

CAM RANH PORT JOINT STOCK COMPANY
CONSOLIDATED 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 together with the Consolidated 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 under 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 Enterprise Registration Certificate No. 4200272350, initially registered on April 01, 2009, with 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 Enterprise Registration Certificate is 245,018,170,000 VND.

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

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors, the Supervisory Board, and the Board of Management 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	April 22, 2026

Board of Management

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 13, 2026

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 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, and the results of its business operations and cash flows for the accounting period ending on the same date are presented in the Consolidated Financial Statements attached to this report (from page 03 to page 36).

EVENTS AFTER THE ACCOUNTING PERIOD ENDING DATE

The Board of Management of the Company confirms that there have been no events occurring after June 30, 2026, until the date of this report that have not been adjusted for or disclosed in the Consolidated Financial Statements.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the Consolidated Financial Statements that give a true and fair view of the financial position, business performance, and cash flows of the Company during the period. In preparing these Consolidated 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 applicable accounting standards have been followed, and disclose and explain any material departures from the standards in the Financial Statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the Financial Statements so that 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 presume that the Company will continue its business operations.

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

The Board of Management of the Company is responsible for ensuring that accounting records are kept appropriately to reflect the Company's financial position at any time and ensuring that the Consolidated Financial Statements comply with the Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and legal regulations related to the preparation and presentation of Consolidated Financial Statements. The Board of Management is also responsible for safeguarding the Company's assets and, therefore, for taking appropriate measures to prevent and detect fraud and other irregularities.

For and on behalf of the Board of Management,



Nguyen Van Thang

General Director

Khanh Hoa, July 12, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	100		126,422,410,940	86,072,018,718
I. Cash and cash equivalents	110	VI.1	80,816,851,810	63,159,444,911
1. Cash	111	VI.1	38,816,851,810	26,159,444,911
2. Cash equivalents	112	VI.2	42,000,000,000	37,000,000,000
II. Short-term financial investments	120	VI.2	20,247,123,288	1,000,000,000
1. Trading securities	121		0	0
2. Provision for diminution in value of trading se	122		0	0
3. Held-to-maturity investments	123		20,247,123,288	1,000,000,000
4. Provision for short-term held-to-maturity inve	124			
5. Other short-term investments	125			
6. Provision for short-term investment losses	126			
III. Short-term receivables	130		22,996,469,489	17,294,265,913
1. Short-term trade receivables	131	VI.3	21,275,893,970	15,370,277,988
2. Short-term prepayments to suppliers	132	VI.3	2,415,404,488	1,797,820,000
3. Receivables from construction contracts in pr	133		0	0
4. Other short-term receivables	135	VI.4	730,010,347	1,551,007,241
5. Provision for short-term doubtful debts	136		-1,424,839,316	-1,424,839,316
6. Shortage of assets awaiting resolution	137	VI.5	0	0
IV. Inventories	140	VI.7	1,792,514,814	1,428,817,395
1. Inventories	141		1,792,514,814	1,428,817,395
2. Provision for decline in value of inventories	142		0	0
V. Short-term biological assets	150		0	0
1. Livestock raised for single short-term produc	151		0	0
2. Short-term seasonal crops or plants for one-ti	152		0	0
3. Provision for losses on short-term biological a	153		0	0
VI. Other short-term assets	160		569,451,539	3,189,490,499
1. Short-term prepaid expenses	161	VI.13	569,451,539	766,906,668
2. Deductible value-added tax	162		0	258,551,318
3. Taxes and other receivables from the State	163		0	2,164,032,513
4. Government bond repurchase transactions	164		0	0
5. Other short-term assets	165		0	0

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

B - NON-CURRENT ASSETS	200		263,924,727,590	267,188,244,029
I. Long-term receivables	210		105,000,000	100,000,000
1. Long-term trade receivables	211		0	0
2. Long-term prepayments to suppliers	212		0	0
3. Other long-term receivables	215	VI.4	105,000,000	100,000,000
4. Provision for long-term doubtful debts	216		0	0
II. Fixed assets	220		256,556,265,058	249,037,881,693
1. Tangible fixed assets	221	VI.9	255,845,884,389	248,575,963,462
<i>Historical cost</i>	222		599,342,348,326	580,940,131,736
<i>Accumulated depreciation</i>	223		-343,496,463,937	-332,364,168,274
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 depreciation</i>	229		-574,994,991	-493,457,429
			0	0
III Long-term biological assets	230		0	0
1. Livestock for periodic harvest	231		0	0
Livestock for periodic harvest in non-mature				
a. stage	232			
Livestock for periodic harvest in mature				
b. stage	233		0	0
<i>Historical cost</i>	234			
<i>Accumulated depreciation (*)</i>	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term seasonal crops or plants for one-time	237			
4. Provision for losses on long-term biological assets	238			
IV. Investment properties	240	VI.12	0	0
1. Historical cost	241		0	0
2. Accumulated depreciation	242		0	0
V. Long-term work in progress	250	VI.8	2,889,858,350	11,879,808,180
1. Long-term work-in-progress production and construction	251		0	0
2. Construction in progress costs	252		2,889,858,350	11,879,808,180
VI. Long-term financial investments	260	VI.2	1,170,000,000	1,170,000,000
1. Investments in subsidiaries	261		0	0
2. Investments in associates and joint ventures	262		0	0
3. Equity investments in other entities	263		1,170,000,000	1,170,000,000
4. Provision for long-term investments in other entities	264			
5. Held-to-maturity investments	265		0	0
Provision for long-term held-to-maturity				
investments (*)	266		0	0
VII Other long-term assets	270		3,203,604,182	5,000,554,156
1. Long-term prepaid expenses	271	VI.13	3,203,604,182	5,000,554,156
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
5. Goodwill	279			
TOTAL ASSETS	280		390,347,138,530	353,260,262,747

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

	Code	Notes	Closing balance	Opening balance
C - LIABILITIES	300		98,049,067,721	60,718,644,078
I. Current liabilities	310		89,842,067,721	54,971,644,078
1. Short-term trade payables	311	VI.15	9,039,263,838	16,034,664,048
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 payables to employees	314	VI.17	5,426,064,161	3,374,758,711
5. Short-term accrued expenses	315		36,933,563,436	27,723,046,425
6. Short-term unearned revenue	316	VI.18	4,726,698,508	310,431,401
7. Short-term payables on construction contract	318		0	0
8. Short-term other payables	319	VI.20	810,800,000	1,362,200,000
9. Short-term borrowings and finance lease liability	320	VI.19	2,351,047,861	3,596,890,293
10. Short-term provisions	321	VI.14	1,620,000,000	1,620,000,000
11. Bonus and welfare funds	322	VI.21	6,700,000,000	0
12. Price stabilization fund	323		4,112,343,652	626,694,465
13. Government bond repurchase transactions	324		0	0
14. II.	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 budget	333			
4. Long-term accrued expenses	334	VI.18	0	0
5. Long-term unearned revenue	337	VI.20	3,270,000,000	0
6. Long-term other payables	338	VI.19	0	0
7. Long-term borrowings and finance lease liability	339	VI.14	4,937,000,000	5,747,000,000
8. Convertible bonds	340		0	0
9. Preferred shares	341		0	0
10. Deferred tax liabilities	342	VI.22	0	0
11. Long-term provisions	343	VI.21	0	0
12. Science and technology development fund	344		0	0
D - OWNER'S EQUITY	400		292,298,070,809	292,541,618,669
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 component	413		0	0
4. Other owner's equity	414		275,419,340	275,419,340
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. Development investment fund	418		18,777,597,721	14,520,231,962
9. Other funds belonging to owner's equity	419		0	0
10. Undistributed post-tax profit	420		24,373,678,982	28,739,633,193
- Undistributed post-tax profit brought forward	420a		357,209,012	378,705,802
- Undistributed post-tax profit for the current	420b		24,016,469,970	28,360,927,391
13. Non-controlling interests	429		4,335,204,766	4,470,164,174
TOTAL RESOURCES	440		390,347,138,530	353,260,262,747

