SEPARATE FINANCIAL STATEMENT

SAIGON PORT JOINT STOCK COMPANY

Quarter 2 of 2026

(For the fiscal period from 01 April 2026 to 30 June 2026)

Công Ty Cổ phần Cảng Sài Gòn

Digitally signed by Công Ty Cổ phần Cảng Sài Gòn
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Date: 2026-07-29 18:21:16

SAIGON PORT JOINT STOCK COMPANY
Address: No. 03 Nguyen Tat Thanh, District 4, Ho Chi Minh City

CONTENT

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Codes	ASSETS	Notes	Closing balance	Opening balance
100	**A. CURRENT ASSETS**		**1,672,848,002,434**	**1,752,771,775,193**
110	**I. Cash and cash equivalents**	**V.01**	**477,924,289,260**	**519,040,244,971**
111	1. Cash		211,924,289,260	169,040,244,971
112	2. Cash equivalents		266,000,000,000	350,000,000,000
120	**II. Short-term financial investments**		**982,671,837,247**	**992,064,451,130**
121	1. Trading securities			
122	2. Provision for impairment of trading securities (*)			
123	3. Short-term held-to-maturity investments	**V.02**	982,671,837,247	992,064,451,130
130	**III. Short-term receivables**		**190,794,122,322**	**208,265,081,039**
131	1. Short-term trade receivables	**V.03**	153,969,696,602	157,670,167,837
132	2. Short-term advances to suppliers		6,995,006,165	19,429,575,782
133	3. Short-term inter-company receivables			
134	4. Receivables based on construction contract progress			
135	5. Other short-term receivables	**V.04**	52,806,403,655	51,825,949,706
136	6. Provision for short-term doubtful debts (*)		*(22,976,984,100)*	*(20,660,612,286)*
137	7. Deficits in assets awaiting solution			
140	**IV. Inventories**	**V.06**	**12,118,469,472**	**11,979,391,036**
141	1. Inventories		12,118,469,472	11,979,391,036
142	2. Provision for devaluation of inventories (*)			
160	**VI. Other short-term assets**		**9,339,284,133**	**21,422,607,017**
161	1. Short-term deferred expenses	**V.07**	9,339,284,133	1,609,707,560
162	2. Value added tax deductibles			
163	3. Taxes and other receivables from the State budget			19,812,899,457
164	4. Government bond sale and repurchase transact			
165	5. Other short-term assets			
200	**B. NON-CURRENT ASSETS**		**4,375,013,806,171**	**4,223,405,914,237**
210	**I. Long-term receivables**		**946,757,007,057**	**1,269,952,823,698**
211	1. Long-term trade receivables	**V.03**	68,255,843,979	81,408,356,188
212	2. Long-term advances to suppliers			
213	3. Operating capital contributed to dependent units			

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Codes	ASSETS	Notes	Closing balance	Opening balance
214	4. Long-term inter-company receivables			
215	5. Other long-term receivables	V.04	878,501,163,078	1,188,544,467,510
216	6. Provision for long-term doubtful debts (*)	V.05		
220	**II. Fixed assets**		**261,264,891,878**	**251,313,108,930**
221	1. Tangible fixed assets	V.08	238,833,436,789	229,098,081,888
222	*- Cost*		*1,938,900,164,280*	*1,912,465,496,053*
223	*- Accumulated depreciation (*)*		*(1,700,066,727,491)*	(1,683,367,414,165)
224	2. Finance lease assets			
225	*- Cost*			
226	*- Accumulated depreciation (*)*			
227	3. Intangible assets	V.09	22,431,455,089	22,215,027,042
228	*- Cost*		*63,253,661,077*	*62,278,661,077*
229	*- Accumulated depreciation (*)*		*(40,822,205,988)*	*(40,063,634,035)*
240	**IV. Investment property**	V.10	**162,693,119,296**	**165,419,819,620**
241	*- Cost*		*222,174,136,000*	*222,174,136,000*
242	*- Accumulated depreciation (*)*		*(59,481,016,704)*	*(56,754,316,380)*
250	**V. Long-term assets in progress**	V.11	**48,477,699,826**	**47,100,219,602**
251	1. Long-term work in progress		39,408,705,034	39,313,490,216
252	2. Construction in progress		9,068,994,792	7,786,729,386
260	**VI. Long-term financial investments**	V.12	**2,943,251,232,858**	**2,477,819,464,968**
261	1. Investments in subsidiaries		832,959,575,373	832,959,575,373
262	2. Investments in joint-ventures, associates		2,132,370,970,353	2,132,370,970,353
263	3. Equity investments in other entities		470,092,573,980	470,092,573,980
264	4. Provision for impairment of long-term investments in otl		*(918,603,446,848)*	*(1,084,064,066,238)*
265	5. Long-term held-to-maturity investments		426,431,560,000	126,460,411,500
270	**VII. Other long-term assets**		**12,569,855,256**	**11,800,477,419**
271	1. Long-term deferred expenses	V.07	2,166,666,660	
272	2. Deferred tax assets		10,403,188,596	11,800,477,419
273	3. Long-term reserved spare parts	V.06		
274	4. Other long-term assets			
280	**TOTAL ASSETS**		**6,047,861,808,605**	**5,976,177,689,430**

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Codes	RESOURCES	Notes	Closing balance	Opening balance
300	**C. LIABILITIES**		**2,532,181,552,411**	**2,637,699,446,961**
310	**I. Current liabilities**		**790,142,811,161**	**830,958,600,247**
311	1. Short-term trade payables	V.13	61,576,788,588	78,723,913,083
312	2. Short-term advances from customers		2,775,019,616	1,362,334,544
313	3. Dividends and profit payable		186,639,000	192,339,000
314	4. Short-term taxes and amounts payable to the St	V.14	115,518,668,810	159,002,816,896
315	5. Payables to employees		61,587,879,785	103,880,317,433
316	6. Short-term accrued expenses	V.15	18,459,767,103	18,103,816,817
317	7. Short-term inter-company payables			
318	8. Short-term payables based on construction contract progı			
319	9. Short-term deferred revenue			
320	10. Other current payables	V.16	429,300,244,326	409,373,503,252
321	11. Short-term loans and obligations under financ	V.17	29,332,387,526	29,324,217,377
322	12. Short-term provisions			
323	13. Bonus and welfare funds		71,405,416,407	30,995,341,845
324	14. Price stabilization fund			
325	15. Government bond sale and repurchase transactions			
330	**II. Long-term liabilities**		**1,742,038,741,250**	**1,806,740,846,714**
331	1. Long-term trade payables			
332	2. Long-term advances from customers			
333	3. Long-term taxes and amounts payable to the State budget			
334	4. Long-term accrued expenses			
335	5. Inter-company payables regarding operating capital			
336	6. Long-term inter-company payables			
337	7. Long-term deferred revenue			
338	8. Other long-term payables	V.16	1,428,679,981,250	1,792,078,741,250
339	9. Long-term loans and obligations under finance	V.17	313,358,760,000	14,662,105,464
340	10. Convertible bonds			
341	11. Preference shares			
342	12. Deferred tax liabilities			
343	13. Long-term provisions			
344	14. Scientific and technological development fund			

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Codes	EQUITY	Notes	Closing balance	Opening balance
400	**D. EQUITY**		**3,515,680,256,194**	**3,338,478,242,469**
410	**I. Owner's contributed capital**	**V.18**	**3,515,680,256,194**	**3,338,478,242,469**
411	1. Owner's contributed capital		2,162,949,610,000	2,162,949,610,000
411a	*Ordinary shares carrying voting rights*		*2,162,949,610,000*	*2,162,949,610,000*
411b	*Preference shares*			
412	2. Share premium			
413	3. Bond conversion option			
414	4. Other owner's capital			
415	5. Treasury shares (*)			
416	6. Assets revaluation reserve			
417	7. Foreign exchange reserve			
418	8. Investment and development fund		388,158,190,426	346,432,291,988
419	9. Other reserves			
420	10. Retained earnings		964,572,455,768	829,096,340,481
420a	*Retained earnings accumulated to the prior year end*		*716,082,943,674*	*500,233,060,685*
420b	*Retained earnings of the current year*		*248,489,512,094*	*328,863,279,796*
440	**TOTAL RESOURCES**		**6,047,861,808,605**	**5,976,177,689,430**

CÔNG TY CỔ PHẦN CẢNG SÀI GÒN
M.S.D.N: 0300479714-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief accountant	General Director
Nguyen Ngoc Tam	**Chu Ngoc Son**	**Nguyen Le Chon Tam**
Preparer	**Chief accountant**	**General Director**

