

BALANCE SHEET*As at 30 June 2026*

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. SHORT-TERM ASSETS		33.773.629.006	24.995.363.823
110	I. Cash and cash equivalents	3	10.474.632.012	12.785.041.450
111	1. Cash		4.474.632.012	3.135.617.801
112	2. Cash equivalents		6.000.000.000	9.649.423.649
120	II. Short-term financial investments	4	9.086.750.000	-
123	1. Held-to-maturity investments		9.086.750.000	-
130	III. Short-term receivables		13.009.182.889	11.592.851.305
131	1. Short-term trade receivables	5	12.684.610.070	11.064.414.479
132	2. Short-term prepayments to suppliers		109.924.678	290.728.707
136	3. Other short-term receivables	6	2.474.364.419	2.497.424.397
137	4. Short-term provision for doubtful debts	7	(2.259.716.278)	(2.259.716.278)
140	IV. Inventories	8	890.863.739	82.145.635
141	1. Inventories		890.863.739	82.145.635
156	V. Other short-term assets		312.200.366	535.325.433
161	1. Short-term Prepaid Expenses	12	300.110.093	202.151.937
162	2. Deductible value added tax	15	12.090.273	333.173.496
200	B. LONG-TERM ASSETS		30.446.381.525	31.092.878.278
210	I. Long-term receivables		3.684.400.000	3.680.400.000
216	1. Other long-term receivables	6	3.684.400.000	3.680.400.000
220	II. Fixed assets		1.240.855.362	1.416.732.264
221	1. Tangible fixed assets	9	1.149.914.730	1.313.390.628
222	- Historical cost		11.984.045.111	11.984.045.111
223	- Accumulated depreciation		(10.834.130.381)	(10.670.654.483)
227	2. Intangible fixed assets	10	90.940.632	103.341.636
228	- Historical cost		269.996.000	269.996.000
229	- Accumulated depreciation		(179.055.368)	(166.654.364)
240	III. Investment properties	11	25.191.605.253	25.579.168.407
241	- Historical cost		36.430.936.788	36.430.936.788
242	- Accumulated depreciation		(11.239.331.535)	(10.851.768.381)
260	V. Long-term investments	4		
262	1. Investments in joint-ventures, associates		473.212.674.000	473.212.674.000
264	2. Provision for diminution of value long-term inv		(473.212.674.000)	(473.212.674.000)
270	VI. Other long-term assets		329.520.910	416.577.607
271	1. Long-term Prepaid Expenses	12	329.520.910	416.577.607
280	TOTAL ASSETS		64.220.010.531	56.088.242.101

BALANCE SHEET

As at 30 June 2026

(continued)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		85.158.601.726	78.360.073.360
310	I. Short-term liabilities		25.089.494.156	23.290.965.790
311	1. Short-term trade payables	13	20.803.393.482	18.481.297.935
312	2. Short-term prepayments from customers	14	84.531.202	84.531.202
313	3. Dividends and profits payable	15	-	(3.435.000)
314	4. Taxes and other payables to the State budget		389.983.413	350.333.460
315	5. Payables to employees		282.887.667	173.336.033
316	6. Short-term accrued expenses	16	2.330.586.903	1.883.619.071
319	7. Short-term unrealised revenue	18	830.474.448	1.660.948.836
320	8. Other short-term payments		365.915.749	658.612.961
323	9. Bonus and welfare fund		1.721.292	1.721.292
330	II. Long-term liabilities		60.069.107.570	55.069.107.570
333	1. Long-term accrued expenses	16	13.454.306.662	13.454.306.662
336	2. Long-term unrealised revenue	18	43.150.360.908	38.150.360.908
337	3. Other long-term payables	17	3.464.440.000	3.464.440.000
400	D. OWNER'S EQUITY		(385.988.591.195)	(387.321.831.259)
410	I. Owner's equity	19	(20.938.591.195)	(22.271.831.259)
411	1. Contributed capital		365.050.000.000	365.050.000.000
411a	- Ordinary shares with voting rights		365.050.000.000	365.050.000.000
414	2. Other capital		11.500.000.000	11.500.000.000
418	3. Development investment funds		2.340.736.096	2.340.736.096
420	4. Other equity fund		163.000.000	163.000.000
421	5. Undistributed profit after tax		(399.992.327.291)	(401.325.567.355)
421a	- Undistributed post-tax profits accumulated by the end of the previous year		(404.385.461.224)	(404.385.461.224)
421b	- Undistributed profit after tax for the current year		4.393.133.933	3.059.893.869
440	TOTAL CAPITAL		64.220.010.531	56.088.242.101

