

ORIENTAL SHIPPING AND TRADING JOINT STOCK COMPANY
278 TON DUC THANG STR – O CHO DUA WARD – HA NOI

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GENERAL OF FINANCE STATEMENT

AT 30/06/2025

- Balance Sheet
- Income Statement
- Cash Flow Statement
- Financial Statement Footnotes

Form B01-DN
Form B02-DN
Form B03-DN
Form B09-DN

To:

BALANCE SHEET

AT DAY 30 MONTH 06 YEAR 2025

| ASSET | CODE | INTER- PRETATIO | Currency: VND | |
|---|------------|--------------------|-------------------------------|-------------------------------|
| | | | CLOSING BALANCE 30/06/2025 | OPENING BALANCE 01/01/2025 |
| A - SHORT-TERM ASSETS | 100 | | 77.311.787.520 | 119.744.945.729 |
| I. Cash and cash equivalent | 110 | | 11.313.933.087 | 7.005.186.365 |
| 1. Cash | 111 | VI.01 | 11.313.933.087 | 7.005.186.365 |
| 2. Cash equivalent | 112 | VI.02b | - | - |
| II. Short-term financial investments | 120 | | - | - |
| 1. Trading securities | 121 | | - | - |
| 2. Provision for lost due to the decrease in prices of trading securities(*) | 122 | | - | - |
| 3. Held-to-Maturity investments | 123 | VI.02b | - | - |
| III. Short - term receivables | 130 | | 50.287.484.946 | 104.513.471.157 |
| 1. Short-term Receivables from Customers | 131 | VI.03 | 48.477.283.529 | 63.374.006.513 |
| 2. Advance to suppliers | 132 | | 23.165.055.624 | 51.758.056.045 |
| 3. Short-term Internal Receivables | 133 | | - | - |
| 4. Receivables by the Scheduled Progress of Construction Contracts | 134 | | - | - |
| 5. Receivables short-term loans | 135 | VI.02b | 3.213.565.959 | 3.213.565.959 |
| 6. Other short-term receivables | 136 | VI.04a | 77.227.640.952 | 90.236.314.865 |
| 7. Provision for bad short-term receivables (*) | 137 | VI.06 | (101.796.061.118) | (104.068.472.225) |
| 8. Shortage of assets awaiting resolution | 139 | | - | - |
| IV. Inventories | 140 | | 5.650.223.757 | 2.934.885.322 |
| 1. Inventories | 141 | VI.07 | 5.650.223.757 | 2.934.885.322 |
| 2. Provision for decline in inventory (*) | 149 | | - | - |
| V. Short-term other assets | 150 | | 10.060.145.730 | 5.291.402.885 |
| 1. Short-term prepaid expenses | 151 | VI.13a | 2.816.654.612 | 25.660.526 |
| 2. VAT deducted | 152 | | 7.243.491.118 | 5.265.742.359 |
| 3. Taxes and payable to state budget | 153 | | - | - |
| 4. Government bonds purchased for resale | 154 | | - | - |
| 5. Others Current Assets | 155 | | - | - |
| B - LONG-TERM ASSETS | 200 | | 185.994.652.701 | 241.767.167.852 |
| I. Long-term receivables | 210 | VI.04b | - | - |
| 1. Long-term Receivables from Customers | 211 | | - | - |
| 2. Payables to seller: long-term | 212 | | - | - |
| 3. Capital of units directly under | 213 | | - | - |
| 4. Long-term Internal Receivables | 214 | | - | - |
| 5. Long-term loan receivable | 215 | | - | - |

BALANCE SHEET

AT DAY 30 MONTH 06 YEAR 2025

Currency: VND

| ASSET | CODE | INTER- PRETATIO N | CLOSING BALANCE 30/06/2025 | OPENING BALANCE 01/01/2025 |
|---|------------|-------------------------|-------------------------------|-------------------------------|
| 6. Long-term others receivable | 216 | | - | - |
| 7. Provision for long-term doubtful debts (*) | 219 | | - | - |
| II. Fixed assets | 220 | | 171.427.348.531 | 212.922.589.789 |
| 1. Tangible fixed assets | 221 | VI.09 | 170.928.364.570 | 212.416.374.178 |
| - The original price | 222 | | 1.858.043.211.802 | 1.856.784.791.902 |
| - Accumulated depreciation | 223 | | (1.687.114.847.232) | (1.644.368.417.724) |
| 2. Financial lease assets | 224 | | - | - |
| - The original price | 225 | | - | - |
| - Accumulated depreciation | 226 | | - | - |
| 3. Intangible fixed assets | 227 | VI.11 | 498.983.961 | 506.215.611 |
| - The original price | 228 | | 723.165.149 | 723.165.149 |
| - Accumulated depreciation | 229 | | (224.181.188) | (216.949.538) |
| III. Invested real estate | 230 | | - | - |
| - The original price | 231 | | - | - |
| - Accumulated depreciation | 232 | | - | - |
| IV. Long-term financial investments | 240 | | 4.432.731.235 | 4.432.731.235 |
| 1. Production in progress: long-term | 241 | | - | - |
| 2. Capital Construction in Progress | 242 | VI.08 | 4.432.731.235 | 4.432.731.235 |
| IV. Long-term financial investments | 250 | | - | - |
| 1. Subsidiary company investments | 251 | VI.02b | - | - |
| 2. Investments in Associates, Joint-Ventures | 252 | VI.02b | 118.275.077.850 | 118.275.077.850 |
| 3. Investments in Other Companies | 253 | | - | - |
| 4. Provision for Long-term Investments Devaluation (*) | 254 | VI.02b | (118.275.077.850) | (118.275.077.850) |
| 5. Held-to-maturity investments | 255 | | - | - |
| V. Other long term assets | 260 | | 10.134.572.935 | 24.411.846.828 |
| 1. Long-term prepaid expenses | 261 | VI.13b | 10.134.572.935 | 24.411.846.828 |
| 2. Deferred income tax assets | 262 | | - | - |
| 3. Long-term Equipment and Spare Parts | 263 | | - | - |
| 4. Other investments: long-term | 268 | | - | - |
| VI. Commercial advantage | 269 | | - | - |
| TOTAL ASSETS 270= 100+200 | 270 | | 263.306.440.221 | 361.512.113.581 |

BALANCE SHEET

AT DAY 30 MONTH 06 YEAR 2025

| CAPITAL SOURCE | CODE | PRETATIO N | CLOSING BALANCE 30/06/2025 | Currency: VND OPENING BALANCE 01/01/2025 |
|---|------------|---------------|-------------------------------|--|
| C - LIABILITIES | 300 | | 5.530.703.606.171 | 5.461.060.057.159 |
| I Current liabilities | 310 | | 5.529.125.838.909 | 5.459.597.468.198 |
| 1. Payables to seller: short-term | 311 | VI.16 | 165.067.738.835 | 170.384.752.645 |
| 2. Short term Advances Received from the Customers | 312 | | 13.985.477.056 | 15.394.857.975 |
| 3. Taxes and Obligations to State Budget | 313 | VI.17 | 694.742.695 | 743.352.323 |
| 4. Payables to employees | 314 | | 26.867.188.497 | 27.275.520.958 |
| 5. Short-term Payable Expenses | 315 | VI.18 | 2.133.232.840.741 | 2.121.264.120.984 |
| 6. Short-term Intercompany Payables | 316 | | - | - |
| 7. Payables by Scheduled Progress of Construction Contracts | 317 | | - | - |
| 8. Short-term Unrealized Revenue | 318 | VI.20 | 4.634.491.996 | 10.734.555.555 |
| 9. Other short-term payables | 319 | VI.19 | 19.059.993.330 | 18.898.531.003 |
| 10. Short-term borrowings and financial leases | 320 | VI.15a | 3.163.416.981.391 | 3.092.590.782.387 |
| 11. Provision of Short-term Payables | 321 | | - | - |
| 12. Reward and Welfare Fund | 322 | | 2.166.384.368 | 2.310.994.368 |
| 13. Price Stabilisation Fund | 323 | | - | - |
| 14. Repurchase Government Bonds Transactions | 324 | | - | - |
| II Long-term liabilities | 330 | | 1.577.767.262 | 1.462.588.961 |
| 1. Long-term Payables to Suppliers | 331 | | - | - |
| 2. Long term Advances Received from the Customers | 332 | | - | - |
| 3. Long-term Payable Expenses | 333 | | - | - |
| 4. Internal Payables of Capital | 334 | | - | - |
| 5. Long-term Internal Payables | 335 | | - | - |
| 6. Long-term Unrealized Revenue | 336 | | - | - |
| 7. Others long term payables | 337 | | 543.010.359 | 427.832.058 |
| 8. Long-term borrowings and finance lease | 338 | VI.15b | 1.034.756.903 | 1,034,756,903 |
| 9. Convertible bonds | 339 | | - | - |
| 10. Preferred shares: liabilities | 340 | | - | - |
| 11. Payable Deferred Income Tax | 341 | | - | - |
| 12. Provision of Long-term Payables | 342 | | - | - |
| 13. Science and Technology Development Fund | 343 | | - | - |
| D - OWNER'S EQUITY | 400 | | (5.267.397.165.950) | (5.099.547.943.578) |
| I. Owner's equity | 410 | VI.25 | (5.267.397.165.950) | (5.099.547.943.578) |
| 1. Owner's equity invested capital | 411 | | 200.560.000.000 | 200,560,000,000 |

