	-
Total	67.001.772.604	67.001.772.604	-	43.192.915.067	43.192.915.067	-

c) Capital contribution to other entities

Items	30/09/2026			01/01/2026		
	Historical	Recoverable	Provision	Historical	Recoverable	Provision
	cost	amount		cost	amount	
- Invest in Stocks	1.437.338	373.800	1.119.670	1.437.338	440.400	1.111.070
<i>Detailed as at 30, September 2026</i>						
Vitranschart JSC : 86 shares	1.369.070	249.400	1.119.670	1.369.070	258.000	1.111.070
Vietcombank: 2 shares	68.268	124.400	-	68.268	182.400	-
Total	1.437.338	373.800	1.119.670	1.437.338	440.400	1.111.070

3- Trade receivables

Items	30/09/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term trade receivables	61.448.196.250	(2.154.204.279)	35.414.495.190	(2.154.204.279)
- XNK Thien Phuc Shipping trading JSC	18.728.937.328		6.579.542.381	
- Thien Phuc Marine Services and Shipping Company Ltd	9.224.768.862		10.262.478.410	
- Nhat Minh Am Trading Company, Ltd	8.185.555.540		8.420.757.192	
- XNK Nhat Phat one member Company, Ltd	7.400.183.479		-	
- Van Thinh Phat Transportation trading and service Co., Ltd	10.378.525.800		-	
- Other receivables	7.530.225.241	(2.154.204.279)	10.151.717.207	(2.154.204.279)
b) Long-term trade receivables	-	-	-	-
c) With related parties trade receivables	2.439.106.270	-	4.876.108.382	-
VietNam hi-tech transportation company Ltd	173.045.442	-	308.425.130	-
Nam Hai Dinh Vu port Company Ltd	826.011.216	-	1.009.337.004	-
Vip Greenport JSC	756.694.440	-	2.760.379.214	-
Greenport services one member Ltd liability Company	413.474.112	-	481.717.368	-
Green services investment and development JSC	-	-	-	-
Green Logistics centre one member company Ltd	269.881.060	-	316.249.666	-
Total	63.887.302.520	(2.154.204.279)	40.290.603.572	(2.154.204.279)

4- Other receivables

Items	30/09/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term	20.396.895.884	(7.342.487.574)	14.404.276.100	(7.342.487.574)
- Advancements	3.581.906.731		3.320.204.077	
- Short-term deposit	4.733.309.739		17.040.400	
- Hull and P&I Insurance receivables	3.354.344.589		3.274.932.218	
- Receivable from Vinashinlines	7.342.487.574	(7.342.487.574)	7.342.487.574	(7.342.487.574)
- Social insurance receivables	343.294.530		342.525.738	
- Health Insurance	35.398.189		21.541.998	
- Unemployment insurance	12.553.340		13.590.026	
- Personal income tax	-		29.581.317	
- Other receiveables	993.601.192		42.372.752	
b) Long-term	424.472.940	-	158.098.960	-
- Long-term deposit	424.472.940	-	158.098.960	-
Total	20.821.368.824	(7.342.487.574)	14.562.375.060	(7.342.487.574)

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

6- Bad debt

Items	30/09/2026			01/01/2026		
	Historical	Recoverable	Debtor	Historical	Recoverable	Debtor
	cost	amount		cost	amount	
Accrued liabilities from 31/05/2011, Vinashinlines has been opening	7.342.487.574	-	- Vinashinlines	7.342.487.574	-	- Vinashinlines
bankruptcy proceeding and pending judgment						
Accrued liabilities from 31/08/2017	1.104.934.000	-	- Hoang Kim Phat forwarding Co Ltd	1.104.934.000	-	- Hoang Kim Phat forwarding Co Ltd
Other accrued liabilities from 2013-2019	1.049.270.279	-	- Other bad receivables	1.049.270.279	-	- Other bad receivables
100% provision has been recognized for all above receivables due to						
very low recoverability						
Total	9.496.691.853	-		9.496.737.876	-	

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

7- Inventory

Items	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	31.571.687.587	-	36.033.338.515	
- Tools and supplies	88.533.500		42.380.000	
- Work in progress	-		2.850.245.438	
Total	31.660.221.087		38.925.963.953	