Preparer

Vũ Thị Mai Anh

Manager of Accounting Department

Do Vu Linh

Quang Ninh, 20 July 2026

General Director



Đoàn Ngọc Tu

INCOME STATEMENTS

FROM 01 JANUARY 2026 TO 30 JUNE 2026

Code	ITEMS	Note	Quarter II		Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year	From 01 January 2026 to 30 June 2026	From 01 January 2025 to 30 June 2025
01	1. Revenues from sales of goods and providing of services	20	25.138.647.861	14.943.800.336	69.202.401.562	33.289.201.691
10	3. Net revenues from sales of goods and providing of services		25.138.647.861	14.943.800.336	69.202.401.562	33.289.201.691
11	4. Cost of goods sold	21	23.195.567.605	13.314.951.539	65.811.571.106	29.422.354.736
20	5. Gross profit from sales of goods and providing of services		1.943.080.256	1.628.848.797	3.390.830.456	3.866.846.955
21	6. Financial income	22	89.739.410	18.619.132	148.156.291	20.389.073
22	7. Financial expenses		-	-	-	-
23	- In which: Interest expenses					
26	8. General and administration expenses	23	952.927.705	670.989.445	1.813.422.438	1.575.302.623
30	9. Net profit from operating activities		1.079.891.961	976.478.484	1.725.564.309	2.311.933.405
31	10. Other income		-	1.932.000	9.000	1.932.000
32	11. Other expense	24	18.584	100.432.001	18.584	181.932.001
40	12. Other profit		(18.584)	(98.500.001)	(9.584)	(180.000.001)
50	13. Total net profit before tax		1.079.873.377	877.978.483	1.725.554.725	2.131.933.404
51	14. Current corporate income tax expenses	25	249.978.392	196.495.696	392.314.661	363.281.446
60	15. Profit after corporate income tax		829.894.985	681.482.787	1.333.240.064	1.768.651.958
70	16. Basic earnings per share		23	19	37	48

Preparer

Manager of Accounting Department

Quang Ninh, 30 July 2026

General Director

CÔNG TY CỔ PHẦN
ĐẦU TƯ
CẢNG
CÁI LÂN
TP. HÀ LÔNG T. QUẢNG NINH

Vũ Thị Mai Anh

Đỗ Vũ Linh

Đoàn Ngọc Tu

STATEMENT OF CASH FLOWS*From 01 January 2026 to 30 June 2026**(Indirect method)*

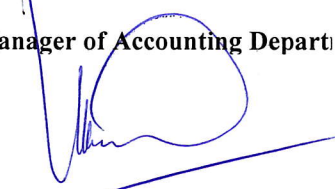
Code	ITEMS	Note	From 01 January 2026 to 30 June	From 01 January 2025 to 30 June
			2026	2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profits before tax		1.725.554.725	2.131.933.404
	2. Adjustments for :			
02	- Depreciation of fixed assets and investment properties		563.440.056	588.215.814
03	- Provisions			
05	- Gains/loss from investment		(148.156.291)	(20.389.073)
07	- Other adjustments			
08	3. Operating profit before changes in working Capital		2.140.838.490	2.699.760.145
09	- Increase/Decrease in receivables		(1.099.248.361)	484.024.453
10	- Increase/Decrease in inventories		(808.718.104)	1.232.261.183
11	- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)		6.640.062.193	7.657.073.286
12	- Increase/Decrease in prepaid expenses		(10.901.459)	(338.551.681)
15	- Corporate income taxes paid		(237.283.488)	(168.827.020)
20	Net cash flows from operating activities		6.624.749.271	11.565.740.366
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	1. Loans and purchase of debt instruments from other entities		(9.000.000.000)	-
27	2. Interest and dividend received		61.406.291	20.389.073
30	Net cash flows from investing activities		(8.938.593.709)	20.389.073
36	1. Dividends or profits paid to owners		3.435.000	(3.435.000)
40	Net cash flows from financing activities		3.435.000	(3.435.000)
50	Net cash flows in the year		(2.310.409.438)	11.582.694.439
60	Cash and cash equivalents at beginning of the year		12.785.041.450	981.905.694
61	Effect of exchange rate fluctuations		-	-
70	Cash and cash equivalents at end of the year	3	10.474.632.012	12.564.600.133

Preparer



Vu Thị Mai Anh

Manager of Accounting Department



Do Vu Linh

Quang Ninh, 20 July 2026

General Director



Doan Ngoc Tu

NOTE FINANCIAL STATEMENTS*From 01 January 2026 to 30 June 2026***1 . ĐẶC ĐIỂM HOẠT ĐỘNG CỦA DOANH NGHIỆP****Hình thức sở hữu vốn**

Cailan Port Investment Joint Stock Company (the "Company") was incorporated and operates under Business Registration Certificate No. 5700688013, initially granted by the Department of Planning and Investment of Quang Ninh Province on November 02, 2007. The Company's business registration certificate was last amended on 06 May 2025.

The Company's head office is located at: No1 Cai Lan Roat - Bai Chay Ward - Quang Ninh Province.

