

**CAM RANH PORT JOINT STOCK
COMPANY
FINANCIAL STATEMENTS
Quarter II, 2026**

July 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Cam Ranh Port Joint Stock Company presents this report along with the Financial Statements for the second quarter of 2026.

THE COMPANY

Cam Ranh Port Joint Stock Company (hereinafter referred to as the “Company”) is an enterprise established through the equitization of Cam Ranh Port One Member Limited Liability Company – an independently accounting subsidiary of Vietnam Maritime Corporation (VIMC), pursuant to Decision No. 38/QĐ-HHVN dated January 28, 2015, of Vietnam Maritime Corporation.

The Company operates under the Business Registration Certificate for a joint stock company No. 4200272350, initially registered on April 01, 2009, and for the 7th amendment on August 03, 2025, changing the legal representative and the company's address, issued by the Khanh Hoa Department of Planning and Investment.

The Charter Capital according to the Business Registration Certificate is 245,018,170,000 VND.

Headquarters address: No. 29 Nguyen Trong Ky, Da Bac Residential Group, Cam Linh Ward, Khanh Hoa Province.

BOARD OF DIRECTORS AND EXECUTIVE BOARD

Members of the Board of Directors, the Supervisory Board, and the Executive Board of the Company as of the date of this report include:

Board of Directors

Full name	Position	Appointment date
Do Hung Duong	Chairman	June 12, 2025
Nguyen Van Thang	Member	June 12, 2025
Nguyen Van Tai	Member	June 12, 2025
Luu Van Dung	Member	June 12, 2025
Nguyen Thi Yen	Member	June 12, 2025

Supervisory Board

Full name	Position	Appointment date
Hoang Viet	Chief Supervisor	June 12, 2025
Bui Thi Ngoc Luong	Supervisor	June 12, 2025
Tran Minh Duc	Supervisor	June 12, 2025

Executive Board

Full name	Position	Appointment date
Nguyen Van Thang	General Director	September 01, 2022
Trinh Thanh Tung	Deputy General Director	February 21, 2024
Nghiem Manh Ha	Deputy General Director	April 08, 2026

Full name	Position	Appointment date
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FINANCIAL POSITION AND BUSINESS PERFORMANCE

The Company's financial position as of June 30, 2026, its business performance, and cash flows for the accounting period ending on the same date are presented in the Financial Statements attached to this report (from page 03 to page 34).

EVENTS AFTER THE ACCOUNTING PERIOD

The Board of Management confirms that there have been no events occurring after June 30, 2026, up to the date of this report that require adjustments to the figures or disclosure in the Financial Statements.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for preparing the Financial Statements to provide a true and fair view of the Company's financial position, business performance, and cash flows during the period. In preparing these Financial Statements, the Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether appropriate accounting principles have been followed, and whether any material departures have been disclosed and explained in the Financial Statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the Financial Statements to ensure they are free from material misstatement, whether due to fraud or error;
- Prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the Company will continue its operations.

The Board of Management confirms that the Company has complied with the above requirements in the preparation of the Financial Statements.

The Board of Management is responsible for ensuring that accounting records are properly maintained to reflect the Company's financial position at any given time and for ensuring that the Financial Statements are in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of Financial Statements. The Board of Management is also responsible for ensuring the safety of the Company's assets and thus taking appropriate measures to prevent and detect fraud and other irregularities.

On behalf of the Board of Management



Nguyễn Văn Thang
General Director
Khanh Hoa, July 12, 2026

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

	Cod e	Notes	Closing balance	Opening balance
CURRENT ASSETS	100		122,117,683,499	83,123,971,987
Cash and cash equivalents	110	VI.1	77,960,713,480	62,444,956,130
Cash	111	VI.1	35,960,713,480	25,444,956,130
Cash equivalents	112	VI.2	42,000,000,000	37,000,000,000
Short-term financial investments	120	VI.2	20,247,123,288	0
Trading securities	121		0	0
Provision for devaluation of trading securities	122		0	0
Held-to-maturity investments	123		20,247,123,288	0
Provision for held-to-maturity investments (*)	124			0
Other short-term investments	125			0
Provision for impairment of other short-term inv	126			0
Short-term receivables	130		21,854,358,618	16,187,291,286
Short-term trade receivables	131	VI.3	20,060,013,867	14,219,905,636
Short-term prepayments to suppliers	132	VI.3	2,415,404,488	1,797,820,000
Short-term internal receivables	133			0
Receivables from construction contracts	134			0
Other short-term receivables	135		730,010,347	1,520,635,734
Provision for doubtful short-term receivables	136	VI.4	-1,351,070,084	-1,351,070,084
Assets awaiting resolution	137			0
				0
Inventories	140	VI.7	1,515,994,782	1,332,963,166
Inventories	141		1,515,994,782	1,332,963,166
Provision for devaluation of inventories	142		0	0
				0
Short-term biological assets	150			0
Short-term single-product livestock	151			0
Short-term seasonal crops or one-time harvest p	152			0
Provision for impairment of short-term biological	153			0
Other current assets	160		539,493,331	3,158,761,405
Short-term prepaid expenses	161	VI.13	539,493,331	736,177,574
Deductible VAT	162		0	258,551,318
Taxes and other receivables from the State	163			2,164,032,513
Government bond repurchase transactions	164		0	0
Other current assets	165		0	0

STATEMENT OF FINANCIAL POSITION (continued)

B - NON-CURRENT ASSETS	200		260,352,130,203	263,330,744,886
I. Long-term receivables	210		0	0
1. Long-term trade receivables	211		0	0
2. Long-term prepayments to suppliers	212		0	0
3. Working capital in affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215		0	0
6. Provision for doubtful long-term receivables	216	VI.4	0	0
II. Fixed assets	220		249,881,198,731	242,730,048,639
1. Tangible fixed assets	221	VI.9	249,170,818,062	242,268,130,408
<i>Historical cost</i>	222		583,262,097,635	565,742,853,193
<i>Accumulated depreciation</i>	223		-334,091,279,573	-323,474,722,785
2. Finance lease fixed assets	224	VI.10	0	0
<i>Historical cost</i>	225		0	0
<i>Accumulated depreciation</i>	226		0	0
3. Intangible fixed assets	227	VI.11	710,380,669	461,918,231
<i>Historical cost</i>	228		1,285,375,660	955,375,660
<i>Accumulated amortization</i>	229		-574,994,991	-493,457,429
III Long-term biological assets	230			0
1. Livestock for recurring products	231			0
a. Livestock for recurring products not yet mature	232			0
b. Livestock for recurring products at maturity	233			0
<i>Historical cost</i>	234			0
<i>Accumulated depreciation (*)</i>	235			0
2. Long-term livestock for one-time harvest	236			0
3. Long-term seasonal crops or one-time harvest pl	237			0
4. Provision for impairment of long-term biolog	238			0
IV. Investment property	240	VI.12	0	0
1. Historical cost	241		0	0
2. Accumulated depreciation	242		0	0
V Long-term work-in-progress assets	250	VI.8	2,889,858,350	11,206,660,032
1. Long-term work-in-progress production and bus	251		0	0
2. Construction in progress costs	252		2,889,858,350	11,206,660,032
VI. Long-term financial investments	260	VI.2	4,464,390,000	4,464,390,000
1. Investments in subsidiaries	261		3,294,390,000	3,294,390,000
2. Investments in associates and joint ventures	262			0
3. Equity investments in other entities	263		1,170,000,000	1,170,000,000
4. Provision for long-term equity investments in ot	264		0	0
5. Held-to-maturity investments	265		0	0
6. Provision for long-term held-to-maturity investm	266			
VII Other long-term assets	270		3,116,683,122	4,929,646,215
1. Long-term prepaid expenses	271	VI.13	3,116,683,122	4,929,646,215
2. Deferred tax assets	272		0	0
3. Long-term equipment, supplies, and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS	280		382,469,813,702	346,454,716,873

STATEMENT OF FINANCIAL POSITION (continued)

LIABILITIES AND EQUITY	Cod e	Notes	Closing balance	Opening balance
A - LIABILITIES	300		95,724,216,688	59,740,982,501
I. Current liabilities	310		87,517,216,688	53,993,982,501
1. Short-term trade payables	311	VI.15	8,112,985,823	16,179,375,419
2. Advances from customers	312	VI.15	1,004,754,265	322,958,735
3. Taxes and payables to the State budget	313		17,117,532,000	0
4. Short-term taxes and payables to the State	314	VI.17	4,928,314,022	3,274,720,140
5. Payables to employees	315		36,206,288,968	26,733,691,000
6. Short-term accrued expenses	316	VI.18	4,726,698,508	310,431,401
7. Short-term intercompany payables	317	V.18		0
8. Short-term payables on construction contracts	318			0
9. Short-term unearned revenue	319	VI.20	810,800,000	1,362,200,000
10. Other short-term payables	320	VI.19	2,351,047,861	3,596,890,293
11. Short-term borrowings and finance lease liabilities	321	VI.14	1,620,000,000	1,620,000,000
12. Short-term provisions	322	VI.21	6,700,000,000	0
13. Bonus and welfare funds	323		3,938,795,241	593,715,513
14. Price stabilization fund	324		0	0
15. Government bond repurchase transactions	325		0	0
II. Long-term liabilities	330		8,207,000,000	5,747,000,000
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and payables to the State	333			0
4. Long-term accrued expenses	334	VI.18	0	0
5. Long-term internal payables on business capital	335		0	0
6. Long-term intercompany payables	336		0	0
7. Long-term unearned revenue	337	VI.20	3,270,000,000	0
8. Other long-term payables	338	VI.19		0
9. Long-term borrowings and finance lease liabilities	339	VI.14	4,937,000,000	5,747,000,000
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred tax liabilities	342	VI.22	0	0
13. Long-term provisions	343	VI.21	0	0
14. Science and technology development fund	344		0	0

CAM RANH PORT JOINT STOCK COMPANY
Financial Statements for the Second Quarter of 2026

D - OWNER'S EQUITY	400	VI.23	286,745,597,014	286,713,734,372
1. Owner's contributed capital	411		245,018,170,000	245,018,170,000
- Ordinary shares with voting rights	411a		245,018,170,000	245,018,170,000
- Preferred shares	411b		0	0
2. Share premium	412		0	0
3. Convertible bond equity option	413		0	0
4. Other owner's equity	414		0	0
5. Treasury shares	415		-482,000,000	-482,000,000
6. Assets revaluation difference	416	VI.24	0	0
7. Foreign exchange difference	417	VI.25	0	0
8. Investment and development fund	418		18,169,438,761	13,937,027,761
10. Other funds belonging to owner's equity	419		0	0
11. Undistributed profit after tax	420		24,039,988,253	28,240,536,611
- Cumulative undistributed profit after tax to the	420a		228,611	24,464,265
- Undistributed profit after tax for the current pe	420b		24,039,759,642	28,216,072,346
TOTAL LIABILITIES AND OWNER'S EQUITY	440		382,469,813,702	346,454,716,873



Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance and Accounting

Khánh Hòa, July 12, 2026


Nguyen Van Thang
General Director

INCOME STATEMENT

Accounting period from April 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Notes	Current period		Year-to-date	
			This year	Last year	This year	Last year
1. Revenue from sales and service provision	01	VII.1	108,237,582,490	57,491,999,942	199,366,700,049	103,803,968,163
2. Revenue deductions	02	VII.2	0	0	0	0
3. Net revenue from sales and service provision (10 = 01 - 02)	10		108,237,582,490	57,491,999,942	199,366,700,049	103,803,968,163
4. Cost of goods sold	11	VII.3	77,669,600,520	40,457,561,311	144,951,574,481	73,264,712,411
5. Gross profit from sales and service provision (20 = 10 - 11)	20		30,567,981,970	17,034,438,631	54,415,125,568	30,539,255,752
6. Gain/loss from sale and liquidation of investment properties	21		0	0	0	0
7. Financial income	22	VII.4	1,419,198,818	1,333,624,184	2,498,392,545	1,983,381,899
8. Financial expenses	23	VII.5	136,379,857	179,674,872	260,124,808	330,652,097
- In which: Borrowing costs	24		136,379,857	179,674,872	260,124,808	330,652,097
9. Selling expenses	25	VII.8	116,479,078	67,584,411	190,997,086	136,959,826
10. General and administrative expenses	26	VII.8	15,039,088,736	7,712,604,949	26,401,358,551	15,144,428,207
11. Net profit from operating activities [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		16,695,233,117	10,408,198,583	30,061,037,668	16,910,597,521
12. Other income	31	VII.6	4,543,091	4,500,000	9,043,091	29,181,000
13. Other expenses	32	VII.7	-17,912,432	3,495,253,170	12,132,599	3,578,735,380
14. Other profit (40 = 31 - 32)	40		22,455,523	-3,490,753,170	-3,089,508	-3,549,554,380
15. Total accounting profit before tax (50 = 30 + 40)	50		16,717,688,640	6,917,445,413	30,057,948,160	13,361,043,141
16. Current corporate income tax expense	51	VII.9	3,345,000,000	1,380,000,000	6,018,188,518	2,819,469,938
17. Deferred corporate income tax expense	52	VII.10	0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		13,372,688,640	5,537,445,413	24,039,759,642	10,541,573,203
19. Basic earnings per share	70		0	0	0	0
20. Diluted earnings per share			0	0	0	0

Nguyen Thi Ngoc Hoa
Preparer

Ho Nguyen Tu Anh
Head of Finance and Accounting



Khanh Hoa, July 12, 2026

Nguyen Van Thang
General Director

CASH FLOW STATEMENT
(Indirect method)

Accounting period from April 01, 2026 to June 30, 2026

Form B03-DN
Issued under Circular
No. 99/2025/TT-BTC

Unit: VND

ITEMS	Co de	Not es	Current period	Year-to-date	
				This year	Last year
I. Cash flows from operating activities					
1. Profit before tax	01		16,717,688,640	30,057,948,160	13,361,043,141
2. Adjustments for			6,312,431,307	15,199,473,931	12,647,386,037
- Depreciation of fixed assets and investment properties (+)	02		4,555,602,950	10,698,094,350	10,700,115,839
- Increase/decrease in provisions (+/-)	03		3,000,000,000	6,700,000,000	3,600,000,000
- Gain/loss from foreign exchange differences due to revaluation of monetary items denominated in foreign currency	04			0	0
- Gain/loss from investing and financing activities (-/+)	05		-1,379,551,500	-2,458,745,227	-1,983,381,899
- Borrowing costs (+)	06		136,379,857	260,124,808	330,652,097
- Increase/decrease in other adjustments (+/-)	07		0	0	0
3. Profit from operating activities before changes in working capital	08		23,030,119,947	45,257,422,091	26,008,429,178
- Increase/decrease in receivables (-/+)	09		7,118,532,220	-3,244,483,501	-9,228,172,180
- Increase/decrease in inventories (-/+)	10		99,847,066	-183,031,616	-337,014,398
- Increase/decrease in payables (+/-)	11		9,052,249,529	10,207,266,024	8,330,624,866
- Increase/decrease in prepaid expenses (-/+)	12		770,003,340	2,009,647,336	-4,357,351,800
- Increase/decrease in trading securities (-/+)	13			0	0
- Borrowing costs paid (-)	14		-136,379,857	-260,124,808	-319,468,857
- Corporate income tax paid (-)	15		-2,666,000,000	-5,432,332,083	-2,665,501,878
- Other cash inflows from operating activities (+)	16			0	0
- Other cash outflows for operating activities (-)	17		-2,689,561,272	-3,545,285,272	-1,448,071,715
Net cash flows from operating activities	20		34,578,810,973	44,809,078,171	15,983,473,216
II. Cash flows from investing activities					
1. Payments for acquisition and construction of fixed assets and other long-term assets (-)	21		-6,418,257,576	-10,694,942,760	-5,011,855,556
2. Receipts from liquidation and sale of fixed assets and other long-term assets (+/-)	22			0	0
3. Payments for lending and purchasing debt instruments of other entities (-)	23		-20,000,000,000	-20,000,000,000	0
4. Receipts from collection of loans and resale of debt instruments of other entities (+)	24			0	0
5. Payments for equity investments in other entities (-)	25			0	0
6. Receipts from divestment in other entities (+)	26			0	0
7. Receipts from interest, dividends and profit shared (+)	27		1,132,428,212	2,211,621,939	1,954,709,453
Net cash flows from investing activities	30		-25,285,829,364	-28,483,320,821	-3,057,146,103

CAM RANH PORT JOINT STOCK COMPANY
Financial Statements for the Second Quarter of 2026

III. Cash flows from financing activities				
1. Receipts from issuing shares and receiving capital contributions from owners	31	0	0	0
2. Payments to return capital to owners, repurchase of issued shares	32	0	0	0
3. Receipts from borrowings (+)	33	0	0	0
4. Payments for principal of borrowings (-)	34	-405,000,000	-810,000,000	-810,000,000
5. Payments for principal of finance lease liabilities (-)	35	0	0	0
6. Dividends and profits paid to owners (-)	36	0	0	0
<i>Net cash flows from financing activities</i>	40	-405,000,000	-810,000,000	-810,000,000
Net cash flows during the period (50 = 20 + 30 + 40)	50	8,887,981,609	15,515,757,350	12,116,327,113
Cash and cash equivalents at the beginning of the period	60	69,072,731,871	62,444,956,130	32,204,788,835
<i>Effect of exchange rate fluctuations on cash and cash equivalents (+/-)</i>	61		0	0
Cash and cash equivalents at the end of the period (50 + 60 + 61)	70	77,960,713,480	77,960,713,480	44,321,115,948



Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance and Accounting



Khanh Hoa, July 12, 2026

Nguyen Van Thang
General Director

NOTES TO THE FINANCIAL STATEMENTS

Accounting period from April 01, 2026 to June 30, 2026

Form B09-DN
Issued under Circular
No. 99/2025/TT-BTC

I. BUSINESS CHARACTERISTICS

1. Form of capital ownership:

Cam Ranh Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise established through the equitization of Cam Ranh Port One Member Limited Liability Company – an independently accounting subsidiary of Vietnam Maritime Corporation (VIMC), pursuant to Decision No. 38/QĐ-HHVN dated January 28, 2015, of Vietnam Maritime Corporation.

The Company operates under the Business Registration Certificate for a joint stock company No. 4200272350, initially registered on April 01, 2009, and for the 7th amendment on August 03, 2025, changing the legal representative and the company's address, issued by the Khanh Hoa Department of Planning and Investment. The Charter Capital according to the Business Registration Certificate is 245,018,170,000 VND.

2. Field and Industry of Business:

The Company operates in the field of seaport exploitation;

The Company's main business lines include:

- Cargo loading and unloading;
- Warehousing and cargo storage;
- Logistics services;
- Inland waterway, road, coastal, and ocean passenger transport;
- Road, coastal, ocean, and inland waterway cargo transport;
- Sea freight forwarding services, customs declaration services.

3. Normal operating cycle: is performed in no more than 12 months.

4. Characteristics of the enterprise's operations during the period affecting the Financial Statements:

5. Corporate structure:

Subsidiary:

- + Name: Cam Ranh Port Maritime Services Joint Stock Company
- + Address: 29 Nguyen Trong Ky, Cam Ranh City, Khanh Hoa Province
- + Charter capital: 7,000,000,000 VND (Company's ownership ratio: 51%)

6. Number of employees as of June 30, 2026: 193 people.

7. Statement of comparability of information in the Financial Statements: The enterprise prepares and presents the Financial Statements on the basis of ensuring comparability between accounting periods.

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period:

The Company's fiscal year begins on January 01 and ends on December 31 annually.

2. Currency unit used in accounting:

The currency unit used in accounting is the Vietnamese Dong (VND). The accompanying Financial Statements are presented in VND, based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of Financial Statements.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system and standards:

The Company applies the Vietnamese Enterprise Accounting System issued with Circular 99/2025/TT-BTC dated October 27, 2025, and relevant Vietnamese Accounting Standards issued by the Ministry of Finance.

2. Statement of compliance with Accounting Standards and Accounting System

The Company's Financial Statements are prepared on the basis of full compliance with the currently effective Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System, along with relevant legal regulations.

IV. APPLICABLE ACCOUNTING POLICIES

1. Foreign currency and conversion of Financial Statements prepared in foreign currency to Vietnamese Dong:

The Company's Financial Statements are prepared in Vietnamese Dong. For the settlement of monetary items denominated in foreign currencies arising during the fiscal year, the actual exchange rate at the time of the transaction of the commercial bank where the enterprise conducts the transaction is applied in accordance with the law.

At the end of the accounting period, balances of monetary items denominated in foreign currencies are revalued at the buying exchange rate of the commercial bank at the time of preparing the financial

statements. All actual exchange rate differences arising during the year and differences due to revaluation are recognized in the Income Statement.

2. Cash and cash equivalents:

The Company's cash and cash equivalents include cash on hand, deposits, short-term investments, or highly liquid investments that are easily convertible into cash and have insignificant risk of change in value. Cash equivalents are recognized based on the principle: the ability to convert into a known amount of cash, on the basis of net value.