Materials are issued using the specific identification method

Fuel is issued using the weighted average cost method

8- Construction in progress

Items	30/09/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Long-term work in progress	-	-	-	-
b) Construction in progress	-	-	399.784.500	399.784.500
- Purchase of fixed assets			399.784.500	399.784.500
'+ <i>Purchasing motor vessel</i>				
'+ <i>Purchasing fixed assets</i>	-	-	399.784.500	399.784.500
- Construction	-	-		
+ Fixed assets major repair	-	-		
- Fixed asset improvement	-	-		
+ Others	-			
Total	-	-	399.784.500	399.784.500

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

9 - Increase, decrease fixed assets 09 months of 2026

ITEMS	FIXED ASSET MODEL	BUILDING&ARCHITECTONIC & TRANSMIT INSTRUMENT	TRANSPORTATION & MACHINE	EQUIPMENT & INSTRUMENT & TOOLS FOR MANAGEMENT	TOTAL
I - HISTORICAL COSTS					
1. Beginning balance	83.792.201.029	1.088.504.172.827	5.102.897.024	6.349.002.098	1.183.748.272.978
Vinaship building at 14 Vo Nguyễn Giap	76.219.834.260				76.219.834.260
04 elevators in Vinaship building			4.108.965.194		4.108.965.194
HVAC system in Vinaship building				5.850.000.001	5.850.000.001
Motor vessel My Hung		94.684.968.744			94.684.968.744
Motor vessel Vinaship Gold		193.945.837.071			193.945.837.071
Motor vessel Vinaship Unity		293.236.531.709			293.236.531.709
Motor vessel Vinaship Harmony		253.467.586.208			253.467.586.208
Motor vessel Vinaship Pearl		235.026.259.360			235.026.259.360
Other fixed assets	7.572.366.769	18.142.989.735	993.931.830	499.002.097	27.208.290.431
2. Increase during the period	93.500.000	226.310.558.688	-	-	226.404.058.688
- Purchasing		226.310.558.688			226.310.558.688
Motor vessel Vinaship Amity		225.771.999.948			225.771.999.948
Other marine equipment	93.500.000	538.558.740			632.058.740
3. Decrease during the period	2.603.476.827	438.478.159.763	-	-	441.081.636.590
- Reduction in cost of fixed assets		158.907.788			158.907.788
- Liquidation	-	438.319.251.975	-		438.319.251.975
Motor vessel Vinaship Pearl (which is 30 years old)		235.026.259.360			235.026.259.360
Ballast water treatment system of MV Vinaship Pearl		3.212.796.800			3.212.796.800
Rada of MV Vinaship Pearl		1.329.334.380			1.329.334.380
Other equipments of MV Vinaship Pearl		950.441.136			950.441.136
Motor vessel Vinaship Gold		193.945.837.071			193.945.837.071
Ballast water treatment system of MV Vinaship Gold		2.255.265.940			2.255.265.940
Other equipments of MV Vinaship Gold		780.160.887			780.160.887
Toyota Camry 2.G		819.156.401			819.156.401
- Transfer to investment property: building Q7-HCM	2.603.476.827				2.603.476.827
4. Ending balance	81.282.224.202	876.336.571.752	5.102.897.024	6.349.002.098	969.070.695.076
- Full depreciation fixed assets in use	3.489.596.756	100.310.558.100	60.431.830	216.281.662	104.076.868.348
II - ACCUMULATED DEPRECIATION					
1. Beginning balance	10.927.583.192	545.314.263.399	1.289.981.573	2.523.679.174	560.055.507.338
2. Increase during the period	2.475.017.079	46.449.749.303	613.638.504	1.145.913.498	50.684.318.384
- Depreciation	2.475.017.079	46.449.749.303	613.638.504	1.145.913.498	50.684.318.384
Vinaship building at 14 Vo Nguyễn Giap	2.287.178.982				2.287.178.982
04 elevators in Vinaship building			513.620.649		513.620.649
HVAC system in Vinaship building				1.096.875.000	1.096.875.000
Motor vessel My Hung					-
Motor vessel Vinaship Gold		3.161.528.469			3.161.528.469
Motor vessel Vinaship Unity		18.327.283.236			18.327.283.236
Motor vessel Vinaship Harmony		15.829.732.489			15.829.732.489
Motor vessel Vinaship Amity		8.152.877.777			8.152.877.777
Other fixed assets	187.838.097	978.327.332	100.017.855	49.038.498	1.315.221.782
3. Decrease during the period	2.022.033.648	417.402.975.312	-	-	419.425.008.960
- Liquidation		417.402.975.312			417.402.975.312
Motor vessel Vinaship Pearl (which is 30 years old)		235.026.259.360			235.026.259.360
Ballast water treatment system of MV Vinaship Pearl		3.212.796.800			3.212.796.800
Rada of MV Vinaship Pearl		1.329.334.380			1.329.334.380
Other equipments of MV Vinaship Pearl		871.788.309			871.788.309
Motor vessel Vinaship Gold		173.978.288.849			173.978.288.849
Ballast water treatment system of MV Vinaship Gold		1.647.192.890			1.647.192.890
Other equipments of MV Vinaship Gold		518.158.323			518.158.323
Toyota Camry 2.G		819.156.401			819.156.401
- Transfer to investment property: building Q7-HCM	2.022.033.648				2.022.033.648
4. Ending balance	11.380.566.623	174.361.037.390	1.903.620.077	3.669.592.672	191.314.816.762
III - CARRYING AMOUNT					
1. Beginning balance	72.864.617.837	543.189.909.428	3.812.915.451	3.825.322.924	623.692.765.640
4. Ending balance	69.901.657.579	701.975.534.362	3.199.276.947	2.679.409.426	777.755.878.314
Vinaship building at 14 Vo Nguyễn Giap	69.369.222.804				69.369.222.804
04 elevators in Vinaship building			2.566.200.948		2.566.200.948
HVAC system in Vinaship building				2.555.312.501	2.555.312.501
Motor vessel My Hung					-
Motor vessel Vinaship Unity		248.502.195.208			248.502.195.208
Motor vessel Vinaship Harmony		234.193.254.998			234.193.254.998
Motor vessel Vinaship Amity		217.619.122.171			217.619.122.171
Other fixed assets	532.434.775	1.660.961.985	633.075.999	124.096.925	2.950.569.684
- Carrying amount of mortgaged assets		700.314.572.377			700.314.572.377

