

**VIETNAM CONTAINER  
SHIPPING JOINT STOCK  
CORPORATION**

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

*Hai Phong, October 28th, 2025*

No: *133* /2025/VSC

**To:** - STATE SECURITIES COMMISSION OF VIETNAM  
- HO CHI MINH STOCK EXCHANGE

Pursuant to the information disclosure regulations applicable to listed organizations on the securities market, **Vietnam Container Shipping Joint Stock Corporation** (stock code: **VSC**) would like to explain that the profit after corporate income tax in the Statement of income for **Q3/2025** has fluctuated by 10% or more compared to the same period last year in the **Consolidated Financial Statements** as follows:

*Unit: VND*

No	Indicator	Q3/2025	Q3/2024	Increase in Difference	Growth Rate
1	Profit After Corporate Income Tax	113,386,958,813	78,186,679,644	35,200,279,169	45%

**Main reasons:**

In the third quarter of 2025, the Company recorded a net revenue increase of VND 134,9 billion, equivalent to a 19,03% rise compared to the same period in 2024.

The business operations of subsidiaries, particularly the two ports - Vip Greenport, and Nam Hai Dinh Vu Port - all experienced relatively strong growth in both revenue and profit.

In terms of financial activities, the Company recorded a significant increase in financial income, mainly driven by gains from securities investment and trading activities.

The revenue growth, along with the ongoing restructuring and digital transformation across the entire system, led to an increase in selling expenses and general & administrative expenses compared to the second quarter of 2024.

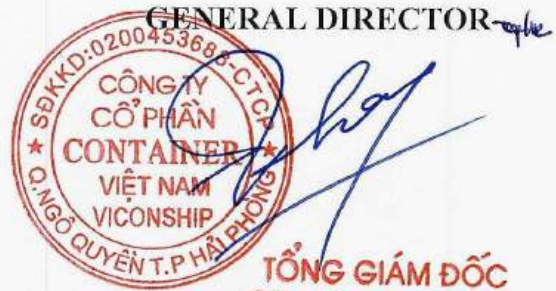


These are the main factors contributing to the increase in profit after tax in Q3/2025 by VND 35,200,279,169, representing a growth of 45% compared to the same period in 2024.

Sincerely.

**Recipients:**

- As above;
- Filing: VT, TCKT.



TỔNG GIÁM ĐỐC  
*Trạ Công Thông*



**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

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

**Form B 01 - DN**

*(Issued under Circular No. 200/2014/TT-BTC dated December  
22, 2024 by the Ministry of Finance)*

**CONSOLIDATED BALANCE SHEET**

*As at 30/09/2025*

*Unit: VND*

ASSETS	Code	Note	30/09/2025	01/01/2025
1	2	3	4	5
<b>A - CURRENT ASSETS (100=110+1120+130+140+150)</b>	<b>100</b>		<b>5,505,921,438,547</b>	<b>1,811,557,308,602</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>793,464,302,669</b>	<b>546,631,384,396</b>
1. Cash	111		369,424,302,669	340,111,384,396
2. Cash equivalents	112		424,040,000,000	206,520,000,000
<b>II. Short-term investments</b>	<b>120</b>		<b>2,411,895,018,646</b>	<b>806,333,297,341</b>
1. Trading securities	121		2,073,537,528,367	546,648,172,508
2. Provision for diminution in value of trading securities (*)	122		(13,502,509,721)	(26,064,875,167)
3. Investments held to maturity	123		351,860,000,000	285,750,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>2,188,142,886,985</b>	<b>354,874,936,762</b>
1. Short-term trade accounts receivable	131		246,339,880,512	236,744,183,566
2. Short-term prepayments to suppliers	132		954,783,645,488	18,808,589,913
3. Short-term inter company receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Short-term lendings	135		-	-
6. Other short-term receivables	136		991,221,040,296	103,073,509,674
7. Provision for doubtful debts - short term (*)	137		(4,201,679,311)	(3,751,346,391)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>50,391,321,957</b>	<b>47,470,252,892</b>
1. Inventories	141		50,391,321,957	47,470,252,892
2. Provision for decline in value of inventories (*)	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>62,027,908,290</b>	<b>56,247,437,211</b>
1. Short-term prepaid expenses	151		15,955,315,501	17,693,351,014
2. Value added tax ("VAT") to be reclaimed	152		44,493,510,953	35,639,643,041
3. Tax and other receivables from the State	153		1,579,081,836	2,914,443,156
4. Government bonds under repurchase agreements	154		-	-
5. Other current assets	155		-	-
<b>B - LONG-TERM ASSETS (200=210+220+230+240+250+260)</b>	<b>200</b>		<b>5,820,251,801,940</b>	<b>5,983,572,285,936</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>3,654,576,352</b>	<b>3,624,576,352</b>
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216		3,654,576,352	3,624,576,352
7. Provision for long-term doubt debts (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>3,514,066,916,179</b>	<b>3,611,422,058,657</b>
1. Tangible fixed assets	221		1,311,825,121,909.00	1,347,446,163,423
- Historical cost	222		4,346,730,011,173	4,195,839,269,027

1	2	3	4	5
- Accumulated depreciation (*)	223		(3,034,904,889,264)	(2,848,393,105,604)
2. Finance lease fixed assets	224		4,034,369,860	4,466,623,768
- Historical cost	225		5,187,601,567	5,187,601,567
- Accumulated depreciation (*)	226		(1,153,231,707)	(720,977,799)
3. Intangible fixed assets	227		2,198,207,424,410	2,259,509,271,466
- Historical cost	228		2,321,484,100,260	2,320,997,600,260
- Accumulated depreciation (*)	229		(123,276,675,850)	(61,488,328,794)
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>699,476,148</b>	<b>396,378,000</b>
1. Long-term work in progress	241		-	-
2. Construction in progress	242		699,476,148	396,378,000
<b>V. Long-term investments</b>	<b>250</b>		<b>764,344,701,619</b>	<b>759,362,263,714</b>
1. Investments in subsidiaries	251		-	-
2. Investments in associates	252		764,189,701,619	759,207,263,714
3. Investments in other entities	253		155,000,000	155,000,000
4. Provision for long-term investments (*)	254		-	-
5. Investments held to maturity	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>1,537,486,131,642</b>	<b>1,608,767,009,213</b>
1. Long-term prepaid expenses	261		1,115,746,163,759	1,152,722,738,658
2. Deferred income tax assets	262		-	-
3. Long-term equipment, supplies and spare parts	263		-	-
4. Other long-term assets	268		7,000,000,000	6,000,000,000
5. Goodwill	269		414,739,967,883	450,044,270,555
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>11,326,173,240,487</b>	<b>7,795,129,594,538</b>