The Company's charter capital is VND 365,050,000,000 (Three hundred sixty-five billion, one hundred fifty million Vietnamese Dong), divided into 36,505,000 shares with a par value of VND 10,000 per share.

Business lines:

- Road freight transportation;
- Wholesale trade;
- Coastal and ocean freight transportation;
- Warehousing and storage;
- Support services directly related to rail and road transport;
- Cargo handling;
- Other support services related to transportation;
- Real estate business, land use rights owned, used, and leased;
- Support services directly related to water transport.

2 . APPLIED ACCOUNTING POLICIES AND REGIMES AT COMPANY CÔNG TY**2.1 . Applied accounting documentation system**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

The financial statements are prepared in VND which is also the Company's accounting currency.

2.2 . Applicable Accounting Standards and Regimes*Applicable accounting regime*

The Company applies the Enterprise Accounting Regime issued under Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State; and presented in accordance with the provisions of each standard, circular guiding the implementation of the current Accounting Standards and Regime being applied.

2.3 . Financial instruments*Initial notes*

The Company's financial assets include cash and cash equivalents, trade and other receivables, loans, short-term and long-term investments. At the time of initial recognition, financial assets are determined at purchase price/issuance costs plus other costs incurred directly related to the purchase and issuance of such financial assets.

Financial liabilities

The Company's financial liabilities include loans, trade and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are measured at issue price plus costs incurred directly related to the issuance of such financial liabilities.

Value after initial recognition

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

2.4 . Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- When contributing capital: is the foreign currency buying rate of the bank where the Company opens an account on the
- When recording receivables: is the buying rate of the commercial bank where the Company designates the customer to pay at the time the transaction occurs;
- When recording payables: the selling rate of the commercial bank where the Company plans to transact at the time the transaction occurs.

All actual exchange rate differences arising during the year and differences due to revaluation of balances of foreign currency items at the time of preparing the Financial Statements are accounted for in the business results of the fiscal year. In which, the exchange rate difference profit due to revaluation of the end-of-period balances of foreign currency items is not used to distribute profits or pay dividends.

2.5 . Cash and cash equivalents

Cash includes cash in hand and non-term bank deposits.

2.6 . Financial investments

Investments in joint ventures and associates are accounted for using the cost method. Net profits distributed from joint ventures and associates arising after the date of investment are recognized in the Statement of Business Performance. Other payments (other than net profits) are considered as recovery of investments and are recognized as reductions in the cost of investments.

The capital contribution to the joint venture or associate is not adjusted for changes in the Company's ownership share in the net assets of the joint venture. The Company's income statement reflects the income distributed from the accumulated net profit of the joint venture or associate after the capital contribution to the joint venture or associate.

Joint venture and association activities in the form of jointly controlled business activities and jointly controlled assets are applied by the Company according to general accounting principles as with other normal business activities. In which:

- The Company separately monitors income and expenses related to joint venture and association activities and makes allocations to the parties in the joint venture according to the Joint Venture Contract;
- The Company separately keeps track of joint venture capital assets, capital contributions to jointly controlled assets and common liabilities, separate liabilities arising from joint venture activities.

Provisions for investment depreciation are made at the end of the year as follows:

Provisions for devaluation of investments are made at the end of the fiscal year, based on Circular 48/2019/TT-BTC dated August 8, 2019, amending and supplementing Circular 24/2022/TT-BTC dated April 7, 2022 of the Ministry of Finance on Guidance on the regime of setting up and using provisions at Enterprises.

2.7 . Receivables

Receivables are tracked in detail by receivable term, receivable entity, receivable currency type, and other factors according to the Company's management needs.

Provision for doubtful debts is made for the following items: overdue receivables recorded in economic contracts, loan agreements, contractual commitments or debt commitments and receivables that have not yet reached maturity but are unlikely to be recovered. In particular, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, not taking into account debt extensions between the parties and receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, missing or absconding.

2.8 . Inventories

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparation, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

Method for determining the value of unfinished products at the end of the year:

- Work in progress costs are collected according to actual costs incurred for each type of unfinished product.

2.9 . Fixed Assets and Investment Properties

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- | | |
|----------------------------|---------------|
| - Machinery and equipment: | 05 - 12 years |
| - Means of transportation | 04 - 08 years |
| - Office equipment | 03 years |
| - Other assets | 04 years |
| - Computer software | 03 - 05 years |

Investment properties are recorded at cost.

For investment real estate for operating lease, it is recorded at original cost, accumulated depreciation and residual value. In which, depreciation is calculated using the straight-line method with the estimated depreciation period as follows:

- | | |
|---------------------|----------|
| - Houses, buildings | 47 years |
| - Land use rights | 47 years |

2.10 . Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

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

2.11 . Trade payables

Trade payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

2.12 . Accrued expenses

Payables for goods and services received from sellers or provided to buyers in the reporting year but not actually paid and other payables such as land rent payable, payable expenses not yet due for payment are recorded in production and business expenses of the reporting year.

