DONG DO MARINE JOINT STOCK COMPANY

TRANSLATION
BẢN DỊCH

DONG DO MARINE

CÔNG TY CỔ PHẦN HÀNG HẢI ĐÔNG ĐÔ

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CONSOLIDATED FINANCIAL STATEMENTS

QUARTER 3, 2026

Hanoi, 2026

Floor 19, Hoa Binh Tower, 106 Hoang Quoc Viet, Hanoi

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 Sep 2026

ASSETS	Code	Notes	September 30, 2026	January 01, 2026
A. Current assets	**100**		**87,765,538,108**	**76,635,756,907**
I. Cash and cash equivalent	**110**	**V.01**	**18,093,690,363**	**4,048,150,192**
1. Amount	111		18,093,690,363	4,048,150,192
2. Cash and cash equivalent	112		-	-
II. Current financial investments	**120**		**3,000,000,000**	**3,000,000,000**
1. Trading security	121		-	-
2. Provision for impairment of trading security (*)	122		-	-
3. Investments held to maturity	123	V.02	3,000,000,000	3,000,000,000
III. Current Receivable accounts	**130**		**30,832,548,573**	**34,372,485,215**
1. Current Trade receivables	131	V.03A	23,126,982,800	22,990,274,300
2. Current Trade advances	132	V.04A	829,285,159	3,004,625,308
6. Other current receivables	135	V.05A	8,667,383,228	10,168,688,221
7. Short-term allowances for doubtful debts (*)	136		(1,791,102,614)	(1,791,102,614)
8. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.06	5,820,966,958	4,259,504,702
1. Inventories	141		5,820,966,958	4,259,504,702
2. Provision for impairment of stocks (*)	142		-	-
V. Other current assets	160		30,018,332,214	30,955,616,798
1. Current prepaid expenses	161	V.07A	345,124,070	406,160,950
2. VAT deducted	162		29,671,216,278	30,547,463,982
3. Taxes and other receivables from government budget	163		1,991,866	1,991,866
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B. Non-current assets	200		245,944,024,156	262,733,323,185
I. Non-current Receivable accounts	210		158,842,952,140	158,839,296,366
1. Non-current Trade receivables	211	V.03		-
2. Non-current Trade advances	212	V.04	3,655,774	-
3. Working capital in dependent units	213		-	-
4. Non-current intra-company receivable	214		-	-
5. Other long-term receivables	215	V.05B	158,839,296,366	158,839,296,366
6. Long-term allowances for doubtful debts (*)	216			-
II. Fixed assets	220		60,556,302,842	77,256,174,120
1. Tangible fixed assets	221	V.08	60,556,302,842	77,256,174,120
- Historical cost	222		905,424,364,466	905,424,364,466
- Accumulated depreciation (*)	223		(844,868,061,624)	(828,168,190,346)
2. Finance lease fixed assets	224		-	
- Historical cost	223			-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.09	-	-
- Historical cost	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Investment properties	240			-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Non-current assets in progress	250	V.10		

ASSETS	Code	Notes	September 30, 2026	January 01, 2026
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
V. Non-current financial investments	**260**	**V.02B**	-	
1. Investments in subsidiaries	261		-	-
2. Investment in joint-venture	262		-	
3. Equity investments in other entities	263		-	
4. Provision for impairment of non-current investments in other entities	264		-	-
5. Investments held to maturity	265		-	-
6. Provision for held-to-maturity investments	266			
VI. Other non-current assets	**270**	**V.07B**	**26,544,769,174**	**26,637,352,699**
1. Non-current prepaid expenses	271		26,544,769,174	26,637,852,699
2. Deferred income tax assets	272		-	
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		333,709,562,264	339,369,080,092

CAPITAL	Code	Notes	September 30, 2026	January 01, 2026
C. LIABILITIES	300		1,054,688,263,316	1,060,937,080,644
I. Current loans	**310**		**539,343,213,066**	**535,153,666,776**
1. Current trade payables	311	V.11A	23,093,019,714	31,313,280,894
2. Short-term prepayments from customers	312	V.12A	1,869,228,113	1,992,311,553
3. Dividends and profits payable	313	V.13		
4. Taxes and other payables to the State Budget	314		332,146,467	389,925,807
5. Payables to labors	315		8,126,857,793	9,950,699,320
6. Short-term accrued expenses	316	V.14	336,029,118,661	329,443,069,352
7. Current intra-company payables	317		-	-
8. Payable according to construction contract progress billing	318		-	-
9. Current unearned revenue	319		3,703,680,335	1,896,914,985
10. Other short-term payables	320	V.15A	1,911,867,560	2,778,025,654
11. Short-term borrowings and finance lease liabilities	321	V.16A	164,276,050,513	157,388,195,301
12. Short-term provisions	322		-	-
13. Bonus & welfare funds	323		1,243,910	1,243,910
14. Price stabilization fund	324		-	-
15. Repurchase and resale transactions of Government bonds	325		-	-
II. Non current loans	**330**		**515,345,050,250**	**525,783,413,868**
1. Non-current trade payables	331	V.11		-
2. Long-term repayments from customers	332	V.12		-
3. Non-current taxes and other payables to the State Budget	333	V.14		
4. Long-term accrued expenses	334			
5. Intra-company payable for working capital received	335		-	-
6. Non-current intra-company payables	336		-	-
7. Non-current unearned revenue	337		-	-
8. Other long-term payables	338	V.15B	291,825,223,510	291,030,252,528
9. Long-term borrowings and finance lease liabilities	339	V.16B	223,519,826,740	234,753,161,340

Floor 19, Hoa Binh Tower, 106 Hoang Quoc Viet, Hanoi

CAPITAL	Code	Notes	September 30, 2026	January 01, 2026
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344			-
D. OWNER'S EQUITY	400		(720,978,701,052)	(721,568,000,552)
I. OWNER'S EQUITY	**410**		**(720,978,701,052)**	**(721,568,000,552)**
1. Contributed capital	411	V.17	122,444,950,000	122,444,950,000
2. Capital surplus	412		4,621,485,000	4,621,485,000
3. Conversion options on convertible bonds	413		-	-
4. Contributed capital	414		1,800,000,000	1,800,000,000
5. Treasury shares (*)	415		(30,000)	(30,000)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Development and investment funds	418		9,303,967,442	9,303,967,442
9. Other equity funds	419		-	-
10. Undistributed earnings after tax	421		(861,894,348,586)	(862,345,762,508)
11. Capital expenditure funds	422		-	-
12. Non-controlling interests	429		2,745,275,092	2,607,389,514
II. Other resources and funds	**430**		-	-
1. Funding sources	431	V.20	-	-
2. Funds used for fixed asset acquisition	432		-	-
Total capital	**440**		**333,709,562,264**	**339,369,080,092**