Nguyen Thi Ngoc Hoa
Preparer

Ho Nguyen Tu Anh
Head of Finance and Accounting

Nguyen Van Thang
General Director



Khanh Hoa, July 12, 2026

CONSOLIDATED 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	113,918,908,157	59,296,086,753	207,839,278,625	106,406,338,678
2. Revenue deductions	02	VII.2	0	0	0	0
3. Net revenue from sales and service provision (10 = 01 - 02)	10		113,918,908,157	59,296,086,753	207,839,278,625	106,406,338,678
4. Cost of goods sold	11	VII.3	82,210,540,700	41,403,204,980	151,426,482,076	74,520,223,903
5. Gross profit from sales and service provision (20 = 10 - 11)	20		31,708,367,457	17,892,881,773	56,412,796,549	31,886,114,775
6. Gain/loss from sale and liquidation of investment property						
7. Financial income	21	VII.4	1,071,022,975	983,510,534	2,162,082,740	1,646,978,369
8. Financial expenses	22	VII.5	136,379,857	179,674,872	260,124,808	330,652,097
- In which: Interest expenses	23		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	15,528,796,438	8,119,688,550	27,578,540,279	15,903,626,862
11. Share of profit or loss in joint ventures and associates	27					
12. Net operating profit [30 = 20 + (21 - 22) - (24 + 25)]	30		16,997,735,059	10,509,444,474	30,545,217,116	17,161,854,359
13. Other income	31	VII.6	4,543,091	4,500,000	9,043,091	29,181,000
14. Other expenses	32	VII.7	-17,912,432	3,495,253,170	40,418,183	3,579,853,071
15. Other profit (40 = 31 - 32)	40		22,455,523	-3,490,753,170	-31,375,092	-3,550,672,071
16. Total accounting profit before tax (50 = 30 + 40)	50		17,020,190,582	7,018,691,304	30,513,842,024	13,611,182,288
17. Current corporate income tax expenses	51	VII.9	3,450,000,000	1,451,000,000	6,176,730,091	2,916,059,938
18. Deferred corporate income tax expenses	52	VII.10	0	598,818	0	684,364
19. Profit after corporate income tax (60 = 50 - 51 - 52)	60		13,570,190,582	5,567,092,486	24,337,111,933	10,694,437,986
19.1. Profit after tax of the parent company	61		13,298,478,286	5,378,805,586	24,016,469,970	10,445,942,077
19.2. Profit after tax of non-controlling interest	62		271,712,296	188,286,900	320,641,963	248,495,909
20. Basic earnings per share	70					
21. Diluted earnings per share	71					

Khanh Hoa, July 12, 2026



Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance and Accounting



Nguyen Van Thang
General Director

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 2026

Form B03-DN
Issued under Circular
No. 43/2026/TT-BTC

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

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

Unit: VND

ITEMS	Code	Notes	Current period	Year-to-date	
				This year	Last year
I. Cash flows from operating activities					
1. Profit before tax	01		17.020.190.582	30.513.842.024	13.611.182.288
2. Adjustments for items			6.922.818.448	16.051.522.611	13.462.008.068
- Depreciation of fixed assets and investment property (+)	02		4.817.814.248	11.213.833.225	11.149.661.894
- Provisions (+/-)	03		3.000.000.000	6.700.000.000	3.600.000.000
- Gain/loss from foreign exchange revaluation of monetary items (-/+)	04		0	0	0
- Gain/loss from investing and financing activities (-/+)	05		(1.031.375.657)	(2.122.435.422)	(1.618.305.923)
- Interest expenses (+)	06		136.379.857	260.124.808	330.652.097
- Increase/decrease in other adjustments (+/-)	07		0	0	0
3. Operating profit before changes in working capital	08		23.943.009.030	46.565.364.635	27.073.190.356
- Increase/decrease in receivables (-/+)	09		6.275.316.205	(3.303.351.252)	(10.178.870.323)
- Increase/decrease in inventories (-/+)	10		81.771.570	(363.697.419)	(285.791.553)
- Increase/decrease in payables (+/-)	11		10.949.124.089	11.387.702.414	8.796.439.353
- Increase/decrease in prepaid expenses (-/+)	12		731.482.077	1.994.405.103	(4.412.512.942)
- Increase/decrease in trading securities (-/+)	13		0	0	0
- Interest expenses paid (-)	14		(136.379.857)	(260.124.808)	(319.468.857)
- Corporate income tax paid (-)	15		(2.691.000.000)	(5.564.690.049)	(2.773.586.755)
- Other cash inflows from operating activities (+)	16		0	0	3.000.000
- Other cash outflows for operating activities (-)	17		(2.775.733.606)	(3.634.457.606)	(1.560.076.695)
Net cash flows from operating activities	20		36.377.589.508	46.821.151.018	16.342.322.584
II. Cash flows from investing activities					
1. Cash paid for purchase and construction of fixed assets and other long-term assets (-)	21		(6.418.257.576)	(10.904.766.760)	(5.719.823.753)
2. Cash received from liquidation and sale of fixed assets and other long-term assets (+/-)	22		0	0	0
3. Cash paid for lending and purchasing debt instruments of other entities (-)	23		(20.000.000.000)	(20.000.000.000)	(500.000.000)
4. Cash received from collection of loans and resale of debt instruments of other entities (+)	24		0	1.000.000.000	500.000.000
5. Cash paid for equity investments in other entities (-)	25		0	0	0
6. Cash received from divestment in other entities (+)	26		0	0	0
7. Cash received from interest, dividends, and profit sharing (+)	27		784.252.369	1.894.043.641	1.618.305.923
Net cash flows from investing activities	30		(25.634.005.207)	(28.010.723.119)	(4.101.517.830)

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 2026

III. Cash flows from financing activities

1. Cash received from issuance of shares and capital contributions from owners	31	0	0	0
2. Cash paid for capital returned to owners and repurchase of issued shares	32	0	0	0
3. Cash received from borrowings (+)	33	0	0	0
4. Cash paid for principal repayment of loans (-)	34	(405.000.000)	(810.000.000)	(810.000.000)
5. Cash paid for principal repayment of financial leases (-)	35	0	0	0
6. Dividends and profits paid to owners (-)	36	(343.021.000)	(343.021.000)	(343.021.000)
<i>Net cash flows from financing activities</i>	40	(748.021.000)	(1.153.021.000)	(1.153.021.000)
<i>Net cash flows during the period (50=20+30+40)</i>	50	9.995.563.301	17.657.406.899	11.087.783.754
<i>Cash and cash equivalents at the beginning of the period</i>	60	70.821.288.509	63.159.444.911	34.003.114.204
<i>Effect of exchange rate fluctuations (+/-)</i>	61	0	0	0
<i>Cash and cash equivalents at the end of the period (50+60+61)</i>	70	80.816.851.810	80.816.851.810	45.090.897.958

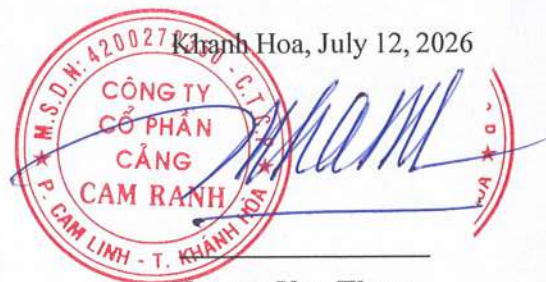


Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance and Accounting

Khanh Hoa, July 12, 2026



Nguyen Van Thang
General Director

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Ownership form:

Cam Ranh Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise established under 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 Enterprise Registration Certificate No. 4200272350, initially registered on April 01, 2009, with 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 Enterprise Registration Certificate is 245,018,170,000 VND.