The recording of payable expenses into production and business expenses during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the provision and the actual expenses will be reversed.

2.13 . Unrealised revenue

Unearned revenue includes pre-received revenue such as: the amount of money customers have paid in advance for one or more accounting periods for asset leasing, interest received in advance when lending capital or purchasing debt instruments and other unrealized revenue such as: the difference between the selling price of goods on deferred payment or installment payment as committed and the selling price paid immediately, revenue corresponding to the value of goods, services or the amount of discounts for customers in traditional customer programs...

Unearned revenue is transferred to Sales and Service Revenue at the amount determined in accordance with each accounting period.

2.14 . Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Other capital under Owner's Equity reflects the business capital formed by supplementing from business results or by being donated, presented, sponsored, or revaluation of assets (if allowed to record an increase or decrease in Owner's Investment Capital).

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders after setting aside funds according to the Charter and regulations of Vietnamese law.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the dividend announcement by the Board of Directors.

2.15 . Revenue

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Revenue from providing services

Revenue from providing services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed on the date of the Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

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

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

2.16 . Cost of goods sold

Cost of goods sold in the year is recorded in accordance with the revenue generated in the year and ensures compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual, etc. are fully and promptly recorded in the cost of goods sold in the year.

2.17 . Taxes

Corporate income tax (if any) represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible. Corporate income tax is calculated at the effective tax rate of 20% of taxable profit.

Other taxes are applied according to current tax laws in Vietnam.

2.18 . Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence over these enterprises.

In considering each possible related party relationship for the purpose of preparing and presenting financial statements, the Company pays attention to the substance of the relationship rather than the legal form.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	30.000.000	30.000.000
Cash at banks	4.444.632.012	3.105.617.801
Cash equivalents	6.000.000.000	9.649.423.649
Total	10.474.632.012	12.785.041.450

4 . FINANCIAL INVESTMENTS

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Deposits	9.086.750.000	-
	9.086.750.000	-

5 . SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
a) Customer details				
Cai Lan International Container Terminal Co., Ltd.	1.068.673.500	-	2.016.893.569	-
An Viet Phat Energy JSC	2.142.596.269	-	1.108.005.341	-
Duong Linh Production Ltd.	2.165.059.075	-	1.338.156.196	-
S-Way Logistics Vietnam Ltd.	2.249.640.000	-	1.941.192.000	-
Ha Long QN Lime Co., Ltd.	1.584.127.111	-	1.408.032.008	-
An Phat 68 Co., Ltd.	1.410.856.720	-	-	-
Others trade receivables	2.063.657.395	(443.476.678)	3.252.135.365	(443.476.678)
Total	12.684.610.070	(443.476.678)	11.064.414.479	(443.476.678)
b) Related parties	1.070.873.500	-	2.016.893.569	-

(Details are presented in Notes 30)

6 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
a) Short term				
- Employee receivables	539.566.938		576.829.166	
- Deposit	3.000.000		3.000.000	
- Accounts receivable pending settlement (*)	1.816.239.681	(1.816.239.600)	1.816.239.681	(1.816.239.600)
- Other receivables			101.355.550	
Total	2.358.806.619	(1.816.239.600)	2.497.424.397	(1.816.239.600)

(*) Receivables awaiting settlement are the remaining receivables classified by the Company from customer receivables after the Company and Cai Lan International Container Terminal Company Limited (CTCT) signed an Agreement dated July 11, 2022 to resolve all disputes between the two parties related to barge transportation services from Cai Lan Port to Hai Phong under Contract No. CICT.HDKT/2018.01/CPI dated January 1, 2018. Currently, the Company is carrying out procedures to settle this receivable.

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
b) Long term				
Mortgage, collaterals	3.684.400.000	-	3.680.400.000	-
Total	3.684.400.000	-	3.680.400.000	-

7 . BAD DEBTS

	30/06/2026		01/01/2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
- Hoang Lam Ha Long Co., Ltd.	70.408.525	(70.408.525)	70.408.525	(70.408.525)
- Soc Son Steel Rolling Joint Stock Company	74.163.817	(74.163.817)	74.163.817	(74.163.817)
- TMT Wood Chip Production Trading Joint Stock Company	170.810.966	(170.810.966)	170.810.966	(170.810.966)
- Cai Lan International Container Co., Ltd.	1.816.239.600	(1.816.239.600)	1.816.239.600	(1.816.239.600)
- VINA Wood Chip Processing Co., Ltd.	23.140.329	(23.140.329)	23.140.329	(23.140.329)
- Ha Long Port Business Joint Stock Company	99.553.041	(99.553.041)	99.553.041	(99.553.041)
- Thuy Nguyen Trading Joint Stock Company	10.800.000	(5.400.000)	10.800.000	(5.400.000)
Total	2.265.116.278	(2.259.716.278)	2.265.116.278	(2.259.716.278)