Hanoi, September 30, 2026

Prepared by	Manager of Finance and Accounting Department	General Director
(Signed)	*(Signed)*	*(Signed and sealed)*
Tran Kim En	**TRAN SY KHANH**	**Bui Nhat Truyen**

Floor 19, Hoa Binh Tower, 106 Hoang Quoc Viet, Hanoi

CONSOLIDATED INCOME STATEMENT

In 2026

Unit of currency: VND

Items	Notes	Quarter 3 (2026)	Quarter 3 (2025)	Year-to-date In 2026	Year-to-date In 2025
1. Revenue from sales and rendering	VI.1	58,228,230,212	48,147,904,975	155,532,020,649	172,295,354,353
2. Deductions					
3. Net revenue from sales and rendering (10= 01- 02)		58,228,230,212	48,147,904,975	155,532,020,649	172,295,354,353
4. Costs of goods sold	VI.2	44,450,759,170	44,755,459,055	135,400,392,790	184,861,067,990
5. Gross profits from sales and rendering (20= 10 -11)		13,777,471,042	3,392,445,920	20,131,627,859	(12,565,713,637)
6. Gains/losses from sales or disposals of investment properties				-	-
7. Revenues from financial activities	VI.3	2,552,424,016	55,495,369	2,718,484,373	4,091,181,524
8. Financial expenses	VI.4	3,225,155,246	9,416,863,723	10,126,448,206	21,059,275,898
- *Of which: Borrowing Costs*		3,225,155,246	3,075,247,135	9,493,542,445	13961.943375
9. Selling expenses	VI.5				
10. General & administration expenses	VI.5	4,632,255,363	4,764,943,217	12,718,931,036	12,905,112,837
11. Net profit from operating activities {30 = 20 + (21 - 22) - (24 + 25)}		8,472,484,449	(10,733,865,651)	4,732,990	(42,438,920,848)
12. Other incomes	VI.6	152,367	122,764,793,473	2,526,808,669	160,693,714,726
13. Other expenses	VI.7	498,858,385	17,196,656,299	1,781,630,036	17,628,371,159
14. Other profits (40 = 31 – 32)		(498,706,018)	105,568,137,174	745,178,633	143,065,343,567
15. Total accounting profits before tax (50 = 30 + 40)		7,973,778,431	94,834,271,523	749,911,623	100,626,422,719
16. Current corporate income tax expenses		49,106,416	43,779,664	160,612,123	161,233,618
17. Deferred corporate income tax expenses					
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	VI.08	7,924,672,015	94,790,491,859	589,299,500	100,465,189,101
19. Net profit after tax attributable to parent company		7,886,472,829	94,754,296,579	451,413,922	100,339,316,901
20. Net profit after tax attributable to non-controlling interests		38,199,186	36,195,280	137,885,578	125,872,200
21. Basic earnings per share	VI.09			-	

Hanoi, September 30, 2026

Prepared by	Manager of Finance and Accounting Department	General Director
(Signed)	*(Signed)*	*(Signed and sealed)*
Tran Kim En	**TRAN SY KHANH**	**Bui Nhat Truyen**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended September 30, 2026

(These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

I. CORPORATE INFORMATION

1. Form of ownership

DONG DO MARINE JOINT STOCK was equitized from a State-owned enterprise, DONG DO MARINE JOINT STOCK, under Decision No. 2315 dated 30 October 2006 issued by the Minister of Transport. The Company operates under Business Registration Certificate No. 0103015196 dated 25 December 2006, issued by the Hanoi Department of Planning and Investment, as amended for the 4th time on 06 November 2015.

The Company's head office is located at 19th Floor, Hoa Binh Tower, No. 106 Hoang Quoc Viet Street, Hanoi, Vietnam.

Scope of business

According to Business Registration Certificate No. 0103015196 dated 25 December 2006, as amended for the 4th time on 06 November 2015, the principal activities of the Company include:

- Waterway freight transportation;
- Agent for petroleum, fuel, and technical materials;
- Freight forwarding and cargo agency;
- Freight brokerage and transport agency;
- Repair, maintenance, and servicing of motor vehicles and other equipment;
- Operation, repair, and maintenance of equipment and machinery for residential buildings and offices;
- Repair, maintenance, and servicing of other technical equipment for land and water transport;
- Stevedoring, warehousing, and port yard services;
- Trading in equipment, technical materials, and commodities;
- Port water and adjacent area dredging, combined with the recovery of sand and soil products during dredging operations;
- Shipping agency and maritime brokerage;
- Salvage and rescue services
- Parking lot services for bicycles, motorbikes, and automobiles;
- Mining and extraction of various construction materials;
- Construction and installation of structural components;
- Civil construction, warehousing, and yard facilities (Group C projects);
- Road site preparation, earthworks, leveling, land reclamation, and other basic construction services;
- Inland road freight transportation;
- Restaurant services (excluding bars, karaoke lounges, and night clubs);
- Travel and tour operations;

- Provision of crew members (excluding recruitment, selection, and labor supply for licensed overseas labor export enterprises);
- Overseas labor training, orientation, and dispatch;
- Supplementary training, periodic apprenticeship, skills enhancement, and knowledge update for crew members;
- Management, operation, and maintenance of residential and office infrastructure;
- Cleaning services;
- Landscape decoration services;
- Trading, buying, and selling of sea-going vessels, maritime technical equipment, and spare parts.

(For conditional business lines, the Company only operates when fully satisfying all statutory requirements under applicable laws).

Charter Capital: VND 122,444,950,000 (One hundred twenty-two billion, four hundred forty-four million, nine hundred fifty thousand Vietnamese Dong).

Par value per share: VND 10,000, equivalent to 12,244,495 shares.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting Period and Accounting Currency

The Company's fiscal year starts on 01 Jan and ends on 31 December annually.