2. Field and business lines:

The Company operates in the field of seaport exploitation;

The Company's main business lines include:

- Loading and unloading of goods;
- Warehousing and storage of goods;
- Logistics service business;
- Inland waterway, road, coastal, and ocean passenger transport;
- Road, coastal, ocean, and inland waterway freight transport;
- Maritime transport agency 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 that affect the Financial Statements:

5. Corporate structure:

- Total number of subsidiaries: 1
- + Number of consolidated subsidiaries: 1
- + Number of non-consolidated subsidiaries: 0

Subsidiary:

- + Name: Cam Ranh Port Maritime Services Joint Stock Company
- + Address: 29 Nguyen Trong Ky, Cam Ranh City, Khanh Hoa Province

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 2026

+ 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, ACCOUNTING CURRENCY

1. Accounting period:

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

2. Accounting currency:

The accounting currency 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 legal regulations related to the preparation and presentation of financial statements.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting standards and system:

The Company applies the Vietnamese Enterprise Accounting System issued with Circular No. 43/2026/TT-BTC dated April 20, 2026, 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 in full compliance with the currently effective Vietnamese Accounting Standards and Enterprise Accounting System and 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 payment of foreign currency-denominated monetary items arising during the fiscal year, the actual exchange rate at the time of the transaction of the commercial bank where the transaction occurs is applied in accordance with the law.

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

CAM RANH PORT JOINT STOCK COMPANY

Consolidated Financial Statements for the Second Quarter of 2026

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

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 low risk of value fluctuation. Cash equivalents are recognized based on the principle of convertibility into a known amount of cash, on the basis of net value.

3. Financial investments:

The Company's financial investments include: trading securities; investments held to maturity; 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. Investments in subsidiaries are reflected at historical cost on the balance sheet. In subsequent accounting periods, investments are determined at cost less any investment impairment losses.

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

Provision for diminution in the value of investments is made when the Board of Management believes that this decrease is not temporary and is not in the plan of the investee. 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, unpaid transactions, or any monetary obligations that debtors or customers have not paid to the Company, or that the Company has not collected, including debts that are not yet due.

Receivables are monitored in detail by due date, debtor, currency type, and classification of debts (debts payable on time, doubtful debts, or debts likely to be uncollectible) to determine the provision for doubtful debts or to handle uncollectible receivables.

For foreign currency-denominated receivables, conversion into Vietnamese Dong is performed at the actual transaction exchange rate at the time of the transaction. At the time of preparing the Financial Statements, foreign currency-denominated receivables are revalued at the buying exchange rate of the commercial bank.

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

5. Inventories:

Inventories are determined based on historical cost. If 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 the costs to complete and the costs incurred for marketing, selling, and distribution.

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

Provision for diminution in the value of inventories is made in accordance with current accounting regulations, determined based on the net realizable value compared to the historical cost recorded in the books.

6. Assets and depreciation of assets:

Recognition of assets and depreciation of Fixed Assets:

The principle for recognizing Fixed Assets complies with the standards of the current Fixed Assets Accounting Standard (Accounting Standard No. 03 and No. 04), according to which Fixed Assets are reflected at historical cost, presented at cost less accumulated depreciation.

The Company's Fixed Assets are depreciated using the straight-line method over their estimated useful lives. Specific depreciation periods are as follows:

- Buildings and structures 10–40 years
- Machinery and equipment 05–20 years
- Transportation equipment 05–10 years
- Management tools and equipment 05–10 years

Recognition and depreciation of investment property:

Principle for recognizing investment property: according to the standards of the current Investment Property Accounting Standard (Accounting Standard No. 05). Depreciation method for 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 carry out economic activities but does not form an independent legal entity. This activity can be jointly controlled by the contributing parties according to the joint venture agreement or controlled by one of the participating parties.

For BCCs in the form of jointly controlled assets, the joint venture participants open detailed accounting books on their own accounting system to record and reflect the following contents in their consolidated financial statements:

- The portion of capital contributed to jointly controlled assets, classified by the nature of the asset;
- Liabilities arising separately for each joint venture participant;

- The portion of common liabilities incurred together with other joint venture participants from the joint venture's activities;
- Income from the sale or use of the portion of products shared from the joint venture along with the portion of expenses incurred and allocated from the joint venture's activities.
- Expenses incurred related to the joint venture capital contribution.

For fixed assets and investment property contributed to a BCC without transferring ownership from the contributing party to the common ownership of the parties, the asset-receiving party monitors them as assets received for custody, without accounting for an increase in assets and business capital; the contributing party does not record a decrease in assets in the accounting books but only monitors the location, position, and place where the assets are placed in detail.

For fixed assets and investment property contributed with a transfer of ownership from the contributing party to common ownership, during the construction of the jointly controlled asset, the contributing party must record a decrease in assets in the accounting books and record the asset value in construction in progress costs. After the jointly controlled asset is completed, handed over, and put into use, based on the value of the asset shared, the parties record an increase in their assets in accordance with the purpose of use. The difference between the fair value of the shared asset and the construction investment cost 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 shifts 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 according to the agreement in the contract.

8. Accounting principles for dividends and profits payable:

Dividends and profits payable 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 dividends and profits payable is determined based on the amount of profit distributed according to the approved decision.

Dividends and profits payable are presented on the Financial Statements as a liability until they are actually paid to the shareholders or owners.

9. Prepaid expenses:

Prepaid expenses capitalized for allocation to production and business costs include: Major repair costs of fixed assets; Tools and instruments issued for one-time use with large value, and tools and instruments participating in business operations for more than one fiscal year must be gradually allocated to cost-bearing objects over multiple accounting periods.

Method of allocating prepaid expenses: Straight-line method.

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

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Long-term prepaid expenses related to tools, instruments, and major repair costs of assets 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 operations for multiple accounting periods are allocated over the service life of such expenses.

10. Borrowing costs:

Borrowing costs are recognized as production and business expenses in the period when they arise, except when 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 are amounts related to transactions creating revenue for which the buyer has agreed to pay, but at the time of reporting, 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 leases; the difference between the selling price of goods sold on a deferred or installment basis according to the commitment and the spot selling price; interest received in advance when borrowing capital or purchasing debt instruments).

Unearned revenue is recognized at the time of recording the transaction of receiving money 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 has been received in advance.

13. Owner's equity:

Owner's investment capital: is recorded according to the actual capital contributed by the owner.

Share premium: is recorded according to the increase due to issuing shares at a price higher than par value and the increase/decrease compared to the repurchase price when reissuing 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.

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

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

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

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

14. Revenue and other income:

Principles and methods for 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 under Decision No. 149/2001/QĐ-BTC dated December 31, 2001.

15. Cost of goods sold:

Cost of goods sold is recognized when revenue from sales or service provision arises during the accounting period. The 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 method. Expenses 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: Loan interest expenses; realized foreign exchange rate differences at the end of the fiscal year for foreign currency-denominated monetary items; 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 operating revenue.

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 when the payment due date has not arrived but are certain to arise, to ensure the prudence principle and capital preservation, reflecting transactions in a true and fair manner.