8 . INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
Raw materials	104.350.344		82.145.635	-
Work in progress	786.513.395		-	-
Total	890.863.739	-	82.145.635	-

9 . TANGIBLE FIXED ASSETS*(Details are presented in Appendix 02)***10 . INTAGIBLE FIXED ASSETS**

	Computer Software
Historical cost	
Beginning Balance	269.996.000
- Purchases during the period	
Ending Balance	269.996.000
Accumulated Depreciation	
Beginning Balance	166.654.364
- Depreciation during the period	12.401.004
Ending Balance	179.055.368
Remaining Value	
At the beginning of the year	103.341.636
At the end of the period	90.940.632

11 . INVESTMENT PROPERTIES

	<u>Land use rights</u>	<u>Infrastructure</u>	<u>Total</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>
Historical cost			
Beginning Balance	33.623.389.808	2.807.546.980	36.430.936.788
Ending Balance	33.623.389.808	2.807.546.980	36.430.936.788
Accumulated Depreciation			
Beginning Balance	10.015.477.801	836.290.580	10.851.768.381
- Depreciation during the period	357.695.634	29.867.520	387.563.154
Ending Balance	10.373.173.435	866.158.100	11.239.331.535
Remaining Value			
At the beginning of the year	23.607.912.007	1.971.256.400	25.579.168.407
At the end of the period	23.250.216.373	1.941.388.880	25.191.605.253

12 . PREPAID EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
a) Short-term	300.110.093	618.729.544
Other prepaid expenses	300.110.093	618.729.544
b) Long-term	329.520.910	-
Other prepaid expenses	329.520.910	-
Total	629.631.003	618.729.544

13 . TRADE PAYABLES

	<u>30/06/2026</u>		<u>01/01/2026</u>	
	<u>Historical cost</u>	<u>Ability to repay debt</u>	<u>Historical cost</u>	<u>Ability to repay debt</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
a) Vendor details				
Maritime Project Management Unit 2	4.000.000.000	4.000.000.000	4.000.000.000	4.000.000.000
Vietnam Maritime Corporation	6.411.832.100	6.411.832.100	4.615.974.078	4.615.974.078
Tham Gia Tourism and Trade Construction Joint Stock Company	1.114.756.581	1.114.756.581	1.003.583.214	1.003.583.214
Hi-tech Transportation Company Limited	1.386.239.600	1.386.239.600	1.436.239.600	1.436.239.600
Quang Ninh Port Joint Stock Company	2.284.766.686	2.284.766.686	1.776.925.578	1.776.925.578
Hi-tech Transportation Company Limited	3.568.483.624	3.568.483.624	-	-
Other payables	2.037.314.891	2.037.314.891	5.648.575.465	5.648.575.465
Total	20.803.393.482	20.803.393.482	18.481.297.935	18.481.297.935
b) Related parties	15.014.327.971	15.014.327.971	9.237.656.696	9.237.656.696
<i>(Details are presented in Notes 30)</i>				

14 . PREPAYMENT FROM CUSTOMERS

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Hao Hung Long An Company Limited	84.331.170	84.331.170
Others	200.032	200.032
Total	<u>84.531.202</u>	<u>84.531.202</u>

15 . TAXES AND OTHER PAYABLES TO THE STATE*(Details are presented in Appendix 03)***16 . ACCRUED EXPENSES**

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short term	2.330.586.903	1.883.619.071
Other accrued expenses	2.330.586.903	1.883.619.071
b) Long term	13.454.306.662	13.454.306.662
Land tax payables	13.454.306.662	13.454.306.662
Total	<u>15.784.893.565</u>	<u>15.337.925.733</u>

17 . OTHER PAYABLES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short term	369.350.749	655.177.961
- Union fees	17.029.451	21.527.090
- Social insurance	(8.925.000)	-
- Health insurance	(1.575.000)	-
- Unemployment insurance	(700.000)	-
- Dividends payable to shareholders	-	(3.435.000)
- Other payables	363.521.298	637.085.871
b) Long term	3.464.440.000	3.464.440.000
Receive deposits and wagers	3.464.440.000	3.464.440.000
Total	<u>3.833.790.749</u>	<u>4.119.617.961</u>

18 . UNEARNED REVENUE

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short term	830.474.448	1.660.948.836
Revenue from leasing 2,3 ha of premises	830.474.448	1.660.948.836
b) Long term	43.150.360.908	38.150.360.908
Revenue from leasing 2,3 ha of premises	43.150.360.908	38.150.360.908
Total	<u>43.980.835.356</u>	<u>39.811.309.744</u>

19 . OWNERS' EQUITY**a) Equity Fluctuation Reconciliation Table***(Details are presented in Appendix 04)***b) Owner's equity details**