Ho Chi Minh City, 14 July 2026

INCOME STATEMENT

Quarter 2 of 2026

Unit: VND

Codes	ITEMS	Notes	From 01 April 2026 to 30 June 2026	From 01 April 2025 to 30 June 2025	From 01 January 2026 to 30 June 2026	From 01 January 2025 to 30 June 2025
01	1. Gross revenue from goods sold and services	VI.20	247,020,600,694	230,243,559,170	480,725,757,654	460,678,756,434
02	2. Deductions					
10	3. Net revenue from goods sold and services rendered		247,020,600,694	230,243,559,170	480,725,757,654	460,678,756,434
11	4. Cost of sales	VI.21	160,126,103,591	154,573,215,899	298,812,363,023	286,215,463,859
20	5. Gross profit from goods sold and services rendered		86,894,497,103	75,670,343,271	181,913,394,631	174,463,292,575
21	6. Gain/(Loss) from the sale, liquidation of					
22	7. Financial income	VI.22	36,301,819,029	39,416,028,330	54,946,331,953	57,564,027,166
23	8. Financial expenses	VI.23	(76,456,085,366)	(65,783,689,357)	(145,725,624,202)	(105,045,198,829)
24	*- In which: Borrowing costs*		*10,061,592,420*	*7,692,679,282*	*19,673,083,319*	*16,710,602,281*
	Provision expense for long-term financial investn		*(86,549,179,987)*	*(73,498,315,385)*	*(165,460,619,390)*	*(121,798,018,256)*
25	9. Selling expenses					
26	10. General and administration expenses	VI.24	39,058,997,003	36,836,681,419	69,497,197,834	69,148,938,654
30	11. Operating profit		160,593,404,495	144,033,379,539	313,088,152,952	267,923,579,916
31	12. Other income	VI.25	390,109,018	1,575,510,186	1,554,885,997	4,025,154,757
32	13. Other expenses	VI.26	2,252,470,739	103,136,296	2,475,973,556	2,104,079,276
40	14. Profit from other activities		(1,862,361,721)	1,472,373,890	(921,087,559)	1,921,075,481
50	15. Accounting profit before tax		158,731,042,774	145,505,753,429	312,167,065,393	269,844,655,397
51	16. Current corporate income tax expense	VI.27	32,287,445,323	26,664,806,292	62,280,264,476	47,231,058,610
52	17. Deferred corporate tax expense		909,219,459	342,522,445	1,397,288,823	1,070,825,872
60	18. Net profit after corporate income tax		125,534,377,992	118,498,424,692	248,489,512,094	221,542,770,915

M.S.D.N: 0300479714 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Ngoc Tam	Chu Ngoc Son	Nguyen Le Chon Tam
Preparer	Chief accoutant	General Director

Ho Chi Minh City, 14 July 2026

CASH FLOW STATEMENT

(Direct Method)

Quarter 2 of 2026

Unit: VND

Codes	Items	Notes	From 01 January 2026 to 30 June 2026	From 01 January 2025 to 30 June 2025
	I. Cash flows from operating activities			
01	1. Cash receipts from sales of goods and renderin	**VII.1**	432,881,980,020	476,306,999,081
02	2. Cash payments to suppliers for goods and services		(435,422,811,462)	(193,558,817,829)
03	3. Cash payments to and on behalf of employees		(130,363,965,947)	(126,096,898,810)
04	4. Borrowing costs paid		(946,607,624)	(1,164,433,100)
05	5. Corporate income tax paid		(113,905,060,206)	(66,549,120,407)
06	6. Other cash inflows	**VII.1**	285,477,717,651	373,331,302,297
07	7. Other cash outflows		(111,717,375,105)	(506,239,718,695)
20	***Net cash generated by operating activities***		**(73,996,122,673)**	**(43,970,687,463)**
	II. Cash flows from investing activities			
21	Acquisition and construction of fixed assets and other long-term assets		(28,720,322,258)	-
22	Proceeds from sale, disposal of fixed assets		25,722,222	
23	Cash outflow for lending, buying debt instruments of other entities		(135,905,906,110)	(196,489,850,000)
24	Cash recovered from lending, selling debt instruments of ot		190,911,652,000	275,372,500,000
25	Equity investments in other entities	**VII.1**	-	-
26	Cash recovered from investments in other entities			2,981,479,063
27	Interest earned, dividends and profits received		21,138,324,882	8,477,678,751
30	***Net cash generated by investing activities***		***47,449,470,736***	***90,341,807,814***
	III. Cash flows from financing activities			
33	Proceeds from borrowings	**VII.2**		
34	Repayment of borrowings	**VII.3**	(14,635,839,474)	(14,468,309,225)
35	Repayment of obligations under finance leases			
36	Dividends and profit distributions paid		(5,700,000)	-
40	***Net cash used in financing activities***		**(14,641,539,474)**	***(14,468,309,225)***
50	**Net (decrease)/increase in cash and cash equivalents**		**(41,188,191,411)**	***31,902,811,126***
60	**Cash and cash equivalents at the beginning of the perio**		**519,040,244,971**	**461,845,583,844**
61	Effects of changes in foreign exchange rates		72,235,700	39,924,351
70	**Cash and cash equivalents at the end of the period**		**477,924,289,260**	**493,788,319,321**

Nguyen Ngoc Tam
Preparer

Chu Ngoc Son
Chief accoutant

M.S.D.N: 0300479714 C.T.C.P
CÔNG TY CỔ PHẦN CẢNG SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Le Chon Tam
General Director

Ho Chi Minh City, 14 July 2026

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 1 April 2026 to 30 June 2026

(These Notes form an integral part of and should be read in conjunction with the Financial Statements)

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1 Structure of ownership

Saigon Port Joint Stock Company is a member unit of Vietnam Maritime Corporation, which converted from the One Member Limited Liability Company 100% state-owned, to operate under the model of a joint stock company from 1 October 2015.

The company operates under the Certificate of Business Registration of Joint Stock Company No. 0300479714, registered for the 4th change on 1 October 2015, issued by the Department of Planning and Investment of Ho Chi Minh City.

The head office is located at: No. 03 Nguyen Tat Thanh, Ward 13, District 4, Ho Chi Minh City, Vietnam

2 Business field: Seaport exploitation

3 Business activities

The Company's main production and business activities include:

Investment in construction, management and exploitation of the sea; Lease of seaport infrastructure leasing. Loading and unloading goods at seaports.

Warehouse and port business; providing logistics services, international multimodal transport business, goods transport business by car.

Freight forwarding, storage and packing services; loading, unloading, forwarding, transporting over-sized and over-weight goods.

Agency services for sea transport; shipping agent; brokerage of goods, towage of ships; marine rescue.

Repair of ships at ports; Cargo inventory services, ship cleaning services, ship supply.

Management, operation and leasing of wharves; warehouses, mooring buoys, loading and unloading equipment, waterway transport vehicles and specialized equipment for the maritime industry; Customs tax declaration services, purchase and sale of machinery, equipment, supplies and raw materials in the maritime, traffic, construction, industry, agriculture and mechanical industries; Container transshipment services at seaports.

Building and repairing barges and canoes of tugboats (except for equipment and means of transport); Manufacturing and repairing loading and unloading equipment, waterway means of transport and specialized marine equipment; Construction consultancy (except for work design, construction survey, construction supervision); construction of bridges, irrigation roads, water supply and drainage.

Construction, maintenance and repair of waterway traffic works, road traffic works, wharves and yards, houses, civil and industrial works; Leveling the foundation, infrastructure ground, dredging of mooring buoys, wharves.

Production, trading of construction materials equipment (not manufactured at the company's headquarters).

Domestic and international travel service business; real estate business, hotel business -coal processing and trading (not operating at the company's headquarters).

Petroleum trading agents, trading and processing of agricultural, food and food products (not processed at the company's headquarters).

Business management consultancy, investment consultancy (except for financial, accounting, legal consultancy).

Direct support services for road transport (except for liquefaction gas for transportation).

4. Normal business cycle

Normal business cycle: 12 months.

5 Corporate structure

5.1 The company has 04 operations management centers, 01 Branch of Port Construction Enterprise, and 01 business location as follows:

Unit Name	Address
Nha Rong – Khanh Hoi Area Operations Management Center	No. 5 Nguyen Tat Thanh Street – District 4 – Ho Chi Minh City
Tan Thuan Area Operations Management Center	Luong Trong Lu Street – District 7 – Ho Chi Minh City
Tugboat Operations Management Center	Truong Dinh Hoi – District 4 – Ho Chi Minh City
Ba Ria – Vung Tau Area Operations Management Center	Tan Thanh Town – Ba Ria – Vung Tau Province
Branch of Port Construction Enterprise	No. 155 Truong Dinh Hoi – District 4 – Ho Chi Minh City
Business location of Saigon Port JSC in Da Lat	No. 11 Huynh Thuc Khang – Da Lat City

5.2 As at 30/06/2026, the company has 05 subsidiaries:

- **Saigon Port Logistics Joint Stock Company.**

Saigon Port Logistics Joint Stock Company is an enterprise renamed from Placo - Saigon Port Joint Stock Company (English trading name: Saigon Port Logistics Joint Stock Company.