BALANCE SHEET

AT DAY 30 MONTH 06 YEAR 2025

Currency: VND

| CAPITAL SOURCE | INTER- PRETATIO N CODE | CLOSING BALANCE 30/06/2025 | OPENING BALANCE 01/01/2025 |
|--|---------------------------------|-------------------------------|-------------------------------|
| - Ordinary stock with voting right | 411a | 200.560.000.000 | 200.560.000.000 |
| - Preferred stock: capital | 411b | - | - |
| 2. Equity Surplus | 412 | 13.842.805.000 | 13.842.805.000 |
| 3. The Right to convert the Convertible Bonds to shares | 413 | - | - |
| 4. Other capitals | 414 | - | - |
| 5. Fund stocks (*) | 415 | (5.300.680.000) | (5.300.680.000) |
| 6. Differences upon asset revaluation | 416 | - | - |
| 7. Exchange rate difference | 417 | - | - |
| 8. Development Investment Fund | 418 | 49.900.958.550 | 49.900.958.550 |
| 9. Corporation Arrangement Support Fund | 419 | - | - |
| 10. Other Funds | 420 | - | - |
| 11. Undistributed Profit | 421 | (5.526.400.249.500) | (5.358.551.027.128) |
| - Accumulated Undistributed Profit by The End of The Previous Period | 421a | (5.358.551.027.128) | (5.069.364.861.311) |
| - Undistributed Profit of the Current Period | 421b | (167.849.222.372) | (289.186.165.817) |
| 12. Capital Construction Investment | 422 | - | - |
| 13. Non-controlling Shareholder benefits | 429 | - | - |
| II Budget resources and funds | 430 | - | - |
| 1. Funding sources | 431 | - | - |
| 2. Funds used for fixed asset acquisition | 432 | - | - |
| TOTAL RESOURCES 440=300+ 400 | 440 | 263.306.440.221 | 361.512.113.581 |

Ha Noi, date 18 month 07 year 2025

PREPARED BY



Pham Manh Tien

CHIEF ACCOUNTANT



Hoang Thi Thu Thao

GENERAL DIRECTOR



Tran Quang Toan

GENERAL CASH FLOW STATEMENT
(Direct method)
QUARTER 2 YEAR 2025

Currency: VND

| NO | TARGET | CODE | INTERPRETATION | ACCUMULATED FROM JANUARY TO THE END OF THIS QUARTER | |
|------------|--|-----------|----------------|---|----------------------|
| | | | | CURRENT YEAR | PREVIOUS YEAR |
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | Cash flow from operating activities | | | | |
| 1 | Cash receipts from goods sale, services supply and others | 01 | | 56.352.424.238 | 89.127.715.749 |
| 2 | Cash payments to goods suppliers and service providers | 02 | | (46.991.781.914) | (67.716.515.189) |
| 3 | Cash payments to employees | 03 | | (9.464.127.043) | (14.205.153.031) |
| 4 | Cash payments of loan interests | 04 | | - | - |
| 5 | Cash payment of enterprise income tax | 05 | | - | - |
| 6 | Other cash receipts from business activities | 06 | | 11.470.612.048 | 3.497.363.060 |
| 7 | Other cash payments to production and business activities | 07 | | (5.441.406.066) | (9.237.127.828) |
| | <i>Net cash flows from business activities</i> | 20 | | 5.925.721.263 | 1.466.282.761 |
| II | Cash flow from investment activities | | | | |
| 1 | Cash payments to procure and/or construct fixed assets and other long-term assets | 21 | 6,7,8,11 | (1.258.419.900) | (45.590.909) |
| 2 | Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets | 22 | | - | - |
| 3 | Cash payments to provide loans, to acquire debt instruments of other units | 23 | | - | - |
| 4 | Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units | 24 | | - | - |
| 5 | Cash payments of investments in capital contributions to other units | 25 | | - | - |
| 6 | Cash recovered from investments in capital contributions to other units | 26 | | - | - |
| 7 | Cash receipts from loan interests, dividends and earned profits | 27 | | 1.489.329 | 1.540.172 |
| | <i>Net cash flow from investment activities</i> | 30 | | (1.256.930.571) | (44.050.737) |
| III | Cash flow from financial activities | | | | |
| 1 | Cash proceeds from the issuance of shares or reception of capital contributed by owners | 31 | 21 | - | - |
| 2 | Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise | 32 | 21 | - | - |
| 3 | Cash receipts from short- or long-term borrowings | 33 | | - | - |
| 4 | Cash repayments of principals of borrowings | 34 | | (386.984.504) | (140.008.246) |
| 5 | Cash repayments of financial leasing debts | 35 | | - | - |
| 6 | Cash payments of dividends or profits to owners or shareholders | 36 | 21 | - | - |
| | Net cash flow from financial activities | 40 | | (386.984.504) | (140.008.246) |
| | Net cash flow in the period (50=20+30+40) | 50 | | 4.281.806.188 | 1.282.223.778 |

| | | | | |
|---|----|----|----------------|---------------|
| Cash and cash equivalents at the beginning of period | 60 | | 7.005.186.365 | 4.935.420.314 |
| Effects of changes in foreign exchange rates | 61 | | 26.940.534 | 461.591.135 |
| Cash and cash equivalents at the end of period (70 = 50+60+61) | 70 | 29 | 11.313.933.087 | 6.679.235.227 |

Hà Nội, ngày 18 tháng 07 năm 2025

PREPARED BY

CHIEF ACCOUNTANT

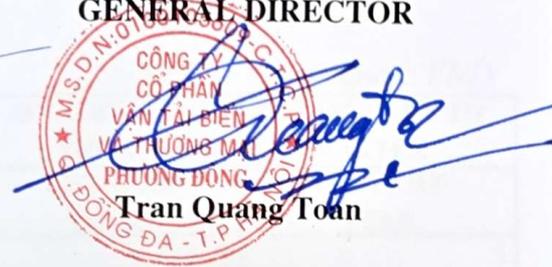
GENERAL DIRECTOR



Pham Manh Tien



Hoang Thi Thu Thao




Tran Quang Toan

CASH FLOW STATEMENT
(Indirect method)
QUARTER 2 YEAR 2025

Currency: VND

| ARTICLE | COD E | INTERPR ETATION | ACCUMULATED FROM JANUARY TO THE END OF THIS QUARTER | |
|--|-----------|--------------------|--|--------------------------|
| | | | CURRENT YEAR | PREVIOUS YEAR |
| 1 | 2 | 3 | 4 | 5 |
| I. Cash flow from business activities | | | | |
| <i>1. Profit before taxes</i> | 1 | | (167.849.222.372) | (204.910.903.961) |
| <i>2. Adjustments for</i> | | | | |
| - Depreciation of fixed asset and investment property | 2 | | 42.753.661.158 | 66.876.027.641 |
| - Provisions | 3 | | (2.272.411.107) | (684.052.117) |
| - Exchange rate differences from revaluation of monetary items denominated in foreign currencies | 4 | | 73.224.732.972 | 106.991.944.085 |
| - Profit and losses from investing activities | 5 | | (1.489.329) | (68.586.702) |
| - Interest expense | 6 | | 36.063.895.834 | 37.888.899.016 |
| <i>3. Operating profit before changes in working capital</i> | 8 | | (18.080.832.844) | 6.093.327.962 |
| - Increase/decrease in accounts receivable | 9 | | 54.435.868.909 | (3.766.950.006) |
| - Increase/decrease in inventory | 10 | | (2.715.338.435) | (1.491.655.512) |
| - Increase/decrease in accounts payable (excluding payable loan interest and enterprise income tax) | 11 | | (39.055.646.174) | (8.935.901.923) |
| - Increase/decrease in prepaid expenses | 12 | | 11.486.279.807 | 9.965.751.227 |
| - Increase/ decrease in securities trading | 13 | | | - |
| - Interest paid | 14 | | - | - |
| - Income tax paid | 15 | | - | - |
| - Other receipts from operating activities | 16 | | - | - |
| - Other payment for operating activities | 17 | | (144.610.000) | (321.680.000) |
| <i>Net cash flow from operating activities</i> | 20 | | 5.925.721.263 | 1.542.891.748 |
| II. Cash flow from investment activities | | | | |
| 1.Payment for purchasing, construct fixed assets and other long-term assets | 21 | 6,7 | (1.258.419.900) | - |
| 2.Receipts from the liquidation, assignment or sale of fixed assets and other long-term assets | 22 | | - | 199.382.993 |
| 3.Payments to provide loans, to acquire debt instruments of other units | 23 | | - | - |
| 4.Receipts from the recovery of loans provided, from the Re-sale of debt instruments of other units | 24 | | - | - |
| 5.Payments of investments in capital contributions to other units | 25 | | - | - |
| 6.Cash recovered from investments in capital contributions to other units | 26 | | - | - |