The accounting currency used in financial record-keeping is Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Statement of Compliance with Accounting Standards and System

The Company has complied with Vietnamese Accounting Standards (VAS) and statutory guidelines issued by the State. The financial statements are prepared and presented in strict accordance with the requirements of each standard, implementing circulars, and the current applicable accounting system.

IV. OTHER ACCOUNTING POLICIES

1. Financial Instruments

Initial Recognition

Financial Assets

The Company's financial assets comprise cash and cash equivalents, trade and other receivables, loans, as well as current and non-current investments. At initial recognition, financial assets are measured at purchase price/issuance cost plus directly attributable transaction costs.

Financial Liabilities

The Company's financial liabilities comprise borrowings, trade and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issuance price plus directly attributable transaction costs.

Subsequent Measurement

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

2. Cash and cash equivalents

Cash comprises cash on hand, demand deposits, and monetary gold held as a store of value (excluding gold classified as inventories used as raw materials for production or goods for sale).

Cash equivalents are current investments with a maturity of not more than three (3) months that are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

3. Financial investments

Held-for-trading Securities: Recorded at cost, including purchase price plus directly attributable acquisition costs (if any), such as brokerage fees, transaction costs, information provision fees, taxes, and bank charges. The cost is determined based on the fair value of consideration given at the transaction date.

Held-to-maturity Investments: Comprise term deposits at banks (including treasury bills and promissory notes), bonds, preferred shares which the issuer is bound to repurchase at a specified future date, held-to-maturity loans held for the purpose of earning periodic interest, and other held-to-maturity investments.

Investments in Subsidiaries, Joint Ventures, and Associates: Recorded at cost in the accounting books.

Investments in Equity Instruments of Other Entities: Investments where the Company has no control, joint control, or significant influence over the investee are stated at cost (if made in cash) or revalued amount (if made in non-monetary assets).

Bonus Shares / Stock Dividends Received: Only the number of additional shares received is recognized; no increase in the investment value or financial income is recorded.

Where cash dividends are received in the form of shares, financial income and the investment value are increased corresponding to the dividend amount distributed.

Share Swaps: Measured at fair value on the exchange date. Fair value for listed shares is the closing price on the stock market; for unlisted shares traded on UPCoM, it is the closing price on UPCoM;

for other unlisted shares, it is the contractually agreed price or book value at the swap date.

Provisions for Diminution in Value of Financial Investments are made at the end of the reporting period as follows:

- Held-for-trading Securities: Based on the difference between the carrying amount of the

investments and their market value at the provision date.

- Investments in Subsidiaries, Joint Ventures, Associates, and Equity Investments in Other Entities: Based on the financial statements of the investees at the provision date.
- Non-current Investments (not classified as trading securities) without Significant Influence: For listed shares or investments whose fair value can be reliably measured, provision is based on the market value of the shares. If fair value cannot be reliably determined at the reporting date, provision is made based on the investee's financial statements.
- Held-to-maturity Investments: Evaluated for recoverability to make allowance for doubtful debts in accordance with applicable laws.

4. Receivables

Receivables are tracked in detail by maturity, counterparty, original currency, and other parameters according to the Company's management requirements.

Allowance for Doubtful Debts is made for: Receivables overdue under economic contracts, loan agreements, contractual commitments, or debt acknowledgments; and Receivables not yet due but deemed uncollectible. Allowance for overdue receivables is calculated based on the original payment terms in the sales contract, without considering any debt extensions agreed between parties. For receivables not yet due, provision is made if the debtor has fallen into bankruptcy, is undergoing dissolution, or is missing/absconded.

5. Inventories

Inventories are stated at cost. Where net realizable value (NRV) is lower than cost, inventories are stated at NRV. Cost includes purchasing costs, processing costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Inventory valuation method: Specific identification method.

Inventory accounting method: Perpetual inventory system.

Work-in-progress valuation method: Direct materials and costs incurred for each incomplete product category.

Provision for decline in value of inventories: Made at the end of the period based on the positive difference between the cost of inventories and their net realizable value.

6. Fixed assets, Finance lease fixed assets, and Investment properties

Tangible and intangible fixed assets are initially recognized at cost. During use, they are presented at cost, accumulated depreciation/amortization, and net book value. Depreciation and amortization are calculated on a straight-line basis.

Finance lease fixed assets are initially recognized at cost, determined as the fair value of the leased assets or the present value of the minimum lease payments (if the fair value is higher than the present value of the minimum lease payments), plus any initial direct costs directly attributable to the finance lease activities (excluding Value Added Tax). During use, they are presented at cost, accumulated depreciation, and net book value. Depreciation is calculated on a straight-line basis over the lease term under the contract and recognized in operating expenses to ensure full capital recovery.

Investment properties are recognized at cost. Held for operating lease, they are presented at cost, accumulated depreciation, and net book value. For investment properties held for capital

appreciation, no depreciation is charged.

Depreciation and amortization are calculated on a straight-line basis in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance:

- Management equipment and tools: 3- 10 years
- Machines and equipment: 7- 20 years
- Buildings and structures: 5- 50 years
- Buildings and structures 2- 20 years
- Computer software: 3- 5 years
- Other intangible fixed assets: 4- 25 years

7. Prepaid expenses

Expenses actually incurred but related to the operating results of multiple accounting periods are recorded as prepaid expenses and amortized into operating results over subsequent accounting periods.

The allocation of non-current prepaid expenses into operating expenses for each accounting period is based on the nature and extent of each expense type to select an appropriate allocation method and criteria. Prepaid expenses are amortized into operating expenses on a straight-line basis.

8. Payables

Payables are tracked in detail by maturity, creditor, currency type, and other management criteria of the Company.

9. Borrowing Costs

Borrowing costs are recognized in operating expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific borrowings dedicated to the construction of fixed assets and investment properties, borrowing costs are capitalized even if the construction period is less than 12 months.

For general borrowings used for the purpose of acquiring, constructing, or producing a qualifying asset, the amount of borrowing costs eligible for capitalization in each accounting period is determined by applying a capitalization rate to the weighted average accumulated expenditure incurred for that asset. The capitalization rate is calculated based on the weighted average interest rate of outstanding borrowings during the period, excluding specific borrowings dedicated to the qualifying asset.

10. Accrued expenses

Payables for goods and services received from suppliers or rendered to customers during the reporting period but not yet actually paid are recognized in operating expenses of the reporting period.