According to Business Registration Certificate No. 02000771190, first registered on November 21, 2007, 10th change on June 28, 2018. Business activities of the company: Providing services. Charter capital of the Company: According to the Business Registration Certificate is 15,000,000,000 VND. Head office of the Company: No. 3 - Nguyen Tat Thanh - Ward 12 - District 4 - Ho Chi Minh City. As of 30 June 2026, the company owns 74.13% of the equity capital ownership in this subsidiary

➢ **Saigon Gateway Terminal Joint Stock Company.**

Saigon-Hiep Phuoc Port Joint Stock Company operates under Business Registration Certificate No. 4103003440 dated May 30, 2005 issued by the Department of Planning and Investment of Ho Chi Minh City, registered for the 9th change on October 25, 2013. The Company's charter capital according to the Business Registration Certificate is VND 850,000,000,000. The Company's head office: 1st Floor, No. 3 - Nguyen Tat Thanh - Ward 12 - District 4 - Ho Chi Minh City. As at 30 June 2026, the Company owns 90.54% of the equity in this subsidiary.

➢ **Saigon Port Technical Trading Services Joint Stock Company.**

Saigon Port Service Trading Engineering Joint Stock Company was converted from a branch of Saigon Port One Member Co., Ltd. - Maritime Mechanical and Services Enterprise. The company's business activities: Providing services. The company's charter capital, according to the business registration certificate, is VND 19,980,000,000. The company's headquarters is No. 212 - Nguyen Van Linh Street - Tan Thuan Tay Ward - District 7 - Ho Chi Minh City. As at 30 June 2026, the company owns 63.31% of the equity in this subsidiary.

➢ **Saigon Port Transport and Maritime Services Joint Stock Company.**

Saigon Port Transport and Maritime Services Joint Stock Company was converted from a branch of Saigon Port One Member Co., Ltd. - Khanh Hoi Transport and Maritime Services Enterprise. Business activities of the company: Providing services. Charter capital of the company: According to the Business Registration Certificate is 32,800,000,000 VND. Head office of the company: No. 18B - Luu Trong Lu - Tan Thuan Dong Ward - District 7 - Ho Chi Minh City. As at 30 June 2026, the company owns 51% of the equity in this subsidiary.

➢ **Saigon Port Stevedoring and Services Joint Stock Company.**

Saigon Port Stevedoring and Services Joint Stock Company, formerly Saigon Port Stevedoring and Services Enterprise, was converted into a Joint Stock Company under Decision No. 403/QD-HDQT of Vietnam National Shipping Lines dated June 30, 2010. The Company was granted a Business Registration Certificate No. 0310346174 by the Department of Planning and Investment of Ho Chi Minh City on September 30, 2010. Registered for the 7th change on May 24, 2019. Business activities of the Company: Providing services. Charter capital of the Company: According to the Business Registration Certificate is 40,500,000,000 VND. Head office of the Company: No. 242 - Bui Van Ba Street - Tan Thuan Dong Ward - District 7 - Ho Chi Minh City. As at 30 June 2026, the company owns 51.43% of the equity in this subsidiary.

5.3 As at 30/06/2026, The company has 4 joint ventures, associates companies.

No	Name	Rate of interest
1	Korea Express Sai Gon Port Co., Ltd	50%
2	Thi Vai General Port Joint Stock Company	21%
3	SP – SSA International Container Services Joint Venture Company	38.93%
4	SP – PSA International Port Co., Ltd	36%

II ACCOUNTING PERIOD AND ACCOUNTING POLICY

1 Annual accounting period commences from 1 January to 31 December.

2 The company's accounting currency isin Vietnam Dong ("VND").

III STANDARDS AND APPLICABLE ACCOUNTING POLICIES

1 Applicable accounting Policies

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

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

On 27 October 2025, the Ministry of Finance issued Circular 99/2025/TT-BTC guiding the Enterprise Accounting Regime replacing Circular No.200/2014/TT-BTC dated 22 December 2014, and effective for fiscal years starting from or after 1 January 2026.

VI SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Types of Exchange Rates Applied in Accounting

The company records foreign currency transactions and prepares financial statements in a single functional currency, in Vietnam Dong ("VND"). The conversion of foreign currencies into VND is based on:

- Actual transaction exchange rate;
- Accounting exchange rate.

2 Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with original maturities of three months or less, highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value upon conversion to cash.

- In cases where foreign currency is deposited into the cash fund or bank, the foreign currency is converted into Vietnamese Dong at the exchange rate on the transaction date or the buying exchange rate published by the commercial bank at the time of the transaction for accounting purposes.

- In cases where foreign currency is purchased for cash fund deposits, bank deposits, or for settling foreign currency liabilities in Vietnamese Dong, the foreign currency is converted into Vietnamese Dong at the buying exchange rate or the settlement exchange rate.

- Monetary assets arising from foreign currency transactions are converted into Vietnamese Dong and concurrently tracked in detail by each foreign currency unit. These transactions are also recorded in off-balance sheet accounts.

Actual exchange rate differences arising during the period are transferred to financial income or financial expenses in the fiscal year.

Exchange rate differences arising from the revaluation of monetary items and liabilities at the end of the accounting period are determined based on the average exchange rate of Vietcombank – Ho Chi Minh City Branch as at 30 June 2026.

3 Financial investments

3.1 Investments held to maturity

Comprise term deposits held to maturity to earn profits periodically.

For held-to-maturity investments, if no allowance for doubtful receivables has been made in accordance with legal regulations, the accountant assesses the recoverability of the investments. In cases where there is conclusive evidence indicating that part or all of the investment may not be recoverable, the accountant recognizes the loss in financial expenses for the period. If the loss cannot be reliably measured, the accountant provides disclosure in the financial statements regarding the recoverability of the investment.

3.2 Investment in associates and other entities

Equity investments in other entities are presented using the cost method.

3.3 Provision for impairment of financial investments

Provision for diminution in value of investments is made at the end of the accounting period as follows:

For investments in subsidiaries, joint ventures, and associates: A provision for impairment of investments is recognized when the investee incurs a loss, based on the financial statements of the subsidiary, joint venture, or associate at the time of provision recognition.

For long-term investments (not classified as trading securities) with no significant influence on the investee: If the investment is in listed shares or the fair value of the investment can be reliably determined, the provision for impairment is based on the market value of the shares. If the fair value of the investment cannot be determined at the reporting date, the provision for impairment is based on the financial statements of the investee at the time of provision recognition.

For held-to-maturity investments: A provision for doubtful receivables is made based on the recoverability of the investment, in accordance with legal regulations.

4 Trade and other receivables

The classification of receivables into trade receivables and other receivables is carried out based on the following principles:

a. Trade receivables include receivables arising from commercial transactions related to buying and selling activities, such as: receivables from sales of goods, provision of services, liquidation, and sale of assets (fixed assets, investment properties, financial investments) between the company and the purchaser (an independent entity from the seller, including receivables between the parent company and its subsidiaries, joint ventures, and associates).

b. Other receivables include receivables that are non-commercial in nature and not related to buying and selling transactions, such as:

- Receivables arising from financial activities, such as: receivables from interest on loans, deposits, dividends, and profit distributions;
- Amounts paid on behalf of third parties to be reimbursed; receivables from export agents for amounts collected on behalf of the principal;
- Non-commercial receivables such as receivables from asset lending, fines, compensation, and unaccounted-for missing assets awaiting resolution ...

When preparing the financial statements, the accountant classifies receivables as either current or non-current based on the remaining maturity of the receivables.

Provision for doubtful receivables is recognized for each uncollectible receivable based on the regulations outlined in Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 08 August 2019.

The determination of receivables requiring provision for doubtful debts is based on the classification of short-term and long-term receivables in the balance sheet. The provision for doubtful receivables is recognized for each uncollectible receivable based on the aging of overdue debts or the anticipated level of potential loss.

5 Inventories

Inventories are initially recognized at original cost. In cases where the net realizable value is lower than the cost, inventory is valued at its net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

Inventory is valued using the First-In, First-Out (FIFO) method.

Inventories is recorded by perpetual method.

Provision for devaluation of inventories made at the end of period is based on the excess of original cost of inventory over their net realizable value.

6 Fixed assets and depreciation of 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, accummulated depreciation and carrying amount.