	30/06/2026	Ratio	01/01/2026	Ratio
	VND	%	VND	%
Vietnam Maritime Corporation	206.550.000.000	56,58	206.550.000.000	56,58
QuangNinh Port Join Stock Company	29.709.990.000	8,14	29.709.990.000	8,14
Hanoi General Import Export Joint Stock Company	18.000.000.000	4,93	18.000.000.000	4,93
Others	110.790.010.000	30,35	110.790.010.000	30,35
Total	365.050.000.000	100	365.050.000.000	100

c) Capital transactions with owners and distribution of dividends and profits

	From 01 January 2026 to 30 June 2026	From 01 January 2025 to 30 June 2025
	VND	VND
Owner's equity		
- Beginning capital contribution	365.050.000.000	365.050.000.000
- End of year capital contribution	365.050.000.000	365.050.000.000

d) Shares

	30/06/2026	01/01/2026
Number of shares sold to the public	36.505.000	36.505.000
- Common stock	36.505.000	36.505.000
Number of shares outstanding	36.505.000	36.505.000
- Common stock	36.505.000	36.505.000

Outstanding share price: 10,000 VND/share

e) Company funds

	30/06/2026	01/01/2026
	VND	VND
Development Investment Fund	2.340.736.096	2.340.736.096
Other Equity Funds	163.000.000	163.000.000
Total	2.503.736.096	2.503.736.096

20 . REVENUE FROM SALES OF GOODS AND PROVIDING OF SERVICES

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Maritime service revenue	22.745.473.167	14.528.563.142	63.429.989.674	32.458.727.303
Revenue from office rental, hotel, and warehouse services	415.237.194	415.237.194	830.474.388	830.474.388
Other service revenue	1.977.937.500	-	4.941.937.500	-
Total	25.138.647.861	14.943.800.336	69.202.401.562	33.289.201.691
Revenue of related parties	2.024.187.000	10.475.785.575	11.314.832.389	18.494.017.880
<i>(Details are presented in Notes 27)</i>				

21 . COST OF GOODS SOLD

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Cost of maritime services	21.531.258.130	13.121.169.962	61.233.284.800	29.034.791.582
Cost of services for office rental and warehouse leasing becomes the cost of services for office, hotel, and warehouse leasing.	193.781.577	193.781.577	387.563.154	387.563.154
Cost of real estate leasing	1.470.527.898	-	4.190.723.152	-
Total	23.195.567.605	13.314.951.539	65.811.571.106	29.422.354.736

22 . FINANCIAL INCOMES

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Interest from bank deposits, loan	89.739.410	18.619.132	148.156.291	20.389.073
Total	89.739.410	18.619.132	148.156.291	20.389.073

23 . GENERAL AND ADMINISTRATIVE EXPENSES

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Employee expenses	389.601.294	290.061.682	780.584.584	628.309.547
External service purchase costs	126.521.723	105.871.509	266.613.138	227.860.523
Depreciation expenses	32.798.868	32.798.868	65.597.736	65.597.736
Material, office supplies expenses	18.954.677	16.546.204	35.399.784	33.886.828
Taxes, fees, and charges				3.000.000
Other expenses	385.051.143	225.711.182	665.227.196	616.647.989
Total	952.927.705	670.989.445	1.813.422.438	1.575.302.623

24 . OTHER EXPENSES

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Others	18.584	100.432.001	18.584	181.932.001
Total	18.584	100.432.001	18.584	181.932.001

25 . CURRENT CORPORATE INCOME TAX EXPENSES

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Corporate income tax from business activities				
Total accounting profit before corporate income tax	858.417.760	656.522.866	1.282.643.491	1.689.022.170
Adjustments for increase:	170.018.584	104.500.000	236.018.584	172.000.000
- Remuneration of the BOD and BOS part-time	165.000.000	64.500.000	231.000.000	132.000.000
- Non-deductible business expenses		40.000.000		40.000.000
- Company football team support expenses	5.000.000		5.000.000	
- Penalties for tax, accounting, and	18.584		18.584	
- Losses carried forward from previous years				(487.526.170)
Corporate income	1.028.436.344	761.022.866	1.518.662.075	1.373.496.000
Corporate income tax rate	20%	20%	20%	20%
Corporate income tax expenses	205.687.269	152.204.573	303.732.415	274.699.200
CIT payable at the beginning	55.795.491	80.244.772	106.451.587	(42.249.853)
CIT paid during the period		(80.244.772)	(192.992.365)	(80.244.774)
Corporate income tax payable at the end of the period from main business activities	261.482.760	152.204.573	217.191.637	152.204.573
Corporate income tax from real estate investment activities				
Total accounting profit from real estate business	221.455.617	221.455.617	442.911.234	442.911.234
Taxable income	221.455.617	221.455.617	442.911.234	442.911.234
Corporate income tax rate	20%	20%	20%	20%
CIT expense of real estate	44.291.123	44.291.123	88.582.246	88.582.246
CIT payable at the beginning	-	44.291.123	44.291.123	44.291.123
CIT paid during the period	-	(44.291.123)	(44.291.123)	(88.582.246)
CIT payable of real estate	44.291.123	44.291.123	88.582.246	44.291.123
Total corporate income tax expense	249.978.392	196.495.696	392.314.661	363.281.446
Total corporate income tax payable at the end	305.773.883	196.495.696	305.773.883	196.495.696