3. Financial investments:

The Company's financial investments include: trading securities; held-to-maturity investments; loans; investments in subsidiaries; investments in equity instruments of other entities, and other transactions related to financial investments.

A subsidiary is a company in which the Company holds controlling shares as well as corresponding control rights. Investments in subsidiaries are reflected at historical cost on the balance sheet. In subsequent accounting periods, investments are determined at historical cost minus any investment impairment losses.

Investments in entities where the Company does not hold control or have significant influence are reflected at historical cost. Upon initial recognition, financial investments are recorded at historical cost plus transaction costs directly related to such financial investments.

A provision for diminution in value of investments is made when the Board of Management believes that this decline is not temporary and is not part of the investee's plan. The provision is reversed when there is a subsequent increase in the recoverable amount.

4. Receivables and provision for doubtful debts:

The Company's receivables include debts, unsettled transactions, or any monetary obligations that debtors or customers have not paid to the company, or which the Company has not yet collected, including debts that are not yet due.

Receivables are monitored in detail by maturity, counterparty, currency type, and classified by type of debt: debts that can be paid on time, doubtful debts, or debts with a possibility of non-recovery to determine the provision for bad debts or to handle uncollectible receivables.

For receivables denominated in foreign currencies, they are converted into Vietnamese Dong at the actual transaction exchange rate at the time of occurrence. At the time of preparing the Financial Statements, receivables denominated in foreign currencies are revalued at the buying foreign currency exchange rate of the commercial bank.

A provision for doubtful debts is made for receivables that are overdue by 6 months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

5. Inventories:

Inventories are determined based on historical cost; in cases where the historical cost of inventories is higher than the net realizable value, they must be calculated at the net realizable value. The historical cost of inventories includes direct material costs, direct labor costs, and general production costs, if any, to bring the inventories to their current location and condition. Net realizable value is determined by the estimated selling price minus costs to complete and costs of marketing, selling, and distribution incurred.

The Company uses the weighted average method to determine the value of closing inventories. The Company accounts for inventories using the perpetual inventory method.

The Company's provision for inventory devaluation is made according to current accounting regulations, determined based on the net realizable value compared to the historical cost recorded on the books.

6. Assets and asset depreciation:

Recognition of assets and depreciation of Fixed Assets:

The principle for recognizing Fixed Assets complies with the standards of current Fixed Asset Accounting Standards (Accounting Standard No. 03 and No. 04), whereby Fixed Assets are reflected at historical cost, presented at original cost minus accumulated depreciation.

The Company's Fixed Assets are depreciated using the straight-line method based on their estimated useful life. The specific depreciation periods are as follows:

Buildings and structures 10–40 years

Machinery and equipment 05 – 20 years

Transportation vehicles 05–10 years

Management tools and equipment 05– 10 years

Recognition and depreciation of investment property:

Principles for recognizing investment property: according to the standards of current investment property accounting standards (Accounting Standard No. 05). Method of depreciation of investment property: straight-line depreciation over the estimated useful life.

7. Accounting principles for business cooperation contracts:

A Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to jointly perform economic activities without forming an independent legal entity. This activity can be jointly controlled by the contributing parties according to a joint venture agreement or controlled by one of the participating parties.

For BCCs in the form of jointly controlled assets, the participating parties jointly open detailed accounting books on their own accounting systems to record and reflect in their consolidated financial statements the following contents:

- Capital contribution to jointly controlled assets, classified by the nature of the asset;
- Liabilities incurred separately by each party participating in the joint venture;

- Share of joint liabilities incurred together with other joint venture participants from the joint venture's activities;

- Income from the sale or use of the share of products from the joint venture along with the share of expenses incurred from the joint venture's activities.

- Expenses incurred related to the joint venture contribution.

For fixed assets and investment property contributed to a BCC without transferring ownership from the contributor to the joint ownership of the parties, the recipient of the asset monitors it as an asset held in custody, without recording an increase in assets and business capital; the contributor does not record a decrease in the asset on the accounting books but only monitors the location, position, and place where the asset is kept.

For fixed assets and investment property contributed with a transfer of ownership to joint ownership, during the construction of the jointly controlled asset, the contributor must record a decrease in the asset on the accounting books and record the asset value into construction in progress. After the jointly controlled asset is completed, handed over, and put into use, based on the shared asset value, the parties record an increase in their assets in accordance with the intended use. The difference between the fair value of the shared asset and the construction investment costs incurred is recorded as other income (if a profit) or other expenses (if a loss).

When the jointly controlled asset goes into operation, the BCC transitions to the form of jointly controlled business operations, where each joint venture participant receives products or revenue from the use and exploitation of the jointly controlled asset and bears a portion of the expenses incurred as agreed in the contract.

8. Accounting principles for dividend and profit payables:

Dividend and profit payables are recognized as a liability if and only if the enterprise has a present obligation to pay, arising from a resolution or decision on profit distribution approved by the General Meeting of Shareholders.

The value of dividend and profit payables is determined based on the amount of profit to be distributed according to the approved decision.

Dividend and profit payables are presented on the Financial Statements as a liability until they are actually paid to shareholders or owners.

9. Prepaid expenses:

Prepaid expenses are capitalized to be allocated to production and business costs, including: Major repair costs of fixed assets; Tools and supplies issued for one-time use with high value, and tools and supplies themselves that participate in business activities for over one fiscal year, which must be gradually allocated to cost-bearing objects over multiple accounting periods.

Method of allocating prepaid expenses: Allocated using the straight-line method.

Short-term prepaid expenses: Related to insurance costs, they are reflected at their initial value and allocated using the straight-line method over a period of no more than 12 months.

Long-term prepaid expenses: Related to tools, supplies, and major asset repair costs, they are reflected at their initial value and allocated using the straight-line method over a period of no more than 36 months.

Other long-term prepaid expenses serving business activities for multiple accounting periods are allocated over the service life of those expenses.

10. Borrowing costs:

Borrowing costs are recognized as production and business expenses in the period when they arise, unless they are capitalized in accordance with Accounting Standard No. 16 - Borrowing Costs.

11. Accrued expenses:

Accrued expenses record actual expenses that have not yet arisen but are estimated for production and business activities in the period and are implemented according to the principle of matching revenue and expenses incurred in the period.

12. Unearned revenue:

Unearned revenue or deferred revenue refers to amounts related to transactions that generate revenue and for which the buyer has agreed to pay, but at the time of preparing the report, a portion of that revenue has not yet been realized by the entity (including: amounts received in advance for many years for asset leasing under operating lease methods; the difference between the selling price of goods sold on deferred or installment payment terms according to commitment and the immediate cash selling price; interest received in advance when borrowing capital or purchasing debt instruments).

Unearned revenue is recognized at the time of recording the cash receipt transaction or the amount to be received in advance for one or more accounting periods and is carried forward to determine the revenue of the accounting period according to the number of periods for which payment was received in advance.

13. Owner's equity:

Owner's contributed capital: is recorded at the amount of capital actually contributed by the owners.

Share premium: is recorded at the difference resulting from issuing shares at a price higher than par value and the difference resulting from the re-issuance of treasury shares.

Treasury shares: are recorded at the actual repurchase price, including the repurchase price and costs directly related to the share repurchase, such as transaction costs.

Revaluation difference of assets: is recorded from the difference due to revaluation of existing assets and the handling of that difference at the enterprise according to financial regulations.

Exchange rate difference: is recorded from foreign currency exchange rate differences arising due to changes in the currency conversion rate when recording in the accounting books, which have not been handled at the reporting time.

Undistributed profit: is recorded as the profit from the enterprise's operations after deducting corporate income tax expenses and adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material errors of previous years.

Increases and decreases in charter capital and profit distribution are carried out according to the Resolution of the Annual General Meeting of Shareholders.

14. Revenue and other income:

Principles and methods of recognizing revenue and other income, and revenue deductions are implemented in accordance with Accounting Standard No. 14 issued and announced by the Ministry of Finance pursuant to Decision No. 149/2001/QĐ-BTC dated December 31, 2001.

15. Cost of goods sold:

Cost of goods sold is recognized when revenue from the sale of goods or provision of services arises during the accounting period. Cost of goods sold is recognized in compliance with the matching principle and the consistency principle in calculating the cost of inventories using the perpetual inventory method. Costs forming the cost of goods sold or services provided are reasonable and valid expenses as stipulated by the Law on Corporate Income Tax.

16. Borrowing costs:

Expenses recognized as borrowing costs include: Interest expenses; realized foreign currency exchange rate differences at the end of the fiscal year for monetary items denominated in foreign currencies; other financial investment expenses. Borrowing costs are recognized based on the total amount incurred in the period at the actual price, consistent with financial revenue, and are not offset against financial income.

17. Selling expenses, general and administrative expenses:

Selling expenses and general and administrative expenses are recognized according to the principle of matching with revenue. Expenses are recognized even if they are not yet due for payment but are certain to be incurred, to ensure the prudence principle and capital preservation, reflecting transactions in a true and fair manner.

Expenses that are not considered tax-deductible expenses according to the Law on Corporate Income Tax but have sufficient invoices and vouchers and have been correctly accounted for according to the Accounting System are still recorded as accounting expenses and are adjusted in the corporate income tax finalization to increase the amount of corporate income tax payable.

18. Current corporate income tax expense, deferred corporate income tax

Current corporate income tax expense is determined based on taxable income and the current corporate income tax rate. Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

V. Accounting policies applied in cases where the enterprise does not meet the going concern assumption:

The Company's Financial Statements are prepared on the basis that the enterprise is a going concern and will continue its normal business operations.