Depreciation method applied: Fixed assets are depreciated using the straight-line method to gradually deduct the original cost of fixed assets over their estimated useful life, in accordance with Circular 45/2013/TT-BTC dated 25 April 2013, issued by the Ministry of Finance.

7 Prepaid expenses

Prepaid expenses that are related to the production and business activities of the current fiscal year are recognized as short-term prepaid expenses and are charged to production and business expenses within the same fiscal year.

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses to be allocated gradually into the operating results over multiple years:

- Tool and equipment expenses
- Goodwill value upon equitization

The calculation and allocation of long-term prepaid expenses to production and business expenses for each accounting period are based on the nature and magnitude of each type of expense to select an appropriate and reasonable allocation method. Prepaid expenses are allocated gradually to production and business expenses using the straight-line method.

8 Liabilities

The classification of payables into trade payables and other payables is carried out based on the following principles:

a. Trade payables include liabilities of a commercial nature arising from transactions involving the purchase of goods, services, and assets from suppliers (independent entities from the purchaser, including payables between the parent company and its subsidiaries, joint ventures, and associates).

b. Other payables include non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods and services:

- Payables related to financial expenses, such as: interest payables, dividends and profit distribution payables, and payables for financial investment activities;
- Payables for amounts advanced by third parties on behalf of the company; amounts received by the trustee from related parties for settlement as instructed in entrusted import and export transactions;
- Non-commercial payables such as payables for asset borrowing, fines and compensation payables, unprocessed surplus assets, and payables for social insurance, health insurance, unemployment insurance, and trade union contributions …

When preparing the financial statements, the accountant classifies payables as either current or non-current based on the remaining maturity of the payables. When there is evidence indicating that a loss is likely to occur, the accountant immediately recognizes a payable based on the prudence principle.

9 Accrued expenses

Expenses that have not yet been incurred but are accrued in advance as production and business expenses for the period to ensure that actual expenses do not cause fluctuations in production and business costs, based on the matching principle between revenues and expenses. When these expenses are incurred, if there is a discrepancy between the accrued amount and the actual expense, the accountant will adjust by increasing or decreasing the expense accordingly.

10 Equity

The owner's investment capital is recognized based on the actual amount contributed by the owner.

The development fund is allocated from the company's after-tax profit. During operations, these funds are managed and utilized in accordance with the company's charter.

Undistributed after-tax profit is the amount of profit from the company's operations after deducting (-) adjustments for retrospective application of changes in accounting policies and retrospective correction of material errors from prior years.

11 Revenue

Sales revenue:

Sales revenue is recognized when the following conditions are met simultaneously:

- The majority of risks and rewards related to the ownership of the product or goods have been transferred to the buyer;

- The company no longer retains control over the goods as an owner or has control over the goods;

- Revenue can be reliably measured;

- The company has received or will receive economic benefits from the sales transaction;

- The costs related to the sales transaction can be reliably measured.

Revenue from service provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, the revenue is recognized in each period based on the work completed as of the balance sheet date for that period. The outcome of the service provision transaction is determined when the following conditions are met:

- Revenue can be reliably measured;

- It is probable that economic benefits will be received from the service provision transaction;

- The portion of work completed as of the balance sheet date can be reliably measured;

- The costs incurred for the transaction and the costs to complete the service provision transaction can be reliably measured

The portion of service work completed is determined using the method of assessing the completed work.

Financial revenue

Revenue arising from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- It is probable that economic benefits will be obtained from the transaction;

- The revenue can be measured reliably.

Other income

Other income reflects revenue outside the company's primary production and business activities, including:

- Income from the disposal and liquidation of fixed assets;

- Income from sale and leaseback transactions;

- Taxes payable on the sale of goods and provision of services that are subsequently reduced or refunded (such as refunded export duties, reduced or refunded VAT, special consumption tax, and environmental protection tax);

- Compensation received from third parties to cover asset losses (e.g., insurance compensation, compensation for relocation of business premises, and similar items);

- Income from penalties collected due to customer contract violations;

- Other income not included in the categories mentioned above.

12 Costs of goods sold costs

Reflects the cost of goods, products, or services sold during the period.

For the portion of inventory value that is lost or damaged, the accountant immediately includes it in the cost of goods sold (after deducting any compensation, if applicable).

For direct material costs that exceed the normal consumption, labor costs, and fixed manufacturing overhead costs that are not allocated to the value of inventory, the accountant immediately includes them in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not been recognized as sold.

Import taxes, special consumption taxes, and environmental protection taxes that are included in the purchase value of goods, if refunded upon the sale of goods, are deducted from the cost of goods sold.

Cost of goods sold items that are not considered deductible expenses for corporate income tax purposes under the tax law, but for which proper invoices and documentation exist and have been accounted for in accordance with the company's accounting policies, should not be reduced in the accounting records. Instead, they are adjusted in the corporate income tax finalization to increase the corporate income tax payable.

13 Financial expenses

Financial expenses reflect costs or losses related to financial investment activities, borrowing and lending expenses, contributions to joint ventures and associates, losses from the sale of short-term securities, transaction costs for selling securities, provision for impairment of trading securities, provision for investment losses in other entities, losses incurred from foreign currency sales, and foreign exchange losses...

Financial expenses that are not considered deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been accounted for in accordance with the company's accounting policies, should not be reduced in the accounting records. Instead, they are adjusted during the corporate income tax finalization to increase the corporate income tax payable.

14 Operating expenses

The expenses recognized as selling expenses include: Actual costs incurred during the sale of products, goods, or services, including costs for product promotion, advertising, sales commissions, product warranty costs, storage costs, packaging, and transportation,...

The expenses recognized as administrative expenses of the enterprise include: Wages of employees in the enterprise management department (salary, wages, allowances, etc.); social insurance, health insurance, union funds, and unemployment insurance for management staff; office materials, tools, and depreciation of fixed assets used for enterprise management; land rental, business license tax; provisions for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); other expenses (hospitality, customer conferences, etc.)

15 Taxes

Corporate income tax expenses for the current period are determined based on taxable income and the corporate income tax rate applicable in the current year.

Deferred corporate income tax expenses are determined based on temporary differences that are deductible, taxable temporary differences, and the applicable corporate income tax rate.

The other taxes and fees in accordance with current regulations.

V . Notes to the Financial Statement

Unit: VND

01 .	**CASH**	**30/06/2026**	**01/01/2026**
	Cash on hand	1,340,101,537	127,620,885
	Bank demand deposits	210,584,187,723	168,912,624,086
	Cash in transit		
	Cash equivalents	266,000,000,000	350,000,000,000
	Total	**477,924,289,260**	**519,040,244,971**

02 .	**SHORT-TERM FINANCIAL INVESTMENTS**	**30/06/2026**	**01/01/2026**
	Short-term term deposits	683,368,729,606	583,631,625,496
	Short-term loans	93,350,800,000	234,706,038,500
	Interest receivables from bank deposits and loans	205,952,307,641	173,726,787,134
	Total	**982,671,837,247**	**992,064,451,130**

03 .	**TRADE RECEIVABLES**	**30/06/2026**	**01/01/2026**
3.1	**Short-term**	**153,969,696,602**	**157,670,167,837**
	Receivables from third parties	103,826,299,865	110,089,937,563
	Receivables from related parties	50,143,396,737	47,580,230,274
	In which: Details of receivables by customer accounts for 10% or more of the total short-term trade receivable		
	VIMC Container Lines Joint Stock Company	23,658,443,659	21,630,688,259
	Cai Mep International Terminal Co., Ltd	20,007,949,500	*20,021,746,500*
3.2	**Long-term**	**68,255,843,979**	**81,408,356,188**
	Receivables from third parties		
	Receivables from related parties	68,255,843,979	81,408,356,188
	In which: Details of receivables by customer accounts for 10% or more of the total long-term trade receivables		
	Cai Mep International Terminal Co., Ltd	*68,255,843,979*	*93,599,714,342*
	Total (3.1+3.2)	**222,225,540,581**	**239,078,524,025**

04 . OTHER RECEIVABLES

Items	30/06/2026		01/01/2026	
	Carrying amount	Provision amount	Carrying amount	Provision amount
4.1 - Current	**52,806,403,655**		**51,825,949,706**	
Receivable from employees	3,174,370,740		633,219,916	
Receivable related to equitis	28,719,686,558		28,719,686,558	
Receivable from Ngoc Vien Dong Urban Development Investment	7,489,704,254		7,489,704,254	
Deposits and mortgages	1,900,400,000		1,401,900,000	
Others	11,522,242,103		13,581,438,978	
4.2 - Non-current	**878,501,163,078**		**1,188,544,467,510**	
Deposits and mortgages				
Loan Guarantee for SP-PSA International Port			313,358,760,000	
Receivable from advances for construction of Sai Gon – Hiep Phuoc Project	850,000,000,000		850,000,000,000	

Others	28,501,163,078	25,185,707,510
Total (4.1+4.2+4.3)	**931,307,566,733**	**1,240,370,417,216**

05 . BAD DEBTS (APPENDIX NO. 01)

06 . INVENTORY

Items	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Short-term	**12,118,469,472**		**11,979,391,036**	
Raw materials	5,838,149,139		5,729,121,007	
Tools and supplies	6,275,597,319		5,755,402,696	
Work in progress				
Merchandise	4,723,014		494,867,333	
Long-term				
Raw materials				
Tools and supplies				
Total	**12,118,469,472**		**11,979,391,036**	

Inventory pledged as collateral for borrowings: None.