RESOURCES	Code	Note	30/09/2025	01/01/2025
1	2	3	4	5
<b>C - LIABILITIES (300=310+330)</b>	<b>300</b>		<b>5,416,737,200,257</b>	<b>2,899,013,876,257</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>2,299,164,257,623</b>	<b>715,021,123,705</b>
1. Short-term trade accounts payable	311		98,904,456,712	107,683,328,347
2. Short-term advances from customers	312		5,452,294,962	4,173,913,884
3. Tax and other payables to the State	313		74,867,013,287	47,069,114,487
4. Payables to employees	314		18,444,056,449	70,613,349,469
5. Short-term accrued expenses	315		163,370,977,251	76,697,312,158
6. Short-term intercompany payables	316		-	-
7. Payables based on stages of construction contract schedule	317		-	-
8. Short-term unrealized revenue	318		-	180,748,660
9. Other short-term payables	319		77,179,755,502	19,916,673,963
10. Short-term borrowings and finance lease liabilities	320		1,759,099,899,675	299,753,683,804
11. Provision for short-term payables	321		76,582,025,000	76,036,500,000
12. Bonus, welfare fund	322		25,263,778,785	12,896,498,933
13. Price stabilization fund	323		-	-
14. Government bond purchased for resale	324		-	-
15. Provision for severance allowances	325		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>3,117,572,942,634</b>	<b>2,183,992,752,552</b>
1. Long-term trade accounts payable	331		-	-

1	2	3	4	5
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter company payables for operating capital received	334		-	-
5. Long-term intercompany payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		1,740,625,000	785,400,000
8. Long-term borrowings and finance lease liabilities	338		2,603,742,837,881	1,650,298,938,156
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax liabilities	341		510,623,642,811	530,378,777,454
12. Provision for long-term liabilities	342		1,465,836,942	2,529,636,942
13. Science and technology development fund	343		-	-
<b>D - OWNERS' EQUITY</b>	<b>400</b>		<b>5,909,436,040,230</b>	<b>4,896,115,718,281</b>
<b>I. Capital and reserves</b>	<b>410</b>		<b>5,909,436,040,230</b>	<b>4,896,115,718,281</b>
1. Owners' capital	411		3,743,703,620,000	2,867,968,190,000
- Ordinary shares with voting rights	411a		3,743,703,620,000	2,867,968,190,000
- Preference shares	411b		-	-
2. Share premium	412		94,000,000	39,497,521,246
3. Conversion option on convertible bonds	413		-	-
4. Owners' other capital	414		1,382,700,000	1,382,700,000
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Investment and development fund	418		275,328,463,694	892,644,137,680
9. Enterprise reorganization assistance fund	419		-	-
10. Other funds	420		-	-
11. Undistributed earnings	421		1,343,658,799,416	719,517,346,868
- Undistributed post-tax profits of previous years	421a		474,404,720,589	383,357,446,734
- Post-tax profits of current year	421b		869,254,078,827	336,159,900,134
12. Capital expenditure fund	422		-	-
13. Non-controlling interests	429		545,268,457,120	375,105,822,487
<b>II. Other funds</b>	<b>430</b>		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>11,326,173,240,487</b>	<b>7,795,129,594,538</b>

Hai Phong, date 28 month 10 year 2025

PREPARER



Doan Thi Phuong Thao

CHIEF ACCOUNTANT



Pham Thanh Tuan

GENERAL DIRECTOR



Ta Cong Thong

CONSOLIDATED INCOME STATEMENT

3rd Quarter of 2025

Unit: VND

Items	Code	Note	Quarter 3 of 2025	Quarter 3 of 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01		844,172,858,002	709,174,378,067	2,333,202,372,794	2,013,127,093,943
2. Less deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		844,172,858,002	709,174,378,067	2,333,202,372,794	2,013,127,093,943
4. Cost of goods sold and services rendered	11		525,727,466,078	488,723,675,753	1,533,583,450,437	1,367,722,655,919
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		318,445,391,924	220,450,702,314	799,618,922,357	645,404,438,024
6. Financial income	21		63,368,075,147	14,886,795,109	164,199,688,125	44,149,466,047
7. Financial expenses	22		102,505,792,249	31,694,153,135	184,235,128,997	128,793,327,586
- Including: Interest expense	23		87,562,399,901	30,478,326,852	173,309,696,137	126,729,931,938
8. Profit sharing from associates	24		-	(1,025,908,542)	(1,266,741,083)	(11,078,471,099)
9. Selling expenses	25		80,785,936,243	46,892,563,154	177,085,105,118	108,317,750,581
10. General and administration expenses	26		53,395,909,743	49,262,875,362	164,901,152,527	125,950,616,130
11. Net operating profit {30= 20+(21-22)+24-(24+25)}	30		145,125,828,836	106,461,997,230	436,330,482,757	315,413,738,675
12. Other income	31		1,279,862,437	1,001,131,217	23,295,162,772	3,055,873,350
13. Other expenses	32		2,729,072,135	3,978,047,242	3,990,206,927	12,012,910,734
14. Net other expenses (40=31-32)	40		(1,449,209,698)	(2,976,916,025)	19,304,955,845	(8,957,037,384)
15. Net accounting profit before tax (50=30+40)	50		143,676,619,138	103,485,081,205	455,635,438,602	306,456,701,291
16. Corporate income tax - current	51		36,800,470,952	25,298,401,561	102,086,121,797	66,982,255,728
17. Corporate income tax - deferred	52		(6,510,810,627)	-	(19,755,134,643)	(215,267,614)
18. Net profit after tax (60=50-51-52)	60		113,386,958,813	78,186,679,644	373,304,451,448	239,689,713,177
19. Shareholders of the Company	61		79,020,053,082	53,881,415,577	275,896,473,827	166,684,088,459
20. Non-controlling interests	62		34,366,905,731	24,305,264,067	97,407,977,621	73,005,624,718
21. Basics earnings per share	70					
22. Diluted earnings per share	71					

Hai Phong, date 18 month 10 year 2025

PREPARER

Doan Thi Phuong Thao

CHIEF ACCOUNTANT

Pham Thanh Tuan

GENERAL DIRECTOR



Ta Cong Thong

VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION

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

Form B 03a - DN

(Issued under Circular No. 200/2014/TT-BTC dated December  
22, 2024 by the Ministry of Finance)