| | | | | |
|---|-----------|-----------|------------------------|----------------------|
| 7.Receipts from interests, dividends and earned profits | 27 | | 1.489.329 | 1.540.172 |
| Net cash flow from investment activities | 30 | | (1.256.930.571) | 200.923.165 |
| III. Cash flow from financial activities | | | | |
| 1.Proceeds from the issuance of shares or reception of capital contributed by owners | 31 | 14 | - | - |
| 2.Repayments of contributed capital to owners or for redemption of shares by the issuing enterprise | 32 | 14 | - | - |
| 3.Receipts from borrowings | 33 | | - | - |
| 4.Repayments of principals of borrowings | 34 | | (386.984.504) | - |
| 5.Repayments of financial leasing debts | 35 | | - | - |
| 6.Cash payments of dividends or profits to owners or shareholders | 36 | 14 | - | - |
| Net cash flow from financial activities | 40 | | (386.984.504) | - |
| Net cash flow in the period (50 = 20+30+40) | 50 | | 4.281.806.188 | 1.743.814.913 |
| Cash and cash equivalents at the beginning of period | 60 | | 6.996.447.121 | 4.926.681.070 |
| Effects of changes in foreign exchange rates | 61 | | 26.940.534 | - |
| Cash and cash equivalents at the end of period (70 = 50+60+61) | 70 | 01 | 11.305.193.843 | 6.670.495.983 |

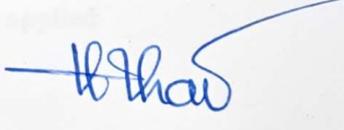
Hà Nội, date 18 month 07 year 2025

PREPARED BY



Phạm Mạnh Tiên

CHIEF ACCOUNTANT



Hoàng Thị Thu Thảo

GENERAL DIRECTOR



Trần Quang Toàn

Financial Statement Footnotes

At 30/06/2025

I - Operating characteristic

- 1 - Structure of ownership: State: 49% Capital contribution 51%
- 2 - Business segment: Shipping, Import Export Machine, Travel, Real Estate Business...
- 3 - Main Business Activities: Shipping, Import Export Machine, Travel, Real Estate Business...
- 4 - The production business cycle
- 5 - Significant impact to operations in the reporting year:
- 6 - Structure of enterprises:

- List of Branches:

- + Quantity of synthetic branch: 02 (Maritime Travel Center, Ho Chi Minh Branch)
- + Quantity of unsynthetic branch: 0.

- List of subsidiary companies:

- List of associated companies and joint ventures

- Company
- Address

- Company
- Address

II - Accounting period, Accounting currency applied

- 1 - Accounting period (from 01/01 to 31/12)
- 2 - Accounting currency applied Viet Nam Dong (VND)

III - Accounting Standard and Policy applied

- 1 - Accounting policy applied: According to Circular No. 200/2014/TT-BTC Dated december 22nd 2014 of the Ministry of Fin
- 2 - Statement of compliance with Vietnamese accounting standards Suitable for Vietnam Accounting Standards
- 3 - Accounting form applied Vouchers for book entry

IV - Accounting policies applied

- 1 - Principle of converting financial statements prepared in foreign currencies into Vietnam Dong:
- 2 - The principles for determining the actual interest rate (also called the effective interest rate) used to discount cash flows:
- 3 - Principle of cash and cash equivalents:
Method of converting other currencies into the currency used in accounting:
Convert foreign currency exchange rates according to the actual exchange rate at the time of occurrence, the average interbank rate announced by the State Bank of Vietnam at the time of reporting.
- 4 - Principle of financial investment:
- a. Trading securities:
 - b. Investments held to maturity:
 - c. Loans:
 - d. Investments of subsidiary, joint-venture companies: Original Price
 - d. Investments tools capital of other parties:
 - e. Accounting methods for other transactions relating to financial investments:

- 5- Accounting principles for debts receivable:
- 6 - Principle of inventory recognition:
 - Principle of inventory recognition: Original Price
 - Method of calculating the value of inventory: Specific Price
 - Method of accounting inventory: Regular Declaration
 - Setting up of the inventory price decrease reserve method: According to VAS 02 : Inventory
- 7 - Principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property:
 - Principles for recognition of fixed assets According to Original Price and expenses
 - Method of depreciation fixed assets Straight line
- 8 - Method of recognizing and depreciation investment properties
 - Principles for recognizing investment properties According to VAS 05
 - Principles for depreciation investment properties Original Price
- 9 - Accounting principles for Business Cooperation Contract:
- 10 - Principle of deferred corporate income tax:
- 11 - Accounting principle of prepaid expenses: Based on the nature and level of cost type
- 12 - Accounting principles for liabilities: Based on contract order to estimate expenses
- 13 - Principle of recognition of financial debts and Financial liabilities:
- 14 - Principles Recognized and capitalized borrowing costs: recorded into production and business costs
- 15 - Principle of recognition of accrued expenses:
- 16 - Principle and methods recognition of Provision for payables:
- 17 - Principles for recording unearned revenues:
- 18 - Principle of recording convertible bonds:
- 19 - Principle of capital recognition:
 - Principle of recognition of paid-in capital by owners, equity surplus and other capital of owners: Actual Contribution
 - Principle of recognition of re-assesment asset defference:
 - Principle of recognition of exchange rate difference:
 - Principle of recognition of Undistributed profit:
- 20 - Principle and method of revenues:
 - Revenue of Sales: According to VAS 14
 - Revenue of Services sale: According to VAS 14
 - Financial activities income According to VAS 14
 - Revenue from Construction contracts: According to VAS 15
 - Other income According to VAS 15
- 21 - Accounting principles of revenue deductions:
- 22 - Accounting Principles for the cost price of goods sold:
- 23 - Accounting Principle for financial expenses:
- 24 - Accounting Principle for selling expense and enterprise administrative expense:

25 - The principle and method of recording current enterprise income tax, deferred enterprise income tax expense:

26 - The principles and other accounting methods:

V. The accounting policies applied (in case enterprises do not meet the assumption of continuous operation)

1. Long-term assets and long-term liabilities re-classified as short-term assets and short-term liabilities?
2. Rules for determining value of each type of assets and liabilities
3. Financial Principles for:
 - Precision:
 - Differences upon asset revaluation and exchange differences (recorded in the Balance sheet – if any):

VI - Additional information for the target is presented in the balance sheet

Currency: VND

| | | Closing Balance | Opening Balance |
|-------------------|-------------------------------|------------------------|------------------------|
| 01 - Cash | | | |
| - Cash in hand | | 650.277.119 | 39.756.792 |
| | <i>Office</i> | 647.742.254 | 37.221.927 |
| | <i>CKD Center</i> | | |
| | <i>Maritime Travel Center</i> | 223.553 | 223.553 |
| | <i>Ho Chi Minh Branch</i> | 2.311.312 | 2.311.312 |
| | | Closing Balance | Opening Balance |
| - Cash in bank | | 10.663.655.968 | 6.965.429.573 |
| | <i>Office</i> | 10.657.451.589 | 6.959.225.194 |
| | <i>CKD Center</i> | | |
| | <i>Maritime Travel Center</i> | | |
| | <i>Ho Chi Minh Branch</i> | 6.204.379 | 6.204.379 |
| - Cash in transit | | - | - |
| | <i>Office</i> | | |
| | <i>CKD Center</i> | | |
| | <i>Maritime Travel Center</i> | | |
| | <i>Ho Chi Minh Branch</i> | | |
| Total | | 11.313.933.087 | 7.005.186.365 |