Reason for changes in inventory allowance: None.

07 .	**DEFERRED EXPENSES**	**30/06/2026**	**01/01/2026**
a)	**Current**	**9,339,284,133**	**1,609,707,560**
	Tools and dies issued for consumption, Insurance prer	3,848,749,597	1,609,707,560
	Others	5,490,534,536	
b)	**Non-current**	**2,166,666,660**	
	Tools and dies issued for consumption, Insurance prer		
	Dredging, pavement and yard repair costs, and improv	2,166,666,660	
	Total (a + b)	**11,505,950,793**	**1,609,707,560**

08 . INCREASES, DECREASES IN TANGIBLE FIXED ASSETS (APPENDIX NO. 02)

09 . INCREASES, DECREASES IN INTANGIBLE ASSETS

Items	Land use rights	Software	Others	Total
Cost				
Opening balance	53,041,446,221	9,127,119,618	110,095,238	62,278,661,077
Additions		975,000,000		975,000,000
Closing balance	53,041,446,221	10,102,119,618	110,095,238	63,253,661,077
Accumulated amortization				
Opening balance	33,167,331,286	6,787,159,929	109,142,820	40,063,634,035
Charge for the period	377,629,932	379,989,641	952,380	758,571,953
Closing balance	33,544,961,218	7,167,149,570	110,095,200	40,822,205,988
Net book value				
Opening balance	19,874,114,935	2,339,959,689	952,418	22,215,027,042

Closing balance	19,496,485,003	2,934,970,048	38	22,431,455,089

10 . INCREASES, DECREASES IN INVESTMENT PROPERTY

Items	Land use rights
Cost	
Opening balance	**222,174,136,000**
Closing balance	**222,174,136,000**
Accumulated amortization	
Opening balance	**56,754,316,380**
Charge for the period	2,726,700,324
Closing balance	**59,481,016,704**
Net book value	
Opening balance	**165,419,819,620**
Closing balance	**162,693,119,296**

11 . LONG-TERM ASSETS IN PROGRESS

	30/06/2026	01/01/2026
Acquisition	1,736,770,370	1,240,635,000
New Residential Housing Project for SaiGon Port's O	39,408,705,034	39,313,490,216
Construction	7,332,224,422	6,546,094,386
Major overhaul of fixed assets		
Total	**48,477,699,826**	**47,100,219,602**
In which		
Investment Project for the Development of Hiep Phuoc Logistics Service Area	*2,550,659,096*	*2,550,659,096*

12 . SHORT-TERM FINANCIAL INVESTMENTS (APPENDIX NO. 03)

13 . TRADE PAYABLES

	30/06/2026	01/01/2026
Short-term		
Payables from third parties	16,138,805,137	35,558,930,167
Payables from related parties	45,437,983,451	43,164,982,916
Total	**61,576,788,588**	**78,723,913,083**

14 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	Opening balance	Payable during the period	Paid during the period	Closing balance
PAYABLES	**159,002,816,896**	**109,064,926,196**	**152,549,074,282**	**115,518,668,810**
Value added tax	*3,646,265,745*	*21,563,693,015*	*20,578,174,972*	*4,631,783,788*
Corporate income tax	*113,417,538,773*	*62,280,264,476*	*113,905,060,206*	*61,792,743,043*
Personal income tax	*1,691,490,196*	*10,927,094,287*	*10,552,618,671*	*2,065,965,812*
Land rental and land tax	*40,247,522,182*	*13,314,598,545*	*6,533,944,560*	*47,028,176,167*
Others		*979,275,873*	*979,275,873*	

15 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
Short-term		

	Accrued interest expenses	-	
	Accrual of expenses for public facilities in the staff ho	15,108,681,199	
	Others	3,351,085,904	18,103,816,817
	Total	**18,459,767,103**	**18,103,816,817**

16 .	**OTHER PAYABLES**	**30/06/2026**	**01/01/2026**
a)	**Short-term**	**429,300,244,326**	**409,373,503,252**
	Trade union fee	898,243,532	887,974,026
	Social insurance		
	Health insurance		
	Unemployment insurance		
	Payables relating to equitisation	161,900,914,229	161,900,914,229
	Short-term deposits received	9,364,746,639	8,976,006,639
	Interest payable to SP-PSA International Port Compar	249,263,063,637	230,536,587,942
	Others	7,873,276,289	7,072,020,416
b)	**Long-term**	**1,428,679,981,250**	**1,792,078,741,250**
	Long-term deposits received	724,475,000	764,475,000
	Payable to the State Budget for advance funds to implement the Saigon – Hiep Phuoc Port Construction Investment Project	499,000,000,000	549,000,000,000
	PSA Vietnam Pte., Ltd		313,358,760,000
	Employee termination support under Decision No. 46/2010/QD-TTg	78,955,506,250	78,955,506,250
	Vien Dong Pearl Urban Development Investment Co., Ltd.	850,000,000,000	850,000,000,000
	Total	**1,857,980,225,576**	**2,201,452,244,502**

17 . LOANS AND OBLIGATIONS UNDER FINANCE LEASES (APPENDIX NO. 04)

18 . OWNER'S EQUITY

a Movement in owner's equity (Appendix 05)

b Details of Owner's Capital Contributions

Items	**30/06/2026**		**01/01/2026**	
	%	**Amount**	**%**	**Amount**
State Capital	**65.45%**	1,415,649,060,000	**65.45%**	1,415,649,060,000
Shareholders' Capital	**34.55%**	747,300,550,000	**34.55%**	747,300,550,000
Total	**100%**	**2,162,949,610,000**	**100%**	**2,162,949,610,000**

c	**Equity transactions during the period**	**Từ 01/01/2026 đến 30/06/2026**
	Opening balance	2,162,949,610,000
	Increase	
	Decrease	
	Closing balance	2,162,949,610,000

d	**Shares**	**30/06/2026**	**01/01/2026**
	Number of authorized issued shares	216,294,961	216,294,961
	Number of shares issued to the public		
	Ordinary shares	216,294,961	216,294,961

	Number of outstanding shares in circulation		
	Ordinary shares	216,294,961	216,294,961
	Par value per share	**10.000 VND/share**	**10.000 VND/share**
e	**Corporate Funds**	**30/06/2026**	**01/01/2026**
	Development Investment Fund	388,158,190,426	346,432,291,988
	Total	**388,158,190,426**	**346,432,291,988**

VI NOTES TO THE ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

20 .	REVENUE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	With third parties		
	Port operation services	174,018,051,870	148,888,942,435
	Construction activities		
	With related parties (Note 31)		
	Sales of services	73,002,548,824	81,354,616,735
	Total	**247,020,600,694**	**230,243,559,170**

21 .	COST OF SALES	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Port operation services	160,126,103,591	154,573,215,899
	Construction activities		
	Total	**160,126,103,591**	**154,573,215,899**

22 .	FINANCE INCOME	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Bank and loan interest	29,842,079,056	21,953,219,769
	Dividends received	2,210,092,756	4,733,627,490
	Realized exchange gain	8,691,194	3,669,984,150
	Unrealized exchange gain	3,014,175,140	6,231,629,566
	Late payment interest	1,226,780,883	-
	Others	-	2,827,567,355
	Total	**36,301,819,029**	**39,416,028,330**

23 .	FINANCE EXPENSE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Interest expense on loans	10,061,592,420	7,692,679,282
	Realized exchange loss	31,502,201	13,881,204
	Provision for impairment of investments	(86,549,179,987)	(73,498,315,385)
	Securities transaction fees		8,065,542
	Total	**(76,456,085,366)**	**(65,783,689,357)**

24 .	ADMINISTRATION EXPENSE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Business management expenses incurred during the pe	38,115,163,412	34,011,948,197
	Reversal/provision expense	943,833,591	2,824,733,222
	Total	**39,058,997,003**	**36,836,681,419**
	In which:		
	Management staff expenses	18,292,038,099	21,423,178,331

