ENTITY: NGHE TINH PORT JOINT STOCK COMPANY
ADDRESS: No. 10, Truong Thi Street, Nghe An Province
TEL: (0238)3847145 – (0238)3847199
FAX: (0238)3847142 - E. Mail TCKT @nghetinhport.com.vn

FINANCIAL STATEMENTS

(Issued in accordance with Circular No. 99/2025/TT-BTC)

For the Second Quarter of 2026

- Statement of Financial Position	Form No. B01-DN
- Statement of Income	Form No. B02-DN
- Statement of Cash flows	Form No. B03-DN
- Notes to the Financial Statements	Form No. B09-DN

Recipients of the Financial Statements: ....

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS		Note	30/06/2026 VND	01/01/2026 VND
100	**A.**	**CURRENT ASSETS**		**65,456,536,088**	**50,497,470,577**
110	**I.**	**Cash and cash equivalents**	III.1	**21,090,677,342**	**18,460,683,643**
111	1.	Cash		21,090,677,342	18,460,683,643
112	2.	Cash equivalents		-	-
				-	-
120	**II.**	**Held-to-maturity investments**	III.2	-	4,000,000,000
123	1.	Held-to-maturity investments		-	4,000,000,000
130	**III.**	**Short-term receivables**		**40,369,930,164**	**23,416,347,544**
131	1.	Short-term Trade Receivables	III.3	36,405,575,009	23,054,556,156
132	2.	Short-term Advances to Suppliers	III.4	4,579,591,263	929,280,000
135	3.	Other Short-term Receivables	III.5	787,211,213	911,634,170
136	4.	Allowance for Doubtful Short-term Receivables		(1,752,477,172)	(1,829,152,633)
137	5	Assets Pending Resolution		350,029,851	350,029,851
140	**IV.**	**Inventories**	**III.6**	**2,800,340,017**	**2,301,157,731**
141	1.	Inventories		2,800,340,017	2,301,157,731
160	**VI.**	**Other short-term assets**		**1,195,588,565**	**2,319,281,659**
161	1.	Short-term prepaid expenses	III.10	1,195,588,565	2,131,701,080
162	2.	Deductible Value Added Tax		-	182,294,934
163	3	Taxes and Other Receivables from the State		-	5,285,645
200	**B.**	**NON-CURRENT ASSETS**		**246,646,795,378**	**259,928,759,223**
				-	
220	**II.**	**Fixed assets**		**224,524,116,326**	**236,630,095,922**
221	1.	Tangible fixed assets	III.8	222,590,100,197	236,350,095,922
222	-	*Historical costs*		729,627,685,971	725,800,130,415
223	-	*Accumulated depreciation*		(507,037,585,774)	(489,450,034,493)
227	2.	Intangible fixed assets	III.9	1,934,016,129	280,000,000
228	-	*Historical costs*		2,625,862,000	875,862,000
229	-	*Accumulated amortization*		(691,845,871)	(595,862,000)
230	**III.**	**Non-current Biological Assets**		-	-
240	**IV.**	**Investment Property**		**1,194,685,185**	**4,960,526,880**
250	V	Long-term Assets under Construction	III.7	1,194,685,185	4,960,526,880
251	1.	*Long-term Work in Progress*		-	-
260	**VI.**	**Long-term Financial Investments**	**III.2**	**4,860,000,000**	**4,860,000,000**
262	1.	Investments in Joint Ventures and Associates		4,860,000,000	4,860,000,000
				-	-
270	**VII.**	**Other Non-current Assets**		**16,067,993,867**	**13,478,136,421**
271	1.	Long-term Deferred Expenses	III.10	16,067,993,867	13,478,136,421
					-
280		**TOTAL ASSETS**		**312,103,331,466**	**310,426,229,800**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL		Note	30/06/2026	01/01/2026
				VND	VND
300	**C.**	**LIABILITIES**		**66,722,792,854**	**57,482,718,066**
310	**I.**	**Current liabilities**		**51,672,792,854**	**39,270,718,066**
311	1.	Short-term trade payables	III.11	3,890,150,543	12,717,681,712
312	2.	Short-term prepayments from customers	III.12	603,884,774	377,663,844
313	3.	Dividends and profits payable	III.14	13,996,288,000	13,713,250
314	4.	Taxes and other payables to State budget	III.13	2,219,940,018	1,089,415,400
315	5.	Payables to employees		18,704,181,128	15,261,542,153
316	6.	Short-term accrued expenses		272,974,627	225,462,250
320	7.	Other Short-term Payables	III.15	255,624,479	2,419,036,783
321	8	Short-term borrowings and financial lease	III.16	6,324,000,000	6,324,000,000
323	9	Bonus and welfare fund		5,405,749,285	842,202,674
330	**II.**	**Long term liabilities**		**15,050,000,000**	**18,212,000,000**
339	1	Long-term borrowings and financial lease lial	III.16	15,050,000,000	18,212,000,000
400	**D.**	**OWNER'S EQUITY**	**III.17**	**245,380,538,612**	**252,943,511,734**
411	1.	Contributed Capital		215,172,000,000	215,172,000,000
411a	-	*Ordinary Shares with Voting Rights*		215,172,000,000	215,172,000,000
420	2.	Retained Earnings		13,537,722,697	25,565,213,210
420a	-	*Accumulated Retained Earnings as of the End of the P*		907,502,828	903,187,969
420b	-	*Current Year's Retained Earnings*		12,630,219,869	24,662,025,241
440	**TOTAL CAPITAL**			**312,103,331,466**	**310,426,229,800**