Expenses not considered deductible for tax purposes under the Law on Corporate Income Tax but for which there are sufficient invoices and documents and which have been accounted for correctly 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 expense

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.

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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)

Details	Closing balance	Opening balance
- Cash on hand	516,481,448	310,725,163
- Demand bank deposits	38,300,370,362	25,848,719,748
+ Vietcombank Khanh Hoa - Cam Ranh Transaction O	34,081,260,310	24,296,183,338
+ BIDV Cam Ranh	530,481,898	28,521,000
+ Sacombank Cam Ranh	479,367,023	619,251,504
+ Vietinbank Cam Ranh	355,199,163	166,587,298
+ Other banks	317,371,862	111,498,796
+ Bank deposits of CMS	2,536,690,106	626,677,812
- Bank deposits with term under 3 months	42,000,000,000	37,000,000,000
+ Vietcombank Khanh Hoa - Cam Ranh Transaction (	8,000,000,000	8,000,000,000
+ BIDV Cam Ranh	22,000,000,000	22,000,000,000
+ SHB Khanh Hoa	12,000,000,000	7,000,000,000
+ SeABank Cam Ranh		
+ Accrued interest at		
Total	80,816,851,810	63,159,444,911

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2. Financial investments (Unit: VND)

Details	Closing balance			Opening balance		
	Historical cost	Book value	Provision	Historical cost	Book value	Provision
	0	0	0	0	0	0
a- Trading securities						
b- Held-to-maturity investments	20,247,123,288	20,247,123,288	0	1,000,000,000	1,000,000,000	0
<i>Short-term</i>	20,247,123,288	20,247,123,288	0	1,000,000,000	1,000,000,000	0
- Term deposits with 3 - 12 month maturity	20,247,123,288	20,247,123,288	0	1,000,000,000	1,000,000,000	0
+ 6-month deposit at Vietcombank	10,000,000,000	10,000,000,000				
+ 6-month deposit at Vietinbank	5,000,000,000	5,000,000,000				
+ 6-month deposit at SHB	5,000,000,000	5,000,000,000				
+ Accrued interest at Vietcombank	247,123,288	247,123,288				
+ 6-month deposit at ACB				1,000,000,000	1,000,000,000	
+ 6-month deposit at ...						
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments	0	0	0	0	0	0
<i>Long-term</i>	0	0	0	0	0	0
- Term deposits with over 12-month maturity	0	0	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments						
c- Equity investments in other entities	3,376,620,000	1,170,000,000	0	3,376,620,000	1,170,000,000	0
- Shares of Cam Ranh Urban Joint Stock Company	3,376,620,000	1,170,000,000	0	3,376,620,000	1,170,000,000	0
Total	23,623,743,288	21,417,123,288	0	4,376,620,000	2,170,000,000	0

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Information about the Company's investments as of December 31, 2025:

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 at the same time received bonus shares from the additional issuance from the subsidiary's charter capital reserve fund, amounting to 27,540 shares (equivalent to 275,540,000 VND, which is only recorded as an increase in quantity in these Notes to the Financial Statements and the value of the shares received is not recorded). 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 at 51%.

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

In 2020, Cam Ranh Urban Joint Stock Company paid dividends in shares, amounting to: 25,740 shares (equivalent to 257,400,000 VND). According to Circular 200/2014/TT-BTC, when receiving dividends in shares, investors only monitor the number of additional shares and do not record financial operating revenue. The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 259,740 shares.

In 2021, Cam Ranh Urban Joint Stock Company paid dividends in shares, amounting to: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 298,701 shares.

In 2022, Cam Ranh Urban Joint Stock Company paid dividends in shares, amounting to: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 337,662 shares.

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3. Trade receivables (Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
a. Current	21,275,893,970	1,424,839,316	15,370,277,988	1,424,839,316
- Trade receivables	0	0	12,559,920	0
Vehicle fleet receivables	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 - ACC CONSULTING, DESIG	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 High-Speed Ferry Transport Co., Ltd.	4,929,120	0	0	0
LE NGUYEN CONSTRUCTION TRADING JOINT ST	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 M	68,631,200	0	0	0
239th Brigade - Engineering Corps	187,348,887	0	167,442,525	0
VIET TIN STEEL TRADING COMPANY LIMITED	10,000	0	0	0
MINH HIEU TRANSPORTION AND TRADING DEVI	20,557,000	0	0	0
BRIGADE 131	85,870	0	0	0
HOANG SA TRANSPORTATION COMPANY LIMIT	179,305,777	0	138,901,906	0
HAI LONG PHAT TRADING AND TRANSPORT JOI	583	0	0	0
HAI VIET SEA TRANSPORTION COMPANY LIMIT	2,006	0	0	0
DUC TRONG INVESTMENT AND TRADING COMP	10	0	218,344	0
SUNSHINE MARITIME TRANSPORT COMPANY LI	0	0	19,438,834	0
MK HAI PHONG COMPANY LIMITED	1,441,568,340	0	0	0
HUNG VUONG CONCRETE FACTORY - BRANCH	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 Co., Ltd.	15,372,525	0	13,521,900	0
PHOENIX GAS (VIETNAM) COMPANY LIMITED -	0	0	8,100,000	0
PHOENIX GAS (VIETNAM) COMPANY LIMITED	1,829,390	0	0	0
MINH PHUONG IMPORT-EXPORT INVESTMENT A	136,522,800	0	362,417,592	0
TAN CANG SALVAGE AND DREDGING JOINT STC	21,593,000	0	0	0
SOUTHERN VIETNAM MARITIME PILOTAGE ONE	1,151,854	0	0	0
TAN BINH PHAT TRANSPORT COMPANY LIMITE	37	0	0	0
PHUONG NAM SEA TRANSPORT INVESTMENT C	71,832,193	0	0	0
CONSTRUCTION ENTERPRISE 74 - BRANCH OF T	6,000,069	0	1,813,608	0
THANH AN 96 CONSTRUCTION JOINT STOCK CC	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 COMPANY LIMITED	578,245,809	0	0	0
TRUONG TUAN DUNG ONE MEMBER LIMITED LL	3,469,808	0	0	0
BAO AN THINH TRADING AND TRANSPORT COM	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 THI LE VAN HONG THUY BUSINESS HOU	0	0	1,200,000	0
DUNG LAM TRANSPORT COMPANY LIMITED	10	0	0	0
HUYEN KHANG TRANSPORT COMPANY LIMITE	0	0	163,994,052	0
AN THINH KHANG IMPORT-EXPORT AND TRANS	1	0	0	0
NGUYEN MINH TRANSPORT COMPANY LIMITE	198	0	0	0
HOANG PHUC COMPANY LIMITED	129,438	0	0	0
LONG HAI WATER AND ROAD TRANSPORT COM	1,362,595	0	0	0
HUYEN ANH SEA TRANSPORT COMPANY LIMITE	60,922,800	0	5,589,000	0
Song Lam 286 Transport and Construction Service Co., Li	8,000	0	0	0
Ngoc Anh Transport Trading Co., Ltd.				

