GLOBAL TANKER JOINT STOCK COMPANY

16 Phan Đình Giót, Phường Tân Sơn Hòa, TP.HCM

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FINANCIAL REPORT

From 01/04/2026 to 30/06/2026

TPHCM, 17 July 2026

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Code	Note	As at 30/06/2026	As at 01/01/2026
A. CURRENT ASSETS	**100**		**321.863.416.002**	**202.503.211.693**
I. Cash and cash equivalents	**110**	V.01	**97.922.807.920**	**95.457.159.249**
1. Cash	111		97.922.807.920	95.457.159.249
II. Short-term investments	**120**		**60.140.600.000**	**6.000.000.000**
1. Held-to-maturity investments	123	V.02	60.140.600.000	6.000.000.000
III. Current accounts receivable	**130**		**115.377.195.701**	**62.935.214.800**
1. Short-term trade receivables	131	V.03	111.613.028.122	58.194.295.890
2. Short-term prepayments to suppliers	132	V.04	1.275.559.175	2.352.610.154
3. Other short-term receivables	135	V.05	4.812.743.382	4.712.443.734
4. Provision for short-term doubtful debts	136		(2.324.134.978)	(2.324.134.978)
IV. Inventories	**140**	V.06	**34.428.288.828**	**26.379.267.466**
1. Inventories	141		34.428.288.828	26.379.267.466
V. Other current assets	**160**		**13.994.523.553**	**11.731.570.178**
1. Short-term prepaid expenses	161	V.09	1.495.554.881	1.448.674.311
2. Value added tax deductibles	162		12.498.968.672	10.282.895.867
B. NON-CURRENT ASSETS	**200**		**645.267.905.220**	**607.382.133.919**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**209.422.847.780**	**294.990.669.434**
1. Tangible fixed assets	221	V.08	209.422.847.780	294.990.669.434
- Cost	*222*		*617.924.141.395*	*798.611.487.054*
- Accumulated depreciation	*223*		*(408.501.293.615)*	*(503.620.817.620)*
IV. Long-term assets in progress	**250**	V.07	**435.845.057.440**	**312.391.464.485**
1. Construction in progress	252		435.845.057.440	312.391.464.485
TOTAL ASSETS	**280**		**967.131.321.222**	**809.885.345.612**

GLOBAL TANKER JOINT STOCK COMPANY
No.16, Phan Dinh Giot Street, Tan Son Hoa Ward, Ho Chi Minh City

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Code	Note	As at 30/06/2026	As at 01/01/2026
C. LIABILITIES	**300**		**354.988.709.023**	**376.751.149.373**
I. Current liabilities	**310**		**147.465.598.678**	**149.213.421.075**
1. Short-term trade payables	311	V.10	58.012.904.181	83.473.140.220
3. Dividends and profits payable	313	V.13	75.522.040	19.473.429.100
4. Taxes and other payables to State budget	314	V.11	44.818.693.118	13.747.591.366
5. Payables to employees	315		200.720.000	424.500.000
6. Short-term accrued expenses	316	V.12	7.945.063.160	3.709.438.169
7. Other short-term payables	320	V.14	40.000.000	4.333.422.220
8. Short-term borrowings and finance lease liabilities	321	V.15.a	32.867.696.179	21.546.900.000
9. Bonus and welfare fund	323		3.505.000.000	2.505.000.000
II. Long-term liabilities	**330**		**207.523.110.345**	**227.537.728.298**
1. Long-term trade payables	331	V.10	48.373.572.718	53.842.013.396
2. Long-term borrowings and finance lease liabilities	339	V.15.b	159.149.537.627	173.695.714.902
D. OWNER'S EQUITY	**400**		**612.142.612.199**	**433.134.196.239**
1. Contributed capital	411		350.000.000.000	350.000.000.000
- Ordinary shares with voting rights	*411a*		*350.000.000.000*	*350.000.000.000*
2. Undistributed earnings	418		262.142.612.199	83.134.196.239
- Undistributed post-tax profits of the previous years	*420a*		*82.134.196.239*	*28.724.070.231*
- Undistributed post-tax profit of current period	*420b*		*180.008.415.960*	*54.410.126.008*
TOTAL RESOURCES	**440**		**967.131.321.222**	**809.885.345.612**

Prepared, 17 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Ngoc Chau	Tran Vu Yen Linh	Nguyen Tien Dung

CÔNG TY CỔ PHẦN GLOBAL TANKER

GLOBAL TANKER JOINT STOCK COMPANY
No.16, Phan Dinh Giot Street, Tan Son Hoa Ward, Ho Chi Minh City

Form B 02a – DN

INCOME STATEMENT

From 01/04/2026 to 30/06/2026

Currency: VND

Items	Code	Note	Reporting period		Year to date	
			From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	Current year	Previous year
1. Revenues from sales and services rendered	**01**	VI.01	**207.533.876.929**	**161.560.698.176**	**367.631.738.724**	**337.867.800.437**
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	**10**		**207.533.876.929**	**161.560.698.176**	**367.631.738.724**	**337.867.800.437**
4. Cost of goods sold	11	VI.02	177.789.653.500	157.411.556.858	**304.719.109.515**	**309.096.599.865**
5. Gross profits from sales and services rendered	**20**		**29.744.223.429**	**4.149.141.318**	**62.912.629.209**	**28.771.200.572**
6. Financial income	22	VI.03	404.988.025	3.142.331.620	1.718.747.277	4.120.217.936
7. Financial expenses	23	VI.04	2.426.662.257	3.681.413.458	4.819.009.291	6.479.332.622
+ Including: Interest expenses	*24*		*2.266.264.011*	*2.782.442.698*	*4.522.445.813*	5.547.839.731
9. General and administration expenses	26	VI.05	2.497.472.703	2.013.429.366	4.929.864.816	4.174.556.375
10. Net profits from operating activities	**30**		**25.225.076.494**	**1.596.630.114**	**54.882.502.379**	**22.237.529.511**
11. Other income	31	VI.06	236.055.606.669	494.130.400	236.055.617.469	1.566.877.835
12. Other expenses	32	VI.07	65.884.666.850	655.086.022	65.899.870.770	655.406.022
13. Net other profits	**40**		**170.170.939.819**	**(160.955.622)**	**170.155.746.699**	**911.471.813**
14. Net accounting profit before tax	**50**		**195.396.016.313**	**1.435.674.492**	**225.038.249.078**	**23.149.001.324**
15. Current corporate income tax expenses	51	VI.09	39.101.386.565	440.948.304	45.029.833.118	4.783.613.670
17. Profits after corporate income tax	**60**		**156.294.629.748**	**994.726.188**	**180.008.415.960**	**18.365.387.654**
18. Basic earnings per share			4.466	28	5.143	525