Preparer	Chief Accountant	Legal Representative
Tran Lu Giap	**Nguyen Thi Thanh Hong**	**Bui Kieu Hung**
Preparer	**Chief Accountant**	**Legal Representative**

Nghe An, 12 July 2026

M.S.D.N: 2900325068 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG NGHỆ TĨNH
TP. VINH - NGHỆ AN

INTERIM STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Second Quarter Current year VND	Second Quarter Previous year VND	Accumulated to the end of this quarter Current year VND	Accumulated to the end of this quarter Previous year VND
01	**Revenue from sales of goods and rendering of services**	IV.1	**72,046,718,509**	**66,373,694,367**	**135,450,719,671**	**126,241,171,614**
02	Revenue deductions		-	-	-	-
10	**Net revenue from sale of goods and rendering of services**		**72,046,718,509**	**66,373,694,367**	**135,450,719,671**	**126,241,171,614**
11	**Cost of goods sold**	IV.2	**54,904,365,929**	**47,160,272,360**	**104,059,941,040**	**92,448,963,979**
20	**Gross profit from sales of goods and rendering of services**		**17,142,352,580**	**19,213,422,007**	**31,390,778,631**	**33,792,207,635**
22	Financial income	IV.3	657,204,776	3,210,394,933	3,267,084,926	3,280,315,320
23	Financial expenses	IV.4	426,145,043	455,191,077	938,055,995	962,818,328
24	*In which: Interest expenses*		414,084,136	455,191,077	835,624,018	905,270,963
25	Selling expenses		-	-	-	-
26	General and administrative expense	IV.5	9,551,680,635	9,076,624,476	18,434,335,457	17,527,583,553
30	**Net profit from operating**		**7,821,731,678**	**12,892,001,387**	**15,285,472,105**	**18,582,121,074**
31	Other income	IV.6	20,937,826	10,232,064	576,760,537	10,232,064
32	Other expense	IV.7	2,141,606	624,124	693,797,365	228,604,124
40	**Other profit**		**18,796,220**	**9,607,940**	**(117,036,828)**	**(218,372,060)**
50	**Total net profit before tax**		**7,840,527,898**	**12,901,609,327**	**15,168,435,277**	**18,363,749,014**
51	Current corporate income tax	IV.9	1,501,249,134	1,987,409,020	2,538,215,408	3,189,400,612
60	**Profit after corporate income tax**		**6,339,278,764**	**10,914,200,307**	**12,630,219,869**	**15,174,348,402**
70	**Basic earnings per share**		**295**	**507**	**587**	**705**