VI. Additional information for items presented in the Balance Sheet

1. Cash and cash equivalents: (Unit: VND)

Cash and cash equivalents held by the enterprise that are not restricted	Closing balance	Opening balance
- Cash on hand	197,033,224	222,914,194
- Demand deposits at banks	35,763,680,256	25,222,041,936
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office	34,081,260,310	24,296,183,338
+ BIDV Bank, Cam Ranh Transaction Office	530,481,898	28,521,000
+ Sacombank, Cam Ranh Transaction Office	479,367,023	619,251,504
+ VietinBank, Cam Ranh Transaction Office	355,199,163	166,587,298
+ Other banks	317,371,862	111,498,796
- Time deposits at banks with terms under 3 months	42,000,000,000	37,000,000,000
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office	8,000,000,000	8,000,000,000
+ BIDV Bank, Cam Ranh Transaction Office	22,000,000,000	22,000,000,000
+ SHB Khanh Hoa	12,000,000,000	7,000,000,000
Total	77,960,713,480	62,444,956,130

CAM RANH PORT JOINT STOCK COMPANY
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2. Financial investments (Unit: VND)

Details	Closing balance			Opening balance		
	Cost	Carrying value	Provision	Cost	Carrying value	Provision
	0	0	0	0	0	0
a - Trading securities	0	0	0	0	0	0
b - Held-to-maturity investments	20,247,123,288	20,247,123,288	0	0	0	0
Short-term	20,247,123,288	20,247,123,288	0	0	0	0
- Time deposits with terms of 3 - 12 months	20,247,123,288	20,247,123,288	0	0	0	0
+ 6-month deposit at Vietcombank	10,000,000,000	10,000,000,000	0	0	0	0
+ 6-month deposit at Vietinbank	5,000,000,000	5,000,000,000	0	0	0	0
+ 6-month deposit at SHB	5,000,000,000	5,000,000,000	0	0	0	0
+ Accrued interest	247,123,288	247,123,288	0	0	0	0
+ 3-month deposit at BIDV	0	0	0	0	0	0
+ 3-month deposit at SHB	0	0	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments	0	0	0	0	0	0
Long-term	0	0	0	0	0	0
- Time deposits with terms of 3 - 12 months	0	0	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments	0	0	0	0	0	0
c- Capital contribution to other entities	6,946,410,000	4,464,390,000	0	6,946,410,000	4,464,390,000	0
- Investment in subsidiary (CMS)	3,569,790,000	3,294,390,000	0	3,569,790,000	3,294,390,000	0
- Cam Ranh Urban Joint Stock Company shares	3,376,620,000	1,170,000,000	0	3,376,620,000	1,170,000,000	0
Total	27,193,533,288	24,711,513,288	0	6,946,410,000	4,464,390,000	0

Information about the investment company as of December 31, 2025:

CAM RANH PORT JOINT STOCK COMPANY
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Name of investee	Place of incorporation and operation	Ownership interest (%)	Voting rights (%)	Principal activities
- Investment in subsidiaries				
<i>CamRanh Port Marine Services Joint Stock Company</i>	Cam Linh Ward	51,00%	51,00%	Cargo handling, warehousing, freight transportation services, and aviation services
- Investment in other entities				
<i>Cam Ranh Urban Joint Stock Company</i>	Cam Linh Ward	6,50%	6,50%	Water supply and drainage; construction of civil engineering works

In 2016, Cam Ranh Port invested an additional 23,439 shares (equivalent to 234,390,000 VND) in Cam Ranh Port Maritime Services Joint Stock Company and simultaneously received bonus shares from the subsidiary's charter capital reserve fund of 27,540 shares (equivalent to 275,540,000 VND, only recording an increase in quantity in these notes to the Financial Statements and not recording the value of the shares received). The total number of shares currently held in the subsidiary CMS at the end of this reporting period is: 356,979 shares. The ownership ratio in the subsidiary remains unchanged at 51%.

In 2019, Cam Ranh Port received bonus shares to increase the charter capital of Cam Ranh Urban Joint Stock Company of 117,000 shares (equivalent to 1,170,000,000 VND; this portion of bonus shares only records an increase in quantity in these notes to the Financial Statements and does not record the value of the shares received). The total number of shares held in Cam Ranh Urban JSC as of December 31, 2019, is: 234,000 shares.

In 2020, Cam Ranh Urban JSC paid dividends in shares of: 25,740 shares (equivalent to 257,400,000 VND). According to Circular 200/2014/TT-BTC, when receiving dividends in shares, the investor only monitors the increased number of shares and does not record financial income. The total number of shares held in Cam Ranh Urban JSC at the reporting time is: 259,740 shares.

In 2021, Cam Ranh Urban JSC paid dividends in shares of: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban JSC at the reporting time is: 298,701 shares.

In 2022, Cam Ranh Urban JSC paid dividends in shares of: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban JSC at the reporting time is: 337,662 shares.

CAM RANH PORT JOINT STOCK COMPANY
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3. Trade receivables (Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term	20,060,013,867	1,351,070,084	14,219,905,636	1,351,070,084
- Trade receivables	0	0	12,559,920	0
Vehicle fleet debt	113,319,150	113,319,150	113,319,150	113,319,150
New Technology Construction & Application JSC	147,033,913	0	0	0
ACC CORPORATION BRANCH - ACC CONSULTANCY, DESIGN	428,824,812	0	218,521,654	0
ACC AVIATION CONSTRUCTION CORPORATION	0	0	25,952,400	0
Mechanical Science and Technology Application Center	84,292,500	84,292,500	84,292,500	84,292,500
Bac Nam Speedboat Transport One Member LLC	4,929,120	0	0	0
LE NGUYEN CONSTRUCTION TRADING JOINT STOCK COMPANY	0	0	490,320,000	0
HOA PHAT LOGISTICS JOINT STOCK COMPANY	177,146,520	0	0	0
ACC - 244 JOINT STOCK COMPANY	280,671,425	0	0	0
ACC INVESTMENT AND CONSTRUCTION ONE MEMBER LLC	68,631,200	0	0	0
Brigade 239 - Corps of Engineers	187,348,887	0	167,442,525	0
VIET TIN STEEL TRADING LLC	10,000	0	0	0
MINH HIEU TRANSPORT TRADING DEVELOPMENT LLC	20,557,000	0	0	0
BRIGADE 131	85,870	0	0	0
HOANG SA TRANSPORT LLC	179,305,777	0	138,901,906	0
HAI LONG PHAT TRANSPORT TRADING JOINT STOCK COMPANY	583	0	0	0
HAI VIET SHIPPING TRANSPORT LLC	2,006	0	0	0
DUC TRONG INVESTMENT AND TRADING LLC	10	0	218,344	0
SUNSHINE SHIPPING TRANSPORT LLC	0	0	19,438,834	0
MK HAI PHONG LLC	1,441,568,340	0	0	0
HUNG VUONG CONCRETE FACTORY - BRANCH OF HUNG VUONG	37,676,941	37,676,941	37,676,941	37,676,941
Hung Dao Container JSC - Nha Trang Branch	99,453,843	99,453,843	99,453,843	99,453,843
Hai Gia Trading - Service LLC	15,372,525	0	13,521,900	0
PHOENIX GAS (VIETNAM) LLC - CAM RANH CITY BRANCH	0	0	8,100,000	0
PHOENIX GAS (VIETNAM) LLC	1,829,390	0	0	0
MINH PHUONG IMPORT-EXPORT INVESTMENT & TRANSPORT	136,522,800	0	362,417,592	0
TAN CANG SALVAGE AND DREDGING JOINT STOCK COMPANY	21,593,000	0	0	0
SOUTHERN MARITIME PILOT ONE MEMBER LLC - PILOT VIII	1,151,854	0	0	0
TAN BINH PHAT TRANSPORT LLC	37	0	0	0
PHUONG NAM SHIPPING INVESTMENT LLC	71,832,193	0	0	0
CONSTRUCTION ENTERPRISE 74 - BRANCH OF THANH AN 96	6,000,069	0	1,813,608	0
THANH AN 96 CONSTRUCTION JOINT STOCK COMPANY - QUANG	148,200,454	0	165,230,054	0
ENGINEER BRIGADE 83 OF THE NAVY	143,772,624	0	63,478,126	0
KHOI PHAT LOC LLC	578,245,809	0	0	0
TRUONG TUAN DUNG ONE MEMBER LIMITED LIABILITY COMPANY	3,469,808	0	0	0
BAO AN THINH TRANSPORT AND TRADING LLC	2,916,000	0	14,567,600	0
Nguyen Truong Ca	2,000,000	0	0	0
Nguyen Van Thi	5,157,855	0	0	0
TRAN THIE LE VAN HONG THUY BUSINESS HOUSEHOLD	0	0	1,200,000	0
DUNG LAM TRANSPORT LLC	10	0	0	0
HUYEN KHANG TRANSPORT LIMITED LIABILITY COMPANY	0	0	163,994,052	0
AN THINH KHANG IMPORT-EXPORT AND TRANSPORT JOINT	1	0	0	0
NGUYEN MINH TRANSPORT LIMITED LIABILITY COMPANY	198	0	0	0
HOANG PHUC LLC	129,438	0	0	0
LONG HAI WATER AND ROAD TRANSPORT LLC				