Prepared, 17 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Ngoc Chau	Tran Vu Yen Linh	Nguyen Tien Dung

M.S.D.N: 0315118053 C.T.C.P CÔNG TY CỔ PHẦN GLOBAL TANKER Q. TÂN BÌNH - T.P HỒ CHÍ MINH

GLOBAL TANKER JOINT STOCK COMPANY
No.16, Phan Dinh Giot Street, Tan Son Hoa Ward, Ho Chi Minh City

Form B 03a – DN

CASH FLOW STATEMENT

(Indirect method)

From 01/01/2026 to 30/06/2026

Currency: VND

Items	Code	Note	Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	**01**		**225.038.249.078**	**23.149.001.324**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		43.079.002.644	48.098.095.578
- (Reversal of provisions)/provisions	03			5.985.400.000
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(158.652.649)	874.200.820
- (Gains)/losses on investing activities	05		(167.689.245.885)	(159.925.466)
- Interest expenses	06		4.522.445.813	5.547.839.731
3. Operating profit before changes in working capital	**08**		**104.791.799.001**	**83.494.611.987**
- (Increase)/decrease in receivables	09		(54.632.107.471)	41.586.350.733
- (Increase)/decrease in inventories	10		(8.049.021.362)	(7.540.374.255)
- Increase/(decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		(31.125.163.363)	64.182.834.546
- (Increase)/decrease in prepaid expenses	12		(46.880.570)	(390.521.003)
- Interest paid	14		(4.554.373.678)	(5.605.529.342)
- Corporate income tax paid	15		(13.943.931.866)	(14.166.330.704)
- Other payments for operating activities	17		-	(300.000.000)
Net cash flows from operating activities	**20**		**(7.559.679.309)**	**161.261.041.962**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(123.453.592.955)	(182.358.458.198)
2. Proceeds from disposals of fixed assets and other long-term assets	22		210.160.021.536	-
3. Loans and purchase of debt instruments from other entities	23		(54.140.600.000)	-
4. Interest and dividends received	27		18.043.359	9.514.507
Net cash flows from investing activities	**30**		**32.583.871.940**	**(182.348.943.691)**

GLOBAL TANKER JOINT STOCK COMPANY
No.16, Phan Dinh Giot Street, Tan Son Hoa Ward, Ho Chi Minh City

Form B 03a – DN

CASH FLOW STATEMENT

(Indirect method)

From 01/01/2026 to 30/06/2026

Currency: VND

Items	Code	Note	Current year	Previous year
III. Cash flows from financial activities				
1. Proceeds from borrowings	33	VII.3	29.502.614.359	-
2. Repayments of borrowings	34	VII.4	(32.727.995.455)	(10.773.450.000)
3. Dividends paid	36		(19.397.907.060)	-
Net cash flows from financial activities	**40**		**(22.623.288.156)**	**(10.773.450.000)**
Net cash flows during the period	**50**		**2.400.904.475**	**(31.861.351.729)**
Cash and cash equivalents at the beginning of the period	**60**		**95.457.159.249**	**33.785.708.010**
Effect of exchange rate fluctuations	61		64.744.196	2.271.545
Cash and cash equivalents at the end of the period	**70**	VII	**97.922.807.920**	**1.926.627.826**

Prepared, 17 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Ngoc Chau	Tran Vu Yen Linh	Nguyen Tien Dung

CÔNG TY CỔ PHẦN GLOBAL TANKER

Form B 09a – DN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FIRST QUARTER OF 2026

I. CORPORATE INFORMATION

1. Form of ownership

Global Tanker Joint Stock Company operates under the Enterprise Registration Certificate No. 0315118069 issued by Department of Planning and Investment of Ho Chi Minh City for the first time on 18 June 2018 and the 8th changed licence on 28 September 2025.

The charter capital of the Company under the Enterprise Registration Certificat	VND 350.000.000.000
Contributed charter capital as at 30 June 2026:	VND 350.000.000.000

Head office: No.16, Phan Dinh Giot Street, Tan Son Hoa Ward, Ho Chi Minh City, Viet Nam.

2. Operating industry

Provide waterway transport services.

3. Principal activities

- Coastal and Ocean Freight Transport

Details: Business in the transportation of oil, petroleum products, and goods by sea (excluding business in liquefied petroleum gas (LPG) and waste oils);

- Inland Waterway Freight Transport

Details: Business in the transportation of oil, petroleum products, and goods by inland waterways (excluding business in liquefied petroleum gas (LPG) and waste oils);

- Other Support Services Related to Transport

Details: Maritime brokerage. Ship agency services. Import and export cargo handling services (excluding liquefied gas transport and activities related to air transport). Sea freight agency services.

4. Normal operating cycle of the Company is generally within 12 months

5. Operating characteristics of the Company during the period that affect interim financial statements

There are no operational characteristics that have a significant impact that need to be disclosed in this financial statement.

6. Disclosure of information comparability in the interim financial statements

The corresponding figures of the previous accounting period are comparable to the figures of this accounting period.