02 - Short-term Financial investments :

| | Closing Balance | | | Opening Balance | | |
|--|-----------------|------------|-----------|-----------------|------------|-----------|
| | Original Price | Fair value | Provision | Original Price | Fair value | Provision |
| a. Trading securities | - | - | - | - | - | - |
| - Total value of shares (each type of share accounting for at least 10% of total value of shares in details) | | | | | | |
| - Total value of bonds (each type of share accounting for at least 10% of total value of shares in details) | | | | | | |
| - Other financial investments | | | | | | |
| - Reasons for changes in every investment/type of bond or share | | | | | | |
| - In quantity | | | | | | |
| - In quality | | | | | | |

b. Held to maturity investment

| | Closing Balance | | | Opening Balance | | |
|--|------------------------|------------|------------------------|------------------------|------------|------------------------|
| | Original Price | Fair value | Provision | Original Price | Fair value | Provision |
| | 121.488.643.809 | - | 121.488.643.809 | 121.488.643.809 | - | 121.488.643.809 |
| b1. Short-term | | | | | | |
| - Term deposits | | | | | | |
| - Bond | | | | | | |
| - Other investments | 3.213.565.959 | | 3.213.565.959 | 3.213.565.959 | | 3.213.565.959 |
| b2. Long-term | | | | | | |
| - Term deposits | | | | | | |
| - Bond | | | | | | |
| - Other investments | | | | | | |
| c. Equity investments in other entities (each type of investment according to holding and voting rates in details) | | | | | | |
| - Investment in equity of subsidiaries | | | | | | |
| - Investments in joint ventures and associates | | | | | | |
| + Nosco Shipyard Jointstock Company | 112.275.077.850 | - | 112.275.077.850 | 112.275.077.850 | 0 | 112.275.077.850 |
| + Northern Trading and Shipping Jointstock Company | 6.000.000.000 | - | 6.000.000.000 | 6.000.000.000 | 0 | 6.000.000.000 |
| - Investments in other entities | | | | | | |
| Total | 121.488.643.809 | - | 121.488.643.809 | 121.488.643.809 | - | 121.488.643.809 |

- Summary of operation of subsidiaries; joint ventures and associates during the fiscal year

- Major transactions between the enterprise and its subsidiaries; joint ventures and associates during the fiscal year

03 - Receivables from Customers

a. Short-term Receivables from Customers

- Trade receivables accounting for at least 10% of total trade receivables

| | Closing Balance | Opening Balance |
|---|-----------------------|-----------------------|
| | 48.477.283.529 | 63.374.006.513 |
| - Công ty TNHH một thành viên viễn dương Vinashin | 15.433.582.400 | 15.433.582.400 |
| - Công ty Cổ phần và thương mại vận tải Biển bắc | 16.252.356.634 | 16.238.925.251 |
| - Công ty CP vận tải biển và thương mại Quang trường | 9.881.151.221 | 9.881.151.221 |
| - EAST SHIPPING MANAGEMENT LIMITED | 1.939.833 | 5.566.378.709 |
| - Công ty TNHH Vận tải biển và cung ứng nhân lực quốc tế Nosco (đang sử dụng) | 855.569.018 | 1.858.895.654 |
| - CÔNG TY CP TẬP ĐOÀN HOÀNH SƠN | 157.841.600 | 1.726.542.255 |
| - CÔNG TY TNHH VẬN TẢI BIỂN VÀ THƯƠNG MẠI PV | - | 9.943.866.252 |
| - CÔNG TY TNHH MTV HÀNG HẢI NGỌC ANH | 2.099.806.400 | |
| - CÔNG TY TNHH VẬN TẢI VIỆT THUẬN | 1.200.000.000 | |
| - Các khoản phải thu khách hàng khác | 2.595.036.423 | 2.724.664.771 |

b. Trade receivables from relevant entities (every entity in details)

04 - Other receivable

Closing Balance

Opening Balance

a. Short-term

- Equitization receivables
- Receivable from Distributed dividends and profit
- Receivable from employee
- Collateral & deposit
- Lending
- Paid on behalf
- Other receivable

*Office**CKD Center**Maritime Travel Center**Ho Chi Minh Branch*

| | Original Price | Fair value | Original Price | Fair value |
|--------------|-----------------------|------------|-----------------------|------------|
| | 77.227.640.952 | - | 90.236.314.865 | - |
| | 363.613.827 | | 349.172.204 | |
| | - | | - | |
| | 14.426.894.522 | | 27.627.849.439 | |
| | 62.203.446.435 | | 62.025.607.054 | |
| | 147.541.406 | | 147.541.406 | |
| | 86.144.762 | | 86.144.762 | |
| | - | - | - | - |
| Total | 77.227.640.952 | - | 90.236.314.865 | - |

b. Long-term

- Equitization receivables
- Receivable from Distributed dividends and profit
- Receivable from employee
- Collateral & deposit
- Lending
- Paid on behalf
- Other receivable

*Office**CKD Center**Maritime Travel Center**Ho Chi Minh Branch***Total**

| | | | | |
|--------------|-----------------------|----------|-----------------------|----------|
| | - | - | 0 | - |
| Total | 77.227.640.952 | - | 90.236.314.865 | - |

5 - Shortage of assets awaiting resolution (each type of asset)

- a. Money
- b. Inventories
- c. Fixed asset
- d. Other asset

| Closing Balance | | Opening Balance | |
|-----------------|-------|-----------------|-------|
| Quantity | Value | Quantity | Value |

06. Bad Debts

- Total value of receivables, overdue debts or not due but irrecoverable debts

Công ty TNHH 1 TV vận tải biển dương Vinashins

Công ty Cổ phần và thương mại vận tải biển bắc

Công ty CP vận tải biển và thương mại Quang trường

Tàu biển NEW PHOENIX

PPG Performance Coatings (Malaysia) Sdn Bhd

SINO COSMOS SHIPPING LIMITED

SHANDONG SEA POWER INTERNATIONAL

SHIPPING AGENCY CO., LTD

Công ty TNHH sửa chữa tàu biển Đại Dương Xanh

GENERAL SHIPPING SERVICES LTD

CÔNG TY TNHH ĐÓNG TÀU BÌNH AN

C.ty TNHH Tân Xuân

| Closing Balance | | Opening Balance | |
|-----------------|-------------------|-----------------|-------------------|
| Original Price | Recoverable value | Original Price | Recoverable value |
| 101.796.061.118 | - | 104.068.472.225 | - |
| 17.266.903.186 | | 17.266.903.186 | |
| 28.595.125.731 | | 28.595.125.731 | |
| 11.880.913.456 | | 11.880.913.456 | |
| 9.078.136.087 | | 9.078.136.087 | |
| 2.432.291.244 | | 2.432.291.244 | |
| 1.650.840.641 | | 1.650.840.641 | |
| 1.066.271.500 | | 1.066.271.500 | |
| 1.276.815.587 | | 1.276.815.587 | |
| 886.665.000 | | 886.665.000 | |
| 822.000.000 | | 822.000.000 | |
| 778.396.113 | | 778.396.113 | |

| | | |
|---|----------------|----------------|
| MIHIR & COMPANY | 676.138.900 | 676.138.900 |
| Công ty TNHH vận tải Thành Cường | 666.496.860 | 666.496.860 |
| Công ty CP TM và Vận tải thủy Nosco Quảng ninh | 9.257.866.512 | 9.257.866.512 |
| Tiền BH kì 1 năm 2010 tàu Quốc tử giám và tàu thiên | 1.091.108.592 | 1.091.108.592 |
| Công ty TNHH dịch vụ hàng hải Thủy Bình | 842.791.656 | 842.791.656 |
| Daehan Underwater consturction Co.Ltd. | 582.470.700 | 582.470.700 |
| Cty xăng dầu nghệ tĩnh | 576.997.249 | 576.997.249 |
| Other | 12.367.832.104 | 14.640.243.211 |

- Information about fines, deferred interest receivables etc. arising from overdue debts which are not recorded to revenues

- Recoverability of overdue debts

07 - Inventories

| | Closing Balance | | Opening Balance | |
|-------------------------------|----------------------|-----------------|----------------------|-----------------|
| | Original Price | Provision Price | Original Price | Provision Price |
| - Goods in transit | | | | |
| - Raw materials | 5.645.866.666 | - | 2.930.528.231 | - |
| <i>Office</i> | 5.645.866.666 | | 2.930.528.231 | |
| <i>CKD Center</i> | | | | |
| <i>Maritime Travel Center</i> | | | | |
| <i>Ho Chi Minh Branch</i> | | | | |
| - Tools and supplies | 4.357.091 | - | 4.357.091 | - |
| <i>Office</i> | - | | - | |
| <i>CKD Center</i> | | | | |
| <i>Maritime Travel Center</i> | 4.357.091 | | 4.357.091 | |
| <i>Ho Chi Minh Branch</i> | | | | |
| - Work in progress | | | | |
| - Finished goods | | | | |
| - Goods | | | | |
| <i>CKD Center</i> | | | | |
| - Goods on consignment | | | | |
| - Goods in bonded warehouse | | | | |
| Total | 5.650.223.757 | - | 2.934.885.322 | - |

- The value of inventories degraded, deteriorates unable to consume at the end of the period;

- The value of inventories pledged for borrowings at the end of the period;

- Reasons for additional provision for obsolete inventories or reversal of provisions for obsolete inventories;