The recognition of accrued expenses into operating expenses during the period is performed in accordance with the matching principle between revenues and expenses incurred in the period. Accrued expenses shall be settled against actual incurred expenses, and any difference between the provisionally accrued amount and actual expenses will be reversed.

11. Owner's Equity

Owner's contributed capital is recognized at the actual capital contributed by owners.

Share premium reflects the difference between the par value, directly attributable issuance costs, and the issuance price of shares (including re-issuance of treasury shares). It can be a positive premium (if the issuance price is higher than par value and direct issuance costs) or a negative premium (if the issuance price is lower than par value and direct issuance costs).

Conversion options on bonds (equity component of convertible bonds) arise when the Company issues bonds convertible into a specified number of shares as stipulated 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 convertible bonds and the value of the liability component.

The value of the equity component of convertible bonds is determined as the difference between the total proceeds from the issuance of convertible bonds and the value of the liability component.

Treasury shares are shares issued and repurchased by the Company, which are not canceled and will be reissued within the time period prescribed by securities laws. Treasury shares are recognized at actual repurchase cost and presented on the Balance Sheet as a write-off in Owner's equity. The cost of treasury shares upon re-issuance or when used for dividend/bonus payments is calculated using the weighted average method.

Asset revaluation differences are reflected in cases such as State decisions on asset revaluation, state-owned enterprise equitization, and other cases as provided by law.

Undistributed post-tax profits reflect the net operating results (profit/loss) after corporate income tax and the profit distribution or loss treatment of the Company. Profit distribution is executed when the Company has undistributed post-tax profits not exceeding the undistributed post-tax profit level on the Financial Statements after excluding the effect of gains recognized from bargain purchases. In case dividend/profit payments to owners exceed the undistributed post-tax profits, it shall be accounted for as a reduction in contributed capital. Undistributed post-tax profits may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders / Board of Directors and after making appropriations to funds in accordance with the Company's Charter and Vietnamese legal regulations.

Dividends payable to shareholders are recognized as a payable in the Company's Balance Sheet after the announcement of dividend distribution by the Board of Directors and the notification of the record date for dividend entitlement by the Vietnam Securities Depository (VSD).

12. Revenue

Revenue from sales of goods

Revenue from sales of goods is recognized when all the following conditions are satisfied:

- The significant risks and rewards of ownership of the products or 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;
- It is probable that the economic benefits associated with the transaction will flow to the Company;

Finance income

Revenue arising from interest, royalties, dividends, distributed profits, and other financial income is recognized when all the following two (2) conditions are satisfied:

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

Dividends and distributed profits are recognized when the Company's right to receive payment is established.

Bonus shares or stock dividends: No income is recognized when the right to receive bonus shares or stock dividends is established. The quantity of bonus shares or stock dividends received shall be disclosed in the relevant Financial Statements.

(Where dividends are distributed in shares corresponding to declared dividend amounts, finance income and the carrying amount of the investment are increased by the dividend value distributed).

13. Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period include commercial discounts, sales rebates, and sales returns.

Commercial discounts, sales rebates, and sales returns arising in the same period as the consumption of products, goods, or services are adjusted as a reduction in revenue of that period. In cases where products, goods, or services were consumed in prior periods, and revenue deductions arise in the current period, they are handled as follows: If incurred before the issuance date of the financial statements, they are recorded as a reduction in revenue on the financial statements of the reporting period (prior period). If incurred after the issuance date of the financial statements, they are recorded as a reduction in revenue of the period in which they arise (current period).

14. Cost of goods sold

Cost of goods sold reflects the cost of products, goods, services, and investment properties; the manufacturing cost of construction products (for construction enterprises) sold during the period; and costs directly related to investment property operations.

Cost of goods sold for real estate developers:

Cost of goods sold is recognized in matching with recognized revenue, including provisional accrual of costs into cost of goods sold for temporary calculation of real estate cost, provided that the following principles are met:

- Accrual is only made for costs included in the investment/construction estimate for which complete documentation for acceptance of work performed is not yet available;

- Accrual is only made for completed real estate units sold during the period that meet the revenue recognition criteria;
- Accrued costs and actual costs recognized in cost of goods sold must correspond to the cost quota calculated based on total estimated costs of the sold real estate area (determined by area).

15. Financial expenses

Expenses recognized in finance expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Losses on transfer of current securities and trading transaction costs;
- Provision for diminution in value of trading securities, provision for losses on investments in other entities, losses from foreign currency sales, and foreign exchange losses.

The above items are recognized on a gross basis incurred during the period and are not offset against financial income.

16. Profit tax

a) Current corporate income tax (CIT) expense and Deferred corporate income tax expense

Current CIT expense is determined based on taxable income for the year and the applicable statutory CIT rate for the current year.

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

Current CIT expenses and deferred CIT expenses shall not be offset.

17. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Related parties of the Company include:

- Enterprises that directly or indirectly through one or more intermediaries control, are controlled by, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals holding, directly or indirectly, voting rights of the Company that give them significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises directly or indirectly owned by the above-mentioned individuals through a significant voting interest, or over which such individuals exercise significant influence.

In considering each related party relationship, attention is directed to the substance of the relationship rather than merely the legal form.

18. Other accounting principles and methods

Basis of preparation for consolidated financial statements: The financial statements are prepared and presented in accordance with basic accounting principles: accrual basis, going concern, historical cost, matching, consistency, prudence, materiality, non-netting/offsetting, and comparability. The financial statements prepared by the Company are not intended to

reflect the financial position, operating results, and cash flows in accordance with accounting standards, systems, or principles generally accepted in countries other than Vietnam.

The consolidated financial statements of the Company are prepared by consolidating the financial statements of the Parent Company and its subsidiaries. Entities are defined as subsidiaries when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

Entities are defined as subsidiaries when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

All significant intercompany transactions and balances between entities within the Group are eliminated upon consolidation.