7. The number of employees

As at 30 June 2026, the Company has 8 employees (As at 31 December 2025: 7 employees).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Annual accounting period of Company is from 01 January to 31 December.

2. Accounting currency

The Company uses the currency unit for accounting records and presented in the financial statements is Vietnamese Dong ("VND" or "Dong").

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, along with other Circulars guiding the implementation of accounting standards issued by the Ministry of Finance for the preparation and presentation of Financial Statements

2. Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplementary documents as well as with Accounting Standards and Accounting System.

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

a. Cash

Cash includes the total amount of money available to the company at the reporting date, comprising: cash on hand, cash in bank and cash in transit. These items are recognized at their actually incurred values.

b. Cash equivalents

Cash equivalents are the investments which are collectible or mature less than 03 months from the date of the report, which can be converted easily into a certain amount and there is no risk of conversion into cash at the time of the reporting.

c. Conversion other currency

Economic transactions in foreign currencies must be recorded in detail in the original currency and converted to Vietnamese Dong using the actual exchange rates on the transaction dates and the exchange rates published by the commercial bank where the Company primarily transacts at the reporting date.

Whenever preparing financial statements as prescribed, the Company must re-evaluate the balance of foreign currencies and monetary gold following the rules below:

- For monetary items denominated in foreign currencies (including both assets and liabilities): The average mid-point transfer exchange rate of the commercial bank where the Company primarily transacts at the end of the accounting period shall be used. Particularly, the balances of foreign currency demand deposits are retranslated using the average mid-point transfer exchange rate of the commercial bank where the Company maintains its deposit accounts;

- Treatment of exchange rate differences: All exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in financial income (if a gain) or financial expenses (if a loss) for determining the profit or loss for the period

2. Financial investments

Financial investments are external investments made for the purpose of efficient capital utilization and enhancing the Company's operational capacity. At the time of preparing the Financial Statements, investments are classified and measured according to the following principle:

For the preparation of financial statements, the financial investment must be classified as below:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term;

- Having maturity more than 12 months or 01 normal production period are recorded as long - term.

Held-to-maturity investments

These include term deposits at banks (with a term of 3 months or more), bills, promissory notes, bonds, and loans held for the purpose of collecting periodic interest. The Company recognizes these investments at cost. In cases where investments arise with a discount or premium, such discount/premium is amortized into financial income using the straight-line method (or the effective interest rate method) over the investment term;

- At the reporting date, if there is objective evidence of an irrecoverable impairment in value, the Company shall assess and recognize a provision for investment loss in accordance with the regulations of Circular No. 99/2025/TT-BTC

3. Account receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for the Company.

The amounts receivable shall be classified following rules below:

- Trade receivables: commercial receivables generating from purchase-sale related transactions between the Company and buyers such as receivables from sales, services, liquidation / transfer of assets, receivables from sale of exported goods given by the trustor through the trustee;

- Other receivables include non-commercial or non-trading receivables.

Whenever preparing financial statements as prescribed, the receivables shall be classified:

- The amounts receivable from customer with the remaining recovery term within 12 months or within a normal operating cycle at the time of reporting is classified short-term receivables;

- The amounts receivable from customer with the remaining recovery term more than 12 months or more than one normal operating cycle at the time of reporting is classified long-term receivables.

At the reporting date, monetary items denominated in foreign currencies (excluding prepayments to suppliers for which there is no evidence of receiving cash refunds) are retranslated using the average mid-point transfer exchange rate of the commercial bank where the Company primarily transacts. Any exchange differences arising from this retranslation are recognized in financial income or financial expenses during the period. The Company does not retranslate all or part of the foreign currency-denominated receivables for which a provision for doubtful debts has already been established

Allowance for doubtful debts: The Company establishes a provision for receivables based on evidence of impairment (such as overdue debts or signs of bankruptcy or dissolution of the debtor). The recording or reversal of this provision is performed at the reporting date and recognized in general and administrative expenses. For debts identified as irrecoverable, the Company performs debt write-off or debt sale procedures in accordance with legal regulations and the Company's Charter.

4. Accounting principles of inventory

a. Inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

b. The cost of inventory

The cost of inventory at the year-end is calculated by weighted average method.

c. The record of inventory

Inventory is recorded by the perpetual method.

d. Provisions for decline in value of inventories

At the end of the accounting period, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

5. Fixed assets

a. Principles of accounting and depreciation of Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets putting them into ready-for-use state. Expenditures which are incurred shall be recorded as increase in their historical cost if they are expected to resulted in an increase in the future economic benefits from the use of these assets. Those incurred costs which fail to meet this requirement must be recognized as production and business expenses in the period.

Tangible fixed assets are depreciated on straight-line method over the estimated useful lives. The estimated useful lives of each assets class are as follows:

	Estimated depreciation year
- Means of transportation	07 - 10

When tangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

b. Principles of accounting and depreciation of Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization. Initial costs of intangible fixed assets include all the cost to acquire them up to the time of putting these assets into ready-for-use state. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation, operating costs if these costs are associated with a specific intangible fixed assets and result in future economic benefits expected to be obtained from the use of these assets.

When intangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

6. Construction in progress

Construction in progress reflect direct costs (including borrowing costs in accordance with the Company's accounting policy) associated with assets under construction, machinery, and equipment being installed for production, rental, and management purposes, as well as costs related to ongoing repairs of fixed assets. These assets are recorded at historical cost and are not depreciated.

7. Principles of accounting and amortization of prepaid expenses

The expenses actually incurred but they are related to operation output of many accounting period. The prepaid expenses are recognized at historical cost and amortized on a straight-line basis over their estimated useful life.