M.S.D.N: 2900325068 - C.T.C.P
CÔNG TY
CỔ PHẦN
CẢNG NGHỆ TĨNH
TP. VINH

Tran Lu Giap
Preparer
Nghe An, 12 July 2026

Nguyen Thi Thanh Hong
Chief Accountant

Bui Kieu Hung
Legal Representative

INTERIM STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	Accumulated to the end of this quarter: Current year VND	Accumulated to the end of this quarter: Previous year
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		**15,168,435,277**	**18,363,749,014**
	2. Adjustments for		**15,287,857,296**	**14,857,175,844**
02	- Depreciation of fixed assets and investment properties		17,683,535,152	16,971,744,689
03	- Provisions		(76,675,461)	(80,210,859)
04	- Foreign exchange gains/losses arising from revaluation of monetary items denominated in		(6,350,105)	(12,051,298)
05	- Gains/losses from investing activities		(3,148,276,308)	(2,927,577,651)
06	- Interest expense		835,624,018	905,270,963
08	***3. Operating profit before changes in working capital***		**30,456,292,573**	**33,220,924,858**
09	- Increase/decrease in receivables		(16,876,907,159)	(4,485,287,305)
10	- Increase/decrease in inventories		(499,182,286)	(280,771,906)
11	- Increase/decrease in payables (excluding interest		4,061,857,037	(3,487,462,822)
12	- Increase/decrease in prepaid expenses		(1,653,744,931)	(1,411,792,125)
14	- Interest paid		(842,210,495)	(887,669,714)
15	- Corporate income tax paid		(2,126,381,674)	(1,030,919,152)
17	- Other cash outflows for operating activities		(1,835,862,859)	-
20	***Net cash flows from operating activities***		**10,683,860,206**	**21,637,021,834**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Cash paid for purchase and construction of fixed assets and other long-term assets		(12,073,006,592)	(34,099,200,000)
22	2. Cash received from disposal and liquidation of fixed assets and other long-term assets		-	-
23	3. Cash paid for loans and purchase of debt instruments of other entities		-	(83,309,589)
24	4. Cash received from recovery of loans and resale of debt instruments of other entities		4,000,000,000	-
27	5. Interest, dividends and shared profits received		3,171,421,513	2,890,166,414
30	***Net cash flows from investing activities***		**(4,901,585,079)**	**(31,292,343,175)**

INTERIM STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	Accumulated to the end of this quarter	
			Current year	**Previous year**
			VND	
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Cash received from borrowings		4,335,960,000	36,580,274,500
34	2. Cash repayments of principal		(7,497,960,000)	(20,702,274,500)
36	3. Dividends and profits paid to owners		(3,605,250)	-
40	***Net cash flows from financing activities***		**(3,165,605,250)**	**15,878,000,000**
			-	-
50	**Net increase/decrease in cash and cash equivalents**		**2,616,669,877**	**6,222,678,659**
			-	-
60	**Cash and cash equivalents at the beginning of the ye**	III.1	**18,460,683,643**	**12,413,338,128**
			-	
61	Effects of foreign exchange differences		13,323,822	12,051,298
70	**Cash and cash equivalents at the end of the year**	III.1	**21,090,677,342**	**18,648,068,085**

Tran Lu Giap
Preparer
Nghe An, 12 July 2026

Nguyen Thi Thanh Hong
Chief Accountant

CÔNG TY CỔ PHẦN CẢNG NGHỆ TĨNH
M.S.D.N: 2900325068 - C.T.C.P
TP. VINH - T. NGHỆ AN

Bui Kieu Hung
Legal Representative

NOTES TO FINANCIAL STATEMENTS
For the accounting period from 01/01/2026 to 30/06/2026

I. GENERAL INFORMATION OF THE COMPANY

1. Form of ownership

Nghe Tinh Port Joint Stock Company was converted from Nghe Tinh Port One Member Limited Liability Company in accordance with Decision No. 749/NQ-HHVN dated 19 March 2014 issued by the Member Council of Vietnam National Shipping Lines. The Company officially operated as a joint stock company under Business Registration Certificate No. 2900325068, initially issued by the Department of Planning and Investment of Nghe An Province on 31 December 2009, with the seventh amendment registered on 21 May 2026.

The Company's head office is located at: No. 10, Truong Thi Street, Truong Vinh Ward, Nghe An Province.

Company's Charter capital is VND 215,172,000,000, actual contributed Charter capital by 30 June 2026 is VND 215,172,000,000; equivalent to 21,517,200 shares with the price of VND 10,000 per share.

As at 30 June 2026, the Company's total number of employees was: 378 people.

2. Business field

The Company's primary business activity is the provision of cargo handling services.

3. Business activities

Main business activities of the Company include:

- Cargo handling. Detailed as: Forwarding and preservation of goods;
- Warehousing and storage. Detailed as: Business of warehouses and bonded warehouses;
- Coastal and ocean freight transport. Detailed as: Waterway freight transport;
- Other support services related to transport. Detailed as: Ship pilotage, sea tugboat services, guiding and monitoring vessels operating within port areas; maritime search and rescue services; shipping services and cargo consolidation;
- Real estate activities with own or leased property. Detailed as: Construction and leasing of office spaces.

4. Corporate structure

The Company's member entities are as follows:	**Address**	**Main business activities**
Cua Lo Cargo Handling Enterprise	Nghe An	Cargo handling and warehousing services
Ben Thuy Cargo Handling Enterprise	Nghe An	Cargo handling and warehousing services

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in VND.

2. Standards and Applicable Accounting Policies

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

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 and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

3. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

There are currently no regulations on the revaluation of financial instruments after initial recognition.

4. Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

- When recording receivables, applying the bid rate of the commercial bank stipulated by the Company for customers to make payment at the transaction time;
- When recording payables, applying the offer rate of the commercial bank where the Company expects to conduct transactions at the transaction time;

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Financial Statements is determined under the following principles:

- For items classified as assets: Apply the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions;
- For foreign currency deposits: Apply the average transfer buying and selling exchange rate of the specific bank where the Company opens its foreign currency accounts;
- For items classified as liabilities: Apply the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting period. In which, foreign exchange gains arising from the revaluation of year-end balances of monetary items denominated in foreign currencies are not used for profit distribution or dividend payments.

5. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

6. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

Investments in joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year as follows:
- With regard to investments in joint ventures or associates: the provisions shall be made based on the financial statement of join ventures, associates at the provision date;
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance With statutory regulations.

7. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the financial statements based on the remaining maturity of the receivables as at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

8. Inventories
Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.
Inventory is recorded by perpetual method.
Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

9. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 50 years
- Machinery, equipment	05 - 15 years
- Vehicles, Transportation equipment	05 - 20 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 10 years
- Management software	03 - 05 years

10. Construction in progress
Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date but not finished and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

11. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

12. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

The Company's prepaid expenses include:

- Tools and supplies include assets held by the Company for use in its normal business operations, with an original cost of each asset being less than VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The original cost of tools and supplies is allocated on a straight-line basis over a period of 01 to 03 years.

- Other prepaid expenses are recognized at cost and allocated on a straight-line basis over their useful lives ranging from 02 to 03 years.

13. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the financial statements based on the remaining maturity of the payables as at the reporting date.

14. Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

15. Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred exceptingthose which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

16. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

17. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development Investment Fund: The fund is appropriated to finance the Company's business expansion and capital investment projects.

- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Statement of Financial position.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

18. Revenue

Rendering of services
Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:
- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Revenue from operating lease
Revenue from operating lease manly includes warehouse rentals, which are charged to income statement on a straight-line basis over the period of the leases under leasing contract.

Financial income
Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognised when:

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

Dividend income shall be recognised when the Company's right to receive dividend is established or to receive profits from capital contributions

19. Cost of goods sold

The recognition of cost of goods sold is matched against revenue in theyear and complies with the prudence principle.

20. Financial expenses

Items recorded into financial expenses comprise:
- Borrowing costs;
- Foreign exchange loss

The above items are recorded by the total amount arising in the year without offsetting against financial income.

21. Corporate income tax

a) Current corporate income tax expenses
Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b) Current corporate income tax rate:
The Company is subject to a corporate income tax (CIT) rate of 20% for its business activities generating taxable income for the accounting period from 01 January 2026 to 30 June 2026.

22. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

23. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

24. Segment information

Due to the Company's primary business activity is cargo handling services within the territory of Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

III. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
- Cash on hand	-	5,276,201
- Demand deposits	21,090,677,342	18,455,407,442
- Cash equivalents	-	-
Total	**21,090,677,342**	**18,460,683,643**

2. FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term investments				
- Term deposits	-	-	4,000,000,000	-
Total	-	-	**4,000,000,000**	-

b) Investment in associates

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Cua Lo Port Maritime Service and Tugboat Joint Stock Company	4,860,000,000	-	4,860,000,000	-
Total	**4,860,000,000**	-	**4,860,000,000**	-

Detailed information on the Company's investment in associates as at 30 June 2026 is as follows:

Name of investee company	Place of establishment and	Ownership interest	Voting rights	Principal business activities
Cua Lo Port Maritime Service and Tugboat Joint Stock Company	Nghe An	36.00%	36.00%	Transport business and ship tugboat services

3. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Trade receivables detailed by customers with large account balances				
- Dong Duong Logistics Joint Stock Company	8,745,732,864	-	5,178,075,509	-
- Mekong International Transport Company	9,141,562,238	-	4,239,469,579	-
- GLS Shipping Joint Stock Company	4,304,199,407	-	2,873,490,318	-
- Duc Thanh Trading and Petroleum Company Limited	1,033,192,449	-	2,492,169,744	-
- Cua Lo Port Company Limited	1,628,210,952	-	1,337,654,444	-
- Tan Viet Metal Science and Technology Company Limited	3,157,522,425	-	343,444,779	-
- Hoanh Son General Services Company Limited	212,327,460	-	226,625,040	-
- Namico Mineral Joint Stock Company	1,022,777,590	(1,022,777,590)	1,022,777,590	(1,022,777,590)
- Other trade receivables	7,160,049,624	(379,669,731)	5,340,849,153	(456,345,192)
Total	**36,405,575,009**	**(1,402,447,321)**	**23,054,556,156**	**(1,479,122,782)**

4. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- RSM Vietnam Auditing & Consulting Company Limited	649,080,000	-	649,080,000	-
- Maritime Construction Consultation Joint Stock Company	151,200,000	-	151,200,000	-
- BINH MINH VINA CONSTRUCTION JOINT STOCK COMPANY	2,152,570,510	-	-	-
- TAN HAI TRADING CONSTRUCTION JOINT STOCK COMPANY	755,275,753	-	-	-
- Others	871,465,000	-	129,000,000	-
Total	**4,579,591,263**	**-**	**929,280,000**	**-**

5. SHORT-TERM OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Receivables from interest of deposit, loan	-	-	23,145,205	-
- Advances	278,724,824	-	-	-
- Social insurance receivables	315,906,704	-	311,321,265	-
- Personal Income Tax	6,269,100	-	60,228,529	-
- Trade Union Fees Receivable	95,648,000	-	95,648,000	-
- Other receivables	90,662,585	-	421,291,171	-
Total	**787,211,213**	**-**	**911,634,170**	**-**

6. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw material	2,437,348,058	-	2,130,532,334	-
- Tools, supplies	362,991,959	-	170,625,397	-
Total	**2,800,340,017**	**-**	**2,301,157,731**	**-**

7. CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
	VND	VND
- Dredging project for the waters in front of Ben Thuy Port	46,296,296	46,296,296
- Repair and renovation of Warehouse No. 2 – Cua Lo Construction Enterprise	-	4,164,230,584
- 2025NCBRV: Bravo 10 software upgrade	-	350,000,000
- Upgrading and developing the Port management and operation software syste	400,000,000	400,000,000
- Repair and Renovation of Warehouse No. 2 - Ben Thuy Construction Enterprise	95,370,370	-
- Dredging and Maintenance of the Water Area in Front of Cua Lo Port	120,888,889	-
- Investment Project for Warehouse No. 5 at Cua Lo Construction Enterprise	277,500,000	-
- Internal Road Upgrading Project at Berths No. 1 and No. 2, Cua Lo Construction Enterprise	254,629,630	-
Total	**1,194,685,185**	**4,960,526,880**

9. INTANGIBLE FIXED ASSETS

	Land use rights	Publishing rights	Copyrights and patents	Computer software	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
01/01/2026				875,862,000		875,862,000
- Purchase in the period				1,750,000,000		-
- Completed construction investment				-		-
- Liquidation, disposal				-		-
30/06/2026				**2,625,862,000**		**2,625,862,000**
Accumulated depreciation						
01/01/2026				595,862,000		595,862,000
- Depreciation for the period				95,983,871		95,983,871
- Liquidation, disposal				-		-
30/06/2026				**691,845,871**		**691,845,871**
Net carrying amount						
01/01/2026				280,000,000		280,000,000
30/06/2026				**1,934,016,129**		**1,934,016,129**

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Office equipment and furniture	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
01/01/2026	353,032,472,186	16,237,845,130	336,563,803,496	1,266,427,593	18,699,582,010	725,800,130,415
- Purchase in the period	-	-	3,782,370,371	45,185,185	-	3,827,555,556
- Completed construction investment	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-	-
30/06/2026	**353,032,472,186**	**16,237,845,130**	**340,346,173,867**	**1,311,612,778**	**18,699,582,010**	**729,627,685,971**
Accumulated depreciation						
01/01/2026	284,659,556,328	14,198,843,389	171,720,229,558	970,632,080	17,900,773,138	489,450,034,493
- Depreciation for the period	5,200,258,566	166,716,138	11,879,563,309	41,494,410	299,518,858	17,587,551,281
- Other increase	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-	-
30/06/2026	**289,859,814,894**	**14,365,559,527**	**183,599,792,867**	**1,012,126,490**	**18,200,291,996**	**507,037,585,774**
Net carrying amount						
01/01/2026	68,372,915,858	2,039,001,741	164,843,573,938	295,795,513	798,808,872	236,350,095,922
30/06/2026	**63,172,657,292**	**1,872,285,603**	**156,746,381,000**	**299,486,288**	**499,290,014**	**222,590,100,197**

10. Prepaid Expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term prepaid expenses		
- Repair expenses	716,190,414	1,116,425,153
- Others	-	175,192,312
Total	**1,195,588,565**	**2,131,701,080**
b) Long-term prepaid expenses		
- Dredging expenses for the waters in front of Cua Lo Port		
- Repair expenses	15,293,751,584	11,073,565,881
- Dispatched tools and supplies	566,254,631	69,491,292
- Others	207,987,652	2,335,079,248
Total	**16,067,993,867**	**13,478,136,421**