Business advantage upon equitization		
Other business management expenses	20,766,958,904	15,413,503,088

25 . OTHER INCOME	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Gain from liquidation, disposal of fixed assets		1,175,000,000
Other income	390,109,018	400,510,186
Total	**390,109,018**	**1,575,510,186**

26 . OTHER EXPENSE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Gain from liquidation, disposal of fixed assets		49,227,760
Other Expenses	2,252,470,739	53,908,536
- Additional land rent in Ho Chi Minh City		
	2,252,470,739	**103,136,296**

27 . CORPORATE INCOME TAX EXPENSE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Profit before tax (a)	**158,731,042,774**	**145,505,753,429**
Increasing adjustments (b)	**3,956,372,828**	**1,952,150,808**
Non-deductible expenses	*4,529,700,847*	*957,546,840*
Difference in the calculation of SP-PSA financial investment provision expenses between accounting	*-4,546,097,294*	*-1,712,612,227*
Loss (reversal of interest) on revaluation of foreign cu	-	
Difference between interest payable to PSA and interest receivable for SP-PSA loan	3,972,769,275	2,707,216,195
Decreasing adjustments (c)	**3,687,796,152**	**14,133,872,775**
Dividends, profit sharing and unemployment provi.	*2,210,092,756*	*4,733,627,490*
Reversal of differences in the calculation of SPPSA financial investment provision costs between accounting and circular		
Gain (reversal of losses) from foreign currency rev	*1,477,703,396*	*9,400,245,285*
Total taxable income (d=a+b-c)	**158,999,619,450**	**133,324,031,462**
Corporate income tax payable at the rate of 20% (	**31,799,923,890**	**26,664,806,292**
Adjustment of corporate income tax payable of the previous year to increase this period (g)	*487,521,433*	-
Corporate income tax payable	**32,287,445,323**	**26,664,806,292**

28 . PRODUCTION COST BY NATURE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Raw materials and consumables	24,087,096,609	8,312,833,755
Labour	57,476,581,335	48,646,212,245
Depreciation and amortisation	10,430,117,203	9,916,237,998
Out-sourced services	64,681,695,932	35,190,204,431
Other monetary expenses	41,612,391,038	113,487,406,056
(Reversal of)/Provision expense	943,833,591	-24,295,521,167
Total	**199,231,715,708**	**191,257,373,318**

29 . FINANCIAL INSTRUMENTS

Financial assets	Closing balance	Opening balance
Cash and cash equivalents	477,924,289,260	519,040,244,971
Short-term trade receivables	153,969,696,602	157,670,167,837
Long-term trade receivables	68,255,843,979	81,408,356,188
Other short-term receivables	52,806,403,655	51,825,949,706
Other long-term receivables	1,191,859,923,078	1,188,544,467,510
Financial investments	4,531,167,756,953	4,553,947,982,336
Provision for impairment of financial investments	(918,603,446,848)	(1,084,064,066,238)
Provision for long-term receivables	(22,976,984,100)	(20,660,612,286)
Total	**5,534,403,482,579**	**5,447,712,490,024**

Financial liabilities	Closing balance	Opening balance
Short-term borrowings and finance lease liabilities	29,332,387,526	29,324,217,377
Short-term trade payables	61,576,788,588	78,723,913,083
Other short-term payables	429,300,244,326	409,373,503,252
Other long-term payables	1,742,038,741,250	1,792,078,741,250
Accrued expenses	18,459,767,103	18,103,816,817
Long-term borrowings and finance lease liabilities		14,662,105,464
Total	**2,280,707,928,793**	**2,342,266,297,243**

Financial assets and financial liabilities have not been revalued at fair value as at the balance sheet date because Circular No. 210/2009/TT-BTC and the prevailing regulations require the presentation of Financial statements and disclosures relating to financial instruments but do not provide equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities, except for the provision for impairment of investments in marketable securities as disclosed in the relevant notes.

Liquidity risk

The purpose of liquidity risk management is to ensure the availability of funds to meet present and future financial obligations. Liquidity is also managed by ensuring that the excess of maturing liabilities over maturing assets in any period is kept to manageable levels relative to the amount of funds that the Company believes it can generate within that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, borrowings and adequate committed funding from its shareholders to meet its liquidity requirements in the short and longer term.

VII . SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

1 . **Actual loan amount during the period**	**Từ 01/01/2026 đến 30/06/2026**	**Từ 01/01/2025 đến 30/06/2025**
Principle debt collection according to regular loan agreements	-	-

. **Actual prepayment of loan principle**	**Từ 01/01/2026 đến 30/06/2026**	**Từ 01/01/2025 đến 30/06/2025**
Principle debt collection according to regular loan agreements	(14,635,839,474)	(14,468,309,225)
Total	**(14,635,839,474)**	**(14,468,309,225)**

30 . EVENTS AFTER REPORTING DATE

There have been no material events occurring after the reporting date that require adjustment to or disclosure in these Financial Statements.

31 . REATED PARTIES INFORMATION

a . Related party transactions

a1 . Sales transactions

Company	Relationship	From 01/04/2026 to 30/06/2026	Từ 01/04/2025 đến 30/06/2025
Saigon Port Transport and Maritime Services Joint Stock Company	Subsidiary	99,712,180	-
Saigon Port Technical Trading Service Joint Stock Company	Subsidiary	458,320,929	164,546,640
Saigon Port Stevedoring and Services Joint Stock Company	Subsidiary	1,544,493,999	924,187,655
Saigon Port Logistic Joint Stock Company	Subsidiary	5,062,650	137,215,000
Saigon Hiep Phuoc Port Joint Stock Company	Subsidiary	203,044,170	150,700,000
CSG - SSA International Container Service Joint Stock Company	Joint Venture Com	21,024,364,091	37,455,876,061
Korea Express Saigon Port Company Limited	Joint Venture Com	138,150,695	137,746,040
SP-PSA International Port Company Limited	Joint Venture Com	-	-
Thi Vai General Port Joint Stock Company	Joint Venture Com	-	-
Cai Mep International Port Company Limite	Associate	18,689,360,454	18,021,808,636
VIMC Container Transport Company	Entity under the Pa	21,158,323,272	14,975,769,193
Vietnam Maritime Agency Joint Stock Com	Same parent comp	-	1,111,111
Vietnam Ocean Shipping Joint Stock Compa	Same parent comp	9,536,387,098	9,295,767,739
VIMC Logistics Joint Stock Company	Same parent comp	(21,209,200)	32,374,200
Maritime Development Joint Stock Compan	Same parent comp	49,028,000	14,753,060
Vinaship Joint Stock Company	Same parent comp	47,757,470	-
Eastern Sea Transport One Member Compar	Same parent comp	-	42,761,400
Can Tho Port Joint Stock Company	Same parent comp	-	-
Quy Nhon Port Logistics Service Company	Same parent comp	1,620,000	
Branch of Vietnam Maritime Corporation (V	Parent company	-	
VOSA Saigon Company Limited		13,466,350	
Vinashin Ocean Shipping One Member Com	Same parent comp	-	
Transport and Trading Services Joint Stock Company (Transco)		-	
VITAMAS Company Limited		1,111,111	
Dong Do Maritime Joint Stock Company		-	
Vosco Trading and Services Joint Stock Company		1,500,000	
International Sea Transport and Labour Cooperation Joint Stock		2,222,222	
Viet Nam Sea Transport and Chartering Joint Stock Company		3,333,333	
Saigon Ben Tre Logistics Transport Services Joint Stock Comp		46,500,000	
NYK Auto Logistics Vietnam Company Limited			
Vosco Shipping Agency and Logistics Joint Stock Company			-
Total		**73,002,548,824**	**81,354,616,735**

a2 . Rental services from related parties

Company	Relationship	From 01/04/2026 to 30/06/2026	Từ 01/04/2025 đến 30/06/2025
Saigon Port Transport and Maritime Services Joint Stock Company	Subsidiary	650,058,208	1,222,485,817

Saigon Port Technical Trading Service Joint Stock Company	Subsidiary	17,118,950,251	9,607,959,036
Saigon Port Stevedoring and Services Joint Stock Company	Subsidiary	11,781,407,430	12,498,431,440
Saigon Hiep Phuoc Port Joint Stock Company	Subsidiary	67,144,000	6,270,000
Saigon Port Logistic Joint Stock Company	Subsidiary	-	-
CSG - SSA International Container Service Joint Stock Company	Joint Venture Com	-	-
Korea Express Saigon Port Company Limited	Joint Venture Com	2,143,433,955	1,926,983,522
Thi Vai General Port Joint Stock Company	Joint Venture Com	-	-
SP-PSA International Port Company Limited	Joint Venture Com	(970,165,325)	1,033,377,560
Vietnam Ocean Shipping Joint Stock Compa	Same parent compa	-	
Vietnam Maritime Corporation	Parent company	-	
VIMC Logistics Joint Stock Company		-	-
Maritime Development Joint Stock Compan	Parent company	278,222,575	2,074,292,400
Specialized Construction Investment Project	Management	-	
Branch of Maritime Engineering Consulting	Same parent compa	-	-
Saigon Ben Tre Trading Service Transport Logistics Joint Stock Company	*Associate*	-	-
Total		**31,069,051,094**	**28,369,799,775**

b . BALANCES WITH RELATED PARTIES

b1 . Receivables (Short-term)