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

3rd Quarter of 2025

Unit: VND

Items	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1	2	3	4	5
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<i>1. Accounting profit before tax</i>	<i>01</i>		<i>455,635,438,602</i>	<i>306,456,701,291</i>
<i>2. Adjustments for:</i>				
- Depreciation and amortisation	02		248,732,384,624	885,361,251,157
- Provisions	03		(12,630,307,526)	58,666,326,146
- Unrealised foreign exchange losses	04		(237,887,329)	356,746,528
- Profits from investing activities	05		(165,464,626,030)	1,090,694,594,781
- Interest expense	06		173,309,696,137	126,729,931,938
- Other adjustment	07		-	-
<i>3. Operating loss before changes in working capital</i>	<i>08</i>		<i>699,344,698,478</i>	<i>2,468,265,551,841</i>
- Increase/Decrease in receivables	09		(871,168,180,148)	733,630,150,431
- Increase/Decrease in inventories	10		(2,921,069,065)	(8,838,760,351)
- Increase/Decrease in payables	11		929,295,827,273	466,283,393,178
- Increase/Decrease in prepaid expenses	12		(897,260,445,163)	(122,231,176,428)
- Increase/Decrease in trading securities	13		(1,526,889,355,859)	(712,541,033,587)
- Interest paid	14		(48,580,953,466)	(126,729,931,938)
- CIT paid	15		(132,386,992,156)	(48,468,393,677)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(14,756,500,000)	(13,432,317,858)
<i>Net cash outflows from operating activities</i>	<i>20</i>		<i>(1,865,322,970,106)</i>	<i>2,635,937,481,611</i>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchases of fixed assets and other long-term assets	21		(151,377,242,146)	(3,872,058,940,415)
2. Proceeds from disposals of fixed assets	22		-	-
3. Loans granted, purchases of debt instruments of other entities	23		-	-
4. Proceeds from sales of debt instruments of other entities	24		(66,110,000,000)	248,114,007,216
5. Investments in other entities	25		(5,720,000,000)	-
6. Proceeds from divestment of investments in other entities	26		2,002,500,000	248,114,007,216
7. Dividends and interest received	27		164,199,688,125	44,149,466,047
<i>Net cash outflows from investing activities</i>	<i>30</i>		<i>(57,005,054,021)</i>	<i>(3,331,681,459,936)</i>

Items	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1	2	3	4	5
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from issuance of shares and capital contribution	31		127,040,000,000	1,534,011,770,000
2. Payments for share returns and repurchases	32		-	-
3. Proceeds from borrowings	33		3,348,764,733,553	2,169,942,267,976
4. Repayments of borrowings	34		(935,974,617,957)	(2,347,384,412,045)
5. Finance lease principal repayments	35		-	-
6. Dividends paid, profits distributed to owners	36		(370,907,060,525)	(430,210,445,200)
<i>Net cash inflows from financing activities</i>	<b>40</b>		<b>2,168,923,055,071</b>	<b>926,359,180,731</b>
<b>Net increase/(decrease) in cash and cash equivalents of period (50=20+30+40)</b>	<b>50</b>		<b>246,595,030,944</b>	<b>230,615,202,406</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>60</b>		<b>546,631,384,396</b>	<b>370,506,274,358</b>
Effect of foreign exchange differences	61		237,887,329	(356,746,528)
<b>Cash and cash equivalents at end of period (70=50+60+61)</b>	<b>70</b>		<b>793,464,302,669</b>	<b>600,764,730,236</b>

Hai Phong, date 28 month 10 year 2025

PREPARER

Doan Thi Phuong Thao

CHIEF ACCOUNTANT

Pham Thanh Tuan

GENERAL DIRECTOR



La Cong Thong

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**3rd Quarter of 2025**

**I. CORPORATE OPERATIONS OVERVIEW:**

**1. Capital Ownership Structure**

Vietnam Container Shipping Joint Stock Corporation ("The Company") is a company operating under Law on Enterprise of the Socialist Republic of Vietnam. The Company was established through the equitization of North Container Company pursuant to Decision No.183/QĐ-TTg dated March 4, 2002 by the Prime Minister. Originally named North Container Joint Stock Corporation, the Company was renamed Vietnam Container Shipping Joint Stock Corporation in accordance with Decision No.24/2003/QĐ-HĐQT dated February 12, 2003 by the Board of Directors of North Container Joint Stock Corporation.

**2. Business Areas:** Warehousing, transportation and marine services.

**3. Business Lines:**

Vietnam Container Shipping Joint Stock Corporation operates under Enterprise Registration Certificate No. 0200453688, issued by the Hai Phong City Department of Planning and Investment on April 1, 2002, and amended for the 33rd time on July 14, 2025, with the following business lines:

- Warehousing and storage of goods;
- Coastal and transoceanic transportation;
- Domestic maritime transportation;
- Repair of fabricated metal products;
- Repair of machinery and equipment;
- Maintenance and repair of automobiles and other motor vehicles;
- Sale of parts and accessories for automobiles vehicles and other motor vehicles;
- Wholesale of other machinery, equipment and supplies. Wholesale of maritime machinery and equipment;
- Retail sales of motor fuel in specialised stores;
- Direct support services of maritime transportation. Details: Port management and transportation services; towage; goods transportation by barges;
- Other supporting activities related to transportation  
Details: Ship agency services; Sea freight agency services; Freight forwarding services; Customs brokerage services; Freight transport agency services; Freight transport support services; Ship chartering brokerage; Cargo packaging, sampling, and weighing services; International multimodal transport and domestic multimodal transport;
- Transportation of goods by road;
- Direct support services for rail and road transportation;
- Cargo handling;
- Motor vehicle rental;
- Rental of machinery, equipment, and other tangible goods without operators;
- Real estate business, land use rights belonging to the owner, user or lessee  
Details: In accordance with the Law on Real Estate Business, excluding investment in construction of cemetery or graveyard infrastructure for transfer of land use rights attached to such infrastructure;
- Other financial service support activities not elsewhere classified.