The classification of prepaid expenses when preparing financial statements follows these principles below:

- Short-term prepaid expenses: reflect prepayments with an allocation period or a period of economic benefit recovery not exceeding 12 months or within one normal operating cycle from the time of incurrence.;

- Long-term prepaid expenses: reflect prepayments (such as tools and supplies issued for use, major repair expenses, land rentals, asset rentals, etc.) with an allocation period or a period of economic benefit recovery exceeding 12 months or more than one normal operating cycle.

8. Principles of accounting of payables and accruals

Payables and accruals are recognised for the amounts to be paid in the future for goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts to be paid.

The amounts receivable shall be classified following rules below:

- Trade payables include commercial amounts payable arisen from purchase of goods, services or asset and amounts payable include amounts payable when importing through the trustee;

- Accured expenses reflect payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made due to lack of invoices or documents on accounting, which are recorded to operating expenses of the accounting period;

- Other payables include non-commercial amounts payable, or amounts payable relating to trading in goods or

The amounts receivable shall be classified following rules below:

- Payables with a remaining payment term of no more than 12 months or within one business cycle are classified as short-term;

- Payables with a remaining payment term of 12 months or more, or exceeding one business cycle, are classified as long-term.

At the reporting date, the Company revaluates the payables which have balance in foreign currency (except for advance from clients; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) using the average mid-point transfer exchange rate of the commercial bank where the Company primarily transacts at the reporting date

9. Recognition principles for provisions

A provision for payable only record when the Company has current debt obligation (legal obligation or jointly liable obligation) due to result from a fact happened, payment of debt obligation may leading to decrease in economic benefits and giving a confident estimation on value of such debt obligation.

If the effect of time is material, the provision will be determined by discounting the future expenditures required to settle the liability using a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks of the liability. The increase in the provision due to the passage of time is recognized as a finance cost.

10. Principles for recognizing loans and capitalizing borrowing costs

Borrowings and finance lease liabilities include amounts borrowed and finance lease obligations from banks, financial companies, and other parties.

The borrowings and finance lease liabilities shall be classified when preparing the financial statements following rules below:

- Borrowings and finance lease liabilities with payment period not more than 12 months are classified as short-term;

- Borrowings and finance lease liabilities with payment period of more than 12 months are classified as long-term.

At the time of preparing the financial statements in accordance with the law, the Company reassesses the balance of foreign currency loans and financial lease liabilities at the selling rate of foreign currency of the commercial bank where the Company normally have transactions at the time of making financial statements.

Borrowing costs directly related to loans are recognized as financial expenses in the period, except for borrowing costs that are directly associated with the construction or production of qualifying assets, which are capitalized as part of the value of those assets when the conditions stipulated in the Accounting Standard on "Borrowing Costs".

11. Principles for recognizing owner's capital

a. Principles for recognizing owner's capital

The owner's equity is recognized at the actual capital contributions made by the owners and is tracked in detail for each organization and individual participating in the capital contribution.

b. Principles for recognizing undistributed post-tax profits

Undistributed post-tax profits reflects business results of the Company after enterprise income tax at the reporting

Undistributed post-tax profit is distributed to shareholders after allocating funds according to the Company's Charter as well as legal regulations, and has been approved by the General Meeting of Shareholders.

12. Principles of revenues and income

a. Revenue from service rendered

Revenue from service rendered transactions shall be recognized when the results of these transactions are determined in a reliable way. Where a service provision transaction relates to many periods, turnover shall be recognized in each period according to the results of the work volume finished on the date of making of such period's accounting balance sheet. The result of a service provision transaction shall be determined only when it satisfies all the conditions below:

- Revenues are determined reliably;

- It is possible to obtain economic benefits from the service provision transaction;

- The work volume finished on the date of making the accounting balance sheet can be determined;

- The costs incurred from the service provision transaction and the costs of its completion can be determined.

b. Interest income

Interests recognized on the basis of the actual time and interest rates in each period when it satisfies the two conditions below:

- It is possible to obtain economic benefits from the concerned transactions;

- Revenue is determined with relative certainty.

13. Accounting principles of cost of goods sold

Cost of goods sold includes cost of finished goods, trade goods, services, investment property, construction unit sold in the production period and expense related to real estate activities... are recognized accordance with the revenue recognition principle and the prudence principle

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of goods sold after deduction of compensation (if any), even these finished goods are not sold.

14. Principles of financial expenses

Financial expenses reflect financial operating cost including expenses or losses relating to financial investment activity, expenses of lending and borrowing, costs of capital contributed to joint venture, to associates, losses from short-term security transfer, expenses of security selling transaction; provision for business security decrease, provision for losses from investment in other units, losses incurred when selling foreign currency, losses from exchange rate...

15. Accounting principles of selling expenses, general and administrative expenses.

Selling expenses record expenses actually incurred in process of selling products, goods, providing services.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

16. Current corporate income tax recognition principle and method and deferred income tax expense

Corporate income tax expenses include both current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

Deferred corporate income tax

Deferred corporate income tax expense is the amount of corporate income tax that will be payable in the future arising from:

- Recognizing deferred income tax liabilities for the current year;

- Reversing deferred income tax assets that were recognized in previous years.

17. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.Parites are considered to be related parties if they are under common control or under common significant influence.

In considering its relationships with each related party, the Company considers the substance of the relationship not merely the legal form.

18. Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of segments. A reportable segment is the Company's business segment or the Company's geographical segment.