CAM RANH PORT JOINT STOCK COMPANY

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HUYEN ANH SHIPPING TRANSPORT LLC	1,362,595	0	0	0
Song Lam 286 Transport and Construction Service LLC	60,922,800	0	5,589,000	0
Ngoc Anh Transport Trading LLC	8,000	0	0	0
Binh An Phat General Investment LLC	0	0	28,450,343	0
620 CHAU THOI CONCRETE JOINT STOCK COMPANY	241,890,700	0	0	0
6879 Investment, Construction and Consultancy One Member LLC	32,086,391	0	0	0
NHAT CHAU TRANSPORT SERVICE LLC	456,820,776	0	983,180,557	0
Trieu Phu One Member LLC	2,461,862	0	0	0
KIM SAN TRADING JOINT STOCK COMPANY	0	0	90,344,160	0
KHANH AN 86 TRADING SERVICE LLC	2,012,999	0	0	0
DAN GIA PRODUCTION TRADING LLC	0	0	112,911,931	0
DAN ANH SHIPPING INVESTMENT LLC	5,040,000	0	98,499,682	0
DONG NAM DG SHIPPING INVESTMENT LLC	32,213,896	0	0	0
DONG NAI JOINT STOCK COMPANY	20,350,000	0	20,350,000	0
HOA AN 1 STONE LLC	66,176,835	0	2,092,605,795	0
Thanh My Phat Trading Service LLC	6,108,199	0	1,554,597	0
HNB CONSTRUCTION INVESTMENT AND CONSTRUCTION M/	200,565	0	0	0
Viet Hung Thinh Equipment & Logistics JSC	0	0	400,000,000	0
TRUONG GIA PHAT LTA TRADING SERVICE LLC	8,078,998	0	0	0
LOI LOC RESOURCE EXPLOITATION LIMITED LIABILITY COM	116,742	0	0	0
Hoang Long Tin Limited Liability Company	9,946,917	0	0	0
DACINCO-DA 09 Construction Investment LLC	0	0	332,558,095	0
DACINCO CONSTRUCTION INVESTMENT LLC	5,577,083,372	0	3,637,860,803	0
HOANG NAM GIANG QUANG NAM CONSTRUCTION INVESTN	0	0	1,786,657	0
Hung Phat LLC	83,070,900	83,070,900	83,070,900	83,070,900
An Tien Thinh Trading LLC	22,000,000	22,000,000	22,000,000	22,000,000
QUY NHON PORT LOGISTICS SERVICE ONE MEMBER LLC	471,228,110	0	413,978,553	0
CAM RANH URBAN JOINT STOCK COMPANY	99,125,522	0	32,359,319	0
KHANH HOA TELECOMMUNICATIONS	0	0	11,797,500	0
PHUC NGHIA PRIVATE ENTERPRISE	30,500,000	0	0	0
Nam Tien CR LLC	54,000	0	0	0
Khanh Hoa Mineral and Investment JSC	347,656,124	347,656,124	347,656,124	347,656,124
DAI THANG WOOD CHIP PROCESSING LLC	133,503,835	0	0	0
THANG LONG CONSTRUCTION - TRADING AND SERVICE JOI	125,341,517	0	0	0
Mai Tin Food LLC	8,884,000	0	0	0
Brigade 293 - Corps of Engineers	51,000,000	0	0	0
QUYET THANG LLC	30,027,313	0	1,612,407	0
CAM RANH PORT MARITIME SERVICE JOINT STOCK COMPAN	303,557,849	0	169,624,904	0
179 LLC	0	0	6,796,506	0
DONG DO LLC	22,500,000	0	0	0
Cam Ranh Hotel Trading Service LLC	26,274,282	0	26,274,282	0
MH TRADING-SERVICE ONE MEMBER LLC	158,416,866	0	199,127,618	0
ACC NHA TRANG ONE MEMBER LLC	436,247,782	0	17,261,367	0
MINH CHAU TRADING - SERVICE LLC	14,670,600	0	12,447,099	0
Tien Dung Transport Trading and Service One Member LLC	26,712,482	0	340,458,177	0
THANH BINH CAM RANH LIMITED LIABILITY COMPANY	117,658,017	0	59,434,700	0
Lien Quoc Transport Trading Service LLC	54,516,298	0	169,730,633	0
QUANG VINH CAM RANH LIMITED LIABILITY COMPANY	142,087,500	0	73,328,500	0
KHANH HUNG LOGISTICS JOINT STOCK COMPANY	2,258,407,750	0	0	0
Tan Huy Hoa Transport-Trading-Service LLC	40,000,000	0	142,779,735	0
Khanh An Trading Investment LLC	552,685,371	0	131,943,921	0
Dai Thang Khanh Son Wood Chip Processing LLC	157,060,591	0	0	0
Nam Khanh Hoa Protection Forest Management Board (CL-CR-KS)	43,689,783	0	0	0
Nova Maritime Service LLC	0	0	52,293,152	0
THANH SANG CONSTRUCTION AND TRADING LLC (Not in use)	0	0	567,833,569	0
THANH SANG CONSTRUCTION AND TRADING LLC	1,075,371,547	0	0	0
DANG PHONG TRADING LIMITED LIABILITY COMPANY	615,600	0	0	0
Hieu Phat Transport Services Limited Liability Company	100	0	0	0
SOUTH CENTRAL AND CENTRAL HIGHLANDS CEMENT JOINT	56,320,076	0	174,314,016	0
THINH PHUC TIEN TRADING LIMITED LIABILITY COMPANY	21,868,000	0	27,275,400	0

CAM RANH PORT JOINT STOCK COMPANY

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THINH AN KHANG NT LIMITED LIABILITY COMPANY	355,123,809	0	90,700,630	0
PHUC AN MARITIME AGENCY LLC	107,483,802	0	77,013,048	0
KHANH AN LOGISTICS LLC	73,874,890	0	0	0
THAI TUNG 79 TRADING LIMITED LIABILITY COMPANY	17,679,882	0	0	0
PHUC QUANG KHANG LIMITED LIABILITY COMPANY	10,500,000	0	0	0
Tien Phat Investment and Production Joint Stock Company		0	186,441,247	0
Hoang Nhan Khang Limited Liability Company	854,113,324	0	4,022,740	0
3T - KHANH HOA JOINT STOCK COMPANY	41,250,000	0	0	0
BINH AN 79 JOINT STOCK COMPANY	3,822,675	0	0	0
TVT TRANSPORT TRADING INVESTMENT JOINT STOCK COM	0	0	22,766,431	0
NINH PHUOC LONG TRADING & CONSTRUCTION LLC	742,298	0	742,298	0
THACH PHAT LOGISTICS LLC	31,816,162	0	0	0
QUANG HUNG MARITIME JOINT STOCK COMPANY	7,950,000	0	3,600,000	0
THUAN AN QN TRANSPORT LIMITED LIABILITY COMPANY	141,591,032	0	0	0
Dai Duong Renewable Energy JSC	563,600,626	563,600,626	563,600,626	563,600,626
Minh Nam Mechanical LLC	1	0	175,565,764	0
Tran Thi Le Van Hong Thuy Business Household (Not in use)	0	0	3,941,901	0
Retail without invoice	1,494,943	0	0	0
Sold to consumers	1,973,800	0	0	0
CAM RANH PORT BORDER GATE STATION	4,011,199	0	0	0
- Advances to suppliers	2,415,404,488	0	1,797,820,000	0
FPT Securities JSC - Ho Chi Minh City Branch	22,000,000			
TCE Equipment and Service JSC	109,159,488			
INTECOM Technology Investment JSC	246,000,000		246,000,000	
Shantui Vietnam Equipment Investment JSC	549,000,000			
Maritime Construction Consultancy JSC	189,600,000		189,600,000	
A7C AUDITING AND CONSULTING LLC - NHA TI	64,800,000			
Son Tung Maritime Mechanical Trading Service LLC	111,000,000			
Lin Dan Technical Trading and Investment Service LLC	129,250,000			
SAIGON ENVIRONMENTAL CONSULTANCY JSC	43,500,000			
NAM SAIGON CONSTRUCTION AND INTERIOR I	194,000,000			
179 LLC	321,000,000			
DONG DO LLC	436,095,000			
UHY Auditing and Consulting LLC			70,200,000	
Fast Enterprise Management Software JSC			167,000,000	
Nguyen Minh Mechanical Production Trading LLC			224,400,000	
Technology Electronic Scale LLC			203,100,000	
Quyet Thang LLC			510,000,000	
179 LLC			181,500,000	
Quang Hung Maritime JSC			20,000	
Thuan Hung Consultancy and Construction JSC			6,000,000	
b. Long-term				
- Trade receivables	0	0	0	0
				Ch
- Advances to suppliers		0		0
c. Trade receivables from related parties	774,785,959	0	583,603,457	0
Vietnam Maritime Agency JSC - Nha Trang Maritime Agency Branch				
Cam Ranh Port Maritime Service JSC	303,557,849		169,624,904	
QUY NHON PORT LOGISTICS SERVICE ONE	471,228,110		413,978,553	
MEMBER LLC				

4. Other receivables (Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
a. Short-term	730,010,347	0	1,520,635,734	0
- Personal income tax receivables	0		289,408,457	
- Advance payment receivables	456,475,047		50,000,000	
- Social insurance receivables	100,990,640		138,658,720	
- Health insurance receivables	29,728,490		25,998,510	
- Unemployment insurance receivables	72,697,600		17,332,340	
- Allocation of Gottwald crane BCC costs			739,538,812	
- Material advances for TLA05 and CR04 vessels	55,118,570		55,118,570	
- Deposits and collaterals	15,000,000		15,000,000	
- Other short-term receivables			189,580,325	
	0	0	0	Ch
b. Long-term				
- Deposits and collaterals		0	0	
- Administrative area site clearance funds pending land rent deduction		0	0	
- Other long-term receivables...		0	0	
c. Receivables from BCC contracts under joint control	0	0	739,538,812	0
- Allocation of Gottwald crane BCC costs			739,538,812	
Total	730,010,347	0	2,260,174,546	0

- Advances receivable are amounts that the enterprise advances to officers and employees to serve the performance of assigned tasks and duties. These advances are monitored, reconciled, and recovered (settled) after the work is completed.

- Information about the BCC Contract:

+ Contract name: Capital Contribution and Business Cooperation Contract No. 01/2018/HĐ.HTKD

+ Business Cooperation Contract (BCC) with Quang Hung Maritime Joint Stock Company under the form of jointly controlled assets, Cam Ranh Port contributes 40% of the asset value in cash equivalent to 7,000,000,000 VND, and Quang Hung Maritime Joint Stock Company contributes 60% of the asset value equivalent to 10,500,000,000 VND. The parties participating in the cooperation contract perform the division of revenue and expenses corresponding to the capital contribution ratio; the contract duration is until April 10, 2026.

5. Shortage of assets pending resolution

At the time of preparing these Financial Statements, the Company had no shortage of assets pending resolution.

6. Bad debts (Unit: VND)

Debtor	Overdue period	Year-end		Opening balance		
		Original debt value	Recoverable value	2 years to under 3 years	3 years and over	Closing balance
New Technology Construction & Application JSC	3 years and over	113,319,150	0	3 years and over	0	113,319,150
Bac Nam High-Speed Ferry Co., Ltd.	3 years and over	84,292,500	0	3 years and over	0	84,292,500
Hung Phat Co., Ltd.	3 years and over	83,070,900	0	3 years and over	0	83,070,900
Hai Gia Trading-Service Co., Ltd.	3 years and over	99,453,843	0	3 years and over	0	99,453,843
Khanh Hoa Mineral and Investment JSC	3 years and over	347,656,124	0	3 years and over	0	347,656,124
An Tien Thinh Trading Co., Ltd.	3 years and over	22,000,000	0	3 years and over	0	22,000,000
Hung Dao Container JSC - Nha Trang Branch	3 years and over	37,676,941	0	3 years and over	0	37,676,941
Dai Duong Renewable Energy JSC	3 years and over	563,600,626	0	3 years and over	563,600,626	563,600,626
Total		1,351,070,084	0	0	1,351,070,084	1,351,070,084

7. Inventories (Unit: VND)

Details	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
- Raw materials and supplies		0	0	0
- Tools and supplies	207,704,031	0	123,417,297	0
- Merchandise	1,308,290,751	0	1,209,545,869	0
- Goods in transit		0	0	0
Total	1,515,994,782	0	1,332,963,166	0

At the end of the period, the Company's inventories were determined as follows:

- + There are no stagnant or deteriorated inventories that are unable to be consumed;
- + There are no inventories used as collateral or pledges to secure liabilities;
- + There is no discrepancy in quantity and value between the accounting records and the physical inventory count;
- + There was no provision/reversal of provision for inventory devaluation during the period.