**4. The normal business cycle is:** 12 months

**5. Characteristics of the business activities during the fiscal year which have impact on the finance statements.**

**6. The Company's structure**

**- Direct subsidiaries:**

**Voting right**

Green Star Lines One Member Co., Ltd.	Direct subsidiary company	100%
Green Logistics Centre One Member Co., Ltd.	Direct subsidiary company	100%
Viconship Ho Chi Minh One Member Co., Ltd.	Direct subsidiary company	100%
Greenport Services One Member Co., Ltd.	Direct subsidiary company	100%
VIP Greenport Joint Stock Company	Direct subsidiary company	54,35%
VSC Green logistics Joint Stock Company	Direct subsidiary company	66,34%
Central Container Joint Stock Company	Direct subsidiary company	65%
Nam Hai Dinh Vu Port Company Limited	Direct subsidiary company	99.9998%
<b>- Indirect subsidiaries:</b>		<b>Voting right</b>
ICD Quang Binh - Dinh Vu Joint Stock Company	Indirect subsidiary company	100%
Qui Nhon Container Joint Stock Company	Indirect subsidiary company	65.0%
<b>- Associates, joint venture</b>		<b>Voting right</b>
Danang Port Logistics Joint Stock Company	Associates	30,9%
T.S. Lines Container Ha Noi Co., Ltd.	Associates	30%
VIMC Dinh Vu Port Joint Stock Company	Associates	36%
Vinaship Joint Stock Company	Associates	40.22%
VHL Logistics Joint Stock Company	Indirect associates	44%
<b>- Dependent units without legal entity status operating under dependent accounting:</b>		
Vietnam Container Joint Stock Company - Ho Chi Minh City Branch	Branches	
Vietnam Container Joint Stock Company - Viconship Port Enterprise Branch	Branches	

**7. Statement on the Comparability of Financial Statement Information** (Indicate whether the information is comparable. If not, provide reasons such as changes in ownership structure, demergers, mergers, or differences in the length of the comparison periods.)

## II. Accounting Period and Currency

**1. Annual Accounting Period:** From January 1st to December 31st

**2. Currency:** Vietnamese Dong ("VND")

## III. Accounting Standards and Accounting System Applied

### 1. Applied Accounting System:

The enterprise accounting system, issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance.

### 2. Statement on Compliance with Accounting Standards and Accounting System:

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

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

1. Principles for Conversion of Financial Statements from Foreign Currency to Vietnamese Dong; impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. The types of exchange rates applied in accounting.

3. Principles for determining the actual interest rate (effective interest rate) used for discounting cash flows.

#### 4. Principles for Recognizing Cash and Cash Equivalents:

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

#### 5. Principles for Accounting for Financial Investments:

- a) Trading securities.
- b) Held-to-maturity investments.
- c) Loans receivable.
- d) Investments in subsidiaries, joint ventures, and associates.
- d) Investments in equity instruments of other entities.
- e) Accounting methods for other transactions related to financial investments.

#### 6. Principles for Accounts Receivable:

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

#### 7. Principles for Recognizing Inventories:

- Recognition principle for inventories: at cost.
- Method for valuing inventories: first-in, first-out (FIFO).
- Inventory accounting method: perpetual inventory system.
  
- Method for provisioning inventory obsolescence: provisions are made when the net realizable value of inventory falls below its initial cost.

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

Recognition principle: Fixed assets are recognized at their actual cost incurred. During usage, fixed assets are reflected at their initial cost, accumulated depreciation, and carrying amount.

Depreciation method: straight-line method.

#### 9. Principles of Accounting for Business Cooperation Contracts

#### 10. Principles of Accounting for Deferred Corporate Income Tax

#### 11. Principles of Accounting for Prepaid Expenses

#### 12. Principles of Accounting for Accounts Payable

#### 13. Principles of Recognizing Borrowings and Finance Lease Liabilities

#### 14. Principles of Recognizing and Capitalizing Borrowing Costs

#### 15. Principles of Recognizing Accrued Expenses

#### 16. Principles and Methods for Recognizing Provisions

#### 17. Principles of Recognizing Unearned Revenue

#### 18. Principles of Recognizing Convertible Bonds

#### 19. Principles of Recognizing Equity:

- Principles of Recognizing Capital Contributions from Owners, Surplus Equity, Convertible Bond Options, and Other Owners' Equity.
- Principles of Recognizing Asset Revaluation Gain/Loss.
- Principles of Recognizing Foreign Exchange Differences.
- Principles of Recognizing Retained Earnings.

#### 20. Principles and Methods for Recognizing Revenue:

- Sales Revenue.
  
- Service Revenue: Revenue is recognized when it is reasonably certain, the company has received or will receive economic benefits from providing the service, the completed portion of the service can be reliably measured, and the costs to complete the transaction can be determined.
  
- Financial Revenue: Recognized when the outcome of the transaction can be reliably determined.
  
- Construction Contract Revenue.

- Other income.
- 21. Principles of Accounting for Revenue Deductions.
- 22. Principles of Accounting for Cost of Goods Sold.
- 23. Principles of Accounting for Financial Expenses.
- 24. Principles of Accounting for Selling and Administration Expenses.
- 25. Principles and Methods for Recognizing Current and Deferred Corporate Income Tax Expenses.
- 26. Other Accounting Principles and Methods.

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

Unit: VND

	End of Period		Beginning of Year	
<b>I. Cash</b>				
- Cash on hand		4,944,480,932		2,254,810,590
- Bank demand deposit		364,479,821,737		337,856,573,806
- Cash in transit				
<b>Total</b>		<b>369,424,302,669</b>		<b>340,111,384,396</b>
<b>2. Financial Investments</b>				
<b>a) Trading Securities</b>				
- Total Value of Shares		2,073,537,528,367		546,648,172,508
+ Historical Cost		2,073,537,528,367		546,648,172,508
+ Fair Value		2,295,211,918,000		552,236,077,800
+ Provision		(13,502,509,721)		(26,064,875,167)
<b>b) Investments held to maturity</b>				
<b>b1) Short-term</b>				
	<b>Historical Cost</b>	<b>Carrying Amount</b>	<b>Historical Cost</b>	<b>Carrying Amount</b>
- Term Deposits	775,900,000,000	775,900,000,000	492,270,000,000	492,270,000,000
+ Term Deposits with Maturity under 3 Months	424,040,000,000	424,040,000,000	206,520,000,000	206,520,000,000
+ Term Deposits with Maturity over 3 Months	351,860,000,000	351,860,000,000	285,750,000,000	285,750,000,000
- Bond				
- Other investments				
<b>b2) Long-term</b>				
- Term Deposits				
- Bond				
- Other investments				
<b>c) Investments in other entities</b>				
	<b>Voting right</b>	<b>End of Period</b>	<b>Beginning of Year</b>	
- Investments in associates, joint ventures		764,189,701,619	759,207,263,714	
Danang Port Logistics Joint Stock Company	30,9%	13,981,506,702	15,313,506,702	
T.S. Lines Container Ha Noi Co., Ltd. (until 23/01/2025) (*)	30%	-	4,581,186,174	
VIMC Dinh Vu Port Joint Stock Company	36%	346,163,948,939	347,561,855,412	
Vinaship Joint Stock Company	40,22%	382,157,880,816	382,026,715,426	
VHL Logistics Joint Stock Company	44%	21,886,365,162	9,724,000,000	
- Investments in other entities		<b>155,000,000</b>	<b>155,000,000</b>	

MSC Vietnam Co., Ltd.	5%	155,000,000	155,000,000
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(\* ) As of 30 June 2025, the Company has completed the divestment of its entire shareholding in T.S. Lines Container Ha Noi Co., Ltd. Consequently, T.S. Lines Container Ha Noi Co., Ltd is no longer an associate of the Company.