- Motor vessel Vinaship Pearl is successfully sold and delivered to the buyer on 14 January 2026

- Motor vessel Vinaship Gold is successfully sold and delivered to the buyer on 25 April 2026

- Motor vessel Vinaship Amity is acquired and put into operation on 25 April 2026

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

10 - Increase, decrease intangible fixed assets 09 months of 2026

ITEMS	FIXED ASSETS	LAND USING RIGHT	COMPUTER SOFTWARE	TOTAL
I - HISTORICAL COSTS				
1. Beginning balance		-	664.654.500	664.654.500
2. Increase during the period		-	-	-
3. Decrease during the period		-	-	-
4. Ending balance		-	664.654.500	664.654.500
II - ACCUMULATED ARMOTISATION				
1. Beginning balance		-	664.654.500	664.654.500
2. Increase during the period		-	-	-
3. Decrease during the period		-	-	-
4. Ending balance		-	664.654.500	664.654.500
III - CARRYING AMOUNT				
1. Beginning balance		-	-	-
4. Ending balance		-	-	-

11 - Increase, decrease fixed assets of finance leasing 09 months of 2026
13 - Increase, decrease investment real estate 09 months of 2026

ITEMS	FIXED ASSETS	BUILDINGS	INFRASTRUCTURE	TOTAL
I - HISTORICAL COSTS				
1. Beginning balance		2.627.505.019	21.072.499.632	23.700.004.651
Hau Phuong Dinh Vu container Yard			17.153.984.650	17.153.984.650
Transvina container Yard			2.304.261.818	2.304.261.818
Other investment real estate			1.614.253.164	1.614.253.164
2. Increase during the period		2.603.476.827	-	2.603.476.827
- Transfer from fixed assets		2.603.476.827		2.603.476.827
3. Decrease during the period		-	-	-
4. Ending balance		5.230.981.846	21.072.499.632	26.303.481.478
II - ACCUMULATED DEPRECIATION				
1. Beginning balance		2.627.505.019	19.224.207.467	21.851.712.486
2. Increase during the period		2.039.390.160	594.093.924	2.633.484.084
- Transfer from fixed assets		2.022.033.648		2.022.033.648
- Depreciation		17.356.512	594.093.924	611.450.436
Hau Phuong Dinh Vu container Yard			594.093.924	594.093.924
Transvina container Yard			-	-
Building Q7-HCM		17.356.512		17.356.512
3. Decrease during the period		-	-	-
4. Ending balance		4.666.895.179	19.818.301.391	24.485.196.570
III - CARRYING AMOUNT				
1. Beginning balance		-	1.848.292.165	1.848.292.165
4. Ending balance		564.086.667	1.254.198.241	1.818.284.908
Hau Phuong Dinh Vu container Yard			1.254.198.241	1.254.198.241
Building Q7-HCM		564.086.667		564.086.667