V. NOTES TO THE INTERIM BALANCE SHEET

Currency: VND

1. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
- Cash on hand	12.831.000	169.000
- Cash at banks	97.909.976.920	95.456.990.249
+ Cash in VND	*11.265.958.898*	*14.816.907.285*
+ Cash in foreign currencies	*86.644.018.022*	*80.640.082.964*
Total	**97.922.807.920**	**95.457.159.249**

2. HELD-TO-MATURITY INVESTMENTS

	30/06/2026		01/01/2026	
	Historical cost	*Book value*	*Historical cost*	*Book value*
a. Short-term	***60.140.600.000***	***60.140.600.000***	***6.000.000.000***	***6.000.000.000***
- Term deposits (*)	60.140.600.000	60.140.600.000	6.000.000.000	6.000.000.000
Total	**60.140.600.000**	**60.140.600.000**	**6.000.000.000**	**6.000.000.000**

Notes:

(*) A 6-month USD term and 12-month USD term deposit at STANDARD CHARTERED BANK (VIETNAM) LIMITED - HO CHI MINH CITY BRANCH, bearing an interest rate of 0% per annum. This deposit is currently being used as collateral for a short-term VND credit line to supplement working capital.

3. TRADE RECEIVABLES

	30/06/2026	01/01/2026
a. Short-term	***111.613.028.122***	***58.194.295.890***
- Vietsea Company Pte Ltd	78.919.277.918	25.529.383.000
- Petrolimex Aviation Fuel Joint Stock Company	30.161.030.000	30.684.673.000
- Others	2.532.720.204	1.980.239.890
b. Long-term	-	-

c. Receivables from related parties

(Details of this section are presented at Note VIII.1.c).

4. PREPAYMENTS TO SUPPLIERS

	30/06/2026	01/01/2026
a. Short-term	***1.275.559.175***	***2.352.610.154***
- MAOMING OCEAN SHIPPING LOGISTICS COMPANY LIMITED	443.586.479	-
- CNOOC INTERNATIONAL FREIGHT AGENCY CO., LTD	176.852.151	222.977.235
- CONSULATE GENERAL OF PANAMA	-	307.352.978
- JAMES MACKINTOSH & CO. PVT. LTD	-	473.613.088
- JIRATAN GROUP CO., LTD	-	913.163.766
- CSEM MARITIME SDN BHD	-	256.076.674
- Others	655.120.545	179.426.413
b. Long-term	-	-

5. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	*Provision*	*Value*	*Provision*
a. Short-term	***4.812.743.382***	***2.324.134.978***	***4.712.443.734***	***2.324.134.978***
- Advances	32.156.363	-	1.000.000	
- Others	4.780.587.019	2.324.134.978	4.711.443.734	2.324.134.978
+ Mekong Petroleum Transport Joint Stock Company - Payment on behalf of debt settlement and repair of the Mekongtrans 01 vessel	*4.648.269.956*	*2.324.134.978*	*4.648.269.956*	2.324.134.978
+ Undeducted VAT	*5.860.741*	-	*5.084.445*	-
+ Allsea Management JSC	*68.366.989*		-	
+ Others	*58.089.333*	-	*58.089.333*	-
b. Long-term	-	-	-	-
Total	**4.812.743.382**	**2.324.134.978**	**4.712.443.734**	**2.324.134.978**

6. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	*Provision*	*Historical cost*	*Provision*
- Raw materials	26.614.273.868	-	23.157.043.825	-
- Work in progress	7.814.014.960	-	3.222.223.641	-
Total	**34.428.288.828**	-	**26.379.267.466**	-

7. LONG-TERM ASSETS IN PROGRESS

	30/06/2026	01/01/2026
a. Work in progress	-	-
b. Construction in progress	***435.845.057.440***	***312.391.464.485***
- Purchase fixed assets (*)	435.845.057.440	312.391.464.485
- Repair fixed assets	-	-
- Other expenses	-	-
Total	**435.845.057.440**	**312.391.464.485**

__Notes:__

(*) Pursuant to the General Meeting of Shareholders' Resolution No. 31102024/NQ-DHDCD dated 31/10/2024 and the 2025 Annual General Meeting of Shareholders' Resolution No. 01-2025/DHDCD-NQ dated 20/06/2025, the Company approved the investment policy for the construction of new oil/chemical tankers, including two (02) vessels with a deadweight of 13,100 DWT each and one (01) to two (02) vessels with a deadweight of 7,500 DWT each. As at 31/03/2026, the Company is implementing the construction of one (02) 13,100 DWT vessel and one (01) 7,500 DWT vessel in accordance with the approved investment plan

8. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Means of transportation	Total
I. Cost		
1. Opening balance	**798.611.487.054**	**798.611.487.054**
2. Increase	**-**	**-**
- Finished capital investment	-	-
3. Decrease	**180.687.345.659**	**180.687.345.659**
4. Closing balance	**617.924.141.395**	**617.924.141.395**
II. Accumulated depreciation		
1. Opening balance	**503.620.817.620**	**503.620.817.620**
2. Increase	**43.079.002.644**	**43.079.002.644**
- Depreciation for the period	43.079.002.644	43.079.002.644
3. Decrease	**138.198.526.649**	**138.198.526.649**
- Conversion into investment properties		
- Disposal	138.198.526.649	138.198.526.649
- Other decreases		
4. Closing balance	**408.501.293.615**	**408.501.293.615**
III. Net book value		
1. Opening balance	**294.990.669.434**	**294.990.669.434**
2. Closing balance	**209.422.847.780**	**209.422.847.780**

Notes:

- As at 30 June 2026, tangible fixed assets with a net book value of VND 208.907.595.773 (As at 01 January 2026: VND 226.473.798.760) were mortgaged at the Bank as security for loans of the Company (Note V.15).

- The cost of tangible fixed assets which have been fully depreciated but are still in use of the Company as at 30 June 2026 is VND 21.866.611.836 (As at 01 January 2026: VND 21.866.611.836).