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Binh An Phat General Investment Co., Ltd.	0	0	28,450,343	0
620 CHAU THOI CONCRETE JOINT STOCK COMP	241,890,700	0	0	0
6879 Construction Investment & Design Consulting One M	32,086,391	0	0	0
NHAT CHAU TRANSPORT SERVICE COMPANY LI	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 COMPANY LIM	2,012,999	0	0	0
DAN GIA PRODUCTION TRADING COMPANY LIM	0	0	112,911,931	0
DAN ANH TRANSPORT INVESTMENT COMPANY	5,040,000	0	98,499,682	0
DONG NAM DG TRANSPORT INVESTMENT COMI	32,213,896	0	0	0
Dong Nai Joint Stock Company	20,350,000	0	20,350,000	0
HOA AN I STONE COMPANY LIMITED	66,176,835	0	2,092,605,795	0
Thanh My Phat Trading Service Co., Ltd.	6,108,199	0	1,554,597	0
HNB CONSTRUCTION INVESTMENT AND BUILDI	200,565	0	0	0
Viet Hung Thinh Equipment & Logistics JSC	0	0	400,000,000	0
TRUONG GIA PHAT LTA TRADING SERVICE COM	8,078,998	0	0	0
LOI LOC RESOURCE EXPLOITATION COMPANY I	116,742	0	0	0
Hoang Long Tin Limited Liability Company	9,946,917	0	0	0
DACINCO-DA 09 Construction Investment Co., Ltd.	0	0	332,558,095	0
DACINCO CONSTRUCTION INVESTMENT COMP.	5,577,083,372	0	3,637,860,803	0
HOANG NAM GIANG QUANG NAM CONSTRUCTI	0	0	1,786,657	0
Hung Phat Co., Ltd.	83,070,900	83,070,900	83,070,900	83,070,900
An Tien Thinh Trading Co., Ltd.	22,000,000	22,000,000	22,000,000	22,000,000
QUY NHON PORT LOGISTICS SERVICES ONE ME	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 Co., Ltd.	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 COMPAN	133,503,835	0	0	0
THANG LONG CONSTRUCTION - TRADING AND	125,341,517	0	0	0
Mai Tin Food Co., Ltd.	8,884,000	0	0	0
Brigade 293, Corps of Engineers	51,000,000	0	0	0
QUYET THANG LIMITED LIABILITY COMPANY	30,027,313	0	1,612,407	0
Receivables from CMS	1,445,668,720	0	1,246,228,024	0
179 Company Limited	0	0	6,796,506	0
DONG DO COMPANY LIMITED	22,500,000	0	0	0
Cam Ranh Hotel Trading Service Co., Ltd.	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 LIMITED LIABIL	436,247,782	0	17,261,367	0
MINH CHAU TRADING - SERVICE COMPANY LIM	14,670,600	0	12,447,099	0
Tien Dung Transport Trading and Service One Member LI	26,712,482	0	340,458,177	0
THANH BINH CAM RANH COMPANY LIMITED	117,658,017	0	59,434,700	0
Lien Quoc Transport Trading Service Co., Ltd.	54,516,298	0	169,730,633	0
QUANG VINH CAM RANH COMPANY LIMITED	142,087,500	0	73,328,500	0
KHANH HUNG LOGISTICS JOINT STOCK COMPA	2,258,407,750	0	0	0
Tan Huy Hoa Transport-Trading-Service Co., Ltd.	40,000,000	0	142,779,735	0
Khanh An Investment Trading Co., Ltd.	552,685,371	0	131,943,921	0
Dai Thang Khanh Son Wood Chip Processing Co., Ltd.	157,060,591	0	0	0
Management Board of South Khanh Hoa Protection Fores	43,689,783	0	0	0
Nova Maritime Service Co., Ltd.	0	0	52,293,152	0
THANH SANG CONSTRUCTION AND TRADING C	0	0	567,833,569	0
THANH SANG CONSTRUCTION AND TRADING C	1,075,371,547	0	0	0
DANG PHONG TRADING COMPANY LIMITED	615,600	0	0	0
Hieu Phat Transport Services Limited Liability Company	100	0	0	0
SOUTH CENTRAL AND HIGHLANDS CEMENT JOI	56,320,076	0	174,314,016	0
THINH PHUC TIEN TRADING COMPANY LIMITED	21,868,000	0	27,275,400	0
THINH AN KHANG NT COMPANY LIMITED	355,123,809	0	90,700,630	0
PHUC AN MARITIME AGENCY COMPANY LIMITE	107,483,802	0	77,013,048	0
KHANH AN LOGISTICS COMPANY LIMITED	73,874,890	0	0	0
THAI TUNG 79 TRADING COMPANY LIMITED	17,679,882	0	0	0
PHUC QUANG KHANG COMPANY LIMITED	10,500,000	0	0	0
Tien Phat Investment Production JSC	0	0	186,441,247	0
Hoang Nhan Khang Limited Liability Company	854,113,324	0	4,022,740	0

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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 S	0	0	22,766,431	0
NINH PHUOC LONG TRADING & CONSTRUCTION	742,298	0	742,298	0
THACH PHAT LOGISTICS COMPANY LIMITED	31,816,162	0	0	0
QUANG HUNG MARITIME JOINT STOCK COMPAN	7,950,000	0	3,600,000	0
THUAN AN QN TRANSPORT COMPANY LIMITED	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 Co., Ltd.	1	0	175,565,764	0
Tran Thi Le Van Hong Thuy Business Household (N/A)	0	0	3,941,901	0
Retail without invoice	1,494,943	0	0	0
Sales to consumers	1,973,800	0	0	0
CAM RANH PORT BORDER GUARD STATION	4,011,199	0	0	0
Thang Long 79 Cam Ranh Limited Liability Company	73,769,232	73,769,232	73,769,232	73,769,232
- Advances to suppliers	2,415,404,488	0 0	1,797,820,000	0
FPT SECURITIES JOINT STOCK COMPANY - HO C	22,000,000			
TCE Equipment and Service JSC	109,159,488		246,000,000	
INTECOM Technology Investment JSC	246,000,000			
Shantui Vietnam Equipment Investment JSC	549,000,000		189,600,000	
Maritime Construction Consulting JSC	189,600,000			
A7C AUDITING AND CONSULTING COMPANY LI	64,800,000			
Son Tung Maritime Service Mechanical Trading Co., Ltd.	111,000,000			
Lin Dan Technical Trading and Investment Service Co., Ltd	129,250,000			
SAIGON ENVIRONMENTAL CONSULTING JSC	43,500,000			
NAM SAIGON CONSTRUCTION AND INTERIOR D	194,000,000			
179 COMPANY LIMITED	321,000,000			
DONG DO COMPANY LIMITED	436,095,000			
UHY Auditing and Consulting Co., Ltd.			70,200,000	
Fast Enterprise Management Software JSC			167,000,000	
Nguyen Minh Mechanical Production Trading Co., Ltd.			224,400,000	
Technology Electronic Scale Co., Ltd.			203,100,000	
Quyet Thang Limited Liability Company			510,000,000	
179 Company Limited			181,500,000	
Quang Hung Maritime JSC			20,000	
Thuan Hung Construction and Consulting JSC			6,000,000	
b. Non-current				0
- Trade receivables	0			0
- Advances to suppliers	0			0
c. Trade receivables from related parties	471,228,110	0 0	413,978,553	0
Vietnam Maritime Agency JSC - Nha Trang Maritime Agency Branch				
QUY NHON PORT LOGISTICS SERVICES ONE	471,228,110		413,978,553	
MEMBER LIMITED LIABILITY COMPANY				

4. Other receivables (Unit: VND)

Details	Closing balance	Opening balance
a. Short-term	730,010,347	1,551,007,241
- PIT receivables		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
- Material advances for vessels TLA05 and CR04	55,118,570	55,118,570
- Allocation of BCC Gottwald crane costs		739,538,812
- Other receivables	15,000,000	204,580,325
- Short-term receivables from CMS		30,371,507
	105,000,000	100,000,000
b. Long-term		
- Deposits and collaterals	0	0
- Site clearance funds for administrative area pending land rent deduction	0	0
- Other long-term receivables (CMS long-term deposit)	105,000,000	100,000,000
c. Receivables from BCC contracts under joint control		
- Allocation of BCC Gottwald crane costs		739,538,812
Total	835,010,347	1,651,007,241

- Advances are payments made by the enterprise to employees for the purpose of carrying out assigned tasks and duties. These advances are monitored, reconciled, and recovered (settled) upon completion of the work.