8. Long-term work-in-progress assets (Unit: VND)

Details	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
a. Long-term work-in-progress production and business	0	0	0	0
b. Construction in progress	2,889,858,350	1,828,141,514	11,206,660,032	11,206,660,032
- Project to enhance port capacity	1,795,734,107	1,795,734,107	1,795,734,107	1,795,734,107
- 180T Mobile Crane Project		0	108,333,333	108,333,333
- TLA 05 Ship Retrofit Project		0	9,228,222,222	9,228,222,222
- Yard No. 5-KB(II) Project		0	74,370,370	74,370,370
- BN5 and BN6 Multi-purpose Grab Platform Project	454,939,057			
- 2MKVA Transformer Station Project	183,333,334			
- Yard No. 8-KB(II) Project	219,444,445			
- 25 m3 Fuel Tank Project	204,000,000			
- Maintenance and asphalt resurfacing project for Berth No.	32,407,407	32,407,407	0	0
Total	2,889,858,350	1,828,141,514	11,206,660,032	11,206,660,032

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9. Increase and decrease of tangible fixed assets: (Unit: VND)

Details	Buildings and structures	Machinery and equipment	Transportation vehicles	Management tools and equipment	Other fixed assets	Total
a- Original cost of tangible fixed assets					0	578,063,964,302
Opening balance	494,650,486,369	59,542,147,094	20,836,967,421	3,034,363,418	0	5,198,133,333
Increase in period	0	5,198,133,333	0	0	0	5,198,133,333
- Procurement		5,198,133,333			0	0
- New construction investment					0	0
- Other increases (renovation, upgrade)	0	0	0	0	0	0
Decrease in period		0	0	0	0	0
- Liquidation, divestment	0	0	0	0	0	0
- Transfer to investment property		0	0	0	0	0
- Other decreases	494,650,486,369	64,740,280,427	20,836,967,421	3,034,363,418	0	583,262,097,635
Closing balance					0	329,569,445,404
b- Accumulated depreciation					0	4,521,834,169
Opening balance	278,349,703,619	34,216,365,592	14,951,788,124	2,051,588,069	0	4,521,834,169
Increase in period	3,242,217,819	1,053,641,767	170,447,784	55,526,799	0	4,521,834,169
- Depreciation in period	3,242,217,819	1,053,641,767	170,447,784	55,526,799	0	0
- Other increases	0	0	0	0	0	0
Decrease in period					0	0
- Liquidation, divestment					0	0
- Transfer to investment property					0	0
- Other decreases	281,591,921,438	35,270,007,359	15,122,235,908	2,107,114,868	0	334,091,279,573
Closing balance					0	248,494,518,898
c- Net book value of tangible fixed assets					0	249,170,818,062
- At the beginning of the period	216,300,782,750	25,325,781,502	5,885,179,297	982,775,349	0	249,170,818,062
- At the end of the period	213,058,564,931	29,470,273,068	5,714,731,513	927,248,550	0	0
* Net book value of fixed assets used as collateral/mortgage	0	0	0	0	0	0
* Original cost of fully depreciated fixed assets still in use	0	0	0	0	0	0

At the end of the period, the Company's recognition regarding Fixed Assets (FA) is determined as follows: There are no FAs awaiting liquidation, and the Company has no material commitments regarding the future purchase or sale of tangible FAs.

Historical cost of fully depreciated FAs still in use as of June 30, 2026: 49,058,331,105 VND

Net book value of pledged or mortgaged FAs as of June 30, 2026: 11,448,438,843 VND

10. Increase and decrease of finance lease fixed assets:

At the time of preparing these Financial Statements, the Company had no finance lease FAs.

11. Increase and decrease of intangible fixed assets:

Details	Land use rights	Copyrights, patents	Trademarks	Software	Other intangible fixed assets	Total
a- Original cost of intangible fixed assets						
Opening balance	0	0	0	955,375,660	0	955,375,660
Increase in period	0	0	0	330,000,000	0	330,000,000
Decrease in period	0	0	0	0	0	0
Closing balance	0	0	0	1,285,375,660	0	1,285,375,660
b- Accumulated depreciation						
Opening balance	0	0	0	541,226,210	0	541,226,210
Increase in period	0	0	0	33,768,781	0	33,768,781
Decrease in period	0	0	0	0	0	0
Closing balance	0	0	0	574,994,991	0	574,994,991
c- Net book value of intangible fixed assets						
- At the beginning of the period	0	0	0	414,149,450	0	414,149,450
- At the end of the period	0	0	0	710,380,669	0	710,380,669

12. Increase and decrease of investment properties:

At the time of preparing these Financial Statements, the Company had no investment properties.

13. Prepaid expenses:

Details	Closing balance	Opening balance
a. Short-term prepaid expenses	539,493,331	736,177,574
- Prepaid expenses for operating lease of fixed assets		0
- Annual insurance premiums for operating assets	273,441,106	458,199,927
- Others	266,052,225	277,977,647
	3,116,683,122	4,929,646,215
b. Long-term prepaid expenses		0
- Office equipment expenses awaiting allocation		0
- Inspection fees for Berth 1 and 2	267,723,545	362,213,645
- Major repair expenses for vessel CR04 dry-docking		0
- Major repair expenses for vessel TLA05 dry-docking	508,137,747	698,689,347
- Major repair expenses for port bridges	1,081,943,634	1,991,666,623
- Major repair expenses for other assets	848,223,855	1,784,288,666
- Tools and supplies awaiting allocation		0
- Goodwill value upon equitization		0
- Others	410,654,341	92,787,934
Total	3,656,176,453	5,665,823,789

14. Loans and finance lease liabilities

14.1. Loan liabilities

Detail	Closing balance		Incurred during the period		beginning of the year		Opening balance	
	Value	Amount with re payment capacity	Increase	Decrease	Increase	Decrease	Value	Amount with re payment capacity
a. Long-term loans due within 12 months	1,620,000,000	1,620,000,000	0	0	0	0	1,620,000,000	1,620,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	0	0			0	0	0	0
Khanh Hoa Development Investment Fund	1,620,000,000	1,620,000,000			0	0	1,620,000,000	1,620,000,000
b. Long-term loans	4,937,000,000	4,937,000,000	0	405,000,000	0	810,000,000	5,747,000,000	5,747,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	0	0			0	0	0	0
Khanh Hoa Development Investment Fund	4,937,000,000	4,937,000,000		405,000,000	0	810,000,000	5,747,000,000	5,747,000,000
Total	6,557,000,000	6,557,000,000	0	405,000,000	0	810,000,000	7,367,000,000	7,367,000,000

14.2. Finance lease liabilities

During the operating period, the Company did not incur any finance lease liabilities.

14.3. Overdue loans and finance lease liabilities not yet paid

During the reporting period, there were no long-term debts due for payment or overdue long-term loans.

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15. Trade payables

Detail	Closing balance		Opening balance	
	Value	Amount with repayment capacity	Value	Amount with repayment capacity
a. Short-term accounts payable to suppliers	8,112,985,823	8,112,985,823	16,179,375,419	16,179,375,419
Vehicle fleet debt	152,552,003	152,552,003	0	0
Bao Viet Khanh Hoa Insurance Company	0	0	89,770,000	89,770,000
TCE Equipment and Service Joint Stock Company	0	0	6,685,000,000	6,685,000,000
GSM Smart and Green Mobility Joint Stock Company	6,494,445	6,494,445	0	0
Duy Anh Investment and Import-Export Joint Stock Company	7,200,000	7,200,000	0	0
A&C Auditing and Consulting Co., Ltd. - Nha Trang Branch	0	0	45,000,000	45,000,000
Thinh Long Construction and Consulting Joint Stock Company	0	0	105,000,000	105,000,000
AP SAIGON PETRO JOINT STOCK COMPANY	23,269,505	23,269,505	23,269,505	23,269,505
S PARKING Co., Ltd.	0	0	245,610,500	245,610,500
Tin Dat Interior and Exterior Decoration Company Limited	22,636,800	22,636,800	0	0
Finnair Tourism Trading and Service Co., Ltd.	37,014,000	37,014,000	0	0
ZKAPET VIETNAM CO., LTD.	18,401,040	18,401,040	0	0
Le Duc Anh	14,701,000	14,701,000	0	0
Regional III Safety Technical Inspection Center	4,320,000	4,320,000	0	0
VINH THAI BUSINESS HOUSEHOLD	23,852,200	23,852,200	0	0
Duc Tu Cam Ranh Business Household	6,948,000	6,948,000	0	0
Nguyen Thi Tam	2,880,000	2,880,000	0	0
Hoang Diep II Restaurant Business Household	49,700,000	49,700,000	27,000,000	27,000,000
Do Thi Dung	0	0	6,890,238	6,890,238
Võ Thị Thanh Nguyễn	0	0	12,007,520	12,007,520
TRAN THI LE VAN HONG THUY BUSINESS HOUSEHOLD	110,313,000	110,313,000	0	0
Mekong Union Joint Stock Company	308,135,000	308,135,000	0	0
Quy Nhon Port Logistics Services One Member Limited Liability Company	857,926,144	857,926,144	0	0
CAM RANH URBAN JOINT STOCK COMPANY	11,700,000	11,700,000	11,700,000	11,700,000
Long Phu Tourism Joint Stock Company	221,371,000	221,371,000	0	0
E.T.N.T CO., LTD.	180,000,000	180,000,000	0	0
Thanh Thang Composite Material Technology Co., Ltd.	9,802,000	9,802,000	0	0
KHANH HOA POWER JOINT STOCK COMPANY	18,000,000	18,000,000	0	0
Minh Nhat Informatics Co., Ltd.	53,556,000	53,556,000	109,390,000	109,390,000
Tri Kien Co., Ltd.	0	0	54,300,000	54,300,000
Tin Nghe Trading Development Co., Ltd.	0	0	15,900,000	15,900,000
CAM RANH PORT MARITIME SERVICES JOINT STOCK COMPANY	919,098,205	919,098,205	789,261,483	789,261,483
DONG DO CO., LTD.	665,465,000	665,465,000	2,384,500,000	2,384,500,000
Be Tan Trading and Service Co., Ltd.	0	0	5,400,000	5,400,000
Vu Nhu Hao & Associates Law One Member Limited Liability Company	5,500,000	5,500,000	5,500,000	5,500,000
Thanh Anh Hoang Company Limited	18,544,800	18,544,800	0	0
Tien Dung Transportation Trading and Service One Member Limited Liability Company	200,672,035	200,672,035	176,302,715	176,302,715
THANH BINH CAM RANH COMPANY LIMITED	333,122,544	333,122,544	268,534,483	268,534,483
Khanh An Trading and Investment Co., Ltd.	992,674,326	992,674,326	405,471,224	405,471,224
Minh Khoi Construction Company Limited	0	0	2,345,000,000	2,345,000,000
Thanh The Electrical Industry Co., Ltd.	2,375,000	2,375,000	6,650,000	6,650,000
Tan Dung Advertising Trading and Service Co., Ltd.	10,895,040	10,895,040	0	0
DND Construction Consulting Co., Ltd.	4,320,000	4,320,000	0	0
Gia Nguyen Cam Ranh Company Limited	40,527,920	40,527,920	43,889,040	43,889,040
Nha Trang Cuisine Co., Ltd.	1,282,234,104	1,282,234,104	616,742,424	616,742,424
Ba Vuong Co., Ltd.	0	0	8,619,000	8,619,000
THINH AN KHANG NT COMPANY LIMITED	1,175,403,528	1,175,403,528	1,631,225,952	1,631,225,952
Tri Anh CR Trading and Service Co., Ltd.	3,586,000	3,586,000	16,092,500	16,092,500
Tan Hung CR Trading Co., Ltd.	1,728,000	1,728,000	0	0
Minh Thien Trading Co., Ltd.	8,222,357	8,222,357	0	0
Minh An 599 Joint Stock Company	190,428,732	190,428,732	0	0
Tien Phat Investment and Production Joint Stock Company	79,368,298	79,368,298	11,898,835	11,898,835
Đỗ Thị Dung - Khang Việt	13,980,640	13,980,640	0	0
Dang Duc Tan	17,936,157	17,936,157	33,450,000	33,450,000
Nguyen Ngoc Duy	6,131,000	6,131,000	0	0