9. PREPAID EXPENSES

	30/06/2026	01/01/2026
a. Short-term	*1.495.554.881*	*1.448.674.311*
- Insurance expenses	1.495.554.881	1.448.674.311
Total	**1.495.554.881**	**1.448.674.311**

10. TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
a. Short-term	*58.012.904.181*	*58.012.904.181*	*83.473.140.220*	*83.473.140.220*
- Aulac Corporation	11.080.280.000	11.080.280.000	39.826.261.000	39.826.261.000
- Legendsea Company Limited	14.559.850.000	14.559.850.000	5.764.440.000	5.764.440.000
- Allsea Management Joint Stock Company	8.067.881.007	8.067.881.007	22.050.978.338	22.050.978.338
- Vietsea Joint Stock Company	870.275.141	870.275.141	8.395.646.330	8.395.646.330
- Petrolimex Tanker Corporation	5.403.800.000	5.403.800.000		
- Seagull Marine - Petroleum Corporation	5.614.510.000	5.614.510.000		
- Vietsea Company Pte Ltd	5.957.537.150	5.957.537.150		
- Others	6.458.770.883	6.458.770.883	7.435.814.552	7.435.814.552
b. Long-term	**48.373.572.718**	**48.373.572.718**	**53.842.013.396**	**53.842.013.396**
- Vietsea Company Pte Ltd	48.373.572.718	48.373.572.718	53.842.013.396	53.842.013.396
Total	**106.386.476.899**	**106.386.476.899**	**137.315.153.616**	**137.315.153.616**

c. Trade payables to related parties

(Details of this section are presented at Note VIII.1.c).

11. STATUTORY OBLIGATIONS AND RECEIVABLES FROM THE STATE

	01/01/2026	Payable during the year	Paid amounts during the year	30/06/2026
a. Payables	*13.747.591.366*	*45.214.528.773*	*14.143.427.021*	*44.818.693.118*
- Corporate income tax	13.715.931.866	45.029.833.118	13.943.931.866	44.801.833.118
- Personal income tax	31.659.500	184.695.655	199.495.155	16.860.000
- Other taxes	-	-	-	-

__Notes:__

The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

12. ACCURED EXPENSES

	30/06/2026	01/01/2026
a. Short-term	**7.945.063.160**	**3.709.438.169**
- Advance payment of shipping agent fees	2.785.741.829	3.563.066.831
- Interest expenses	114.443.473	146.371.338
- Accrued Ship Management Fee	5.044.877.858	
- Others		

13. DIVIDENDS AND PROFITS PAYABLE

	30/06/2026	01/01/2026
a. Short-term	**75.522.040**	**19.473.429.100**
- Mrs. Nguyen Thi Ngoc Yen	-	17.794.892.720
- Others	75.522.040	1.678.536.380

14. OTHER PAYABLES

	30/06/2026	01/01/2026
a. Short-term	**40.000.000**	**4.333.422.220**
- Ship management fee - Allsea Management Joint Stock Company		4.333.422.220
- Others	40.000.000	
b. Long-term	-	

15. BORROWINGS AND FINANCE LEASE LIABILITIES

		30/06/2026		During the period		01/01/2026	
		Value	**Recoverable value**	**Increase**	**Decrease**	**Value**	**Recoverable value**
a. Short-term borrowings and finance lease liabilities		*32.867.696.179*	*32.867.696.179*	*31.185.155.269*	*19.864.359.090*	*21.546.900.000*	*21.546.900.000*
a.1 Short-term borrowings		**29.502.614.359**	**29.502.614.359**	**29.502.614.359**			
- Standard Chartered Bank (Vietnam) Limited - Ho Chi Minh City Branch	(1)	29.502.614.359	29.502.614.359	29.502.614.359	-	-	-
a.2 Long-term loan due to maturity		**3.365.081.820**	**3.365.081.820**	**1.682.540.910**	**19.864.359.090**	**21.546.900.000**	**21.546.900.000**
- Military Commercial Joint Stock Bank - Binh Chanh Branch	(2)	3.365.081.820	3.365.081.820	1.682.540.910	19.864.359.090	21.546.900.000	21.546.900.000
b. Long-term borrowings and finance lease liabilities		*159.149.537.627*	*159.149.537.627*		*14.546.177.275*	*173.695.714.902*	*173.695.714.902*
- Military Commercial Joint Stock Bank - Binh Chanh Branch	(2)	66.254.697.725	66.254.697.725	-	14.546.177.275	80.800.875.000	80.800.875.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City	(3)	92.894.839.902	92.894.839.902	-	-	92.894.839.902	92.894.839.902
Total		**192.017.233.806**	**192.017.233.806**	**31.185.155.269**	**34.410.536.365**	**195.242.614.902**	**195.242.614.902**

15. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

Notes:

(1) Short-term loan at Standard Chartered Bank (Vietnam) Limited - Ho Chi Minh City Branch under Credit Line Facility Letter No. BFL-ME/26-02 dated January 15, 2026, with a maximum loan amount of 87% of the USD 2,000,000 facility for the purpose of supplementing working capital. The loan term is 06 months, and the interest rate is specifically determined for each drawdown. The loan is secured by the following assets:

The Guarantor	Collateral
Global Tanker Joint Stock Company	According to Credit Line Facility Letter No. BFL-ME/26-02 dated January 15, 2026 - 6 months Deposit Term dated February 04, 2026 - Amount: USD 1,000,000 - 12 months Deposit Term dated May 04, 2026 - Amount: USD 1,300,000

(2) Long-term loan under Credit Agreement No. 173613.23.269.30799532.TD dated November 20, 2023, with a maximum loan amount of VND 169,515,309,600 to finance the investment in 01 used oil/chemical tanker (name: RAYANA, IMO No.: 9341354, built in 2009, capacity 14,958 DWT). The maximum loan term is 84 months from the day following the first disbursement date; the loan interest rate is specifically determined in each debt acknowledgment instrument. The loan is secured by the following assets:

The Guarantor	Collateral
Global Tanker Joint Stock Company	- According to Mortgage Agreement No. 188101.24.269.30799532.BD dated January 25, 2024 - Vessel Name: GT WIN - IMO No.: 9341354 - Vessel Type: Oil Tanker