<b>3. Trade Accounts Receivable</b>	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Short-term Trade Accounts Receivable</b>	<b>246,339,880,512</b>	<b>236,744,183,566</b>
- Details of Receivables from Customers Representing 10% or More of Total Receivables from Customers:	43,726,177,953	76,775,380,384
+ Evergreen	28,242,666,931	36,450,305,336
+ MAERSK LINE A/S	15,483,511,022	40,325,075,048
- Receivables from other customers	202,613,702,559	159,968,803,182

<b>b) Long-term Trade Accounts Receivable</b>	-	-
- Details of Receivables from Customers Representing 10% or More of Total Receivables from Customers:		
- Receivables from other customers		

<b>4. Other Receivable</b>	<b>Value</b>	<b>End of Period Provision</b>	<b>Value</b>	<b>Beginning of Year Provision</b>
<b>a) Short-term</b>	<b>991,221,040,296</b>		<b>103,073,509,674</b>	
- Receivables from privatization	-		-	
- Receivables from dividends and profit distributions	-		-	
- Receivables from employees	-		-	
- Collateral, Deposits	-		-	
- Loans to others	-		-	
- Other payables on behalf of others	-		-	
- Other receivables	991,221,040,296		103,073,509,674	
Deposit to carry out the transfer of shares/capital contributions	900,000,000,000			
<b>b) Long-term</b>	<b>3,654,576,352</b>		<b>3,624,576,352</b>	
- Receivables from privatization	-		-	
- Receivables from dividends and profit distributions	-		-	
- Receivables from employees	-		-	
- Collateral, Deposits	-		-	
- Loans to others	-		-	
- Other payables on behalf of others	-		-	
- Other receivables	3,654,576,352		3,624,576,352	
<b>Total</b>	<b>994,875,616,648</b>		<b>106,698,086,026</b>	

#### 5. Assets Awaiting Settlement

#### 6. Bad debts

#### 7. Inventories

End of Period

Beginning of Year

	Value	Provision	Value	Provision
- Goods in transit	-		-	
- Raw materials and supplies	33,044,519,859		27,123,453,714	
- Tools and equipment	16,237,174,719		20,320,454,369	
- Work in progress	-		-	
- Finished goods	-		-	
- Merchandise	1,109,627,379		26,344,809	
- Goods on Consignment	-		-	
- Goods in Tax-suspension warehouses	-		-	
<b>Total</b>	<b>50,391,321,957</b>		<b>47,470,252,892</b>	

**8. Long-term Work-in-Progress Assets**

	End of Period		Beginning of Year	
a) Long-term Work in Progress Costs	Historical Cost	Recoverable Amount	Historical Cost	Recoverable Amount
<b>Total</b>				

**b) Incomplete Construction Works (Detail for projects representing 10% or more of the total construction value)**

	End of Period		Beginning of Year	
- Procurement		-		-
- Construction in Progress	-	699,476,148	-	396,378,000
- Repairs		-		-
<b>Total</b>	-	<b>699,476,148</b>	-	<b>396,378,000</b>

## 9. Tangible fixed assets

Item	Buildings, structures	Office equipment	Machinery, equipment	Motor vehicles	Total
	VND	VND	VND	VND	VND
<b>Historical cost</b>					
As at 1 January 2025	1,877,664,932,311	29,063,832,127	735,052,189,970	1,554,058,314,619	4,195,839,269,027
Purchases during the period	-	-	151,159,210,466	-	151,159,210,466
Construction In-progress Completed	-	-	(268,468,320)	-	(268,468,320)
Reclassification	-	-	-	-	-
Liquidation, sell off	-	-	-	-	-
As at 30 June 2025	1,877,664,932,311	29,063,832,127	885,942,932,116	1,554,058,314,619	4,346,730,011,173
<b>Accumulated depreciation</b>					
As at 1 January 2025	1,046,132,016,089	24,588,293,061	467,750,494,945	1,309,922,301,509	2,848,393,105,604
Depreciation during the period	74,578,044,238	1,300,686,393	53,601,875,250	57,299,646,099	186,780,251,980
Liquidation, sell off	-	-	-	-	-
Construction In-progress Completed	-	-	(268,468,320)	-	(268,468,320)
As at 30 June 2025	1,120,710,060,327	25,888,979,454	521,083,901,875	1,367,221,947,608	3,034,904,889,264
<b>Net book value</b>					
As at 1 January 2025	831,532,916,222	4,475,539,066	267,301,695,025	244,136,013,110	1,347,446,163,423
As at 30 June 2025	756,954,871,984	3,174,852,673	364,859,030,241	186,836,367,011	1,311,825,121,909

## 10. Intangible fixed assets

Item	Land use rights	Software	Total
	VND	VND	VND
<b>Historical cost</b>			
As at 1 January 2025	2,290,069,838,001	30,927,762,259	2,320,997,600,260
Purchases during the period	-	486,500,000	486,500,000
Construction In-progress Completed	-	-	-
Phân loại lại	-	-	-
Liquidation, sell off	-	-	-
As at 30 June 2025	<u>2,290,069,838,001</u>	<u>31,414,262,259</u>	<u>2,321,484,100,260</u>
<b>Accumulated depreciation</b>			
As at 1 January 2025	37,164,447,701	24,323,881,093	61,488,328,794
Depreciation during the period	60,117,530,242	1,670,816,814	61,788,347,056
Liquidation, sell off	-	-	-
As at 30 June 2025	<u>97,281,977,943</u>	<u>25,994,697,907</u>	<u>123,276,675,850</u>
<b>Net book value</b>			
As at 1 January 2025	2,252,905,390,300	6,603,881,166	2,259,509,271,466
As at 30 June 2025	<u>2,192,787,860,058</u>	<u>5,419,564,352</u>	<u>2,198,207,424,410</u>