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

14- Deferred Expenses

Items	30/09/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short- term				
- Motor vessels insurance expenses	1.630.944.041	10.702.716.830	11.237.388.635	2.165.615.846
- Other prepaid expenses	875.794.941	6.484.266.953	5.916.564.272	308.092.260
Total	2.506.738.982	17.186.983.783	17.153.952.907	2.473.708.106
b) Long - term				
- Unexpired fixed assets major repairing cost	6.368.042.580		8.000.443.393	14.368.485.973
- Building equipments	548.754.235		548.754.219	1.097.508.454
- Other prepaid expenses	203.783.091		223.718.078	427.501.169
Total	7.120.579.906	-	8.772.915.690	15.893.495.596

15- Other Assets

Items	30/09/2026	01/01/2026
a) Other current assets		
b) Other non - current assets		

16- Borrowings and finance lease

Items	30/09/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short-term borrowings	-			-
b) Long-term borrowings	368.133.505.618	193.508.792.518	101.735.629.756	276.360.342.856
- Current portion of long-term liabilities	61.484.154.164	60.377.213.388	41.358.416.368	42.465.357.144
+ MSB loan	20.905.357.144	15.679.017.858	15.679.017.858	20.905.357.144
+ BIDV loan	21.560.000.000	16.170.000.000	16.170.000.000	21.560.000.000
+ MB loan	19.018.797.020	28.528.195.530	9.509.398.510	-
- Long-term liabilities	306.649.351.454	133.131.579.130	60.377.213.388	233.894.985.712
+ MSB loan	88.847.767.854	-	15.679.017.858	104.526.785.712
+ BIDV loan	113.198.200.000	-	16.170.000.000	129.368.200.000
+ MB loan	104.603.383.600	133.131.579.130	28.528.195.530	-
Total	368.133.505.618	193.508.792.518	101.735.629.756	276.360.342.856

17- Trade payables

Items	30/09/2026	01/01/2026
a) Short-term trade payables	17.616.923.479	22.295.405.592
PT Indofuels Limited	-	10.910.343.393
Kinetik Petroeum Sdn Bhd	3.833.550.017	-
MSS Marine & Offshore Pte, Ltd	1.201.852.490	356.153.202
Mateshi Viet Nam Co., Ltd	2.030.919.960	181.036.080
XNK Nhat Phat one member Ltd liability Company	6.492.263.634	-
Other suppliers	4.058.337.378	10.847.872.917
d) Related party payables	635.339.876	941.008.102
Parent Company - VIMC		200.000.000
VIMC Shipping Company	429.490.374	-
Vosco Trading and Service JSC	-	632.658.600
- Vosco Maritime training center	97.500.000	-
VIP Greenport JSC	85.545.035	85.545.035
VietNam hi-tech transportation company Ltd	22.804.467	22.804.467
Total	18.252.263.355	23.236.413.694

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

18- Dividend payables

Items	30/09/2026	01/01/2026
Dividend payables	20.936.206.380	636.930.300
Dividend payable to related parties	18.402.024.000	-
Parent Company - VIMC	10.404.000.000	-
Vietnam container shipping Joint Stock Cor	7.955.904.000	-
Greenport Services one member Ltd liability Co	6.300.000	-
Green Logistics centre one member Co Ltd	35.820.000	-

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

Items	01/01/2026	Incurring during	Paid during	30/09/2026
		the period	the period	
a) Payables				
Short-term	11.474.766.072	32.235.492.810	24.533.835.174	19.176.423.708
- Value-added tax	379.135.708	7.233.859.324	7.254.891.229	358.103.803
- Import Value-added tax		19.092.501	19.092.501	-
- Export, Import Tax		9.890.219	9.890.219	-
- Corporate income tax	11.035.337.362	24.613.896.022	16.917.922.080	18.731.311.304
- Licensing fee	-			-
- Personal income tax	60.293.002	312.379.388	285.663.789	87.008.601
- Fees, fines and other payables		46.375.356	46.375.356	-
Total	11.474.766.072	32.235.492.810	24.533.835.174	19.176.423.708
b) Receivables				
Short-term	1.162.279.944	264.065.172	(400.912.691)	497.302.081
- Personal income tax				-
- Land rental charges offset	1.162.279.944	264.065.172	(400.912.691)	497.302.081
- Other receivables				-
Long-term				
Total	1.162.279.944	264.065.172	(400.912.691)	497.302.081