Investments in associates are accounted for in the consolidated financial statements using the equity method. Accordingly, the investment in an associate is presented on the consolidated balance sheet at cost adjusted for post-acquisition changes in the Company's share of net assets of the associate. Losses in the associate exceeding the Company's investment carrying amount are not recognized.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Amount

	September 30, 2026 VND	January 01, 2026 VND
- Cash	899,202,529	690,925,302
- Bank deposits	17,194,487,834	3,357,224,890
Total	**18,093,690,363**	**4,048,150,192**

2. Current financial investments

a. Investments held to maturity

	September 30, 2026		Opening balance	
	Cost	Carrying amount	Cost	Carrying amount
Current	3,000,000,000	-	3,000,000,000	-
- Term deposits (from 3 months to under 1 year)	3,000,000,000	-	3,000,000,000	-
Total	**3,000,000,000**	-	**3,000,000,000**	-

3. Trade receivables

	September 30, 2026		Opening balance	
	Amount	Provision	Amount	Provision
a. Current	23,126,982,800	-	22,990,274,300	(1,791,102,614)
MAXX VIETNAM JSC	437,200,002		327,200,002	
Vinabridge Shipping Co., Ltd	9,297,106,590		9,198,198,997	
SIBRUN EDGE FPEIGHT				
Toma International Shipping				
HAI PHAT TRANSPORT TRADE JOINT STOCK COMPANY	907,200,000		907,200,000	
NCL TRADING JOINT STOCK COMPANY				
SITC Shipping Co., LTD				

	September 30, 2026		Opening balance	
	Amount	**Provision**	**Amount**	**Provision**
VIET NAM OCEAN SHIPPING JOINT STOCK COMPANY	3,205,078,064		3,205,078,064	
Other trade receivables	7,207,098,083		9,352,597,237	(1,791,102,614)
		(1,791,102,614)		(54,763,335)
ARK SHIPPING CO., LTD	336,960,782			
Dong Do - Hai Phong Port Container Lines Joint Stock Company	797,459,392	(797,459,392)		
SL Shipping PTE LTD	583,273,658	(583,273,658)		
Dong Do Marine Development Joint Stock Company	355,606,229	(355,606,229)		
Viet Nam Ocean Shipping Joint Stock Company				
Vinabridge Shipping Co., Ltd				
SIBRUN EDGE FPEIGHT				
Other trade receivables		(54,763,335)		(54,763,335)
Total	**43,048,887,536**	**(1,791,102,614)**	**42,775,470,536**	**(1,845,865,949)**

c. Trade receivables from related parties

		Ending balance	Opening balance
Dong Do Marine Development Joint Stock Company	Under the same corporation	355,606,229	355,606,229
Dong Do - Hai Phong Port Container Lines Joint Stock Company	Under the same corporation	797,459,392	797,459,392
Dong Do Crew Manning Joint Stock Company	Subsidiary		

d. Bad debts

Unit of currency: VND

	September 30, 2026		Opening balance	
	Cost	**Recoverable amount**	**Cost**	**Recoverable amount**
Total value of overdue receivables or undue receivables with doubtful recoverability	1,972,593,949		-1,972,593,949	-
Details				
Thanh Cuong Transport Co., Ltd	22,912,500		22,912,500	
Dong Do Marine Development Joint Stock Company	355,606,229		355,606,229	
Dong Do - Hai Phong Port Container Lines Joint Stock Company	797,459,392		797,459,392	
Maldives National Shipping Limited	181,491,335		181,491,335	
Mihaud International Co., LTD	10,216,500		10,216,500	
Shui Fong Pte. Ltd	21,634,335		21,634,335	
Shipping Land PTE., Ltd	583,273,658		583,273,658	
Total	**1,972,593,949**		**-1,972,593,949**	

4. Trade advances

Unit of currency: VND

	September 30, 2026		Opening balance	
	Amount	**Provision**	**Amount**	**Provision**
a. Current	829,285,159		**3,004,625,308**	
MINH HANG STS CO., LTD				
QUANG MINH MARITIME JOINT STOCK COMPANY			187,002,500	
PHARUNG SHIPYARD COMPANY LIMITED				
Giang Chau Manufacturing Trading and Services Co., Ltd.			1,402,409,929	

Gia Minh Phuc Trading and Services Co., Ltd			491,718,750	
MTB ENGINEERING SERVICE COMPANY LIMITED				
Other suppliers	829,285,159		923,494,129	
b. Long-term	3,655,774		-	
D L & F De Saram (Escrow/Deposit for Dong Tho incident)				
China Ocean Shipping Agency Zhoushan Co.,Ltd				
Construction Investment and Water Resources Consulting Corporation				
Institute for Building Science and Technology (IBST)				
Zeros Shipping Co., LTD.				
Other suppliers	3,655,774			
Sub-total	**832,940,933**	-	**3,004,625,308**	-

5. Other receivables

Unit of currency: VND

	September 30, 2026		Opening balance	
	Amount	**Provision**	**Amount**	**Provision**
a. Current	**8,667,383,228**		**10,168,688,221**	
- Other debit balances in payables	2,523,793,868			
- Prepayment	3,641,587,686		3,455,856,622	
- Other debit balances in payables	288,548,434			
- Other debit balances in payables	183,453,240		4687,831599	
- Current collateral, deposits, and pledges	2,030,000,000		2,030,000,000	
b. Long-term	**158,839,296,366**		**158,839,296,366**	
Vinalines - Dong Do Ship Repair Company Limited				
Net book value of Dong Mai Vessel	158,710,066,366		158,710,066,366	
Carrying value of floating dock				
Other long-term receivables	129,230,000		129,230,000	
Total	**167,506,679,594**		**169,007,984,587**	-

c. Other receivables from related parties		**September 30, 2026**	**January 01, 2026**
		VND	**VND**
Vinalines - Dong Do Ship Repair Company Limited	Associate	1,245,722,926	1,245,722,926

6. Inventories

	September 30, 2026		January 01, 2026	
	VND	**VND**	**VND**	**VND**
	Cost	**Provision**	**Cost**	**Provision**
Raw materials	5,820,966,958		4,259,504,702	
Total	5,820,966,958	-	4,259,504,702	-

7. Prepaid expenses

	Ending balance	**Opening balance**
	VND	**VND**
a. Current	345,124,070	406,160,950
Protection and Indemnity (P&I) insurance fee	345,124,070	406,160,950
Instrument & tools		
b. Long-term	26,544,769,174	26,637,852,699
Crew personal accident insurance fee		
Major repair expenses - Fleet	26,536,843,728	26,637,852,699
Office expenses		
Other non-current prepaid expenses	7,925,446	
Sub-total	**26,889,893,244**	**27,044,013,649**