(3) Long-term loan under Credit Agreement No: 35/14458670/25-DN2/D-DA dated July 9, 2025, with a maximum loan amount of VND 328.440.000.000 to finance the new construction of 01 oil/chemical tanker with a capacity of 13,100 DWT. The maximum loan term is 144 months from the day following the first disbursement date until the full repayment of principal and interest; the loan interest rate is specifically determined in each debt acknowledgment instrument. The loan is secured by the following assets:

The Guarantor	Collateral
Global Tanker Joint Stock Company	- According to Mortgage Agreement No. 40/14458670/25-DN2/TC.BD dated July 9, 2025: - Vessel Name: GT VICTORY - IMO No.: 9321641 - Vessel Type: Oil Tanker - According to Mortgage Agreement No. 15/14458670/26-DN2/TC dated March 10, 2026: - Vessel Name: GT PEACE - IMO No.: 9321639 - Vessel Type: Oil Tanker

16. OWNER'S EQUITY

a. Comparison table of owner's equity fluctuations

	Contributed capital	Undistributed earnings	Total
As at 01 January 2025	**350.000.000.000**	**71.724.070.231**	**421.724.070.231**
- Increase capital			-
- Profits for the period		54.410.126.008	54.410.126.008
- Distribution of profits after tax			
+ *Dividend distribution*		*(42.000.000.000)*	*(42.000.000.000)*
+ *Bonus and Welfare fund*		*(1.000.000.000)*	*(1.000.000.000)*
As at 30 June 2025	**350.000.000.000**	**83.134.196.239**	**433.134.196.239**
As at 01 January 2026	**350.000.000.000**	**83.134.196.239**	**433.134.196.239**
- Profits for the period		180.008.415.960	180.008.415.960
- Distribution of profits after tax			
+ *Dividend distribution*			-
+ *Bonus and Welfare fund*		*(1.000.000.000)*	*(1.000.000.000)*
As at 30 June 2026	**350.000.000.000**	**262.142.612.199**	**612.142.612.199**

b. Details of owner's investment

	30/06/2026	01/01/2026
- Mrs. Nguyen Thi Ngoc Yen	164.867.480.000	164.867.480.000
- Mrs. Tran Le Thuy Dan	69.734.060.000	69.734.060.000
- Mr. Duong Hoang Dung	500.000.000	500.000.000
- Mrs. Huynh Thi Hong Chau	17.833.650.000	17.833.650.000
- Other organizations and individuals	97.064.810.000	97.064.810.000
Total	**350.000.000.000**	**350.000.000.000**

16. OWNER'S EQUITY (CONTINUED)

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

	30/06/2026	01/01/2026
- Owner's invested equity		
+ Opening capital	350.000.000.000	350.000.000.000
+ Increase in capital during the period	-	-
+ Decrease in capital during the period	-	-
+ Closing capital	350.000.000.000	350.000.000.000
- Dividends, distributed profits	-	-

d. Shares

	30/06/2026	01/01/2026
- Authorised shares	35.000.000	35.000.000
- Issued shares	35.000.000	35.000.000
+ *Ordinary shares*	*35.000.000*	*35.000.000*
- Treasury shares	-	-
- Shares in circulation	35.000.000	35.000.000
+ *Ordinary shares*	*35.000.000*	*35.000.000*

(*) Par value of outstanding shares: VND 10,000 per share.

17. OFF-BALANCE SHEET ITEMS

	30/06/2026	01/01/2026
a. Foreign currencies		
- US Dollar (USD)	3.296.219,65	3.092.383,94

VI. NOTES TO THE INTERIM INCOME STATEMENT

Đơn vị tính: VND

1. REVENUES FROM SALES AND SERVICES RENDERED

	Current year	Previous year
a. Revenues	***367.631.738.724***	***337.867.800.437***
- Revenue from services rendered	367.631.738.724	337.867.800.437
b. Revenue deductions	-	-
Net revenues from sales and services rendered	367.631.738.724	337.867.800.437

c. Revenue to related parties
(Details of this section are presented at Note VIII.1.b).

2. COST OF GOODS SOLD

	Current year	Previous year
- Cost of services rendered	304.719.109.515	309.096.599.865
Total	**304.719.109.515**	**309.096.599.865**

3. FINANCIAL INCOME

	Current year	Previous year
- Interest income from deposits and lending	18.043.359	159.925.466
- Realized foreign exchange rate differences gain	1.525.599.282	3.960.292.470
- Unrealized foreign exchange rate differences gain	158.652.649	-
Total	**1.702.295.290**	**4.120.217.936**

4. FINANCIAL EXPENSES

	Current year	Previous year
- Interest expenses on lending and bonds	4.522.445.813	5.547.839.731
- Realized foreign exchange rate differences loss	280.111.491	57.292.071
Total	**4.802.557.304**	**6.479.332.622**

5. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Current year	Previous year
a. Selling expenses incured during the year	-	-
b. General and administrative expenses incured during the year	***4.929.864.816***	***4.174.556.375***
- Labour costs	1.624.779.195	1.415.391.500
- Taxes, fees and duties	-	3.000.000
- Outside service expenses	3.065.085.621	2.516.164.875
- Others	240.000.000	240.000.000

6. OTHER INCOME

	Current year	Previous year
- Gained from disposal of fixed assets	167.035.807.520	-
- Revenue from sales ROB fuel	18.276.806.189	-
- Compensation received from third parties	2.500.000.000	1.566.106.208
- Others	4.211.280	771.627
Total	**187.816.824.989**	**1.566.877.835**

7. OTHER EXPENSES

	Current year	Previous year
- Costs of ROB fuel	17.645.611.663	-
- Demurrage fee	-	629.736.022
- Penalty for taxes, administrative violations	15.451.885	-
- Others	14.742	25.670.000
Total	**17.661.078.290**	**655.406.022**