11. SHORT-TERM TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances				
- 569 Construction & Consultation Joint Stock Company	-	-	3,229,048,341	3,229,048,341
- PICIFA Company Limited	-	-	1,857,070,190	1,857,070,190
- Nhat Viet Nghe An Logistics Joint Stock Company	-	-	968,161,680	968,161,680
- Tan Hai Construction and Trading Joint Stock Company	-	-	861,473,806	861,473,806
- Bao Phat Transport Company Limited	832,321,666	832,321,666	791,091,803	791,091,803
- Tuan Anh Steel Wire Rope Company Limited	181,020,800	181,020,800	-	-
- BRAVO SOFTWARE JOINT STOCK COMPANY	700,000,000	700,000,000	-	-
- TRUST MARINE TRANSPORT TRADING LIMITED COMPANY	637,719,075	637,719,075	-	-
- VIETNAM PROJECT MANAGEMENT CONSULT ING JOINT STOCK COMPANY	299,700,000	299,700,000	-	-
- Others	1,239,389,002	-	5,010,835,892	5,010,835,892
Total	**3,890,150,543**	**2,650,761,541**	**12,717,681,712**	**12,717,681,712**

12. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	'01/01/2026
	VND	VND
- Binh Phat Agriculture and Forestry Products Company Limited	172,442,107	140,000,000
- Lao - China Base Petroleum Oil Co., Ltd.	69,281,864	69,281,864
- KHAMKEO IMPORT EXPORT TRADING AND TRANSPORTATION ONE MEMBER COMPANY LIMITED	145,888,232	-
- Others	216,272,571	168,381,980
Total	**603,884,774**	**377,663,844**

13. TAX AND PAYABLES FROM STATE BUDGET

	01/01/2026 VND	Tax payable in the period VND	Tax paid/deducted in the period VND	30/06/2026 VND
Taxes and other payables				
- Value-added tax	-	3,387,656,048	2,669,465,519	718,190,529
- Corporate income tax	1,089,415,400	2,538,215,408	2,126,381,674	1,501,249,134
- Personal income tax	(5,285,645)	485,429,798	479,643,798	500,355
- Land-related Taxes and Land Rental Fees		1,614,264,809	1,614,264,809	-
	1,084,129,755	**8,025,566,063**	**6,889,755,800**	**2,219,940,018**

14. Dividends and profits payable

	30/06/2026	01/01/2026
	VND	VND
- Dividends and profits payable	13,996,288,000	13,713,250
Total	**13,996,288,000**	**13,713,250**

15. Other short-term payables

	30/06/2026	01/01/2026
	VND	VND
- Trade union fees	-	143,801
- Interest Payable	16,098,674	-
- Payables for labor restructuring	-	1,929,183,000
- Other payables	239,525,805	489,709,982
Total	**255,624,479**	**2,419,036,783**

16. Borrowings and finance lease liabilities

	30/06/2026		During the period		01/01/2026	
	Value	Amount within repayment capacity	Increase	Decrease	Value	Amount within repayment capacity
	VND	VND	VND	VND	VND	VND
a. Short-term borrowings	**6,324,000,000**	**6,324,000,000**	**7,497,960,000**	**7,497,960,000**	**6,324,000,000**	**6,324,000,000**
Short-term borrowings	-	-	**4,335,960,000**	**4,335,960,000**	-	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Vinh Branch	-	-	4,335,960,000	4,335,960,000	-	-
- Current portion of long-term borrowings	6,324,000,000	6,324,000,000	3,162,000,000	3,162,000,000	6,324,000,000	6,324,000,000
b. Long-term borrowings	**15,050,000,000**	**15,050,000,000**	-	**3,162,000,000**	**18,212,000,000**	**18,212,000,000**
From over 1 year to 5 years	-	-	-	-	-	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	**15,050,000,000**	**15,050,000,000**	-	**3,162,000,000**	**18,212,000,000**	**18,212,000,000**
Total	**21,374,000,000**	**21,374,000,000**	**7,497,960,000**	**10,659,960,000**	**24,536,000,000**	**24,536,000,000**

17. OWNER'S EQUITY

a) Changes in owner's equity

	Owner's investment capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	**VND**
Beginning balance of previous year	**215,172,000,000**	**9,789,366,731**	**17,748,453,608**	**242,709,820,339**
Increase in capital of previous year	-	-	-	-
Profit of previous year	-	-	**15,174,348,402**	**15,174,348,402**
Profit distribution	-	**2,416,931,793**	**(16,845,265,639)**	**(14,428,333,846)**
Ending balance of previous year	**215,172,000,000**	**12,206,298,524**	**16,077,536,371**	**243,455,834,895**
Beginning balance of current year	**215,172,000,000**	**12,206,298,524**	**25,565,213,210**	**252,943,511,734**
Increase in capital of this year	-	-	-	-
Profit of this year	-	-	**12,630,219,869**	**12,630,219,869**
Profit distribution	-	**4,464,517,391**	**(24,657,710,382)**	**(20,193,192,991)**
Ending balance of this year	**215,172,000,000**	**16,670,815,915**	**13,537,722,697**	**245,380,538,612**