8. Movements in tangible fixed assets (Appendix 1)

9. Movements in intangible fixed assets

Unit of currency: VND

Items	Land use rights	Land clearance & compensation costs	Computer software	Other intangible fixed assets	Total
Historical cost					
Opening balance					
Additions during the year					
Reductions during the year					
Ending balance					
Accumulated depreciation					
Opening balance					
Additions during the year					
Reductions during the year					
Ending balance					
Net book value					
At the beginning of the year					
At the end of the year					

10. Non-current assets in progress

	September 30, 2026 VND	January 01, 2026 VND
a. Non-current work-in-progress production and business costs	-	
b. Construction in progress		
- Dong Phu shipbuilding project expenses		
- Dong Phu shipbuilding project expenses	-	-
Total	-	-

11. Trade payables

	September 30, 2026		Opening balance	
	Carrying amount	Amount payable	Carrying amount	Amount payable
	VND	VND	VND	VND
Trade payables	23,093,019,714	23,093,019,941	31,313,280,894	31,313,280,894
Viet Nam Ocean Shipping Joint Stock Company	1,655,897,691	1,655,897,691		-
ATIKO	536,073,038	536,073,038	536,073,038	536,073,038
Kim Viet Import - Export Joint Stock Company	642,499,094	642,499,094	2,163,640,151	2,163,640,151
NGOC MINH ANH CO., LTD	576,685,057	576,685,057	1,062,375,967	1,062,375,967
Green Ocean Technology and Service Company Limited		-	229,610,900	229,610,900

	September 30, 2026		Opening balance	
	Carrying amount	Amount payable	Carrying amount	Amount payable
	VND	VND	VND	VND
ALBERTA VIET NAM COMPANY LIMITED	1,524,389,760	1,524,389,760	1,668,501,012	1,668,501,012
Dai Minh Trading Investment Services Co., Ltd			- 1,848,674,420	1,848,674,420
Other suppliers	10,030,372,274	10,030,372,274	17,984,297,286	17,984,297,286
PHUONG BAC PETROLEUM GROUP., JSC	2,306,994,680	2,306,994,680		
HALONG SHIPBUILDING ONE MEMBER OF RESPONSIBILITY LIMITED COMPANY	1,597,958,370	1,597,958,370	1,597,958,370	1,597,958,370
HEMISPHERE	4,222,149,750	4,222,149,750	4,222,149,750	4,222,149,750
Other suppliers		-		-
Total	**23,093,019,714**	**46,186,039,655**	**31,313,280,894**	**31,313,280,894**

Trade payables to related parties	**Relationship**	**September 30, 2026**	**January 01, 2026**
		VND	VND
Vinalines - Dong Do Ship Repair Company Limited	Associate	97,685,000	97,685,000

12. Trade advances

	Ending balance		Opening balance	
	Amount	Amount payable	Amount	Amount payable
	VND	VND	VND	VND
Short-term prepayments from customers	1,869,228,113	1,869,228,113	1,992,311,553	1,992,311,553
Kansai Steam Ship Co., Ltd	1,869,228,113	1,869,228,113	1,869,228,112	1,869,228,112
SGM Co., LTD		-		-
Other suppliers	-	-	123,083,441	123,083,441
Long-term repayments from customers	-	-		-
Kansai Steam Ship Co., Ltd		-		-
Other suppliers		-	-	
Total	**1,869,228,113**	**1,869,228,113**	**1,992,311,553**	**1,992,311,553**

13. Taxes and other payables to the State Budget

a. Payables

Unit of currency: VND

Interpretation	Opening balance	Payable during the year	Paid / Deducted during the year	Paid / Deducted during the year	Ending balance
VAT payable	224,489,386	2,525,304,292	2,578,310,423		171,483,255
Corporate Income Tax (CIT)	115,309,182	160,612,123	155,309,182		120,612,123
Personal income tax	50,127,239	60,196,645	91,436,348		18,887,536
Housing & land tax, land rental					
PIT on capital investment		24,516,667	16,697,223		7,819,444
Fee & charge & other payables		498,858,385	485,514,276		13,344,109

Total	**389,925,807**	**3,269,488,112**	**3,327,267,452**		**332,146,467**

14. Accruals

	September 30, 2026 VND	January 01, 2026 VND
- Short-term accrued expenses	336,029,118,661	329,443,069,352
- Long-term accrued expenses	-	
(Interest expense payable to banks)		
Total	**336,029,118,661**	**329,443,069,352**

15. Other payables

	September 30, 2026 VND	January 01, 2026 VND
a. Current	1,911,867,560	2,778,025,654
- Surplus assets awaiting for resolution	-	-
- Union fees	850,888,195	1,068,164,645
- Social Insurance	375,425,997	-
- Health Insurance	-	-
- Payables for equitization		-
- Current collateral, deposits, and pledges received	112,460,000	300,000,000
- Other payables and obligations	247,227,442	1,409,861,009
- Unemployment insurance	-	-
- Credit balances in trade receivables accounts	-	-
- Credit balances in advances accounts	325,865,926	-
b. Long-term	291,825,223,510	291,030,252,528
Temporary PIT withheld	562,737,344	620,161,356
Dividends payable	89,830,000	89,830,000
PJICO insurance advance for embankment incident at Ship Repair Yard		
Principal and interest payable for Dong Mai Vessel	291,030,252,528	291,030,252,528
Other	142,403,638	(709,991,356)
c. Overdue debts unpaid		
Total	**293,737,091,070**	**293,808,278,182**

16. Borrowings and finance lease liabilities (Appendix 2)

17. Owner's Equity

a. Statement of changes in owner's equity (Appendix 3)

b. Details of owner's contributed capital

	Ending balance VND	Rate %	Opening balance VND	Rate %
State contributed capital	59,965,730,000	49.0%	59,965,730,000	49.0%
Others	62,479,220,000	51.0%	62,479,220,000	51.0%
Total	122,444,950,000	100.0%	122,444,950,000	100.0%

c. Capital transactions with owners and distribution of dividends/profits

	Current year VND	Previous year VND
- Paid-in capital		

+ *Capital contributed at the beginning of the year*	122,444,950,000	122,444,950,000
+ *Capital increased during the year*		
+ *Capital decreased during the year*		
+ *Capital contributed at the end of the year*	122,444,950,000	122,444,950,000

d. Shares

	September 30, 2026 VND	**January 01, 2026 VND**
Number of registered shares to be issued	12,244,495	12,244,495
Number of shares sold to the public:	12,244,495	12,244,495
+ *Ordinary shares*	12,244,495	12,244,495
+ *Preference shares*		
Number of repurchased shares (Treasury shares)		
+ *Ordinary shares*		
+ *Preference shares*		
Number of outstanding shares:	12,244,495	12,244,495
+ *Ordinary shares*	12,244,495	12,244,495
+ *Preference shares*		