08 - Long-term assets

in progress

| | Closing Balance | | Opening Balance | |
|---|-----------------|-------------------|-----------------|-------------------|
| | Original Price | Recoverable value | Original Price | Recoverable value |
| a. Long-term expenses in progress (each type of assets, reasons for unfinished of assets in an ordinary course of business) | | | | |

| | | | | |
|--|----------------------|----------|----------------------|----------|
| b. Construction in progress (constructions accounting for at least 10% of total value of capital investment in | 4.432.731.235 | - | 4.432.731.235 | - |
| - Shopping | | | | |
| - Built | | | | |
| Trường đào tạo nghề bắc ninh | 4.230.214.871 | | 4.230.214.871 | |
| Tàu 34.000 Tấn | 158.864.091 | | 158.864.091 | |
| Tàu 53.000 Tấn | 10.750.000 | | 10.750.000 | |
| Tàu 56.200 Tấn | 32.902.273 | | 32.902.273 | |
| - Repairs | | | | |
| Total | 4.432.731.235 | - | 4.432.731.235 | - |

09 - Increase/Decrease in tangible fixed asset

| Item | Houses and structures | Machinery and Equipment | Means of transport | Management tools | Total | |
|--|-----------------------|-------------------------|--------------------|-------------------|-------------------|-----------------|
| Historical cost of Tangible fixed assets | | | | | | |
| Opening balance | | | | | | |
| 1/1/2025 | 4.687.515.014 | 2.242.500.000 | 1.848.157.759.620 | 1.697.017.268 | 1.856.784.791.902 | |
| - Purchase in year | | | | | - | |
| - Finished Construction Investment | | | | | - | |
| - Other increase | 1.258.419.900 | | | | 1.258.419.900 | |
| - Transfer to Investment property | | | | | - | |
| - Liquidation, resale | | | | | - | |
| - Other decrease | | | | | - | |
| Closing balance | | | | | | |
| 30/06/2025 | 5.945.934.914 | 2.242.500.000 | - | 1.848.157.759.620 | 1.858.043.211.802 | |
| Accumulated depreciation | | | | | | |
| Opening balance | | | | | | |
| 1/1/2025 | 3.848.284.647 | 2.242.500.000 | 1.636.951.702.447 | 1.325.930.630 | 1.644.368.417.724 | |
| - Depreciation in year | 91.888.572 | - | 42.616.531.848 | 38.009.088 | 42.746.429.508 | |
| - Other increase | | | | | - | |
| - Transfer to Investment property | | | | | - | |
| - Liquidation, resale | | | | | - | |
| - Other decrease | | | | | - | |
| Closing balance | | | | | | |
| 30/06/2025 | 3.940.173.219 | 2.242.500.000 | - | 1.679.568.234.295 | 1.687.114.847.232 | |
| Residual value of the tangible fixed assets | | | | | | |
| - At date of Beginning | | | | | | |
| 01/01/2025 | 839.230.367 | - | - | 211.206.057.173 | 371.086.638 | 212.416.374.178 |
| - At date of closing | | | | | | |
| 30/06/2025 | 2.005.761.695 | - | - | 168.589.525.325 | 333.077.550 | 170.928.364.570 |

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes of tangible fixed asset:

10 - Increase/Decrease in financial-leasing fixed asset

| Item | Houses and structures | Machinery and Equipment | Means of transport | ... | Intangible fixed asset | Tổng cộng |
|--|-----------------------|-------------------------|--------------------|-----|------------------------|-----------|
| Historical cost | | | | | | |
| Opening balance | | | | | | - |
| - Financial-leasing in | | | | | | - |
| - Re-Purchase Financial-leasing Fixed asset | | | | | | - |
| - Other increase | | | | | | - |
| - Return Financial-leasing Fixed asset | | | | | | - |
| - Other decrease | | | | | | - |
| Closing balance | - | - | - | - | - | - |
| Accumulated depreciation | | | | | | |
| Opening balance | | | | | | - |
| - Depreciation in year | | | | | | - |
| - Re-Purchase Financial-leasing Fixed asset | | | | | | - |
| - Other increase | | | | | | - |
| - Return Financial-leasing Fixed asset | | | | | | - |
| - Other decrease | | | | | | - |
| Closing balance | - | - | - | - | - | - |
| Residual value of the tangible fixed assets | | | | | | |
| - At date of Beginning | - | - | - | - | - | - |
| - At date of closing | - | - | - | - | - | - |

* The contingent rent recorded as a cost in the period:

* Bases for determining the contingent rent:

* Provision on continued lease or the right to purchase the asset

11 - Increase, decrease in intangible fixed asset

| Item | Land Use Rights | Publishing Rights | Copyright, Patent | ... | Other Intangible fixed asset | Total |
|---|-----------------|-------------------|-------------------|-----|------------------------------|-------------|
| Historical cost of Intangible fixed assets | | | | | | |
| Opening balance | | | | | | |
| 1/1/2025 | 723.165.149 | | | | | 723.165.149 |
| - Purchase in year | | | | | | - |
| - Create from internal entity | | | | | | - |
| - Increase by business combination | | | | | | - |
| - Other increase | | | | | | - |
| - Liquidation, resale | | | | | | - |
| - Other decrease | | | | | | - |
| Closing balance | | | | | | |
| 30/06/2025 | 723.165.149 | - | - | - | - | 723.165.149 |
| Accumulated depreciation | | | | | | |
| | | | | | | - |

| | | | | | | | | |
|---|-------------|---|---|---|---|---|---|-------------|
| Opening balance | | | | | | | | |
| 1/1/2025 | 216,949,538 | | | | | | | 216,949,538 |
| - Depreciation in year | 7,231,650 | | | | | | | 7,231,650 |
| - Other increase | | | | | | | | - |
| - Liquidation, resale | | | | | | | | - |
| - Other decrease | | | | | | | | - |
| Closing balance | | | | | | | | |
| 30/06/2025 | 224,181,188 | - | - | - | - | - | - | 224,181,188 |
| Residual value of the intangible fixed asset | | | | | | | | |
| - At date of Beginning | | | | | | | | |
| 01/01/2025 | 506,215,611 | - | - | - | - | - | - | 506,215,611 |
| - At date of closing | | | | | | | | |
| 30/06/2025 | 498,983,961 | - | - | - | - | - | - | 498,983,961 |

12 - Increase/Decrease in investment property

| Item | Opening balance | Increase in year | Decrease in year | Closing balance |
|--|-----------------|------------------|------------------|-----------------|
| a. Historical cost | | | | |
| - Land Use Rights | | | | |
| - Houses | | | | |
| - Houses & Land Use Rights | | | | |
| - Infrastructure | | | | |
| Accumulated depreciation | | | | |
| - Land Use Rights | | | | |
| - Houses | | | | |
| - Houses & Land Use Rights | | | | |
| - Infrastructure | | | | |
| Residual value of investment property | | | | |
| - Land Use Rights | | | | |
| - Houses | | | | |
| - Houses & Land Use Rights | | | | |
| - Infrastructure | | | | |
| a. Property held for capital appreciation | | | | |
| Historical cost | | | | |
| - Land Use Rights | | | | |
| - Houses | | | | |
| - Houses & Land Use Rights | | | | |
| - Infrastructure | | | | |
| Accumulated impairment | | | | |
| - Land Use Rights | | | | |
| - Houses | | | | |
| - Houses & Land Use Rights | | | | |
| - Infrastructure | | | | |
| Residual value | | | | |
| - Land Use Rights | | | | |

- Houses
- Houses & Land Use Rights
- Infrastructure

13 - Prepaid expenses

a. Short-term (Detail on each item)

Office

- Exchange rate difference due to revaluation of long-term debt
- Repair expenses
- Insurance expenses
- Other expenses

CKD Center

Maritime Travel Center

Ho Chi Minh Branch

- Prepaid expense for operating lease of tangible fixed asset
- Dispatched tools and supplies
- Borrowing expenses
- Others (Detailed if big value)

b. Long-term

- Enterprise establishment expenses
- Ship Repair expenses
- Others (Detailed if big value)

Total

| | Closing Balance | Opening Balance |
|---|-----------------------|-----------------------|
| a. Short-term (Detail on each item) | 2.816.654.612 | 25.660.526 |
| Office | | |
| Exchange rate difference due to revaluation of long-term debt | | |
| Repair expenses | | |
| Insurance expenses | 2.816.654.612 | 25.660.526 |
| Other expenses | | |
| CKD Center | | |
| Maritime Travel Center | | |
| Ho Chi Minh Branch | | |
| - Prepaid expense for operating lease of tangible fixed asset | | |
| - Dispatched tools and supplies | | |
| - Borrowing expenses | | |
| - Others (Detailed if big value) | | |
| b. Long-term | 10.134.572.935 | 24.411.846.828 |
| - Enterprise establishment expenses | | |
| - Ship Repair expenses | 10.134.572.935 | 24.411.846.828 |
| - Others (Detailed if big value) | | |
| Total | 12.951.227.547 | 24.437.507.354 |

14 - Other Assets

- a. Short-term (Detail on each item)
- a. Long-term (Detail on each item)