- Information regarding 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 share revenue and expenses in proportion to their capital contribution. The contract term is until April 10, 2026, and the contract appendix is until.

5. Shortage of assets awaiting resolution

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

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6. Bad debts (Unit: VND)

Receivable object	Ending balance			Beginning balance		
	Overdue period	Original debt value	Recoverable value	Overdue period	Original debt value	Recoverable value
New Technology Construction & Application Joint Stock Co	3 years or more	113,319,150	0	3 years or more	113,319,150	0
Bac Nam High-Speed Boat Transport One Member Limited	3 years or more	84,292,500	0	3 years or more	84,292,500	0
Hung Phat Limited Liability Company	3 years or more	83,070,900	0	3 years or more	83,070,900	0
Hai Gia Trading-Service Limited Liability Company	3 years or more	99,453,843	0	3 years or more	99,453,843	0
Khanh Hoa Mineral and Investment Joint Stock Company	3 years or more	347,656,124	0	3 years or more	347,656,124	0
An Tien Thinh Trading Limited Liability Company	3 years or more	22,000,000	0	3 years or more	22,000,000	0
Hung Dao Container Joint Stock Company - Nha Trang Branch	3 years or more	37,676,941	0	3 years or more	37,676,941	0
Ocean Renewable Energy Joint Stock Company	3 years or more	563,600,626	0	3 years or more	563,600,626	0
Thang Long 79 Cam Ranh Limited Liability Company		73,769,232			73,769,232	
Total		1,424,839,316	0		1,424,839,316	0

7. Inventories (Unit: VND)

Details	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
- Raw materials and supplies	276,520,032	0	95,854,229	0
- Tools and instruments	207,704,031	0	123,417,297	0
- Merchandise	1,308,290,751	0	1,209,545,869	0
- Goods in transit for sale	0	0	0	0
Total	1,792,514,814	0	1,428,817,395	0

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

- + There is no stagnant or deteriorated inventory that is incapable of being sold;
- + There is no inventory used as collateral or pledged to secure liabilities;
- + There is no difference in quantity and value between the accounting records and the actual physical count;
- + No provision for devaluation of inventories was made/reversed during the period.

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

Details	Closing balance		Opening balance	
	Cost	Recoverable value	Cost	Recoverable value
a. Long-term work-in-progress production and business	0	0	0	0
b. Construction in progress	2,889,858,350	2,250,673,164	11,879,808,180	11,879,808,180
- Port capacity enhancement project	1,795,734,107	1,795,734,107	1,795,734,107	1,795,734,107
- Main axis T1 drainage system project		0	9,228,222,222	9,228,222,222
- 200-250 ton mobile crane project		0	108,333,333	108,333,333
- 100T weighbridge project		0	74,370,370	74,370,370
- Multi-purpose grab platform BN5 and BN6 project	454,939,057	454,939,057	673,148,148	673,148,148
- 2MVA 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 surface repair project for Wharf	32,407,407			
- CMS project	0	0	0	0
Total	2,889,858,350	2,889,858,350	11,879,808,180	11,879,808,180

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9. Increase/decrease in tangible fixed assets: (Unit: VND)

Details	Buildings and structures	Machinery and equipment	Transportation equipment	Office equipment	Other fixed assets	Total
a- Historical cost of tangible fixed assets						
Beginning balance	494,650,486,369	69,128,901,111	27,120,640,095	3,034,363,418	0	593,934,390,993
Increase during the period	0	5,407,957,333	0	0	0	5,407,957,333
- New purchases	0	5,407,957,333	0	0	0	0
- New capital construction investment	0	0	0	0	0	0
- Other increases (renovations, upgrades)	0	0	0	0	0	0
Decrease during the period	0	0	0	0	0	0
- Liquidation and disposal	0	0	0	0	0	0
- Transfer to investment property	0	0	0	0	0	0
- Other decreases	0	0	0	0	0	0
Ending balance	494,650,486,369	74,536,858,444	27,120,640,095	3,034,363,418	0	599,342,348,326
b- Accumulated depreciation						
Beginning balance	278,349,703,619	38,288,985,638	20,022,141,144	2,051,588,069	0	338,712,418,470
Increase during the period	3,242,217,819	1,273,843,030	212,457,819	55,526,799	0	4,784,045,467
- Depreciation during the period	3,242,217,819	1,273,843,030	212,457,819	55,526,799	0	4,784,045,467
- Other increases	0	0	0	0	0	0
Decrease during the period	0	0	0	0	0	0
- Liquidation and disposal	0	0	0	0	0	0
- Transfer to investment property	0	0	0	0	0	0
- Other decreases	0	0	0	0	0	0
Ending balance	281,591,921,438	39,562,828,668	20,234,598,963	2,107,114,868	0	343,496,463,937
c- Net book value of tangible fixed assets						
- At the beginning of the period	216,300,782,750	30,839,915,473	7,098,498,951	982,775,349	0	255,221,972,523
- At the end of the period	213,058,564,931	34,974,029,776	6,886,041,132	927,248,550	0	255,845,884,389
* Net book value of fixed assets used as collateral/mortgage	0	0	0	0	0	0
* Historical cost of fixed assets fully depreciated but still in use	0	0	0	0	0	0

At the end of the period, the Company's fixed assets were determined as follows: There are no fixed assets awaiting liquidation, and the Company has no major commitments for the purchase or sale of tangible fixed assets in the future.

Original cost of fully depreciated fixed assets still in use as of June 30, 2026: 54,260,685,557 VND

Remaining value of fixed assets pledged or mortgaged as of June 30, 2026: 11,448,438,843 VND

10. Increase/decrease in finance lease fixed assets:

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

11. Increase/decrease in intangible fixed assets:

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

12. Increase/decrease in investment property:

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

13. Prepaid expenses:

Details	Closing balance	Opening balance
a. Short-term prepaid expenses	569,451,539	766,906,668
- Prepaid expenses for operating lease of fixed assets	0	0
- Annual insurance premiums for operating assets	273,441,106	471,217,318
- Other items	266,052,225	295,689,350
- Other prepayments of CMS	29,958,208	
b. Long-term prepaid expenses	3,203,604,182	5,000,554,156
- Office equipment expenses		0
- Inspection expenses for Wharf No. 1 and 2	267,723,545	0
- Major repair expenses for ship CR04 (slipway)		0
- Major repair expenses for ship TLA05 (slipway)	508,137,747	698,689,347
- Major repair costs for the pier	1,081,943,634	1,991,666,623
- Major repair costs for other assets	848,223,855	1,784,288,366
- Tools and supplies pending allocation		0
- Value of goodwill upon equitization		0
- Long-term prepaid expenses of CMS	86,921,060	70,907,941
- Others	410,654,341	455,001,879
Total	3,773,055,721	5,767,460,824

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14. Loans and finance lease liabilities

14.1. Loans

Details	Ending balance		Incurred during the period		year		Beginning balance	
	Value	Repayment capacity	Increase	Decrease	Increase	Decrease	Value	Repayment 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	0	0
Khanh Hoa Development Investment Fund	1,620,000,000	1,620,000,000	0	0	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	0	0
Khanh Hoa Development Investment Fund	4,937,000,000	4,937,000,000	0	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

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

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15. Accounts payable to suppliers