*Par value of outstanding shares: VND 10,000

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue

	September 30, 2026 VND	**Previous year VND**
Total income	155,532,020,649	172,295,354,353
Services sale	155,532,020,649	172,295,354,353
Revenue deductions	-	-
Net income	155,532,020,649	172,295,354,353

2. Costs of goods sold

	September 30, 2026 VND	**Previous year VND**
Cost of services rendered	135,400,392,790	184,861,067,990
Provision / (Reversal of provision) for impairment of inventories		
Total	**135,400,392,790**	**184,861,067,990**

3. Revenues from financial activities

	September 30, 2026 VND	**Previous year VND**
Interest income from deposits and loans	247,240,942	165,160,406
Foreign exchange gains	2,471,243,431	3,926,020,848
Sub-total	**2,718,484,373**	**4,091,181,254**

4. Financial expenses

	September 30, 2026 VND	**Previous year VND**
Interest expense	9,493,542,445	13,961,943,375
Provision		
Foreign exchange difference under Circular 201		
Loss on Foreign exchange differences		
Other financial expenses	632,905,761	7,097,332,523
Sub-total	**10,126,448,206**	**21,059,275,898**

5. Current corporate income tax expenses

	September 30, 2026 VND	**Previous year VND**
Current corporate income tax expense calculated on taxable income for the current	**160,612,123**	**161,233,618**

year		
Adjustments to corporate income tax expense from prior years into current year tax expense	-	-
Total current corporate income tax expense	**160,612,123**	**161,233,618**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

In addition to the disclosures of transactions and balances with related parties presented in the relevant sections, the Board of General Directors commits that no other transactions with related parties have occurred.

2. Comparative figures

Hanoi, September 30, 2026

Prepared by	Manager of Finance and Accounting Department	General Director
(Signed)	*(Signed)*	*(Signed and sealed)*
Tran Kim En	**TRAN SY KHANH**	**Bui Nhat Truyen**

Appendix 1:

8. Movements in tangible fixed assets

Unit of currency: VND

Items	Buildings and structures	Machines and equipment	Means of transportation	Management equipment & tools	Total
Historical cost					-
Opening balance	27,597,899,437	36,363,636	876,838,139,475	951,961,918	905,424,364,466
Additions during the year	-	-	-	-	-
- *Purchases during the year*					-
- *Other increases*					-
Reductions during the year	-	-	-	-	-
- *Disposals, transfers, others*					-
Ending balance	27,597,899,437	36,363,636	876,838,139,475	951,961,918	905,424,364,466
Accumulated depreciation					
Opening balance	14,214,046,336	36,363,636	812,998,094,495	919,685,879	828,168,190,346
Additions during the year	559,061,568	-	16,140,809,710	-	16,699,871,278
- *Depreciation for the year*	559,061,568		16,140,809,710		16,699,871,278
- *Other increases*					-
Reductions during the year	-	-	-	-	-
- *Depreciation for the year*					-
- *Other decreases*			-		-
Ending balance	14,773,107,904	36,363,636	829,138,904,205	919,685,879	844,868,061,624
Residual value					
At the beginning of the year	13,383,853,101	-	63,840,044,980	32,276,039	77,256,174,120
At the end of the year	12,824,791,533	-	47,699,235,270	32,276,039	60,556,302,842

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

Appendix 2:

16. Borrowings and finance lease liabilities

Unit of currency: VND

	Ending balance		Increased in the year	Decreased in the year	Opening balance	
	Amount	Amount payable	Amount	Amount	Amount	Amount payable
Current borrowings	**5,600,000,000**	**5,600,000,000**	**5,000,000,000**	**6,000,000,000**	**6,600,000,000**	**6,600,000,000**
Individual loans	*5,600,000,000*	*5,600,000,000*	*5,000,000,000*	*6,000,000,000*	*6,600,000,000*	*6,600,000,000*
Current portion of non-current liabilities	**158,676,050,513**	**158,676,050,513**	**11,615,023,758**	**3,727,168,546**	**150,788,195,301**	**150,788,195,301**
VND borrowings:	**47,300,011,800**	**47,300,011,800**	**11,233,334,600**	**1,600,002,000**	**37,666,679,200**	**37,666,679,200**
Vietnam Debt and Asset Trading Corporation (DATC)	*32,100,001,800*	*32,100,001,800*	*11,233,334,600*	*1,600,002,000*	*22,466,669,200*	*22,466,669,200*
Vietnam Development Bank - Transaction Center Branch	*15,200,010,000*	*15,200,010,000*			*15,200,010,000*	*15,200,010,000*
USD borrowings:	**111,376,038,713**	**111,376,038,713**	**381,689,158**	**2,127,166,546**	**113,121,516,101**	**113,121,516,101**
Bank for Agriculture and Rural Development (Agribank)	-	-				-
PvcomBank	*111,376,038,713*	*111,376,038,713*	*381,689,158*	*2,127,166,546*	*113,121,516,101*	*113,121,516,101*
Non-current borrowings	**223,519,826,740**	**223,519,826,740**	-	**11,233,334,600**	**234,753,161,340**	**234,753,161,340**
VND borrowings:	**223,519,826,740**	-	-	**11,233,334,600**	**234,753,161,340**	-
Vietnam Debt and Asset Trading Corporation (DATC)	*223,519,826,740*	*223,519,826,740*		*11,233,334,600*	*234,753,161,340*	*234,753,161,340*
Vietnam Development Bank - Transaction Center Branch	-	-				-
Bank for Agriculture and Rural Development (Agribank)	-	-				-
USD borrowings:	-		-	-		-
Bank for Agriculture and Rural Development (Agribank)	-	-				-
PvcomBank	-	-				
Total	**387,795,877,253**	**593,771,939,566**	**16,615,023,758**	**20,960,503,146**	**580,596,231,142**	**580,596,231,142**