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	1,004,754,265	1,004,754,265	322,958,735	322,958,735
b. Short-term advances from customers				
Minh Duc Concrete and Construction Co., Ltd.	181,440	181,440	181,440	181,440
KHOI HUNG THINH COMPANY LIMITED	160,000	160,000	160,000	160,000
DONG NAM HAI SEA TRANSPORTATION CO., LTD	734,186	734,186		
KHOI NGUYEN IMPORT-EXPORT AND TRANSPOR	168,000	168,000		
BAC PHONG LOGISTICS JOINT STOCK COMPANY	406,560,000	406,560,000		
HOANG HAI SEA TRANSPORTATION CO., LTD.	875,571	875,571		
Tien Thanh Transportation and Trading Service Co., Ltd.	162,000	162,000	162,000	162,000
AN THINH KHANG IMPORT-EXPORT AND TRANSE	51,201,192	51,201,192		
VIET A VTH CO., LTD.	77,517	77,517	196,487,983	196,487,983
Hung Van Phat General Construction Co., Ltd.	1,032,557	1,032,557		
A CHAU TRANSPORTATION AND SERVICE COOPE	200,000	200,000	200,000	200,000
Manh Hai Phat Company Limited	2,396,210	2,396,210	2,396,210	2,396,210
GIANG NAM TRANSPORTATION JOINT STOCK CO	1,959,600	1,959,600	1,959,600	1,959,600
Son Thinh Transportation Trading and Service Co., Ltd.	2,868,156	2,868,156	2,868,156	2,868,156
DAN GIA PRODUCTION TRADING CO., LTD.	157,769,745	157,769,745		
Dan Anh Investment and Development Co., Ltd.	1,069,840	1,069,840	1,069,840	1,069,840
HOANG NAM GIANG QUANG NAM CONSTRUCTIO	1,832,067	1,832,067		
HOANG GIA HAN TRANSPORTATION CO., LTD.	1,400,000	1,400,000		
MINH KHOI 568 TRADING SERVICE CO., LTD.	2,049,400	2,049,400		
HALOSEN NINH THUAN TRANSPORTATION AND	3,763,952	3,763,952		
TVT TRANSPORTATION TRADING INVESTMENT JO	299,500,745	299,500,745		
THINH VUONG 868 JOINT STOCK COMPANY	63,899,318	63,899,318		
QUY NHON PORT JOINT STOCK COMPANY	4,892,769	4,892,769		
Sai Gon A&G Investment and Construction Co., Ltd.			2,266,659	2,266,659
Chuc An River and Sea Transportation Co., Ltd.			52,639,200	52,639,200
Binh An Phat General Investment Co., Ltd.			28,450,343	28,450,343
6879 Construction Investment and Design Consulting One Member Limited Liability Company			24,034,792	24,034,792
Dong Nam DG Transportation Investment Co., Ltd.			623,030	623,030
Hoang Long Tin Company Limited			9,013,707	9,013,707
Dai Thang Wood Chip Processing Co., Ltd.			398,989	398,989
Nam Khanh Hoa Protection Forest Management Board (CL-CR-KS)			46,786	46,786
c. Long-term accounts payable to suppliers	0	0	0	0
d. Overdue debts not yet paid	0	0	0	0
e. Accounts payable to suppliers who are related parties	919,098,205	919,098,205	789,261,483	789,261,483
CAM RANH PORT MARITIME SERVICES JOINT STO	919,098,205	919,098,205	789,261,483	789,261,483
Total	18,235,480,176	18,235,480,176	33,004,668,308	33,004,668,308

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16. Dividends and profits payable:

Item	Closing balance	Opening balance
Vietnam Maritime Corporation - Joint Stock Company	13,876,111,000	
Phu Xuan Construction and Consulting Joint Stock Company	2,447,971,000	
Other shareholders	793,450,000	
Total	17,117,532,000	

17. Taxes and other payables to the State

Detail	Opening balance	Incurred during the period		beginning of the year		Closing balance June 30, 2026
		Amount payable	Amount paid	Amount payable	Amount paid	
Tax payable	0	4,234,913,502	4,786,783,556	8,581,276,326	7,122,674,304	1,458,602,022
VAT payable	2,759,143,565	3,345,000,000	2,666,000,000	6,018,188,518	5,432,332,083	3,345,000,000
Corporate income tax	515,576,575	225,439,900	231,687,900	636,729,900	1,027,594,475	124,712,000
Personal income tax	0	644,102,564	2,580,070,051	2,580,070,051	2,580,070,051	0
Land tax, land rent	0			0	0	0
Environmental protection tax and other taxes	0			0	0	0
Fees, charges and other payables	0	0	0	0	0	0
Tax receivable	2,164,032,513					
Land rental	0					
Total	3,274,720,140	8,449,455,966	10,264,541,507	17,816,264,795	16,162,670,913	4,928,314,022

18. Accrued expenses

Details	Closing balance	Opening balance
a. Short-term	4,726,698,508	310,431,401
- Provision for major repairs	0	0
- Other payables	4,726,698,508	310,431,401
b. Long-term	0	0
- Loan interest	0	0
- Other items	0	0
Total	4,726,698,508	310,431,401

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19. Other payables

Details	Closing balance	Opening balance
a. Short-term	2,351,047,861	3,596,890,293
- Trade union fees	108,174,000	203,782,680
- Social insurance		0
- Health insurance		0
- Unemployment insurance		0
- Short-term deposits and collaterals received	498,990,000	124,000,000
- BCC revenue sharing (Gottwald crane)	1,641,617,861	3,069,107,613
- Remuneration payable to the Board of Directors and Sup	81,000,000	0
- Employee-related expenses		0
- Other short-term payables and obligations	21,266,000	200,000,000
b. Long-term	0	0
- Long-term deposits and collaterals received	0	0
- Other long-term payables and obligations	0	0
c. Overdue debts not yet settled	0	0
Total	2,351,047,861	3,596,890,293

During the reporting period, there were no overdue debts not yet paid.

20. Deferred revenue:

Details	Closing balance	Opening balance
a. Short-term	810.800.000	1.362.200.000
- Dai Thang Wood Chip Processing Co., Ltd.	263.700.000	452.700.000
- Khanh Hung Logistics Joint Stock Company		0
- Hoa An Stone Co., Ltd.	240.000.000	0
- ACC Aviation Construction Corporation		0
- Viet Tin Steel Trading Co., Ltd.		0
- Quy Nhon Port Joint Stock Company	7.200.000	0
- Cam Ranh Port Maritime Services Joint Stock Comp	32.400.000	0
- Dacinco Investment and Construction Co., Ltd.	267.500.000	909.500.000
- Hung Dung Construction Trading and Services Co., Ltd.		
- Loi Loc Resource Exploitation Company Limited		0
- Nhat Chau Transport Services Company Limited		0
- Huynh Nghiem Trading and Services Co., Ltd.		0
b. Long-term	3.270.000.000	0
- Dai Thang Wood Chip Processing Co., Ltd.		0
- Khanh Hung Logistics Joint Stock Company	3.270.000.000	0
- Dacinco Investment and Construction Co., Ltd.		0
- Hoa An Stone Co., Ltd.		0
c. Inability to fulfill contracts with customers	0	0
Total	4.080.800.000	1.362.200.000

There are no indications that the contract with customers cannot be fulfilled regarding unearned revenue.

21. Bonds issued:

During the operating period, the Company did not issue any bonds.

22. Preference shares classified as liabilities

During the operating period, the Company did not have any preference shares classified as liabilities.

23. Provisions

	Closing balance	Decrease in provision during the period	Increase in provision during the period	Opening balance
Details				
a. Short-term	6,700,000,000	0	6,700,000,000	0
Major repair expenses	6,700,000,000	0	6,700,000,000	
	0			
	0	0	0	0
b. Long-term	0			
	0			
	0			
Total		0		0

24. Deferred tax assets and deferred tax liabilities

The Company did not incur any deferred tax assets or deferred tax liabilities.