Total

| | Closing Balance | Opening Balance |
|--|-----------------|-----------------|
| a. Short-term (Detail on each item) | | |
| a. Long-term (Detail on each item) | | |
| Total | - | - |

15 - Borrowings and finance lease liabilities

| | Closing Balance | | | | Opening Balance | |
|--------------------------------|--------------------------|----------------|-----------------------|--------------------|--------------------------|----------------|
| | Value | Ability to pay | Increase in year | Decrease in year | Value | Ability to pay |
| a. Short-term Borrowing | 3.163.416.981.391 | - | 71.213.183.508 | 386.984.504 | 3.092.590.782.387 | - |
| Office | 95.742.680.294 | - | 572.121.478 | - | 95.170.558.816 | - |
| - Vietcombank | 3.260.516.805 | | 12.289.694 | | 3.248.227.111 | |
| - Maritime Bank - | | | | | | |
| Head Office | 12.258.041.535 | | 8.227.517 | | 12.249.814.018 | |
| - VIB - SG Branch | 8.331.700.900 | | 57.188.853 | | 8.274.512.047 | |
| - Sea Bank - Hai Phong | | | | | | |
| Branch | 7.633.527.405 | | 208.926.768 | | 7.424.600.637 | |
| - Agribank | 29.423.291.070 | | 260.338.146 | | 29.162.952.924 | |

| | | | | |
|--|----------------|------------|--|----------------|
| - Công ty TNHH bê tông và XD Minh Đức | 10.500.000.000 | | | 10.500.000.000 |
| - Công ty Nosco Imast | 4.694.626.930 | | | 4.694.626.930 |
| - Other Individuals | 19.640.975.649 | 25.150.500 | | 19.615.825.149 |
| Maritime Travel Center Ho Chi Minh Branch | | | | |

a1. Long-term

| | | | | |
|---|--------------------------|----------------|-----------------------|--------------------------|
| Borrowing due date | 3.067.674.301.097 | | | 2.997.420.223.571 |
| - Vietcombank | 1.127.834.914.033 | 30.871.854.243 | 386.984.504 | 1.097.350.044.294 |
| - Maritime Bank - SGD | 52.222.725.396 | | | 52.222.725.396 |
| - VIB - SG Branch | 0 | | | 0 |
| - Sea Bank - Hai Phong Branch | 472.709.462.112 | 6.065.018.786 | | 466.644.443.326 |
| - Agribank | 1.247.908.458.564 | 33.230.019.527 | | 1.214.678.439.037 |
| - VDB - Hai Phong Branch | 70.558.444.678 | | | 70.558.444.678 |
| - VDB - Head office | 80.995.340.946 | | | 80.995.340.946 |
| - Bao Minh Sai Gon | 15.441.355.368 | 474.169.474 | | 14.967.185.894 |
| - Other Entities | | | | |
| Borrowing | 3.600.000 | | | 3.600.000 |
| b. Long-term Borrowin Office | 1.034.756.903 | | | 1.034.756.903 |
| - Vietcombank | - | | | - |
| - Maritime Bank - Ha Noi Branch | - | | | - |
| - VIB - SG Branch | - | | | - |
| - Sea Bank - Hai Phong Branch | - | | | - |
| - Agribank | - | | | - |
| - VDB - Hai Phong Branch | - | | | - |
| - VDB - Head office | - | | | - |
| CKD Center | | | | |
| Maritime Travel Center | 25.876.500 | | | 25.876.500 |
| Ho Chi Minh Branch | 1.008.880.403 | | | 1.008.880.403 |
| Total | 3.164.451.738.294 | - | 71.213.183.508 | 3.093.625.539.290 |

c. Financial-leasing Liabilities

| Duration | Closing Balance | | | Opening Balance | | |
|------------------------|-----------------|----------|---------------|-----------------|----------|---------------|
| | Total | Interest | Original debt | Total | Interest | Original debt |
| Under 1 year | | | | | | |
| Over 1 year to 5 years | | | | | | |
| Over 5 years | | | | | | |

d. Borrowings and finance lease liabilities unpaid ren

| | Closing Balance | | Opening Balance | |
|--|-----------------|----------|-----------------|----------|
| | Original debt | Interest | Original debt | Interest |
| | | | | |

Total

| | | | |
|---|---|---|---|
| - | - | - | - |
|---|---|---|---|

16 - Phải trả người bán

| | Closing Balance | | Opening Balance | |
|--|------------------------|--------------------------|------------------------|--------------------------|
| | Value | Amount of ability to pay | Value | Amount of ability to pay |
| a. Payables to seller: Short-term | | | | |
| - Each entity accounting for at least 10% of total trade payables in details | 165.067.738.835 | | 170.384.752.645 | |
| Công ty bảo minh sài gòn | 36.052.154.984 | | 35.269.204.821 | |
| Tổng công ty công nghiệp tàu thủy Bạch Đằng | 33.306.574.362 | | 33.306.574.362 | |
| Cty TNHH một TV đóng tàu Hạ long(OSTC đang sử | 26.862.969.142 | | 26.862.969.142 | |
| TCT Bảo hiểm Việt Nam (HN) | 20.997.875.186 | | 20.415.005.700 | |
| Công ty TNHH Đầu tư thương mại dịch vụ Quốc tế Đại | 6.028.019.500 | | 0 | |
| Công ty cổ phần Nosco Shipyard | 5.890.839.000 | | 5.323.125.963 | |
| Nhà máy đóng tàu Bến Kiền | 5.323.125.963 | | 4.030.536.417 | |
| Công ty TNHH TM và DV Xích Đạo | 0 | | 3.751.438.065 | |
| Tổng Công Ty Bảo Hiểm PVI | 3.751.438.065 | | 4.514.857.737 | |
| CÔNG TY CỔ PHẦN TẬP ĐOÀN DẦU KHÍ VÀ | 905.391.029 | | 3.555.994.588 | |
| Công ty TNHH Dịch vụ Hàng hải Tân An | 0 | | 2.604.350.717 | |
| CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT | 2.604.350.717 | | 2.415.740.683 | |
| Công ty bảo hiểm PJICO Đồng Nai | 2.172.751.658 | | 1.367.845.365 | |
| Cty CP vật tư và thiết bị hàng hải Toàn Cầu (GMME) | 2.203.846.159 | | 1.318.303.095 | |
| C.ty TNHH sửa chữa tàu biển VINALINES - Đông Đô (| 1.318.303.095 | | 1.073.458.663 | |
| Công ty TNHH dịch vụ tàu biển Văn Hải | 1.073.458.663 | | 1.040.642.081 | |
| Công ty Cổ phần Thương mại Dịch vụ Kỹ thuật Đại Dục | 1.040.642.081 | | 1.025.652.880 | |
| Công ty TNHH thương mại xăng dầu Thuận Hòa | 1.025.652.880 | | 836.000.794 | |
| CÔNG TY TNHH SẢN XUẤT VÀ ĐẦU TƯ PHÁT | 0 | | 2.751.610.641 | |
| CÔNG TY TNHH DỊCH VỤ KỸ THUẬT VĨNH | 0 | | | |
| - Phải trả cho các đối tượng khác | 14.510.346.351 | | 18.921.440.931 | |
| - Each entity accounting for at least 10% of total trade payables in details | | | | |
| - Payables to Other Entities | | | | |
| Total | 165.067.738.835 | - | 170.384.752.645 | - |

c. Overdue Debts

- Each entity accounting for at least 10% of total trade payables in details
- Payables to Other Entities

Total

| | | | |
|---|---|---|---|
| - | - | - | - |
|---|---|---|---|

d. Trade payables to relevant entities (each entity in details)**17 - Taxes and other payments to the State****a. Payables (each type of taxes in details)**

| | Closing Balance | Opening Balance |
|--|-----------------|-----------------|
| - Value Added Tax | - | - |
| <i>Cumulative Payable from Opening Balance</i> | - | - |
| <i>Cumulative Amount Paid from Opening Balance</i> | - | - |
| - Special consumption tax | - | - |
| <i>Cumulative Payable from Opening Balance</i> | - | - |
| <i>Cumulative Amount Paid from Opening Balance</i> | - | - |
| - Import & export duties | - | - |

| | | | |
|---|--|--------------------|--------------------|
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | | |
| - Profit tax | | 138.276.729 | 138.276.729 |
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | - | |
| - Personal income tax | | 556.149.366 | 604.758.994 |
| | <i>Cumulative Payable from Opening Balance</i> | 44.710.490 | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | 93.320.118 | |
| - Natural resource tax | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | | |
| - Land & housing tax, land rental charges | | 316.600 | 316.600 |
| | <i>Cumulative Payable from Opening Balance</i> | 799.158.190 | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | 799.158.190 | |
| - Other taxes | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | 899.987.155 | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | 899.987.155 | |
| - Fee & charge & other payables | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | - | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | - | |
| Total | | 694.742.695 | 743.352.323 |

b. Receivables

| | | | |
|---|--|----------|----------|
| - Profit tax | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | | |
| - Personal income tax | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | | |
| - Land & housing tax, land rental charges | | - | |
| | <i>Cumulative Payable from Opening Balance</i> | | |
| | <i>Cumulative Amount Paid from Opening Balance</i> | | |
| Total | | - | - |