<b>13. Prepaid Expenses</b>	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Short-term (detailed by each item)</b>	<b>15,955,315,501</b>	<b>17,693,351,014</b>
- Prepaid operating lease expenses for tangible fixed assets	-	-
- Instruments and tools used	15,955,315,501	17,693,351,014
- Borrowing costs	-	-
- Other expenses (please specify if applicable)	-	-
+ <i>Network Installation Costs, Communication Services, etc.</i>	-	-
<b>b) Long-term</b>	<b>1,115,746,163,759</b>	<b>1,152,722,738,658</b>
- Other Costs (Design, Office Repairs, Allocation of Tools and Equipment)	1,115,746,163,759	1,152,722,738,658
Purchase of assets attached to land and other tools and equipment - GLC Company construction investment	69,383,095,281	72,042,851,454
Purchase of assets attached to land and other tools and equipment - VGR Company construction investment	250,705,065,462	258,657,486,945
Purchase of assets attached to land and other tools and equipment - GIC Company construction investment	108,502,580,971	111,149,984,449
Purchase of assets attached to land and other tools and equipment - VGI Company construction investment	242,818,353,997	248,439,758,467
Purchase of assets attached to land and other tools and equipment - GLC Company construction investment	423,685,792,041	442,363,160,750
Tools and supplies	20,651,276,007	20,069,496,593
<b>Total</b>	<b>1,131,701,479,260</b>	<b>1,170,416,089,672</b>

<b>14. Other Assets</b>	<b>End of Period</b>	<b>Beginning of Year</b>
a) Short-term (detailed by each item)	-	-
b) Long-term (detailed by each item)	7,000,000,000	6,000,000,000
<b>Total</b>	<b>7,000,000,000</b>	<b>6,000,000,000</b>

<b>15. Loans and Financial Lease Liabilities</b>	<b>End of Period</b>	<b>Beginning of Year</b>
	<b>4,362,842,737,556</b>	<b>1,950,052,621,960</b>
- Short-term Loans and Financial Lease Liabilities:	1,759,099,899,675	299,753,683,804
- Long-term Loans and Financial Lease Liabilities:	2,603,742,837,881	1,650,298,938,156

Short-term Loans: The short-term loan balance as of 30/09/2025 comprises of loan from Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Hai Phong Branch and loans from securities companies/other companies to support the Company's operations.

Long-term Loans: The long-term loan balance as of September 30, 2025, represents loans from Vietnam Export-Import Commercial Joint Stock Bank – Hai Phong Branch, which financed the acquisition of capital contribution in Nam Hai Dinh Vu Port Co., Ltd., and loans from Ho Chi Minh City Development Commercial Joint Stock Bank, which financed the acquisition of capital contribution in Harbour City Co., Ltd.

<b>16. Accounts Payable to Suppliers</b>	<b>End of Period</b>		<b>Beginning of Year</b>	
	<b>Value</b>	<b>Payable amount</b>	<b>Value</b>	<b>Payable amount</b>
a) Short-term Accounts Payable to Suppliers	<b>98,904,456,712</b>	<b>98,904,456,712</b>	<b>107,683,328,347</b>	<b>107,683,328,347</b>
- Details for individual suppliers representing 10% or more of total accounts payable	1,742,809,781	1,742,809,781	-	-
+Vinaship Maritime Service Limited Company	1,742,809,781	1,742,809,781	-	-

- Accounts payable to other suppliers	97,161,646,931	97,161,646,931	107,683,328,347	107,683,328,347
b) Long-term Accounts Payable to Suppliers	-	-	-	-
- Details for individual suppliers representing 10% or more of total accounts payable				
- Accounts payable to other suppliers				
<b>Total</b>	<b>98,904,456,712</b>	<b>98,904,456,712</b>	<b>107,683,328,347</b>	<b>107,683,328,347</b>
c) Overdue Payables Not Yet Settled				
- Details for individual suppliers representing 10% or more of total accounts payable				
- Accounts payable to other suppliers				
<b>Total</b>				

**17. Taxes and Other Payables to the State**

	<b>Beginning of Year</b>	<b>Amount payable from the beginning of the year to June 30, 2025</b>	<b>Amount paid/deducted from the beginning of the year to June 30, 2025</b>	<b>End of Period</b>
<b>a) Taxes Payable (detailed by type of tax)</b>	<b>47,069,114,487</b>	<b>382,685,699,474</b>	<b>354,887,800,674</b>	<b>74,867,013,287</b>
- Value Added Tax (VAT)	4,466,072,304	185,677,982,411	177,491,652,191	12,652,402,524
- Corporate Income Tax	34,710,371,835	150,797,234,463	132,386,992,156	53,120,614,142
- Personal Income Tax	7,882,954,100	30,338,243,895	30,856,410,710	7,364,787,285
- Other taxes	9,716,248	15,872,238,705	14,152,745,617	1,729,209,336
<b>b) Taxes Receivable (detailed by type of tax)</b>	<b>2,914,443,156</b>	<b>(1,335,361,320)</b>	<b>-</b>	<b>1,579,081,836</b>
- Value Added Tax (VAT)	1,565,097,661	(1,565,097,661)	-	-
- Corporate Income Tax	1,232,186,080	346,895,756	-	1,579,081,836
- Personal Income Tax	-	-	-	-
- Land Tax	117,159,415	(117,159,415)	-	-

**18. Accrued Expenses**

	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Short-term</b>	<b>163,370,977,251</b>	<b>76,697,312,158</b>
- Accrued wages for employees on annual leave	-	-
- Expenses During Business Interruption	-	-
- Accrued costs for goods sold, finished products of real estate sold	-	-
- Interest payable	45,427,402,848	33,294,155,220

- Other accrued expenses	117,943,574,403	43,403,156,938
<b>b) Long-term</b>	-	-
- Interest payable	-	-
- Other accrued expenses (detailed by item)	-	-
<b>Total</b>	<b>163,370,977,251</b>	<b>76,697,312,158</b>

<b>19. Other Payables</b>	<b>End of Period</b>	<b>Beginning of Year</b>
a) Short-term		
- Excess assets awaiting resolution	-	-
- Trade union funds	5,044,059,483	6,325,060,733
- Social insurance	89,273,475	-
- Health insurance	10,704,750	4,160,725
- Unemployment insurance	14,174,263	8,563,263
- Short-term deposits and guarantees received	-	-
- Short-term collaterals and deposits received	1,038,000,000	1,928,595,250
- Dividends and profits payable	-	-
- Other payables and payables to be paid	70,983,543,531	11,650,293,992
<b>Total</b>	<b>77,179,755,502</b>	<b>19,916,673,963</b>
b) Long-term Other Payables (detailed by item)		
- Long-term collateral and deposits received	30,000,000	30,000,000
- Other payables and payables to be paid	1,710,625,000	755,400,000
<b>Total</b>	<b>1,740,625,000</b>	<b>785,400,000</b>
c) Overdue payables not yet settled (details of each item, reasons for overdue payments)		