Company	Relationship	Content	As at 30 June 2026
Saigon Port Stevedoring and Services Joint Stock Company	Subsidiary	Service supplier	750,459,362
Saigon Port Transport and Maritime Services Joint Stock Company	Subsidiary	Service supplier	1,081,126,400
Saigon Port Service Trading Engineering Company	Subsidiary	Service supplier	41,860,429
Saigon Port Logistic Joint Stock Company		Service supplier	
Saigon Hiep Phuoc Port Joint Stock Company	Subsidiary	Service supplier	245,887,170
Korea Express Saigon Port Company Limited	Joint Venture Com	Service supplier	51,620,877
Thi Vai General Port Joint Stock Company	Joint Venture Com	Service supplier	
CSG – SSA International Container Services	Associate	Land rent	1,115,370,000
Cai Mep International Port Company Limited	Associate	Land rent	20,007,949,500
VIMC Shipping Company	Subsidiary of the Pare	Service supplier	
Vietnam Ocean Shipping Agency Corpor	Same parent compa	Service supplier	
VIMC Container Transport Joint Stock (	Same parent compa	Service supplier	23,658,443,659
Vinaship Shipping Joint Stock Company	Same parent compa	Service supplier	
Vietnam Ocean Shipping Joint Stock Coı	Same parent compa	Service supplier	3,124,150,260
VIMC Logistics Joint Stock Company	Same parent compa	Service supplier	
Vosco Shipping Agency and Logistics Jo	Same parent compa	Service supplier	
Nam Can Port Joint Stock Company	Same parent compa	Service supplier	66,529,080

Dong Do Marine Joint Stock Company	Same parent comp:	Service supplier	
Total			**50,143,396,737**

b2 . Payables

Company	Relationship	Content	As at 30 June 2026
Saigon Port Transport and Maritime Services Joint Stock Company	Subsidiary	Service supplier	754,123,565
Saigon Port Technical Trading Service Joint Stock Company	Subsidiary	Service supplier	8,210,032,186
Saigon Port Stevedoring and Services Joint Stock Company	Subsidiary	Service supplier	9,552,471,103
Saigon Port Logistic Joint Stock Company	Subsidiary	Service supplier	
Saigon - Hiep Phuoc Port Joint Stock Company	Subsidiary	Service supplier	25,098,764,002
Korea Express Saigon Port Company Limited	Joint Venture Company	Service supplier	1,327,343,914
CSG - SSA International Container Service Joint Stock Company	Joint Venture Company	Service supplier	
Thi Vai General Port Joint Stock Company	Joint Venture Company	Service supplier	
SP - PSA International Port Company Limited	Joint Venture Company	Service supplier	
Maritime Development Joint Stock Compan	Same parent comp:	Service supplier	413,350,860
Branch of Maritime Construction Consulting Joint Stock Company	Joint Venture Company	Service supplier	
Saigon Ben Tre Trading Service Transport Logistics Joint Stock	Associate	Service supplier	
VIMC Logistics Joint Stock Company	Same parent comp:	Service supplier	
Vietnam Maritime Corporation	Parent company	Service supplier	81,897,821
Total			**45,437,983,451**

c Remuneration of key management

	Name	Position	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
-	Mr. Huynh Van Cuong	Chairman of the Board of Directors	153,216,000	245,552,967
-	Mr. Nguyen Ngoc Toi	Member of the Board of Directors	-	49,266,976
	Mr. Nguyen Thanh Nam	Member of the Board of Directors	282,355,200	90,748,230
-	Mr. Nguyen Van Phuong	Member of the Board of Directors	-	150,387,201
-	Mr. Ly Quang Thai	Member of the Board of Directors	74,000,000	48,000,000
-	Ms. Do Thi Thanh Thuy	Member of the Board of Directors	16,000,000	48,000,000
		(Appointed on 26/05/2023)	-	-
-	Ms. Ho Thi Thu Hien	Member of the Board of Directors	74,000,000	48,000,000
		(Appointed on 26/05/2023)	-	-
	Ms. Trinh Thi Ngoc Bien	Member of the Board of Directors	16,000,000	95,000,000
	Mr. Vu Phuoc Long	Member of the Board of Directors	94,118,400	150,387,201
	Mr. Le Van Chien	Member of the Board of Directors	74,000,000	48,000,000
-	Mr. Nguyen Le Chon Tam	General Director	423,821,190	241,417,519
		(Appointed on 14/03/2022)	-	-
-	Mr. Nguyen Uyen Minh	Deputy General Director	269,133,973	159,344,833

-	Mr. Tran Ngoc Thach	Deputy General Director	282,355,200	159,344,833
-	Mr. Pham Truong Giang	Deputy General Director	282,355,200	159,344,833
		(Appointed on 26/05/2023)	-	-
		(Resigned from the position of Member of the Board of Directors from 26/05/2023)	-	-
-	Ms. Tran Thu Giang	Head of Finance and Accounting De	188,151,233	174,097,745
	Mr. Chu Ngọc Sơn	Chief Accountant	193,391,535	133,718,138
		(Appointed on 29/05/2026)		
-	Ms. Vu Thi Thanh Duyen	Head of the Supervisory Board	16,000,000	48,000,000
		(Resigned from 24/04/2026)		
-	Ms. Vu Thi Phuong Thao	Supervisor	12,400,000	37,200,000
		(Resigned from 24/04/2026)	-	-
-	Ms. Chu Thi Nga	Supervisor	12,400,000	37,200,000
		(Resigned from 24/04/2026)		-
	Mr. Nguyen Canh Tinh	Chairman of the Board of Director:	35,000,000	
	Mr. Nguyen Le Chon Tam	Member of the Board of Directors	58,000,000	
	Mr. Hoang Viet	Head of the Supervisory Board	58,000,000	
		(Appointed on 24/04/2026)	-	
	Ms. Nguyen Thi Hang	Supervisor	45,000,000	
		(Appointed on 24/04/2026)	-	
	Ms. Nguyen Thi My Hanh	Supervisor	45,000,000	
		(Appointed on 24/04/2026)	-	
			-	
	Total		**2,704,697,931**	**2,123,010,476**

M.S.D.N: 0300479714-C.T.C.P
CÔNG TY
CỔ PHẦN
CẢNG SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Ngoc Tam	**Chu Ngoc Son**	**Nguyen Le Chon Tam**
Preparer	**Chief accountant**	**General Director**

Ho Chi Minh City, 14 July 2026

05 BAD DEBTS

APPENDIX 01

No	Aging - Companies	30/06/2026			01/01/2026		
		Cost	Provision	Recoverable amount	Cost	Provision (*)	Recoverable amount (*)
1	**Overdue debt over 3 years**	**20,116,628,681**	**(20,116,628,681)**		**16,010,581,397**	**(16,010,581,397)**	
	Nam Trieu Shipping Co., Ltd	12,046,738,697	(12,046,738,697)		12,046,738,697	(12,046,738,697)	
	Cai Mep International Port Co., Ltd		-			-	
	Duong Giang Company Limited	929,633,000	(929,633,000)		929,633,000	(929,633,000)	
	Sai Gon Shipbuilding & Dairy Factory Company Limited	860,765,392	(860,765,392)		860,765,392	(860,765,392)	
	Minh Nam Sea Transport Company Limited	793,180,562	(793,180,562)		793,180,562	(793,180,562)	
	Others	5,486,311,030	(5,486,311,030)		1,380,263,746	(1,380,263,746)	
2	**Overdue debt from 2 years to 3**	**1,173,416,235**	**(821,391,365)**	**352,024,870**	**5,521,014,605**	**(3,864,710,224)**	**1,656,304,381**
	NOW STAR Shipping Company Limited	969,987,867	(678,991,507)	290,996,360	5,162,271,012	(3,613,589,708)	1,548,681,304
	Cai Mep International Port Co., Ltd						
	Others	203,428,368	(142,399,858)	61,028,510	358,743,593	(251,120,516)	107,623,077
3	**Overdue debt over 1 year**	**1,419,258,826**	**(709,629,414)**	**709,629,412**	**116,183,700**	**(58,091,850)**	**58,091,853**
	ELISA Trading Co., Ltd	1,311,002,323	(655,501,162)	655,501,161			
	Cai Mep International Port Co., Ltd						
	Giang Huy Hoang Co., Ltd	72,319,200	(36,159,600)	36,159,600			
	Others	35,937,303	(17,968,652)	17,968,651	116,183,700	(58,091,850)	58,091,853
4	**Overdue debt under 1 year**	**4,431,115,464**	**(1,329,334,640)**	**3,101,780,824**	**2,424,096,049**	**(727,228,815)**	**1,696,867,234**
	ELISA Trading Co., Ltd	2,571,705,336	(771,511,601)	1,800,193,735	2,151,219,923	(645,365,977)	1,505,853,946