18 - Payable Expenses

a. Short-term

| | Closing Balance | Opening Balance |
|--|--------------------------|--------------------------|
| <i>Office</i> | 2.133.232.840.741 | 2.121.264.120.984 |
| - Foods expenses and Salary expenses of Crews | 7.070.783.546 | 7.017.571.933 |
| - Expenses of materials, fuels, repairs no invoice | 18.238.594.213 | 18.238.213.675 |
| - Outstanding Interest Borrow | 2.106.892.206.780 | 2.094.995.414.195 |
| - Shipping insurance | 986.256.202 | 967.921.181 |
| <i>Maritime Travel Center</i> | | |
| <i>Ho Chi Minh Branch</i> | 45.000.000 | 45.000.000 |
| - Accruing into expenses incurred from annual leave salary | | |

Total

4,634,491.996

10,734,555.555

22. Preference shares classified as liabilities

- Share price
- Entities entitled to preference shares (steering committee, officers, employees, or other entities)
- Repurchase term (time repurchase prices, other basis terms in the issuance contract);
- Value of preference shares repurchased during the fiscal year;
- Other descriptions

23 - Provisions for payables

Closing Balance

Opening Balance

a. Short-term

-

-

- Product warranty provisions
- Construction warranty provisions
- Provision for enterprise restructuring
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)

b. Long-term

-

-

- Product warranty provisions
- Construction warranty provisions
- Provision for enterprise restructuring
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)

Total

-

-

24 - Deferred income tax assets and Deferred income tax liability

Closing Balance

Opening Balance

a. Deffered income tax assets

-

-

- Corporate income tax rates used for determination of value of deferred income tax asse
- Deferred income tax assets relate to the deductible temporary differences item
- Deferred income tax assets relate to the unused tax losses item
- Deferred income tax assets relate to the unused tax credits item
- Deffered income tax assets

b. Deferred income tax liability

-

-

- Corporate income tax rates used for determination of value of deferred income tax pay
- Deferred income tax liability incurred from taxable temporary differe
- Deferred income tax liability

Total

-

-

25 - Owner's Equity

a - Owner's Equity Fluctuation

| Item | Contributed legal capital | Equity Surplus | Investment & development funds | Fund stocks | Accumulated Undistributed Profit | Total |
|------|---------------------------|----------------|--------------------------------|-------------|----------------------------------|-------|
| A | 1 | 2 | 3 | 4 | 6 | 7 |

| | | | | | | |
|---|-----------------|----------------|----------------|-----------------|---------------------|---------------------|
| Last year's opening balance | 200.560.000.000 | 13.842.805.000 | 49.900.958.550 | (5.300.680.000) | (5.069.364.861.311) | (4.810.361.777.761) |
| - Increasing equity capital of last year | | | | | | - |
| - Last year Profit | | | | | | - |
| - Other Increase | | | | | | - |
| - Decreasing working capital of last year | | | | | | - |
| - Loss of last year | | | | | 289.186.165.817 | 289.186.165.817 |
| - Other Decrease | | | | | | - |
| This year's opening balance | 200.560.000.000 | 13.842.805.000 | 49.900.958.550 | (5.300.680.000) | (5.358.551.027.128) | (5.099.547.943.578) |
| - Increasing equity capital of this year | | | | | | - |
| - Profit in year | | | | | | - |
| - Other Increase | | | | | | - |
| - Effect of adjustment | | | | | | - |
| - Decreasing working capital of this year | | | | | | - |
| - Loss of this year | | | | | 167.849.222.372 | 167.849.222.372 |
| - Other Decrease | | | | | | - |
| - Effect of adjustment | | | | | | - |
| Closing Balance | 200.560.000.000 | 13.842.805.000 | 49.900.958.550 | (5.300.680.000) | (5.526.400.249.500) | (5.267.397.165.950) |

| Item | Transfer Data | | | | | | Total |
|---|---------------|---------------------|---|---|---|---|---------------------|
| | A | 1 | 2 | 3 | 4 | 6 | |
| Last year's opening balance | | (4.810.361.777.761) | | | | | (4.810.361.777.761) |
| - Increasing equity capital of last year | | - | | | | | - |
| - Last year Profit | | - | | | | | - |
| - Other Increase | | - | | | | | - |
| - Decreasing working capital of last year | | - | | | | | - |
| - Loss of last year | | 289.186.165.817 | | | | | 289.186.165.817 |
| - Other Decrease | | - | | | | | - |
| This year's opening balance | | (5.099.547.943.578) | | | | | (5.099.547.943.578) |
| - Increasing equity capital of this year | | - | | | | | - |
| - Profit in year | | - | | | | | - |
| - Other Increase | | - | | | | | - |
| - Effect of adjustment | | - | | | | | - |
| - Decreasing working capital of this year | | - | | | | | - |
| - Loss of this year | | 167.849.222.372 | | | | | 167.849.222.372 |
| - Other Decrease | | - | | | | | - |
| - Effect of adjustment | | - | | | | | - |
| Closing Balance | | (5.267.397.165.950) | | | | | (5.267.397.165.950) |

b - Detail of owners equity for investment

| | | Closing Balance | Opening Balance |
|---------------------------------------|-----|-----------------|-----------------|
| - Paid-in capital of the State | 49% | 98.274.400.000 | 98.274.400.000 |
| - Equity capital by other object | 51% | 102.285.600.000 | 102.285.600.000 |
| - Quantity of stocks were bought-back | | | |

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| | |
|------------------------|------------------------|
| 200.560.000.000 | 200.560.000.000 |
|------------------------|------------------------|

* Value of bonds converted to shares in this year

* Quantity of stocks were bought-back

530.068

530.068

c - Capital transactions with owners and distributions to owners

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
| - Contributed legal capital | 200.560.000.000 | 200.560.000.000 |
| Beginning of year equity capital | 200.560.000.000 | 200.560.000.000 |
| Increasing equity capital of this year | | |
| Decreasing equity capital of this year | | |
| Equity capital of end of this year | 200.560.000.000 | 200.560.000.000 |

- Dividend, profit paid

d - Dividend

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
| - Dividend announced after the end of accounting period year | | |
| Dividend announced on common stocks: | - | - |
| Dividend announced on preferred stocks: | - | |

- Dividend of preferred stocks have not been recorded accumulated

e - Shares

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
| - Quantity of registered stocks of issue | | |
| - Quantity of stocks public sold | 20.056.000 | 20.056.000 |
| Ordinary share | 19.645.900 | 19.645.900 |
| Preference share | 410.100 | 410.100 |
| - Quantity of stocks were bought-back | 530.068 | 530.068 |
| Ordinary share | 530.068 | 530.068 |
| Preference share | | |
| - Quantity of stocks in circulation | 19.525.932 | 19.525.932 |
| Ordinary share | 19.115.832 | 19.115.832 |
| Preference share | 410.100 | 410.100 |
| * <i>Face value of stocks in circulation</i> | 10.000 | 10.000 |

e - Funds of business

| | Closing Balance | Opening Balance |
|-----------------------------------|------------------------|------------------------|
| - Investment & development funds: | 49.900.958.550 | 49.900.958.550 |
| - Other funds: | - | - |

* *Purpose of provision and use Funds of business***g - Income and expenses, profit or loss****26. Differences upon asset revaluation**

- Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are revaluated?)