## 20. Unearned Revenue

## 21. Bonds Issued

## 22. Preference Shares Classified as Liabilities

<b>23. Provisions</b>	<b>End of Period</b>	<b>Beginning of Year</b>
a) Short-term Provisions	<b>76,582,025,000</b>	<b>76,036,500,000</b>
- Provision for restructuring	-	-
- Other provisions (e.g., periodic repairs of fixed assets, environmental remediation costs...)	76,582,025,000	76,036,500,000
b) Long-term Provisions	<b>1,465,836,942</b>	<b>2,529,636,942</b>
- Provision for products/goods warranty	-	-
- Provision for restructuring	-	-
- Other provisions payable: Provision fund for unemployment benefits	1,465,836,942	2,529,636,942
<b>Total</b>	<b>78,047,861,942</b>	<b>78,566,136,942</b>

## 24. Deferred Tax Assets and Deferred Tax Liabilities

## 25. Shareholders' Equity

a) Statement of Changes in Shareholders' Equity (with details attached)

25. a) Statement of Changes in Owner's Equity:

	Items under Equity								
	Owner's Share Capital	Share Premium	Bond Option	Other equity of Shareholders	Assets Revaluation Differences	Foreign Exchange differences	Retained Profits and other funds	Non-controlling interests	Total
A	1	2	3	4	5	6	7	8	9
<b>Balance beginning of the previous year</b>	1,333,956,420,000	39,403,521,246	-	1,382,700,000	-	-	1,506,661,240,419	412,903,015,723	3,294,306,897,388
Capital increase during the period	1,534,011,770,000								1,534,011,770,000
Profit during the period							336,159,900,134	98,379,328,916	434,539,229,050
Other increases									-
Capital decrease during the period							(25,000,000,000)	(103,713,010,200)	(128,713,010,200)
Loss during the period									-
Other decreases							(238,029,167,957)		(238,029,167,957)
<b>Balance beginning of the current year</b>	2,867,968,190,000	39,403,521,246	-	1,382,700,000	-	-	1,579,791,972,596	407,569,334,439	4,896,115,718,281
Capital increase during the period	875,735,430,000								875,735,430,000
Profit during the period							275,896,473,827	97,407,977,621	373,304,451,448
Other increases							593,357,605,000	139,573,775,000	732,931,380,000
Capital decrease during the period		(39,403,521,246)					(867,690,418,254)	(32,450,000,000)	(939,543,939,500)
Loss during the period									-
Other decreases							(29,106,999,999)		(29,106,999,999)
<b>Balance ending of the current year</b>	3,743,703,620,000	0	0	1,382,700,000	0	0	1,552,248,633,170	612,101,087,060	5,909,436,040,230

b) Details of Owner's Contributions as of 30/06/2025	End of Period	Beginning of Year
- Contributions from the parent company (if it is a subsidiary)		
- Contributions from other stakeholders	3,743,703,620,000	2,867,968,190,000
<b>Total</b>		

c) Capital Transactions with Owners and Distribution of Dividends, Profit Sharing	This year	Last year
- Owner's Capital Contributions		
+ Opening Balance of Capital Contributions	2,867,968,190,000	1,333,956,420,000
+ Capital Contributions Increased During the Year	875,735,430,000	1,534,011,770,000
+ Capital Contributions Decreased During the Year	-	-
+ Closing Balance of Capital Contributions	3,743,703,620,000	2,867,968,190,000
- Dividends and Profit Distributed	-	-

In accordance with the Resolution of the Board of Directors No. 0228/2025/NQ-HĐQT dated 28 February 2025, the Board of Directors has approved the results of the issuance of shares to employees. Specifically, in the total number of 14,311,300 shares according to the issuance plan, 12,704,000 shares amounting to VND 127,040,000,000 were successfully issued (equivalent to 88.77%). The Board of Directors also decided to cancel 1,607,300 shares, which was not distributed.

On 7 March 2025, the Company received Official Letter No. 88/UBCK-QLCB from the State Securities Commission informing of that the SSC had received the document reporting the results of the issuance of shares under the Company's employee stock option program. After the issuance, the total number of shares of the Company was 299,500,819 shares, equivalent to VND 2,995,008,190,000.

Pursuant to the 2025 Annual General Meeting Resolution No. 01/2025/NQ-ĐHĐCĐ dated April 25, 2025 and the Board of Directors' Resolution No. 0509/2025/NQ-HĐQT of Vietnam Container Shipping Joint Stock Corporation dated May 9, 2025 approving the implementation plan for stock issuance to pay dividends for the fiscal year 2024 and the plan for stock issuance to increase charter capital from owner's equity, the Company has completed the distribution of 74,869,543 shares, comprising:

- 8,982,331 shares issued as dividend payment;
- 65,887,212 shares issued to increase charter capital from owner's equity.

On 19 June, 2025, the Company received Official Letter No. 2622/UBCK-QLCB from the State Securities Commission of Vietnam (SSC), confirming the receipt of VSC's report on the results of the share issuance for dividend payment and for capital increase from owner's equity. Following the issuance, the Company's total number of shares is 374,370,362, equivalent to VND 3,743,703,620,000.

On June 24, 2025, the Company received the 32nd Amended Enterprise Registration Certificate issued by the Department of Planning and Investment of Hai Phong City, which records the increase of the Company's charter capital to VND 3,743,703,620,000.

d) Shares	End of Period	Beginning of Year
- Number of shares registered for issuance	374,370,362	286,796,819
- Number of shares issued to the public	374,370,362	286,796,819
+ Ordinary shares	374,370,362	286,796,819
+ Preference shares (classified as equity)		
- Number of Treasury Shares Purchased (Treasury Shares)	-	-
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of outstanding shares in circulation	374,370,362	286,796,819
+ Ordinary shares	374,370,362	286,796,819
+ Preference shares (classified as equity)		

\*Par value of ordinary shares in circulation: VND 10,000 per share

d) Dividends

- Dividends declared after the end of the financial year:		
+ Dividends declared on ordinary shares:		
+ Dividends declared on Preference shares:		
- Accumulated dividends on Preference shares not recorded:		
e) Reserves of the Company	275,328,463,694	892,644,137,680
- Development Investment Fund	275,328,463,694	892,644,137,680
- Enterprise Restructuring Support Fund		
- Other Reserves in Owner's Equity		
g) Income and Expenses, Gains or Losses Recognized Directly in Equity in accordance with specific accounting standards.		