25. Owner's equity

23.1. Statement of changes in owner's equity

Details	Owner's contributed capital	Treasury shares	Asset revaluation surplus	Foreign exchange difference	Undistributed profit after tax	Other funds belonging to owner's equity	Capital for construction investment	Total
Balance at the beginning of the previous period	245,018,170,000	-482,000,000	0	0	28,240,536,611	13,937,027,761	0	286,713,734,372
+ Capital increase in the previous period	0	0	0	0	10,667,071,002	0	0	10,667,071,002
- Profit in the previous period	0	0	0	0	10,667,071,002	0	0	10,667,071,002
- Other increases	0	0	0	0	0	0	0	0
+ Capital decrease in the previous period	0	0	0	0	1,000,000,000	0	0	1,000,000,000
- Loss in the previous period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0	1,000,000,000	0	0	1,000,000,000
Balance at the beginning of this period	245,018,170,000	-482,000,000	0	0	37,907,607,613	13,937,027,761	0	296,380,805,374
+ Capital increase in this period	0	0	0	0	13,372,688,640	4,232,411,000	0	17,605,099,640
- Profit in this period	0	0	0	0	13,372,688,640	0	0	13,372,688,640
- Other increases	0	0	0	0	0	4,232,411,000	0	4,232,411,000
+ Capital decrease in this period	0	0	0	0	27,240,308,000	0	0	27,240,308,000
- Loss in this period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0	27,240,308,000	0	0	27,240,308,000
Balance at the end of this period	245,018,170,000	-482,000,000	0	0	24,039,988,253	18,169,438,761	0	286,745,597,014

23.2. Details of owner's capital contribution

Details	Closing balance	Opening balance
- Capital contributed by parent company	198,230,150,000	198,230,150,000
- Capital contributed by other parties	46,306,020,000	46,306,020,000
- Treasury shares	482,000,000	482,000,000
Total	245,018,170,000	245,018,170,000

23.3. Capital transactions with owners and distribution of dividends, profit sharing

Details	Closing balance
- Owner's invested capital	
+ Opening contributed capital	0
+ Capital increase during the period	0
+ Capital decrease during the period	0
+ Closing contributed capital	245,018,170,000
- Dividends and profits distributed	0

23.4. Shares

Details	Closing balance	Opening balance
- Number of registered issued shares	24,501,817	24,501,817
- Number of shares sold to the public	24,501,817	24,501,817
+ Common shares	24,501,817	24,501,817
+ Preferred shares	0	0
- Number of repurchased shares	48,200	48,200
+ Common shares	48,200	48,200
+ Preferred shares	0	0
- Number of outstanding shares	24,453,617	24,453,617
+ Common shares	24,453,617	24,453,617
+ Preferred shares	0	0

* Par value of outstanding shares: 10,000 VND/share

23.5. Company funds

Details	Closing balance	Opening balance
- Development investment fund	18,169,438,761	13,937,027,761
- Other funds belonging to owner's equity	0	0
Total	18,169,438,761	13,937,027,761

During the reporting period, there were no income, expenses, gains, or losses recognized directly in Owner's Equity in accordance with accounting standards.

26. Items outside the Balance Sheet

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Details	Closing balance	Opening balance
a. Assets under operating lease	0	0
b. Assets held in custody	0	0
c. Foreign currencies (USD)	0	0
d. Precious metals and stones	0	0
e. Bad debts written off	84,790,585	84,790,585

VII. Supplementary information for items presented in the Income Statement
1. Total revenue from sales and service provision

Details	Actual during the period		Accumulated from the beginning of the year	
	This period	Previous year	This period	Previous year
- Sales revenue	19,289,165,773	11,278,274,064	31,647,429,872	20,840,582,219
- Revenue from service provision	88,948,416,717	46,213,725,878	167,719,270,177	82,963,385,944
- Revenue from construction contracts	0	0	0	0
Total	108,237,582,490	57,491,999,942	199,366,700,049	103,803,968,163

b. Revenue from sales and service provision to related parties

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Vietnam Maritime Corporation	0	6,412,500	24,640,000	623,614,853
- Cam Ranh Maritime Services Joint Stock Company	1,338,742,254	380,476,085	2,097,096,428	795,767,181
- Quy Nhon Port Joint Stock Company	39,943,882	0	39,943,882	0
- Quy Nhon Port Logistics Services One Member Limited	580,058,554	0	1,395,050,116	0
Total	1,958,744,690	386,888,585	3,556,730,426	1,419,382,034

2. Revenue deductions

During the operating period, the Company did not incur any trade discounts, sales allowances, or sales returns.

3. Cost of goods sold

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Cost of goods sold	18,463,598,987	10,602,203,901	30,350,204,943	19,454,400,495
- Cost of services provided	59,206,001,533	29,855,357,410	114,601,369,538	53,810,311,916
- Provision for devaluation of inventories	0	0	0	0
- Reductions in cost of goods sold	0	0	0	0
Total	77,669,600,520	40,457,561,311	144,951,574,481	73,264,712,411

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4. Financial income

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Interest income from deposits and loans	710,391,203	427,388,929	945,429,930	570,653,644
- Gain from sale of investments		0	0	0
- Dividends and profit shared	669,160,297	877,562,809	1,513,315,297	1,384,055,809
- Foreign exchange gain	0	0	0	0
- Gain from deferred payment sales and settlement discount	0	28,672,446	0	28,672,446
- Other financial income	39,647,318	0	39,647,318	0
Total	1,419,198,818	1,333,624,184	2,498,392,545	1,983,381,899

5. Financial expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Borrowing costs	136,379,857	179,674,872	260,124,808	330,652,097
- Settlement discounts, interest on deferred payment purchase	0	0	0	0
- Loss from disposal of financial investments	0	0	0	0
- Foreign exchange loss	0	0	0	0
- Provision for devaluation of securities and investment loss	0	0	0	0
- Other financial expenses	0	0	0	0
Total	136,379,857	179,674,872	260,124,808	330,652,097

6. Other income

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Disposal of fixed assets		0	0	0
- Fines received		0	0	0
- Payables written off		0	0	0
- Others	4,543,091	4,500,000	9,043,091	29,181,000
Total	4,543,091	4,500,000	9,043,091	29,181,000

7. Other expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Carrying amount and expenses for disposal of fixed assets		0	0	0
- Loss from asset revaluation		0	0	0
- Fines paid	-30,000,432	0	0	77,482,210
- Others	12,088,000	3,495,253,170	12,132,599	3,501,253,170
Total	-17,912,432	3,495,253,170	12,132,599	3,578,735,380

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8. Selling expenses and administrative expenses

8.1 Selling expenses:

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	116,479,078	67,584,411	190,997,086	136,959,826
- Staff costs	55,200,000	55,200,000	110,400,000	110,400,000
- Material and supply costs		0	0	0
- Depreciation of fixed assets	12,384,411	12,384,411	24,768,822	24,768,822
- Outsourced service costs	48,894,667	0	55,828,264	0
- Brokerage commission costs		0	0	0
- Other cash expenses		0	0	1,791,004

8.2 Administrative expenses:

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	15,039,088,736	7,712,604,949	26,401,358,551	15,144,428,207
- Administrative staff costs	10,725,871,780	4,945,622,030	19,171,633,671	9,739,391,850
- Administrative material and supply costs	163,164,616	181,197,693	276,383,125	305,691,400
- Depreciation of fixed assets	196,966,953	286,617,608	519,879,387	555,492,743
- Taxes, fees and charges	373,099,252	449,754,952	373,099,252	454,754,952
- Provision expenses		0	0	0
- Outsourced service costs	1,170,127,772	290,733,442	1,616,812,881	1,269,433,145
- Other cash expenses	2,409,858,363	1,558,679,224	4,443,550,235	2,819,664,117

8.3 Production and business expenses by element:

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	74,361,569,347	34,617,743,470	141,193,725,175	74,926,093,243
- Raw material and supply costs	2,411,541,261	2,063,953,327	4,411,278,471	2,470,882,698
- Labor costs	32,121,268,800	15,391,123,501	59,406,671,411	28,724,284,243
- Depreciation of fixed assets	4,555,602,950	5,691,922,220	10,698,094,350	11,149,661,894
- Outsourced service costs	26,876,392,661	4,105,296,143	52,147,225,396	20,467,198,813
- Other cash expenses	8,396,763,675	7,365,448,279	14,530,455,547	12,114,065,595
b. Reductions in selling and administrative expenses	0	0	0	0
- Provision reversals	0	0	0	0
- Other reductions	0	0	0	0

9. Current corporate income tax expense

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Accounting profit before tax	16,717,688,640	6,917,445,413	13,340,259,520	13,361,043,141
- Current corporate income tax rate	20%	20%	20%	20%
- Adjustments increasing taxable profit	7,311,360		32,994,430	753,751,962
- Adjustments decreasing taxable profit		17,445,413	0	17,445,413
- Tax loss carry-forward	0			
- Total taxable income for the year	16,725,000,000	6,900,000,000	13,373,253,950	14,097,349,690
- Current corporate income tax expense based on taxable income	3,345,000,000	1,380,000,000	6,018,188,518	2,819,469,938
- Adjustment of prior years' corporate income tax expense to current year's current tax expense			0	
- Total current corporate income tax expense	3,345,000,000	1,380,000,000	6,018,188,518	2,819,469,938

10. Deferred corporate income tax expense

During the operating period, the Company did not incur any deferred corporate income tax liabilities.

VIII. Supplementary information for items presented in the Cash Flow Statement

There are no significant cash and cash equivalent amounts held by the enterprise that are not available for use due to legal restrictions or other obligations that the enterprise must fulfill.

IX. Other information

1. Contingent liabilities, commitments, and other financial information

As of the end of this reporting period, the Company has no contingent liabilities potentially arising from events that have occurred but have not yet been recorded, nor any other financial matters whose existence would diminish the Company's future economic benefits in a way that the Company cannot control.

2. Events occurring after the annual accounting period closing date:

There are no events occurring after the quarterly accounting period closing date.

3. Information on related parties

3.1. Remuneration for the Board of Directors, Supervisory Board, and income of the Board of Management

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
Board of Directors' remuneration	300,000,000	60,000,000	360,000,000	120,000,000
Supervisory Board's remuneration	105,000,000	39,000,000	144,000,000	78,000,000
Salaries and bonuses of the Board of Management	574,459,000	525,559,000	2,149,194,736	1,225,047,000

3.2. Transactions with related parties

Related party	Relationship	Transaction characteristics	Transactions during the period	Year-to-date
a. Sale transaction			1,338,742,254	2,097,096,428
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Purchase of gasoline	1,333,961,754	2,021,959,928
		Office rental		64,800,000
		Service provision	4,780,500	10,336,500
b. Purchase transactions			3,026,591,525	4,661,377,548
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Service provision	3,026,591,525	4,661,377,548
		Purchase of assets	0	0
c. Other transactions			356,979,000	356,979,000
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Dividend receipt	356,979,000	356,979,000
Vietnam Maritime Corporation	Parent company	Dividend payment	0	0

3.3. Outstanding balances with related parties

Related party	Relationship	Closing balance
a. Accounts payable balance		14,795,209,205
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	919,098,205
Vietnam Maritime Corporation	Parent company	13,876,111,000
b. Accounts receivable balance		303,557,849
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	303,557,849
Vietnam Maritime Corporation	Parent company	0

4. Comparison Information

Comparative figures are taken from the 2025 Annual Financial Statements of Cam Ranh Port Joint Stock Company, audited by UHY Auditing and Consulting Company Limited.

5. Information on going concern

There are no indications that the Company's production and business operations are not going concerns. The Company has no intention or compulsion to cease operations or significantly scale down its operations in the near future.

6. Other information



Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance and Accounting

Khánh Hòa, April 12, 2026



Nguyen Van Thang
General Director