	Vuong Steel Co., Ltd							
	Others	1,859,410,128	(557,823,039)	1,301,587,089		272,876,126	(81,862,838)	191,013,288
	Total	**27,140,419,206**	**(22,976,984,100)**	**4,163,435,106**		**24,071,875,751**	**(20,660,612,286)**	**3,411,263,468**

APPENDIX 02

08 INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Unit: VND

No	Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
I	**Cost**						
1	**Opening balance**	**950,886,554,648**	**524,499,723,491**	**371,181,768,394**	**33,467,353,804**	**32,430,095,716**	**1,912,465,496,053**
2	**Increase during the period**	**12,413,927,486**	**2,381,200,000**	**10,240,000,000**	**1,368,540,741**	**31,000,000**	**26,434,668,227**
	- Purchase	12,413,927,486	2,381,200,000	10,240,000,000	1,368,540,741	*31,000,000*	26,434,668,227
	- Classification						
3	**Decrease during the period**						
	- Classification						
	- Disposal, transfer						
4	**Closing balance**	**963,300,482,134**	**526,880,923,491**	**381,421,768,394**	**34,835,894,545**	**32,461,095,716**	**1,938,900,164,280**
II	**Accumulation Depreciation**						
1	**Opening balance**	**838,615,144,501**	**447,240,735,373**	**340,159,422,299**	**30,875,596,277**	**26,476,515,715**	**1,683,367,414,165**
2	**Increase during the period**	**6,399,291,889**	**3,382,697,280**	**5,782,042,565**	**632,263,653**	**503,017,939**	**16,699,313,326**
	- Charge for the year	6,399,291,889	3,382,697,280	5,782,042,565	632,263,653	503,017,939	16,699,313,326
	- Classification						
3	**Decrease during the period**						
	- Classification						
	- Disposal, transfer						
4	**Closing balance**	**845,014,436,390**	**450,623,432,653**	**345,941,464,864**	**31,507,859,930**	**26,979,533,654**	**1,700,066,727,491**
III	**Net book value**						
1	**Opening balance**	**112,271,410,147**	**77,258,988,118**	**31,022,346,095**	**2,591,757,527**	**5,953,580,001**	**229,098,081,888**
2	**Closing balance**	**118,286,045,744**	**76,257,490,838**	**35,480,303,530**	**3,328,034,615**	**5,481,562,062**	**238,833,436,789**

12 LONG-TERM FINANCIAL INVESTMENTS

APPENDIX 03

	Investments	30/06/2026			01/01/2026		
		Cost	Provision	Fair value	Cost	Provision	Fair value
12.1	**Investments in Subsidiaries**	**832,959,575,373**	**(115,999,584,994)**	**716,959,990,379**	**832,959,575,373**	**(99,445,506,596)**	**733,514,068,777**
a)	Saigon Port Logistics Joint Stock Company	11,120,000,000	(2,827,060,095)	8,292,939,905	11,120,000,000	(2,120,045,715)	8,999,954,285
b)	Saigon Port Hiep Phuoc Joint Stock Company	771,104,171,650	(109,330,964,151)	661,773,207,499	771,104,171,650	(93,775,572,934)	677,328,598,716
c)	Saigon Port Technical Trading and Service Joint Stock Company	12,829,969,785		12,829,969,785	12,829,969,785		12,829,969,785
d)	Saigon Port Maritime Transport and Services Joint Stock Company	16,748,280,231	(3,841,560,748)	12,906,719,483	16,748,280,231	(3,549,887,947)	13,198,392,284
e)	Saigon Port Stevedoring and Services Joint Stock Company	21,157,153,707		21,157,153,707	21,157,153,707		21,157,153,707
12.2	**Investments in Joint Ventures**	**2,132,370,970,353**	**(634,919,287,874)**	**1,497,451,682,479**	**2,132,370,970,353**	**(816,933,985,662)**	**1,315,436,984,691**
b)	CSG–SSA International Container Services Joint	1,190,479,064,044	(203,118,273,783)	987,360,790,261	1,190,479,064,044	(346,808,953,843)	843,670,110,201
c)	SP-PSA International Port Co., Ltd.	895,093,320,000	(431,801,014,091)	463,292,305,909	895,093,320,000	(470,125,031,819)	424,968,288,181
d)	Korea Express Saigon Port Co., Ltd.	34,198,586,309		34,198,586,309	34,198,586,309		34,198,586,309
e)	Thi Vai General Port Joint Stock Company	12,600,000,000		12,600,000,000	12,600,000,000		12,600,000,000
12.3	**companies**	**470,092,573,980**	**(167,684,573,980)**	**302,408,000,000**	**470,092,573,980**	**(167,684,573,980)**	**302,408,000,000**
a)	Cai Mep International Terminal Co., Ltd.	166,684,573,980	(166,684,573,980)		166,684,573,980	(166,684,573,980)	
b)	Ngoc Vien Dong Urban Development Investment Co., Ltd.	300,001,000,000		300,001,000,000	300,001,000,000		300,001,000,000
c)	**Welfare Fund**	**3,407,000,000**	**(1,000,000,000)**	**2,407,000,000**	**3,407,000,000**	**(1,000,000,000)**	**2,407,000,000**
	Saigon Port Southern Steel Football Joint Stock Company	1,000,000,000	(1,000,000,000)		1,000,000,000	(1,000,000,000)	

12 LONG-TERM FINANCIAL INVESTMENTS

APPENDIX 03

Investments	30/06/2026			01/01/2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Saigon Port Technical Trading and Service Joint Stock	1,000,000,000		1,000,000,000	1,000,000,000		1,000,000,000
Saigon Port Stevedoring and Services Joint Stock Company	780,000,000		780,000,000	780,000,000		780,000,000
Services Joint Stock Company	627,000,000		627,000,000	627,000,000		627,000,000
Total	**3,435,423,119,706**	**(918,603,446,848)**	**2,516,819,672,858**	**3,435,423,119,706**	**(1,084,064,066,238)**	**2,351,359,053,468**

APPENDIX 04

17 LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	ITEMS	30/06/2026		Incur during the period		01/01/2026	
		Amount	Recoverable amount	Increase	Decrease	Amount	Recoverable amount
a	**SHORT-TERM LOAN**	**29,332,387,526**	**29,332,387,526**	**14,644,009,623**	**14,635,839,474**	**29,324,217,377**	**29,324,217,377**
	Asian Development Bank (ADB)	29,332,387,526	29,332,387,526	14,644,009,623	14,635,839,474	29,324,217,377	29,324,217,377
b	**LONG-TERM LOAN**	**313,358,760,000**	**313,358,760,000**	**313,358,760,000**	**14,662,105,464**	**14,662,105,464**	**14,662,105,464**
	Asian Development Bank (ADB)	313,358,760,000	313,358,760,000	313,358,760,000	14,662,105,464	14,662,105,464	14,662,105,464
	Total (a+b)	**342,691,147,526**	**342,691,147,526**	**328,002,769,623**	**29,297,944,938**	**43,986,322,841**	**43,986,322,841**

18 OWNER'S EQUITY

a Movement in owner's equity

APPENDIX 05

	Items	Owner's contributed capital	Assets revaluation reserve	Development Investment Fund	Retained earnings	Total
	Opening balance	**2,162,949,610,000**		**346,432,291,988**	**829,096,340,481**	**3,338,478,242,469**
a)	**Increase during the period**			**41,725,898,438**	**248,489,512,094**	**290,215,410,532**
	Profit for the period				248,489,512,094	248,489,512,094
	Distribution of profit			41,725,898,438		41,725,898,438
	Other increase					
b)	**Giảm vốn trong kỳ**				**113,013,396,807**	**113,013,396,807**
	Loss for the period					
	Distribution of profit				113,013,396,807	113,013,396,807
	Other decrease					
	Closing balance	**2,162,949,610,000**		**388,158,190,426**	**964,572,455,768**	**3,515,680,256,194**