Details	Ending balance		Beginning balance	
	Value	Repayment capacity	Value	Repayment capacity
a. Short-term accounts payable to suppliers	9,039,263,838	9,039,263,838	16,034,664,048	16,034,664,048
Vehicle fleet payables	152,552,003	152,552,003	0	0
Bao Viet Insurance Khanh Hoa	0	0	89,770,000	89,770,000
TCE Equipment and Services Joint Stock Company	0	0	6,685,000,000	6,685,000,000
GSM Green and Smart Mobility Joint Stock Company	6,494,445	6,494,445	0	0
Duy Anh Import-Export and Investment 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 Trading and Tourism Services 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 Technical Safety 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 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 Trade Development Co., Ltd.	0	0	15,900,000	15,900,000
Payables of CMS	1,845,376,220	1,845,376,220	644,550,112	644,550,112
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 Firm One Member Co., Ltd	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 Transport Trading and Service One Member Co., Ltd.	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 0	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 TRANSPORT COMPANY LIM	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 SHIPPING CO., LTD.	875,571	875,571		
Tien Thanh Transport and Trading Service Co., Ltd.	162,000	162,000	162,000	162,000
AN THINH KHANG IMPORT-EXPORT AND TRANSP	51,201,192	51,201,192		
VTH VIET A 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 TRANSPORT AND SERVICE COOPERATIV	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 TRANSPORT JOINT STOCK COMPAN	1,959,600	1,959,600	1,959,600	1,959,600
Son Thinh Transport 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 TRANSPORT COMPANY LIMITE	1,400,000	1,400,000		
MINH KHOI 568 TRADING AND SERVICE CO., LTD.	2,049,400	2,049,400		
HALOSEN NINH THUAN TRANSPORT AND CONST	3,763,952	3,763,952		
TVT TRANSPORT TRADING INVESTMENT JOINT ST	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		
Saigon A&G Investment and Construction Co., Ltd.			2,266,659	2,266,659
Chuc An Sea and River Transport Co., Ltd.			52,639,200	52,639,200
Binh An Phat General Investment Co., Ltd.			28,450,343	28,450,343
6879 Construction-Consulting-Design Investme			24,034,792	24,034,792
Dong Nam DG Transport 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				
e. Accounts payable to related parties				
Total	20,088,036,206	20,088,036,206	32,715,245,566	32,715,245,566

16. Dividends and profits payable

Item	Ending balance	Beginning balance
Vietnam Maritime Corporation - Joint Stock Company	13,876,111,000	0
Phu Xuan Construction and Consulting Joint Stock Company	2,447,971,000	0
Other shareholders	793,450,000	0
Total	17,117,532,000	0

17. Taxes and other payables to the State budget

Details	Beginning balance	Incurred during the period		Accumulated since the beginning of the year		Ending balance
		Payable amount	Paid amount	Payable amount	Paid amount	
				18,538,471,005	16,487,165,555	5,426,064,161
Taxes payable	3,374,758,711	8,947,206,105 0	10,460,456,005	9,082,023,822	7,278,577,690	1,810,335,020
VAT payable	6,888,888	4,586,646,500 0	4,935,798,054	6,176,730,091	5,564,690,049	3,450,000,000
Corporate income tax	2,837,959,958	3,450,000,000 0	2,691,000,000	699,647,041	1,063,827,765	165,729,141
Personal income tax	529,909,865	266,457,041 0	253,587,900	2,580,070,051	2,580,070,051	0
Land tax and land rent	0	644,102,564 0	2,580,070,051	0	0	0
Environmental protection tax and other taxes	0			0	0	0
Fees, charges and other payables	0			2,164,032,513	0	0
Taxes receivable	2,164,032,513	0 0	0	2,164,032,513	0	0
Land rent	2,164,032,513					

18. Accrued expenses

Details	Ending balance	Beginning balance
a. Short-term	4,726,698,508	310,431,401
- Accrued cost of goods sold		0
- Other payables	4,726,698,508	310,431,401
	0	0
b. Long-term		
- 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. Current	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 collateral received	498,990,000	124,000,000
- Remuneration for Board of Directors and Supervisory Bo	1,641,617,861	3,069,107,613
- BCC revenue sharing (Gottwald crane)	81,000,000	0
- Expenses for employees		0
- Payables and payables to the state of CMS		200,000,000
- Other short-term payables and obligations	21,266,000	0
	0	0
b. Non-current	0	0
- Long-term deposits and collateral received	0	0
- Advances from customers	0	0
- Other long-term payables and obligations	0	0
	0	0
c. Overdue debts not yet paid		
Total	2,351,047,861	3,596,890,293

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

20. Unearned revenue:

Details	Closing balance	Opening balance
a. Current	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 Company	32,400,000	0
- Dacinco Investment and Construction Co., Ltd.	267,500,000	909,500,000
- Hung Dung Construction Trading and Services Co., Ltd.		0
- Loi Loc Resource Exploitation Company Limited		
- Nhat Chau Transport Services Company Limited		
- Huynh Nghiem Trading and Services Co., Ltd.		
	3,270,000,000	0
b. Non-current		0
- Dai Thang Wood Chip Processing Co., Ltd.		0
	3,270,000,000	0
- Khanh Hung Logistics Joint Stock Company		0
- Hoa An Stone Co., Ltd. 1		0
	0	0
c. Inability to fulfill contracts with customers		
Total	4,080,800,000	1,362,200,000

There is no indication 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	Opening balance
Details		
a. Current	6,700,000,000	0
Provision for major repairs	6,700,000,000	
b. Non-current	0	0
Total	6,700,000,000	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

25.1. Statement of changes in owner's equity

Details	Owner's contributed capital	Treasury shares	Asset revaluation surplus	Foreign exchange difference	Undistributed post-tax profit	Other funds belonging to owner's equity	Non-controlling interests	Total
Balance at the beginning of the previous period	245,018,170,000	-482,000,000	0	0	28,739,633,193	14,795,651,302	4,470,164,174	292,541,618,669
+ Capital increase in the previous period	0	0	0	0	10,717,991,684	0	48,929,667	10,766,921,351
- Profit in the previous period	0	0	0	0	10,717,991,684	0	48,929,667	10,766,921,351
- 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 the period	245,018,170,000	-482,000,000	0	0	38,457,624,877	14,795,651,302	4,519,093,841	302,308,540,020
+ Capital increase in the period	0	0	0	0	13,298,478,286	4,257,365,759	295,691,316	17,851,535,361
- Profit in the period	0	0	0	0	13,298,478,286	0	0	13,298,478,286
- Other increases	0	0	0	0	0	4,257,365,759	295,691,316	4,553,057,075
+ Capital decrease in the period	0	0	0	0	27,382,424,181	0	479,580,391	27,862,004,572
- Loss in the period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0	27,382,424,181	0	479,580,391	27,862,004,572
Balance at the end of the period	245,018,170,000	-482,000,000	0	0	24,373,678,982	19,053,017,061	4,335,204,766	292,298,070,809

25.2.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

25.3. Capital transactions with owners and distribution of dividends and profits

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

25.4. Shares

Details	Closing balance	Opening balance
- Number of shares registered for issuance	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 shares repurchased	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

25.5. Enterprise funds

Details	Closing balance	Opening balance
- Development investment fund	18,777,597,721	14,520,231,962
- Other funds belonging to owner's equity	275,419,340	275,419,340
Total	19,053,017,061	14,795,651,302

At the reporting period, there were no income, expenses, gains, or losses recognized directly in Owner's equity according to accounting standards.