b) Details of Contributed capital

	30/06/2026	**Rate**	**01/01/2026**	**Rate**
	VND	(%)	VND	(%)
Vietnam Maritime Corporation - JSC	109,737,720,000	51.00%	109,737,720,000	51.00%
Tuan Loc Commodities Company Limited	45,941,560,000	21.35%	45,941,560,000	21.35%
Others	59,492,720,000	27.65%	59,492,720,000	27.65%
Total	**215,172,000,000**	**100%**	**215,172,000,000**	**100%**

c) Share

	30/06/2026	**01/01/2026**
	VND	VND
Quantity of Authorized issuing shares	21,517,200	21,517,200
Quantity of issued shares and full capital contribution	21,517,200	21,517,200
- *Common shares*	21,517,200	21,517,200
Quantity of outstanding shares in circulation	21,517,200	21,517,200
- *Common shares*	21,517,200	21,517,200
Par value per share (VND)	10,000	10,000

18. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

Foreign currencies	**30/06/2026**	**01/01/2026**
	USD	USD
US Dollars	684,912.25	403,440.75
Total	**684,912.25**	**403,440.75**

IV. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from rendering services at Cua Lo Stevedoring Enterprise	127,380,868,912	119,923,225,827
Revenue from rendering services at Ben Thuy Stevedoring Enterprise	7,740,495,963	5,981,315,761
Office leasing and service revenue	329,354,796	336,630,026
Total	**135,450,719,671**	**126,241,171,614**

2. COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost at Cua Lo Stevedoring Enterprise	97,229,462,585	85,680,358,534
Cost at Ben Thuy Stevedoring Enterprise	6,830,478,455	6,768,605,445
Total	**104,059,941,040**	**92,448,963,979**

3. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income	69,498,441	122,954,345
Unrealized foreign exchange gains from revaluation of foreign currency balances	13,323,822	12,051,298
Total	**3,267,084,926**	**3,280,315,320**

4. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Interest expenses	835,624,018	905,270,963
Realised exchange loss	102,431,977	57,547,365
Total	**938,055,995**	**962,818,328**

5. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Management staff costs	8,733,219,231	8,966,280,182
Office materials and tools expenses	1,332,665,101	1,416,490,324
Depreciation expenses	417,857,142	381,500,946
Provision expenses/ Reversal of provision expenses	(76,675,461)	(80,210,859)
Tax, Charge, Fee	412,353,202	261,559,917
Expenses of outsourcing services	1,734,456,964	1,387,105,725
Other cash expenses	5,880,459,278	5,194,857,318
Total	**18,434,335,457**	**17,527,583,553**

6. OTHER INCOME

	Current period	Previous period
	VND	VND
Income from disposal and liquidation of fixed assets	-	-
Others	576,760,537	10,232,064
Total	**576,760,537**	**10,232,064**

7. OTHER EXPENSE

	Current period	Previous period
	VND	VND
Administrative tax penalties	3,796,978	-

Donations and contributions	690,000,000	227,500,000
Others	387	1,104,124
Total	**693,797,365**	**228,604,124**

8. OPERATING EXPENSE BY NATURE

	Current period	Previous period
	VND	VND
Raw materials	21,303,160,894	16,403,672,984
Labour costs	49,943,384,130	40,621,953,284
Depreciation expenses	17,683,535,152	16,971,744,689
Expenses of outsourcing services	21,778,207,777	27,740,888,685
Other cash expenses	11,785,988,544	8,238,287,890
Total	**122,494,276,497**	**109,976,547,532**

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	15,168,435,277	18,363,749,014
Increase	420,902,911	547,978,442
- *Remuneration for non-executive members of the Board of Directors and Supervisory Board*	276,366,667	243,000,000
- *Non-deductible expenses*	3,796,978	266,217,187
- *Unrealized foreign exchange losses from revaluation of cash and receivai*	-	-
- *Other non-deductible expenses*	140,739,266	38,717,187
Decrease	3,085,127,972	2,804,623,306
- *Non-taxable income*	-	-
- *Unused tax loss*	-	-
- *Dividends and shared profits*	3,078,777,867	2,804,623,306
- *Unrealized foreign exchange gains*	6,350,105	-
Taxable income	12,504,210,216	16,107,104,150
Current corporate income tax expense based on taxable income for the curren	2,500,842,043	3,221,420,830
Current corporate income tax expense (tax rate 20%)	**2,500,842,043**	**3,221,420,830**
Additional CIT expenses arising from adjustments of risky invoices	37,373,365	32,020,217
Current corporate income tax payable in the period	2,538,215,408	3,189,400,612
Tax payable at the beginning of year	1,089,415,400	998,898,935
Tax paid in the year	2,126,381,674	1,030,919,152
Corporate income tax payable at the end of the year	**1,501,249,134**	**3,157,380,395**

10. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties and their relationship with the Company are as follows:

Related party	Relationship
Vietnam Maritime Corporation - JSC	Parent Company
Tuan Loc Commodities Company Limited	Major Shareholder
Cua Lo Port Marine Service and Tugboat Joint Stock Company	Associate
Incomat - Nghe An Branch (International Shipping and Labour Cooperation JSC)	Entity under the same Parent Company
VIMC Shipping Company - Branch of Vietnam Maritime Corporation - JSC	Branch of the Parent Company

In addition to the information regarding related parties presented in the above notes, the Company also had the following transactions with related parties during the year:

	Current period	Previous period
	VND	VND
Revenue from sales and rendering of services	**1,129,713,247**	**2,590,774,077**
- Incomat - Nghe An Branch (International Shipping and Labour Cooperation JSC)	-	276,382,834
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	176,354,336	142,815,658
- Vietnam Ocean Shipping Agency Corporation - Ben Thuy Shipping Agency	953,358,911	2,171,575,585
- VIMC Container Transport Joint Stock Company	-	-
- VIMC Logistics Joint Stock Company	-	-

Balances at the beginning of the year and at the end of the quarter

	30/06/2026	01/01/2026
	VND	VND
Trade receivables	**31,064,274**	**29,585,874**
- CN CT CP Vận tải biển và hợp tác lao động quốc tế tại Nghệ An		
- Công ty Vận tải biển VIMC		
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	31,064,274	24,221,557
- VIMC Container Transport Joint Stock Company	-	5,364,317
Prepayments to suppliers	**151,200,000**	**151,200,000**
- Maritime Construction Consultation Joint Stock Company	151,200,000	151,200,000
Dividend Income	**3,078,777,867**	**2,804,623,306**
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	3,078,777,867	2,804,623,306

Compensation of Key Management Personnel

		2,925,021,667	**2,519,998,365**
- Mr. Do Tien Duc	Chairman of the Board of Directors (Appointed on April 14, 2026)	33,366,667	-
- Mr. Le Doan Long	Chairman of the Board of Directors (Resigned on April 14, 2026)	563,202,000	441,773,038
- Mr. Bui Kieu Hung	General Director	490,847,000	469,858,038
- Mr. Nguyen Thac Hoai	Member of the Board of Directors	83,240,000	87,451,658
- Mr. Nguyen Hong Son	Member of the Board of Directors	83,240,000	87,451,658
- Mr. Nguyen Tuan Anh	Member of the Board of Directors (Appointed on April 14, 2026)	16,683,333	-

		Title / Position	Current period	Previous period
			VND	VND
-	Ms. Tran Thi Huong	Member of the Board of Directors (Resigned on April 14, 2026)	66,556,667	47,191,705
-	Mr. Tran Nam Hai	Deputy General Director	353,666,000	326,369,630
-	Mr. Nguyen Danh Hai	Deputy General Director	332,868,000	321,190,630
-	Mr. Nguyen Xuan Hung	Deputy General Director	336,134,000	292,453,772
-	Ms. Nguyen Thi Thanh Hong	MeChief Accountant	306,498,000	189,903,261
-	Ms. Phan Thi Nhi Ha	Head of the Supervisory Board (Appointed on April 15, 2024)	92,240,000	78,986,019
-	Ms. Nguyen Thi Minh Thu	Head of the Supervisory Board (Resigned on April 15, 2024)	-	12,465,640
-	Ms. Nguyen Ngoc Thuy Dung	Member of the Supervisory Board (Resigned on April 14, 2026)	66,556,667	82,451,658
-	Mr. Nguyen The Tien	Member of the Supervisory Board	83,240,000	82,451,658
-	Ms. Nguyen Thi Ha Trang	Member of the Supervisory Board(Appointed on April 14, 2026)	16,683,333	-

M.S.D.N: 2900325068 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG NGHỆ TĨNH
TP. VINH - T.NGHỆ AN

Tran Lu Giap	**Nguyen Thi Thanh Hong**	**Bui Kieu Hung**
Preparer	**Chief Accountant**	**Legal Representative**
Nghe An, 12 July 2026		