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

Details of VND Borrowings

Lender / Credit Contract No.	Term (years)	Interest rate	Total Loan Amount	Outstanding Principal Balance	Of which: Current Portion of Non-current Liabilities	Collateral / Security Method
Vietnam Development Bank						
01/2006/HĐTD	10	7.80%	81,000,000,000	15,200,000,000	15,200,000,000	Mortgaged vessel "Dong Ba"
06/2006/HĐTD	11	7.80%	122,778,009,000	10,000	10,000	Mortgaged vessel "Dong Phu"
Vietnam Debt and Asset Trading Corp (DATC)			**436,055,223,233**	**223,519,826,740**	**32,100,001,800**	
Vietnam Bank for Agriculture and Rural Development (Agribank)						
06122006/HĐTD		VND 12-month post-paid + 63%/year	56,720,000,000			Mortgaged vessel "Dong Phu"
Total			**696,553,223,233**	**238,719,836,740**	**47,300,011,800**	

Details of USD Borrowings

Lender / Credit Contract No.	Term (years)	Interest rate	Total Loan Amount	Outstanding Principal Balance	Of which: Current Portion of Non-current Liabilities	Collateral / Security Method
Vietnam Bank for Agriculture and Rural Development (Agribank)						
2903/2004/SGD		USD 12-month post-paid + 102.5%/year	5,200,000			Mortgaged vessel "Dong Phong"
2308/2004/SGD		106-month SIBOR + 2.5%/year	5,675,000			Mortgaged vessel "Dong An"
1200LAV200901434		USD 12-month post-paid + 102.8%/year	14,705,000			Mortgaged vessel "Dong Thanh"
PVC bank						
	0	96-month SIBOR + 2.2%/year	6,332,500	4,288,642.23	4,288,642	Mortgaged vessel "Dong Du"
Total			**39,987,500**	**4,288,642.23**	**4,288,642.23**	

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

Appendix 3:

17. Owner's Equity

a. Statement of Changes in Owner's Equity

	Paid-in capital	Capital surplus	Contributed capital	Development and investment funds	Treasury shares	Foreign exchange differences	Undistributed earnings after tax	Non-controlling interests	Total
Balance as at the beginning of the prior year	**122,444,950,000**	**4,621,485,000**	**1,800,000,000**	**9,303,967,442**	**(30,000)**		**-951.860316.091**	**2,485,921,639**	**(811,204,022,010)**
- Capital increase in prior year									-
- Profit for prior year							89,514,553,583	121,467,875	89,636,021,458
- Fund appropriation									-
- Other increases									-
- Profit for prior year									-
- Dividends paid									-
- Reclassification under Circular 200									-
- Other decreases									-
Balance as at the beginning of the current year	**122,444,950,000**	**4,621,485,000**		**9303.967.442**	**(30,000)**	**-**	**(862,345,762,508)**	**2,607,389,514**	**(721,568,000,552)**
- Increased in the year									-
- Profit for the year							451,413,922	137,885,578	589,299,500
- Fund appropriation									-
- Other increases									-
- Profit for prior year									-

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

- Profit distribution							-
- Dividends							-
- Other decreases							-
Ending balance	**122,444,950,000**	**4,621,485,000**	**- 9.303367.442**	**(30,000)**	**- (861,894,348,586)**	**2,745,275,092**	**(720,978,701,052)**

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

Tôi, Đinh Thị Hòe, CCCD số: 040192044082 Cục Cảnh sát Quản lý Hành chính về Trật tự Xã hội cấp ngày 09/12/2022; cam đoan đã dịch chính xác nội dung của giấy tờ/văn bản này từ **tiếng Việt sang tiếng Anh.**
I, Dinh Thi Hoe, Citizen ID Card No. 040192044082 issued on 09/12/2022 by Police Department for Administrative Management of Social Order, commit that I exactly translated the content of this document from ***Vietnamese to English***.

Ngày 27 tháng 10 năm 2026
October 27, 2026
Người dịch ký và ghi rõ họ tên
Signature and full name of the translator

Đinh Thị Hoè
Dinh Thi Hoe

Ngày 27 tháng 10 năm 2026 (Bằng chữ: Ngày hai bảy, tháng mười, năm hai nghìn không trăm hai mươi sáu)
October 27, 2026 (On the twenty seventh of October, two thousand and twenty-six)
Tại Văn phòng Công chứng Nguyễn Huệ, địa chỉ tại số 165 Giảng Võ, phường Ô Chợ Dừa, thành phố Hà Nội.
At Nguyen Hue Notary Office, address at No. 165 Giang Vo, O Cho Dua ward, Hanoi city.
Tôi, là Công chứng viên, Văn phòng Công c hứng Nguyễn Huệ, thành phố Hà Nội.
I am, a Notary Public, Nguyen Hue Notary Office, Hanoi city.

Vũ Mạnh Hùng

CHỨNG THỰC/ *HEREBY CERTIFY THAT*

- Bà Đinh Thị Hòe là người đã ký vào từng trang bản dịch này. Người thực hiện chứng thực đã đối chiếu chữ ký của người dịch trên bản dịch và nhận thấy phù hợp với chữ ký mẫu của cộng tác viên dịch thuật đã đăng ký tại Văn phòng Công chứng Nguyễn Huệ, thành phố Hà Nội.
- *Ms. Dinh Thi Hoe signed each page of this translation. The notary public has compared the translator's signature on the translation and found it to be consistent with the sample signature of the translator registered at Nguyen Hue Notary Office, Hanoi City.*

Văn bản chứng thực này được lập thành 2 bản gốc (mỗi bản gốc gồm 29 tờ, 29 trang), lưu 01 (một) bản gốc tại Văn phòng Công chứng Nguyễn Huệ, thành phố Hà Nội.
This certified document is made into 2 original (each original includes 29 sheets, 29 pages), 01 (one) original is kept at Nguyen Hue Notary Office, Hanoi city.

Số chứng thực: 159854 **Quyển số: 01/2026 - SCT/CKND**
Certification No.: ***Book No.: 01/2026 - SCT/CKND***

Người thực hiện chứng thực
Ký, ghi rõ họ, tên và đóng dấu
Certified by
Signature, full name and seal
CÔNG CHỨNG VIÊN
NOTARY PUBLIC

S.Đ.K.M.Giảng C.T.N.D ★ P. Ô CHỢ DỪA - T.P HÀ NỘI ★
VĂN PHÒNG CÔNG CHỨNG NGUYỄN HUỆ

Vũ Mạnh Hùng