25.6. Non-controlling interest

Details	Closing balance
Capital contributed by non-controlling shareholders	3,430,210,000
Profit allocated to non-controlling shareholders	320,641,963
Internal transaction debit/credit balance with non-controlling shareholders	

26. Items outside the Balance Sheet

Details	Closing balance	Opening balance
a. Assets leased	0	0
b. Assets held in custody	0	0
c. Foreign currencies (USD)	0	0
d. Precious metals and gemstones	0	0
e. Bad debts already 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	Realized in the period		Accumulated from the beginning of the year	
	This period	Previous year	This year	Previous year
- Sales revenue	22,135,234,754	11,278,274,064	36,550,095,936	20,840,582,219
- Revenue from rendering of services	91,783,673,403	48,017,812,689	171,289,182,689	85,565,756,459
- Revenue from construction contracts	0	0	0	0
Total	113,918,908,157	59,296,086,753	207,839,278,625	106,406,338,678

b. Revenue from sales and service provision to related parties

Details	Realized in the period		Accumulated from the beginning of the year	
	This period	Previous year	This period	Previous year
- Vietnam Maritime Agency Joint Stock Company			0	0
- Quy Nhon Port Joint Stock Company	39,943,882		39,943,882	0
- Quy Nhon Port Logistics Services One Member Limited Li	580,058,554	0	580,058,554	0
Total	620,002,436	0	620,002,436	0

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		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Cost of goods sold	21,276,201,301	10,602,203,901	35,194,187,815	19,454,400,495
- Cost of services provided	60,934,339,399	30,801,001,079	116,232,294,261	55,065,823,408
- Provision for devaluation of inventories	0	0	0	0
- Reversal of provision reducing cost of goods sold	0	0	0	0
Total	82,210,540,700	41,403,204,980	151,426,482,076	74,520,223,903

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4. Financial income

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Interest income from deposits and loans	719,194,360	434,254,279	966,099,125	591,229,114
- Gain from sale of investments		0	0	0
- Dividends and profits shared	312,181,297	520,583,809	1,156,336,297	1,027,076,809
- Foreign exchange gain	0	0	0	0
- Interest from deferred payment sales, payment discounts	0	0	0	0
- Other financial income	39,647,318	28,672,446	39,647,318	28,672,446
Total	1,071,022,975	983,510,534	2,162,082,740	1,646,978,369

5. Financial expenses

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Interest expenses	136,379,857	179,674,872	260,124,808	330,652,097
- Payment 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		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Disposal and sale of fixed assets		0	0	0
- Penalties received		0	0	0
- Liabilities forgiven	4,543,091	4,500,000	9,043,091	29,181,000
- 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		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Carrying amount and expenses for disposal and sale of fixed assets			0	0
- Loss from asset revaluation			0	0
- Penalties paid	-30,000,432		28,285,584	77,482,210
- Others	12,088,000	3,495,253,170	12,132,599	3,502,370,861
Total	-17,912,432	3,495,253,170	40,418,183	3,579,853,071

8. Selling expenses and general and administrative expenses

8.1 Selling expenses:

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Staff costs	116,479,078	67,584,411	190,997,086	136,959,826
- Material and supplies costs	55,200,000	55,200,000	110,400,000	110,400,000
- Depreciation of fixed assets			0	0
- Outsourced service costs	12,384,411	12,384,411	24,768,822	24,768,822
- Brokerage commission costs	48,894,667		55,828,264	0
- Other cash expenses			0	1,791,004

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8.2 General and administrative expenses:

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
	15,528,796,438	8,119,688,550	27,578,540,279	15,903,626,862
- Administrative staff costs	11,126,542,502	4,639,531,582	19,980,774,490	9,739,391,850
- Administrative material and supplies costs	172,020,418	180,684,211	296,806,649	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	447,754,952	373,099,252	454,754,952
- Provision expenses			0	0
- Outsourced service costs	1,192,329,030	1,023,421,073	1,711,338,258	2,028,631,900
- Other cash expenses	2,467,838,283	1,541,679,124	4,696,642,243	2,819,664,017

8.3 Production and business expenses by element:

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
a. Production and business costs by element	81,151,908,469	49,494,547,671	151,320,494,268	90,464,880,321
- Raw material and material costs	6,555,224,783	2,037,962,111	9,675,321,766	2,956,988,436
- Labor costs	34,060,693,380	14,155,932,911	62,636,574,247	28,324,284,243
- Depreciation of fixed assets	4,817,814,248	5,869,929,666	11,213,833,225	11,557,480,251
- Outsourced service costs	27,243,893,575	19,899,389,666	52,989,337,706	35,325,226,760
- Other cash expenses	8,474,282,483	7,531,333,317	14,805,427,324	12,300,900,631
b. Reductions in selling expenses and general and administrative expenses	0	0	0	0
- Reversal of provisions	0	0	0	0
- Other reductions	0	0	0	0

9. Current corporate income tax expense

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
- Accounting profit before tax	17,020,190,582	7,018,691,304	30,513,842,024	13,611,182,288
- Current corporate income tax rate	20%	20%	20%	20%
- Adjustments increasing taxable profit	229,809,418	236,308,696	369,808,431	969,117,402
- Adjustments decreasing taxable profit				
- Carry-forward of losses from previous years				
- Total taxable income for the year	17,250,000,000	7,255,000,000	30,883,650,455	14,580,299,690
- Corporate income tax expense calculated on taxable income for the current year				
- Adjustment of corporate income tax of previous years to current year tax expense				
- Total current corporate income tax expense	3,450,000,000	1,451,000,000	6,176,730,091	2,916,059,938
- Total current corporate income tax expense				

10. Deferred corporate income tax expense

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

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

There are no significant cash and cash equivalents held by the enterprise that are not available for use due to legal restrictions or other constraints that the enterprise must comply with.

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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 likely to arise from past events that have not yet been recognized, nor any other financial issues whose existence would diminish the enterprise's future economic benefits that the enterprise cannot control.

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

No events occurred after the end of the quarterly accounting period.

3. Information on related parties

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

Details	Current period		Accumulated from the beginning of the year	
	Current period	Previous year	Current year	Previous year
Remuneration of the Board of Directors	60,000,000	64,800,000	120,000,000	124,800,000
Remuneration of the Supervisory Board	39,000,000	42,600,000	78,000,000	81,600,000
Salaries and bonuses of the Board of Management	525,559,000	227,640,118	1,225,047,000	627,060,118

3.2. Transactions with related parties

Related party	Relationship	Transaction nature	incurred during the period	Accumulated from the beginning of the year
a. Sales transaction			1,338,742,254	2,097,096,428
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Purchase of fuel	1,333,961,754	2,021,959,928
		Office rental		64,800,000
		Provision of services	4,780,500	10,336,500
			3,026,591,525	4,661,377,548
b. Purchase transactions				
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Provision of services	3,026,591,525	4,661,377,548
		Repurchase of tangible	0	0
			356,979,000	356,979,000
c. Other transactions				
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	Receipt of dividends	356,979,000	356,979,000
Vietnam Maritime Corporation	Parent company	Payment of dividends		0

3.3. Outstanding balances with related parties

Related party	Relationship	Closing balance
a. Outstanding payables		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
		303,557,849
b. Outstanding receivables		
Cam Ranh Port Maritime Services Joint Stock Company	Subsidiary	303,557,849
Vietnam Maritime Corporation	Parent company	0

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4. Comparison Information

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

5. Information on going concern

There is no indication that the Company's 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

Khanh Hoa, July 12, 2026



Nguyen Thi Ngoc Hoa
Preparer

Ho Nguyen Tu Anh
Head of Finance and Accounting



Nguyen Van Thang
General Director