20- Accrued expenses

Items	30/09/2026	01/01/2026
a) Short-term	3.768.362.607	4.918.648.093
- Interest accrued expenses	430.350.677	322.166.758
- TM8 land capital construction accrued expenses	-	-
- Other accrued expenses	3.338.011.930	4.596.481.335
	-	-
Total	3.768.362.607	4.918.648.093

21- Other payables

Items	30/09/2026	01/01/2026
a) Short - term		
- Trade union fee	29.412.269	-
- Unemployment insurance	161.692.004	165.507.281
- Short - term deposits received	31.843.034.542	12.466.117.600
- Other payable to seafarers	575.524.628	548.505.306
- Other payables	636.107.573	635.138.666
Total	33.245.771.016	13.815.268.853
b) Long-term		
Long - term deposits received	1.315.000.000	1.223.000.000
Cộng	1.315.000.000	1.223.000.000
c) Overdue payables	-	-

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

22- Unearned Revenue

Items	30/09/2026	01/01/2026
a) Short - term		
- Unearned revenue from shipping operations	5.075.073.050	4.092.036.000
- Unearned revenue from office, premies, parking space rental	910.897.918	1.080.961.493
b) Long-term		
Total	5.985.970.968	5.172.997.493

25- Provisions

Items	01/01/2026	Provision	Provision	30/09/2026
		Increase	Decrease	
a) Short - term				
b) Long-term				

26- Deferred tax assets and deferred tax liabilities**Deferred tax assets**

Khoản mục	30/09/2026	01/01/2026
Corporate income tax rate	20%	20%
Deferred tax assets	-	-

Deferred tax liabilities

Khoản mục	30/09/2026	01/01/2026
Corporate income tax rate	20%	20%
Deferred corporate income tax expenses arising from taxable temporary differences	128.421.717	47.170.880
Offset with deferred tax assets		
Total deferred corporate income tax liabilities	128.421.717	47.170.880

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

27- Statement of changes in Equity:
a - Statement of changes in Equity in 09 months of 2026

Items	Owner's capital	Undistributed	Investment	Total
		profit after tax and funds	development fund	
A	1	7	8	
Beginning balance	339.999.600.000	66.751.430.662	170.411.314.026	577.162.344.688
Increase in the last year				-
- Net profit after tax 2025		43.284.649.394		43.284.649.394
- Appropriation of profit 2024		(65.519.003.301)	35.007.858.882	(30.511.144.419)
+ Increasing investment and development fund		(35.007.858.882)	35.007.858.882	-
+ Increasing welfare & reward funds		(10.111.168.419)		(10.111.168.419)
+ Cash dividend distribution of profit 2024		(20.399.976.000)		(20.399.976.000)
Beginning balance at 01/01/2026	339.999.600.000	44.517.076.755	205.419.172.908	589.935.849.663
- Appropriation of the subsidiary's profit 2025		(190.251.766)	129.717.114	(60.534.652)
+ Increasing investment and development fund		(129.717.114)	129.717.114	-
+ Increasing welfare & reward funds		(60.534.652)		(60.534.652)
- Corporate income tax payment after inspection		(287.579.266)		(287.579.266)
- Appropriation of the parent company's profit 2025		(38.419.278.793)	12.769.403.924	(25.649.874.869)
+ Increasing investment and development fund		(12.769.403.924)	12.769.403.924	-
+ Increasing welfare & reward funds		(5.347.497.989)		(5.347.497.989)
+ Cash dividend		(20.302.376.880)		(20.302.376.880)
- Net profit after tax 09 months of 2026		95.064.227.567		95.064.227.567
Ending balance at 30/09/2026	339.999.600.000	100.684.194.497	218.318.293.946	659.002.088.443

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

b - Detailed owner's equity invested capital:

Items	30/09/2026	01/01/2026
- Paid-in capital of VIMC (51% charter capital)	173.400.000.000	173.400.000.000
- Vietnam Container Shipping Joint Stock Corporation (39%)	132.598.400.000	132.598.400.000
- Other owners (10% charter capital)	34.001.200.000	34.001.200.000
Total	339.999.600.000	339.999.600.000

c) Capital transactions with owners and dividend distribution

Items	09 months of 2026	09 months of 2025
- Paid-in capital at the beginning balance	339.999.600.000	339.999.600.000
- Paid-in capital at the ending balance	339.999.600.000	339.999.600.000

d) Shares

Items	30/09/2026	01/01/2026
- Outstanding shares beginning balance	33.999.960	33.999.960
- Public offering	33.999.960	33.999.960
+ common share	33.999.960	33.999.960
- Outstanding shares during the year	33.999.960	33.999.960
+ common share	10.000	10.000

* Par value: VNĐ/share

30. Off - balance Sheet**d) Secured Assets**

Secured tangible fixed assets at banks

- The carrying amount of motor vessel Vinaship Unity pledged as security for borrowings at MSB

- The carrying amount of motor vessel Vinaship Harmony pledged as security for borrowings at BIDV

- The carrying amount of motor vessel Vinaship Amity pledged as security for borrowings at MB

a) Foreign currency

- USD (US dollars)

b) Bad debts treated

- Liana

- Sky Ocean Shipping

- Tan Dong Thuan service trading company Ltd

	30/09/2026	01/01/2026
	700.314.572.377	517.011.373.719
	248.502.195.208	266.829.478.444
	234.193.254.998	250.181.895.275
	217.619.122.171	-
	30/09/2026	01/01/2026
	6,594,938.58	5,482,438.96
	1.180.624.375	1.180.624.375
	59.231.742	59.231.742
	484.952.633	484.952.633
	636.440.000	636.440.000

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

VII- ADDITIONAL INFORMATIONS FOR INCOME STATEMENT**1- Gross revenue from sale of goods and rendering of services**

Items	09 months of 2026	09 months of 2025
a) Revenue from sale of goods and rendering of services	232.248.252.538	283.134.614.452
+ Shipping operation	117.979.482.366	106.765.003.833
+ Chartered vessel	7.717.436.051	6.316.846.806
+ Investment real estate sale	50.881.214.446	48.015.084.594
+ Cargo handling services	1.288.359.341	608.476.592
+ Services sale	29.325.341.248	8.794.320.746
+ Goods sale	439.440.085.990	453.634.347.023
Total		
b) Revenue from providing services with related parties	756.998.772	777.423.780
+ VietNam hi-tech transportation company Ltd	6.843.592.800	4.455.557.750
+ Nam Hai Dinh Vu port Company Ltd	6.966.911.500	8.007.875.480
+ Vip Greenport JSC	3.229.683.600	3.131.520.000
+ Greenport services one member Ltd liability Company	36.000.000	70.400.000
+ Green services investment and development JSC	2.413.409.468	2.999.527.687
+ Green Logistics centre one member company Ltd	20.246.596.140	19.442.304.697
Total		

3- Cost of goods sold

Items	09 months of 2026	09 months of 2025
b) Purchase of goods and services with related parties	185.403.504.949	276.992.207.945
+ Shipping operation	115.475.416.936	103.906.674.182
+ Chartered vessel	2.983.652.680	1.912.698.715
+ Investment real estate sale	47.424.452.400	45.022.718.110
+ Cargo handling services	1.211.753.618	438.439.163
+ Services sale	27.511.350.177	8.789.063.767
+ Goods sale	380.010.130.760	437.061.801.882
Total		
b) Purchase of goods and services with related parties	36.396.144	-
- VietNam hi-tech transportation company Ltd	267.077.500	1.610.740.000
- Vosco Trading and Service JSC	397.230.299	-
- Sai Gon Port - Hiep Phuoc JSC	47.757.470	-
- Sai Gon Port JSC	-	1.562.950
- Greenport Services one member Ltd liability Co	890.518.299	-
- VIMC Shipping Company	97.500.000	-
- Vosco Maritime training center	27.062.653.920	-
- Dong Do marine JSC	28.799.133.632	1.612.302.950
Total		