26 . OPERATIING COST BY FACTOR

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Raw material costs	1.329.114.224	574.383.399	1.964.524.104	1.141.446.955
Labor costs	3.411.228.241	2.954.252.397	4.646.877.381	7.701.252.810
Tool and equipment costs	60.778.865		104.756.419	-
Depreciation and amortisation	281.720.028	294.107.907	563.440.056	588.215.814
Taxes, fees, and charges	-		-	3.000.000
Outsourced services	59.200.843.831	9.860.889.575	59.570.198.186	20.615.675.435
Other montary expenses	791.664.441	302.307.706	1.561.710.793	948.066.345
Total	65.075.349.630	13.985.940.984	68.411.506.939	30.997.657.359

27 . RELATED PARTIES**Related Parties**

- Vietnam Maritime Corporation
- Cailan International Container Terminal Co., Ltd
- High-tech Transport Co., Ltd
- Maritime Development JSC
- VIMC Logistic JSC
- Vietnam Maritime Agency Joint Stock Company - Quang Ninh Branch
- Quang Ninh Port JSC
- Tham Gia Tourism Construction and Trade Investment JSC

Ralationship

- Parent Company
- Joint Venture Company
- Same Parent Company
- Same Parent Company
- Same Parent Company
- Same Parent Company

Mr. Nguyen Van Manh - Member of the Board of Director is the Deputy General Director of this Company

Mr. Tham Hong Son - Member of the Board of Director is the General Director of this Company

Transactions during the year:

	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
Purchased Services	15.032.409.454	4.130.826.690	23.583.842.319	7.142.485.730
- Cailan International Container Terminal Co., Ltd.	4.984.862.040	376.291.800	5.853.711.480	458.791.800
- Quang Ninh Port Joint Stock Company	5.983.271.715	942.284.860	9.475.002.025	2.118.191.490
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company	2.856.526.640	2.768.943.030	5.344.544.000	4.507.297.440
- Marine Development Joint Stock Company	18.000.000	12.897.000	34.000.000	27.795.000
- Vietnam Maritime Agency - Quang Ninh Branch	423.217.800	-	805.156.980	-
- Vietnam Maritime Corporation - JSC	665.523.751	-	1.662.831.501	-
- VIMC Logistics Joint Stock Company	96.713.825	30.410.000	404.302.650	30.410.000
- VIMC Hai Phong Branch	4.293.683	-	4.293.683	-
Service Provider	2.024.187.000	10.475.785.575	11.314.832.389	18.494.017.880
- Cailan International Container Terminal Co., Ltd	2.002.987.000	10.475.785.575	11.257.632.389	18.494.017.880
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company	2.000.000	-	2.000.000	-
- Quang Ninh Port JSC	19.200.000	-	55.200.000	-

Balance as of the end of the accounting period, June 30, 2026:

	30/06/2026	01/01/2026
	VND	VND
Accounts receivable	1.070.873.500	2.016.893.569
- Cailan International Container Terminal Co., Ltd	1.068.673.500	2.016.893.569
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company	2.200.000	-
Other receivable	5.496.639.681	5.496.639.681
- Cailan International Container Terminal Co., Ltd	1.816.239.681	1.816.239.681
- Tham Gia Tourism Construction and Trade Investment JSC	3.680.400.000	3.680.400.000

Trade payables	15.014.327.971	9.237.656.696
- High-Tech Transportation Co., Ltd.	1.386.239.600	1.436.239.600
- Vietnam Maritime Corporation - JSC	6.411.832.100	4.615.974.078
- Tham Gia Tourism and Trade Investment Construction Joint Stock Company	1.114.756.581	1.003.583.214
- Quang Ninh Port Joint Stock Company	2.284.766.686	1.776.925.578
- Vietnam Maritime Agency - Quang Ninh Branch Joint Stock Company	185.962.104	143.571.824
- Cailan International Port - Ten - No Limited Liability Company	3.568.483.624	233.700.000
- VIMC Logistics Joint Stock Company	57.578.931	27.662.402
- VIMC Hai Phong Branch	4.708.345	-
Other payables	790.000.000	790.000.000
- Tham Gia Tourism Construction and Trade Investment JSC	790.000.000	790.000.000

Income of members of the BOD, BOS, BOM and other managers of the Company:

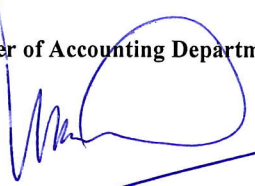
	Second quarter		Accomolated	
	This year	Pervious year	30/06/2026	30/06/2025
	VND	VND	VND	VND
- Income of members of the BOD, BOM and other managers of the Company:	334.723.253	875.076.857	649.837.405	1.530.105.677
+ Mr. Do Duc An - Chairman	29.000.000	87.754.450	51.000.000	30.000.000
+ Mr. Doan Ngoc Tu - Member of Board, General Director	132.168.573	67.840.909	242.214.765	133.822.727
+ Mr. Nguyen Van Manh - Member of Board	23.000.000	9.000.000	34.000.000	18.000.000
+ Mr. Tham Hong Son - Member of Board	23.000.000	9.000.000	34.000.000	18.000.000
+ Ms. Tran Thi Kieu Oanh - Member of Board	23.000.000	9.000.000	34.000.000	18.000.000
+ Mr. Nguyen Ba Son - Deputy General Director	104.554.680	589.798.649	254.622.640	1.120.207.875
+ Mr. Do Tuan Hien - Deputy General Director	-	102.682.849	-	192.075.075
- Income of the Company's Board of Supervisors members:	60.000.000	22.500.000	90.000.000	48.000.000
Total	394.723.253	897.576.857	739.837.405	1.578.105.677

Preparer



Vu Thi Mai Anh

Manager of Accounting Department



Do Vu Linh

Quang Ninh, 20 July 2026

General Director



Doan Ngoc Tu

APPENDIX 01: FINANCIAL INVESTMENTS**Investments in other entities**

	30/06/2026		01/01/2026	
	Historical cost VND	Reasonable value VND	Historical cost VND	Reasonable value VND
Investments in joint ventures, associates				
Cai Lan International Container Terminal Company Limited	473.212.674.000	473.212.674.000	473.212.674.000	473.212.674.000
	473.212.674.000	473.212.674.000	473.212.674.000	473.212.674.000
Total	473.212.674.000	473.212.674.000	473.212.674.000	473.212.674.000

Investment in Cai Lan International Container Terminal Company Limited (CICT) under the Joint Venture Contract dated November 6, 2007. The Company's interest rate in Cai Lan International Container Terminal Company Limited is 51%. The contributed capital is equivalent to 25,490,000 USD, the ownership rate in the book currency VND is 51%.

The Company has made a provision for financial investment depreciation for the investment in Cai Lan International Container Terminal Company Limited (CICT) up to June 30, 2026: VND 473,212,674,000. The basis for making the provision is according to Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance and the accumulated losses on CICT's financial statements. Accordingly, the Company has made a provision for 100% of the capital invested in CICT up to June 30, 2026.

APPENDIX 02: TANGIBLE FIXED ASSETS

	Machinery and equipment	Means of transportation	Office equipment	Other fixed assets	Total
	VND	VND	VND	VND	VND
Historical cost					
Opening balance	608.800.000	10.108.245.111	212.276.000	1.054.724.000	11.984.045.111
- Purchases during the year	-	-	-	-	-
- Disposals	-	-	-	-	-
Ending balance	608.800.000	10.108.245.111	212.276.000	1.054.724.000	11.984.045.111
Accumulated depreciation					
Opening balance	555.560.898	8.923.277.257	212.276.000	979.540.328	10.670.654.483
- Depreciation	17.746.380	95.607.006	-	50.122.512	163.475.898
- Disposals	-	-	-	-	-
Ending balance	573.307.278	9.018.884.263	212.276.000	1.029.662.840	10.834.130.381
Remaining value					
At the beginning of the year	53.239.102	1.184.967.854	-	75.183.672	1.313.390.628
At the end of the year	35.492.722	1.089.360.848	-	25.061.160	1.149.914.730

APPENDIX 03: TAXES AND OTHER PAYABLES TO THE STATE

	Beginning of year receivables	Beginning of year payables	Payables	Paid	End of year receivables	End of year payables
	VND	VND	VND	VND	VND	VND
Value added tax payables			863.355.918	863.355.918		-
Corporate income tax		150.742.710	392.314.661	237.283.488		305.773.883
Personal income tax		199.590.750	433.408.700	548.789.920		84.209.530
Total	-	350.333.460	1.689.079.279	1.649.429.326	-	389.983.413

APPENDIX 04: OWNERS' EQUITY

	Owners' contributed capital	Other capital	Development investment funds	Other equity fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Previous Period Opening Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(404.385.461.224)	(25.331.725.128)
Previous Period Profit/(Loss)	-	-	-	-	3.059.893.869	3.059.893.869
Previous Period Closing Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(401.325.567.355)	(22.271.831.259)
This Period Opening Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(401.325.567.355)	(22.271.831.259)
This Year Profit/(Loss)	-	-	-	-	1.333.240.064	1.333.240.064
This Year Closing Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(399.992.327.291)	(20.938.591.195)