**26. Revaluation Reserve**

**27. Foreign Exchange Differences**

**28. Fund Sources**

**29. Off-Balance Sheet Items**

	<b>End of Period</b>	<b>Beginning of Year</b>
a) Leased Assets		
b) Assets Held under trust		
c) Foreign Currencies		
- USD	7,090,941.07	5,167,760.56
- EUR	7.67	7.67
d) Monetary Gold		
d) Written-off Bad Debts		
e) Information on Other Off-Balance Sheet Items		

**30. Other Information Voluntarily Disclosed by the Company**

**VII. Supplementary Information for Items Presented in the Income Statement**

*Unit: VND*

	<b>Q3 this year</b>	<b>Q3 last year</b>
<b>1. Total Revenue from Sales and Services</b>		
<b>a) Revenue</b>		
- Sales Revenue	-	-
- Service Revenue	844,172,858,002	709,174,378,067
- Construction contracts Revenue	-	-
+ Revenue from Construction Contracts Recognized during the Period		
+ Cumulative Revenue from Construction Contracts Recognized up to the Reporting Date		
<b>Total</b>	<b>844,172,858,002</b>	<b>709,174,378,067</b>
<b>2. Deductions from Revenue</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
Including:		
- Trade Discounts	-	-
- Sales Discounts	-	-
- Sales Returns	-	-
<b>3. Cost of Goods Sold</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Cost of Goods Sold	-	-

- Cost of Finished Goods Sold	-	-
Whereas: Prepaid Cost of Goods as Real Estate including:		
+ Prepaid cost categories		
+ Prepaid amount allocated to each category		
+ Estimated time of cost incurred		
- Cost of Services Rendered	525,727,466,078	488,723,675,753
- Remaining Value, Sales or Disposal Costs of Investment Property	-	-
- Operating Expenses of Investment Property	-	-
- Value of Inventory Losses During the Period	-	-
- Value of Inventory Damages Beyond Normal Wear and Tear During the Period	-	-
- Extraordinary Costs Directly Included in Cost of Goods Sold	-	-
- Provision for Decline in Inventory Value	-	-
- Adjustments to Cost of Goods Sold	-	-
<b>Total</b>	<b>525,727,466,078</b>	<b>488,723,675,753</b>

<b>4. Financial Income</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Interest Income from Deposits and Loans	7,310,764,095	4,419,073,691
- Gain from Disposal of Investments	-	-
- Dividends and Profit Sharing	25,853,444,000	225,000,000
- Foreign Exchange Gain	412,010,115	351,055,026
- Interest from Deferred Sales and Payment Discounts	-	-
- Other Financial Income	29,791,856,937	9,891,666,392
<b>Total</b>	<b>63,368,075,147</b>	<b>14,886,795,109</b>

<b>5. Financial Expenses</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Interest Expenses	87,562,399,901	30,478,326,852
- Payment Discounts, Deferred Sales Interest	-	-
- Loss on Liquidation of Financial Investments	-	-
- Foreign Exchange Loss	39,554,499	686,781,288
- Provision for Decline in Marketable Securities and Investment Losses	11,093,990,790	-
- Other Financial Expenses	3,809,847,059	529,044,995
- Deductions from Financial Expenses	-	-
<b>Total</b>	<b>102,505,792,249</b>	<b>31,694,153,135</b>

<b>6. Other Income</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Proceeds from Disposal of Fixed Assets	-	-
- Gains from Revaluation of Assets	-	-
- Fines and Penalties Received	-	-
- Tax Reductions	-	-
- Other Income	1,279,862,437	1,001,131,217
<b>Total</b>	<b>1,279,862,437</b>	<b>1,001,131,217</b>

<b>7. Other Expenses</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Net Book Value of Fixed Assets and Disposal Costs	-	-

- Losses from Asset Revaluation	-	-
- Fines and Penalties Paid	-	-
- Other Expenses	2,729,072,135	3,978,047,242
<b>Total</b>	<b>2,729,072,135</b>	<b>3,978,047,242</b>

<b>8. Selling Expenses and Administration Expenses</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
a) Administration Expenses Incurred During the Period	<b>53,395,909,743</b>	<b>49,262,875,362</b>
- Other Administration Expenses	53,395,909,743	49,262,875,362
b) Selling Expenses Incurred During the Period	<b>80,785,936,243</b>	<b>46,892,563,154</b>
- Other selling expenses	80,785,936,243	46,892,563,154
c) Reductions of Selling Expenses and Administration Expenses		
- Reversal of warranty provision for products and goods		
- Reversal of restructuring provisions, and other provisions		
- Other reductions		
<b>Cộng</b>		

<b>9. Current Corporate Income Tax Expenses</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Corporate income tax expense based on taxable income for the current year	36,800,470,952	25,298,401,561
- Adjustments of corporate income tax expenses from previous years into the current year's corporate income tax expense	-	-
<b>Total current corporate income tax expenses</b>	<b>36,800,470,952</b>	<b>25,298,401,561</b>

<b>11. Deferred Corporate Income Tax Expenses</b>	<b>Q3 this year</b>	<b>Q3 last year</b>
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets	(6,510,810,627)	-
- Deferred corporate income tax income arising from temporary differences eligible for deduction		
- Deferred corporate income tax income arising from unused tax losses and unused tax incentives		
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities		
<b>- Total deferred corporate income tax expenses</b>	<b>(6,510,810,627)</b>	<b>-</b>

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

##### **1. Non-cash Transactions Affecting Future Cash Flows:**

	<b>This year</b>	<b>Last year</b>
- Acquisition of assets through offset related liabilities or finance lease arrangements		
- Business acquisitions through issuance of shares		
- Debt-to-equity conversions		
- Other non-cash transactions		

2. Restricted Cash and Cash Equivalents Held by the Entity: Disclose the value and reasons for significant cash and cash equivalents held by the entity but not available for use due to legal restrictions or other binding obligations.

3. Actual Borrowings During the Period:

- Proceeds from conventional loan agreements
- Proceeds from issuance of standard bonds
- Proceeds from issuance of convertible bonds
- Proceeds from issuance of Preference shares classified as liabilities
- Proceeds from Government bond trading and securities REPO transactions
- Proceeds from borrowings in other forms

4. Actual Principal Repayments During the Period:

- Repayment of principal under conventional loan agreements
- Repayment of principal on standard bonds
- Repayment of principal on convertible bonds
- Repayment of principal on Preference shares classified as liabilities
- Payments related to Government bond trading and securities REPO transactions
- Repayment of loans in other forms

**IX. Other Information**

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

**PREPARER**



**Doan Thi Phuong Thao**

**CHIEF ACCOUNTANT**



**Pham Thanh Tuan**

Hai Phong, date 28 month 10 year 2025

**GENERAL DIRECTOR**



**Ta Cong Thong**