5- Income from financial activities

Items	09 months of 2026	09 months of 2025
- Interest income	4.842.629.285	4.663.839.825
- Devidend	900	-
- Exchange rate differences profit during the period	1.603.533.233	3.161.444.397
- Exchange rate differences profit ending the period	-	1.485.091.633
Total	6.446.163.418	9.310.375.855

6- Expenses for financial activities

Items	09 months of 2026	09 months of 2025
- Interest expenses	18.162.259.132	6.759.804.508
- Exchange rate differences losses during the period	2.177.959.565	1.379.921.309
- Exchange rate differences losses ending the period	1.269.658.014	-
- Provision for Long-term Investments Devaluation	8.600	-
- Other finance expenses	176.372.361	220
Total	21.786.257.672	8.139.726.037

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

7- Other Income

Items	09 months of 2026	09 months of 2025
- Income from fixed assets liquidation	131.546.272.727	160.000.000
- Fixed assets liquidation expenses and carrying amount	(24.061.512.627)	(6.240.741)
- Others	58.081.605	1.913.169
Total	107.542.841.705	155.672.428

8- Other Expenses

Items	09 months of 2026	09 months of 2025
- Fine	46.379.654	159.772
- Others	475.818.962	294.347.635
Total	522.198.616	294.507.407

9- General & administration expenses and selling expenses

Items	09 months of 2026	09 months of 2025
a) General & administration expenses	24.154.930.183	19.815.424.751
Material cost	1.075.411.947	1.142.415.139
Employee cost	16.060.350.432	10.871.047.998
Fixed asset depreciation	3.051.083.008	3.688.749.494
Taxes, fees, charges	360.779.657	430.426.241
Outside purchasing services cost	1.805.985.852	1.751.273.407
Other monetary expenses	1.801.319.287	1.931.512.472
b) Selling expenses	7.483.778.722	6.400.607.957
Shipping commissions	7.483.778.722	6.400.607.957

10- Production and operating costs by Element

Items	09 months of 2026	09 months of 2025
- Direct raw material cost	59.125.814.037	126.686.415.224
- Employees cost	84.274.999.563	72.169.335.307
+ Employees cost	70.494.002.725	59.512.875.000
+ Social Insurance	5.810.649.007	5.273.325.284
+ Health insurance	832.340.348	698.161.789
+ Unemployment Insurance	332.037.259	301.323.876
+ Trade union fees	664.074.165	603.096.137
+ Meal allowance	6.141.896.059	5.780.553.221
- Taxes, fees, charges	1.334.714.285	894.523.973
- Fixed asset depreciation and amortization	50.971.222.073	33.041.678.989
- Outside purchasing services expenses	179.820.117.333	214.688.530.541
- Other monetary expenses	5.760.376.759	5.270.038.086
Total	381.287.244.050	452.750.522.120

11. Current corporate income tax expenses

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

Items	09 months of 2026	09 months of 2025
- Profit before tax	119.471.795.160	(8.611.672.728)
- Current corporate income tax rate	20%	20%
Increase adjustments	2.159.789.520	1.524.906.008
- Board 's remuneration	279.000.000	
- Fines	46.379.654	
- Gain from foreign currency exchange last year	235.854.400	1.524.906.008
- Lose from foreign currency exchange this period	1.598.555.466	-
Decrease adjustments	900	-
- Dividend	900	-
Taxable income of the period	121.631.583.780	(7.086.766.720)
Current corporate income tax expenses	24.326.316.756	195.003.163
Deferred tax expenses (**)	81.250.837	(72.790.385)
Corporate income tax expenses (*)	24.407.567.593	122.212.778

	09 months of 2026	09 months of 2025
(**) Deferred tax expenses		
Deferred tax expenses from taxable temporary difference	128.421.717	232.190.817
Deferred tax expenses from deferred income tax assets		
Deferred tax expenses from reversal of deferred tax liability	(47.170.880)	(304.981.202)
Total deferred tax expenses	81.250.837	(72.790.385)

VIII- ADDITIONAL INFORMATION FOR CASH FLOW STATEMENT**3. Drawdown of borrowings**

- Borrowings

- Proceeds from bond issuance

- Proceeds from borrowings

4. Repayment of borrowings

- Repayment of borrowings

09 months of 2026	09 months of 2025
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133.131.579.130