8. PRODUCTION AND BUSINESS COST BY ELEMENTS

	Current year	Previous year
- Raw materials	86.709.621.516	74.652.179.379
- Labour costs	26.762.162.413	33.996.374.400
- Depreciation expenses	43.079.002.644	48.098.095.578
- Periodical fixed asset repair expenses	-	6.000.000.000
- Outside service expenses	152.610.706.341	149.210.886.298
- Others	487.481.417	1.313.620.585
Total	**309.648.974.331**	**313.271.156.240**

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Current year	Previous year
- Total net profit before tax	**225.038.249.078**	**23.149.001.324**
- Adjust the profit before tax to determine corporate income tax	**110.916.513**	**769.067.028**
- Total taxable income	**225.149.165.591**	**23.918.068.352**
- Total assessable income	**225.149.165.591**	**23.918.068.352**
+ Tax rate	*20%*	*20%*
- Corporate income tax expenses	**45.029.833.118**	**4.783.613.670**
+ Corporate income tax expenses	*45.029.833.118*	*4.783.613.670*

10. BASIC EARNINGS PER SHARE

	Current year	Previous year
Net profit attributable to ordinary shareholders	180.008.415.960	18.365.387.654
Appropriation to bonus and welfare fund		
Weighted average number of ordinary shares during the year	35.000.000	35.000.000
Basic earnings per share	**5.143**	**525**

VII. NOTES TO THE INTERIM CASH FLOW STATEMENT

1. **Non-cash transactions which affects on Cash flow statement:** None.

2. **No cash which the company holds but unable to used:** None.

3. **Borrowing amount actually collected during the period**

	Current year	Previous year
- Proceeds from borrowing under the loan contract	29.502.614.359	-
Total	**29.502.614.359**	

4. **Cash actually paid for the loan principal during the period**

	Current year	Previous year
- Paid for borrowing under the loan contract	32.727.995.455	10.773.450.000
Total	**32.727.995.455**	**10.773.450.000**

VIII. OTHER INFORMATION

1. **INFORMATION ABOUT THE RELATED PARTIES**

a. Related parties

Related parties	Relationship
Viet Sea Joint Stock Company	Related party of Blockholder
Wondersea Joint Stock Company	Same management member
Allsea Management Joint Stock Company	Same management member
Legendsea Company Limited	Same management member
Vietsea Lubricant One Member Company Limited	Other related company
Mr. Nguyen Tien Dung	Chairman
The Board of Directors, the Board of Management, the Board of Supervisors, Chief Accountant and Disclosure Person	Executive board

b. Significant transactions with related parties

During the period, the Company had the following significant transactions with related parties:

	Current year	Previous year
1. Revenue from sale of goods, redering of service, and construction		
- Viet Sea Joint Stock Company	-	15.617.200.000
- Legendsea Company Limited	-	325.584.824
Total	**-**	**15.942.784.824**
2. Purchasing of goods and services		
- Legendsea Company Limited	14.559.850.000	34.981.970.000
- Viet Sea Joint Stock Company	7.690.880.168	6.388.484.392
- Wondersea Joint Stock Company	2.116.640.070	2.051.492.824
- Allsea Management Joint Stock Company	49.409.454.290	66.934.898.380
- Vietsea Lubricant One Member Company Limited	1.480.337.963	445.797.277
Total	**75.257.162.491**	**110.802.642.873**
b.3. Other transactions		
- Viet Sea Joint Stock Company (Advance for agency fees)	-	7.000.000.000
- Viet Sea Joint Stock Company (Advance recovery)	-	7.000.000.000

Remuneration of The Board of Directors, Management, Supervisors and salary of other managers:

The Board of Directors

Name	Position	Current year	Previous year
Nguyen Tien Dung	Chairman	393.645.417	330.000.000
Nguyen Thi Mai Xuan	Member	60.000.000	60.000.000
Tran Le Thuy Dan	Member	60.000.000	60.000.000
Tran Van Nam	Director (from 06/01/2026)	351.111.111	315.000.000
Mac Thi Nhu Thuy	Head of the Board of Supervisor	60.000.000	60.000.000
Le Thanh Man	Member of the Board of Supervisor	30.000.000	30.000.000
Pham Thi Ut	Member of the Board of Supervisor	30.000.000	30.000.000
Total		**984.756.528**	**885.000.000**

1. INFORMATION ABOUT THE RELATED PARTIES (CONTINUED)

c. Closing balance with related parties

	30/06/2026	01/01/2026
Short-term trade receivables (Notes V.03.a)		
- Viet Sea Joint Stock Company	-	-
Short-term trade payables (Note V.10)		
- Viet Sea Joint Stock Company	870.275.141	8.395.646.330
- Vietsea Lubricant One Member Company Limited	1.597.320.000	-
- Wondersea Joint Stock Company	1.163.499.076	1.128.105.054
- Allsea Management Joint Stock Company	8.067.881.007	22.050.978.338
- Legendsea Company Limited	14.559.850.000	5.764.440.000
Other payables (Note V.13)		
- Allsea Management Joint Stock Company	5.044.877.858	4.333.422.220
- Mrs. Nguyen Thi Ngoc Yen	-	17.794.892.720
- Other minority shareholders (Dividends payable)	75.521.960	1.678.536.380

2. INFORMATION SEGMENT REPORTING

The Company mainly provides international sea freight services. Therefore, the Company does not present segment reporting by geographical area or business sector.

3. EVENTS AFTER THE INTERIM BALANCE SHEET DATE

There have been no significant events occurring after the balance sheet date, which would require adjustment or disclosures to be made in the financial statements.

4. COMPARATIVE FIGURES

The comparative information is taken from the financial statements for the fiscal year ended 30 June 2025

Preparer	Chief Accountant	Prepared, 17 July 2026 Chairman
Nguyen Ngoc Chau	Tran Vu Yen Linh	Nguyen Tien Dung

CÔNG TY CỔ PHẦN GLOBAL TANKER