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
|--|------------------------|------------------------|

27. Foreign exchange differences

- Exchange differences due to change from financial statement prepared in foreign currency to VND

- Exchange differences due to other reasons (detailed reasons)

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
|--|------------------------|------------------------|

28 - Funding sources

- Funding sources granted during the fiscal year

- Non-business

| | Closing Balance | Opening Balance |
|--|------------------------|------------------------|
|--|------------------------|------------------------|

- Closing remaining funding sources

29 - Off-balance sheet items

a. Outsource assets

+ Total minimum rents in the future of irrevocable operating asset lease under
Under 1 year
Over 1 year to 5 years
Over 5 years

b. Property held in custody

- Vật tư hàng hóa nhận giữ hộ, gia công;
- Vật tư hàng hóa nhận bán hộ, nhận ký gửi, nhận cầm cố, thế chấp;

c. Foreign currencies

d. Precious metal, jewels

đ. Doubtful debts written-offs:

| Customer's name | Ship Name | Amount |
|---|-----------|---------------|
| ELPIDA MARINE CO, LTD | .TNS | 1.733.353.724 |
| Hannara Shipping Co.,LTD | .HL | 1.176.835.248 |
| KING GLORY INTERNATIONAL CORP., | .TNP | 568.004.544 |
| Ocean Transport And Shipping (ASIA). PVT. LTD | .TTRA | 3.363.353.837 |
| SAFE WAY SHIPPING & LOGISTICS PTE SINC | .TNS | 257.717.731 |
| SAGAR SHIP MANAGEMENT Pte Ltd | .TENER | 2.535.402.895 |
| SAGAR SHIP MANAGEMENT Pte Ltd | .THLI | 1.410.897.615 |
| SAGAR SHIP MANAGEMENT Pte Ltd | .TLB | 300.321.954 |
| SARA SHIPPING PIRAEUS | .TVIC | 5.681.495.430 |
| SEAMAN HOLDINGS LIMITED | .TEAT | 5.896.013.126 |
| Thames Shipmanagement S.A | .TEAS | 6.120.726.825 |
| Thames Shipmanagement S.A | .THLI | 5.575.500.548 |
| Transgrain Shipping BV | .THLI | 1.488.332.218 |

e. Other information about off-balance sheet items

30. Other information provided by enterprises

VII - Additional information for the items presented in the income statement

| | Currency | VND |
|--|-----------------------|-----------------------|
| | Current Period | Previous Period |
| 01 - Total Revenue of goods and services | 56.137.792.939 | 90.873.778.515 |
| <i>In there</i> | | |
| - Goods Revenue | | |
| - Services Revenue | 56.137.792.939 | 90.873.778.515 |
| - Revenue of Construction contracts (For Construction activities) | | |
| + Sales of construction contracts is recognized in this period; | | |
| + Total accumulated revenue of construction contracts are recorded at the time making financial statement; | | |
| 02 - Deductions | | |
| <i>In there</i> | | |
| - Sale Discount | | |
| - Devaluation of Sale Price | | |
| - Sale Returns | | |
| 03 - Net Revenue of goods and services | 56.137.792.939 | 90.873.778.515 |

| <i>In there</i> | | | |
|---|--|------------------------|------------------------|
| - Goods Revenue | | - | - |
| - Services Revenue | | 56.137.792.939 | 90.873.778.515 |
| 04 - Cost of goods sold | | | |
| - Cost price of sold Goods | | | |
| - Cost price of sold Services | | 105.194.236.738 | 145.137.449.397 |
| - Cost price of sold finished Goods | | | |
| In there: Accrued cost of goods, held for sale properties include: | | | |
| + Accrued expense item | | | |
| + Value of accrued expense items; | | | |
| + Time for expenses incurred. | | | |
| - Residual value, expenses incurred from transfer or disposal of investment properties; | | | |
| - Cost business of real estate Investment | | | |
| - Wastage, loss inventory | | | |
| - Other expenses exceeding ordinary standards which are included in c | | | |
| - Provision For decline in inventory | | | |
| - Decrease in cost price of goods sold | | | |
| Total | | 105.194.236.738 | 145.137.449.397 |
| 05 - Financial Activities Revenue | | | |
| - Deposit interest, loan interest | | 1.489.329 | 1.540.172 |
| - Interests of investments bonds | | | |
| - Distributed dividends and profits | | | |
| - Interest of differences rates | | 548.979.326 | 535.423.530 |
| - Interest of Deferred payment Sales | | | |
| - Other Financial activities revenue | | | |
| Total | | 550.468.655 | 536.963.702 |
| 06 - Financial Activities Expenses | | | |
| - Loan interest | | 36.063.895.834 | 37.991.245.208 |
| - Cash discount, interest of Deferred payment Sales | | | |
| - Loss on liquidation of Financial investments | | | |
| - Loss on differences rates | | 73.773.712.298 | 110.242.878.821 |
| - Provision For long-term and short-term Investment Devaluation | | | |
| - Other Financial expenses | | - | - |
| - Decreases in financial expenses | | | |
| Total | | 109.837.608.132 | 148.234.124.029 |
| 07- Other Income | | | |
| - Disposal or transfer of fixed asset | | - | 268.181.818 |
| - Insurance compensation | | 3.134.027.197 | 2.524.344.058 |
| - Collected fines | | 454.476.550 | 2.784.043.636 |
| - Deductible taxes; | | | |
| - Other items. | | 1.116.711.811 | 80.000.000 |
| Total | | 4.705.215.558 | 5.656.569.512 |

08- Other expenses

| | Current Period | Previous Period |
|---|----------------------|----------------------|
| - Residual value of fixed assets and expenses incurred from transfer or disposal of fixed | | 201.135.288 |
| - Losses due to revaluation of assets; | | |
| - Fines; | 894.987.155 | 306.947.041 |
| - Other items. | 4.444.950.997 | 3.245.585.302 |
| Total | 5.339.938.152 | 3.753.667.631 |

09. Selling expenses and general administration expenses

| | Current Period | Previous Period |
|--|----------------|-----------------|
| a. General administration expenses incurred during the fiscal year | 8.870.916.502 | 4.852.974.633 |
| - Expenses accounting for at least 10% of total general administration expenses in | | |
| - Other general administration expenses | | |
| b. Selling expenses incurred during the fiscal year | | |
| - Expenses accounting for at least 10% of total selling expenses in details | | |
| - Other selling expenses. | | |
| c. Decreases in selling expenses and general administration expenses | | |
| - Reversion of allowances for good warranty | | |
| - Reversion of allowances for enterprise reorganizing, other allowances | | |
| - Other decreases. | | |

10. Business Expenses as factors

| | Current Period | Previous Period |
|--|----------------|-----------------|
| - Fuel expenses, | 19.395.670.458 | 30.674.048.730 |
| - Raw materials, spare parts expenses | 6.403.802.470 | 2.671.893.888 |
| - Labor expenses | 10.846.623.638 | 15.118.828.628 |
| - Fixed asset depreciation expenses | 42.753.661.158 | 66.876.027.641 |
| - Periodic Repair expenses | 12.873.487.314 | 10.917.594.432 |
| - Frequent Repair expenses | 984.116.600 | 1.964.437.538 |
| - Outside purchasing Services expenses | 16.996.570.534 | 12.020.301.750 |
| - Ship insurance expenses | 3.598.227.828 | 8.155.065.210 |
| - Other expenses of Cash | 212.993.240 | 1.592.226.213 |

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| | |
|------------------------|------------------------|
| 114.065.153.240 | 149.990.424.030 |
|------------------------|------------------------|

Compare with Income Statement

| | |
|-----------------|-----------------|
| 114.065.153.240 | 149.990.424.030 |
|-----------------|-----------------|

b. Decreases in selling expenses and general administration expenses

- Reversion of allowances for good warranty
- Other decreases.

| | |
|---|---|
| - | - |
|---|---|

11 - Current income tax expense

- Cost of business income tax calculated on taxable income in current year
- Adjust Cost of business income tax of previous year on income tax expenses current
- Total current income tax expense

| Current Period | Previous Period |
|----------------|-----------------|
| - | - |

12 - Differed income tax expense

- Differed income tax expense arising from taxable temporary differences
- Differed income tax expense arising from the reversal of Deferred income tax assets
- Differed income tax expense arising from the deductible temporary differences item

| Current Period | Previous Period |
|----------------|-----------------|
| - | - |

- Differed income tax expense arising from the unused tax losses and credits item
- Differed income tax expense arising from the reversal of Deferred income tax
- Total Differed income tax expense

VIII - Additional information for the items presented in the cash flow statement

| | Currency | VNĐ |
|---|-----------------|-----------------|
| | Closing Balance | Opening Balance |
| a. Cash transaction are not to affect cash flow statement and cashs are held by enterprises but not used | | |
| - Purchasing property by receiving debts relating directly or through financial leasing | | |
| - Buy enterprise through issuing stocks | | |
| - Conversion debt to equity | | |
| - Other nonmonetary transactions | | |
| b. Purchase and sale of subsidiaries or other company during the fiscal year | | |
| - Total value of Purchase and sale | | |
| - Value of Purchase and sale paid by cash and cash equivalents | | |
| - Cash and cash equivalents in subsidiary or other company are acquired | | |
| - Asset value and Payable Debts are not cash and cash equivalents in subsidiary or other company are acquired during the fiscal year | | |
| c. Amounts of money held by the enterprise without use: presenting value and reasons of failure of use of cash and cash equivalents held by the enterprise due to legal restrictions or other restrictions implemented by the enterprise | | |

IX - Other informations

- 1 - The potential liabilities, commitment and other financial informations
- 2 - Events after the balance sheet date
- 3 - Information about related partnership
- 4 - Presentation of assets, revenue and business result by departments (by line of business or geographic zone) in arccoding to regulation of Accounting Standard No.28 "Segment reporting" (2)
- 5 - Comparative informations (about modify informations in Financial Statements of the previous accounting year)
- 6 - Informations about recurring activities
- 7 - Other informations

Ha Noi, date 18 month 07 year 2025

PREPARED BY


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Hoàng Thị Thu Thảo

GENERAL DIRECTOR



Trần Quang Toàn