-

-

41.358.416.368

41.358.416.368

-

-

-

15.679.017.858

15.679.017.858

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

IX. OTHER INFORMATION**3- TRANSACTIONS WITH RELATED PARTIES****Transaction with board of general directors**

	09 months of 2026	09 months of 2025
<u>Board of directors income</u>	2.649.536.285	2.625.618.518
Mr Nguyen Ngoc Anh - Chairman of the board	120.000.000	88.000.000
Mr Vuong Ngoc Son - Vice chairman of the board	-	39.000.000
Mr Duong Ngoc Tu - General Director, board member	699.515.066	718.669.399
Mrs Vu Thi Phuong Thao - Board member	76.000.000	72.000.000
Mr Pham Ba Chinh - Board member	-	39.000.000
Mr Vu Ngoc Lam - Board member	76.000.000	33.000.000
Mr Le Quang Huy - Board member	76.000.000	33.000.000
Mr Nguyen Quang Duy - Vice General Director	-	5.000.000
Mr Le Van Thai - Vice General Director	499.431.394	509.045.180
Mr Doan Minh Than - Vice General Director	483.202.177	463.146.282
Mrs Tran Thi Thanh Huong - Chief accountant	447.837.648	461.757.657
Mrs La Thi Lien Huong - Head of the supervisory board	76.000.000	72.000.000
Mrs Nguyen Ha Thanh - member of the supervisory board	-	24.000.000
Mr Phan Van Hung - member of the supervisory board	-	24.000.000
Mrs Dang Thanh Tam - member of the supervisory board	35.550.000	27.000.000
Mr Chu The Nga - member of the supervisory board	-	17.000.000
Mrs Ta Thi Hue - member of the supervisory board	30.000.000	-
Mrs Nguyen Thi Thu Hang - member of the supervisory board	30.000.000	-

5- Comparative informations

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

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Consolidated Financial Statement

3rd Quarter 2026 ended 30/09/2026

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

Activities	3rd quarter 2026	09 months of 2026	3rd quarter 2025	09 months of 2025
Shipping Operation				
- Revenue	90.627.755.006	232.248.252.538	83.983.272.063	283.134.614.452
- Cost	73.010.360.610	213.269.580.649	95.019.301.870	299.489.354.383
- Profit	17.617.394.396	18.978.671.889	(11.036.029.807)	(16.354.739.931)
Chartered vessel				
- Revenue	54.059.636.449	117.979.482.366	29.117.693.403	106.765.003.833
- Cost	53.279.742.916	116.510.541.341	28.762.078.922	104.850.402.424
- Profit	779.893.533	1.468.941.025	355.614.481	1.914.601.409
Investment real estate sale				
- Revenue	2.572.222.445	7.717.436.051	2.255.834.551	6.316.846.806
- Cost	972.895.136	3.022.652.680	601.948.515	1.952.698.715
- Profit	1.599.327.309	4.694.783.371	1.653.886.036	4.364.148.091
Cargo handling services				
- Revenue	17.508.280.966	50.881.214.446	17.403.887.217	48.015.084.594
- Cost	17.250.291.789	50.122.961.200	17.380.160.406	47.757.876.138
- Profit	257.989.177	758.253.246	23.726.811	257.208.456
Services sale				
- Revenue	444.507.575	1.288.359.341	226.244.892	608.476.592
- Cost	393.968.870	1.211.753.618	166.732.556	438.439.163
- Profit	50.538.705	76.605.723	59.512.336	170.037.429
Goods sale				
- Revenue	17.188.964.203	29.325.341.248	778.470.382	8.794.320.746
- Cost	17.020.242.269	27.511.350.177	841.716.564	8.789.063.767
- Profit	168.721.934	1.813.991.071	(63.246.182)	5.256.979
Financial activities				
- Revenue	1.557.290.009	6.446.163.418	2.835.713.310	9.310.375.855
- Cost	9.347.557.503	21.786.257.672	2.790.709.701	8.139.726.037
- Profit	(7.790.267.494)	(15.340.094.254)	45.003.609	1.170.649.818
Other Activities				
- Revenue	54.137.089	107.542.841.705	911	155.672.428
- Cost	465.588.835	522.198.616	92.330.635	294.507.407
- Profit	(411.451.746)	107.020.643.089	(92.329.724)	(138.834.979)

Preparer



Nguyen Bao Ngoc

Chief accountant



Tran Thi Thanh Huong

Approved 10 October, 2026

Legal representative
of the company



Dương Ngọc Tu