

CONSOLIDATED FINANCIAL STATEMENT

DANANG PORT JOINT STOCK COMPANY

Quarter II 2026

Đ.S.Đ.N: 040

Danang Port Joint Stock Company

General Information

Enterprise Registration Certificate No

0400101972

19 July 2023

The Company's Enterprise Registration Certificate has been amended nine times, the most recent of which is by Enterprise Registration Certificate 0400101972 dated 19 Jul 2023. The Enterprise Registration Certificate was issued by Da Nang Department of Planning and Investment.

Board of Management

Mr. Nguyen Tuong Anh	Chairman	Appointed on 20 April 2026
Mr. Nguyen Dinh Chung	Chairman	Resigned on 20 April 2026
Mr. Tran Le Tuan	Member	
Mr. Phan Bao Loc	Member	
Mrs. Doan Thi Thu Huong	Member	
Mr. To Minh Thuy	Member	
Mrs. Hoang Ngoc Bich	Member	
Mr. Chen Chun Kai	Member	

Supervisory Board

Mr. Luong Dinh Minh	Trưởng ban
Mr. Nguyen Quang Phat	Member
Mrs. Bui Thi Ngan Hoa	Member

Board of General Directors

Mr. Tran Le Tuan	General Director
Mr. Le Quang Duc	Vice General Director
Mr. Nguyen Dang Song	Vice General Director
Mr. Nguyen Duy Vinh	Vice General Director
Mr. Pham Dang Hoa Binh	Vice General Director

Chief Accountant

Mr. Nguyen Ngoc Tam	Chief Accountant
---------------------	------------------

Registered Office

26 Bach Dang Street, Hai Chau Ward, Da Nang City
Vietnam

Danang Port Joint Stock Company
Consolidated Statement of Financial Position as at 30 June 2026

Form B 01 – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

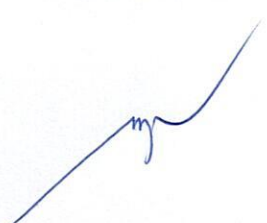
ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	100		1,462,871,399,597	1,250,271,536,861
Cash and cash equivalents	110	3	237,318,269,658	96,258,864,030
Cash	111		100,409,245,443	90,235,070,415
Cash equivalents	112		136,909,024,215	6,023,793,615
Short-term investments	120	4a	830,455,967,674	861,745,065,998
Short-term held-to-maturity investments	123		830,455,967,674	861,745,065,998
Short-term receivables	130		281,847,070,870	206,457,960,962
Short-term trade receivables	131	5	249,416,366,901	190,768,310,461
Short-term prepayments to suppliers	132	6	25,204,172,289	16,096,600,749
Other short-term receivables	135	7	9,922,313,302	2,288,796,289
Provision for short-term doubtful debts	136	8	(2,695,781,622)	(2,695,746,537)
Inventories	140	9	23,546,114,245	17,993,208,410
Inventories	141		23,546,114,245	17,993,208,410
Other current assets	160		89,703,977,150	67,816,437,461
Short-term prepaid expenses	161	13	28,988,550,531	9,917,500,794
Deductible value added tax	162		54,400,355,146	57,898,936,667
Taxes and receivable from the State	163	15	6,315,071,473	-
NON-CURRENT ASSETS	200		1,597,527,225,606	1,541,026,029,748
Long-term receivables	210		1,500,000,000	-
Other long-term receivables	215	7	1,500,000,000	-
Fixed assets	220		1,306,639,352,677	1,293,218,762,560
Tangible fixed assets	221	10	1,202,230,561,247	1,187,289,983,332
<i>Historical costs</i>	222		3,148,943,236,138	2,977,976,165,672
<i>Accumulated depreciation</i>	223		(1,946,712,674,891)	(1,790,686,182,340)
Intangible fixed assets	227	11	104,408,791,430	105,928,779,228
<i>Historical costs</i>	228		130,017,665,637	128,789,275,637
<i>Accumulated amortisation</i>	229		(25,608,874,207)	(22,860,496,409)
Long-term work in progress	250	12	210,417,099,173	157,659,817,533
Construction in progress	252		210,417,099,173	157,659,817,533
Long-term investments	260	4b	56,928,300,867	72,731,860,789
Investments in associates	262		56,928,300,867	72,731,860,789
Other long-term assets	270		22,042,472,889	17,415,588,866
Long-term prepaid expenses	271	13	21,140,347,088	16,513,463,065
Deferred income tax assets	272		902,125,801	902,125,801
TOTAL ASSETS	280		3,060,398,625,203	2,748,655,518,969

The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Consolidated Statement of Financial Position as at 30 June 2026 (continued)

Form B 01 – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

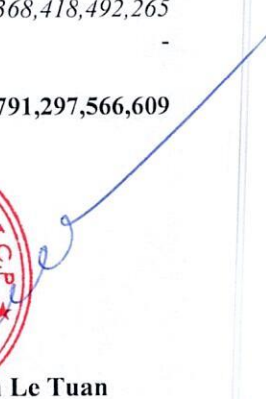
RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
LIABILITIES	300		802,970,847,101	693,623,100,623
Current liabilities	310		407,579,152,160	317,269,380,664
Short-term trade payables	311	14	47,186,483,016	73,964,906,349
Short-term prepayments from customers	312		3,071,251,439	1,174,406,205
Dividends and profits payables	313		79,517,839,588	277,082
Taxes and other payables to State budget	314	15	37,686,807,519	39,339,359,215
Payables to employees	315		122,696,220,989	122,954,837,860
Short-term accrued expenses	316	16	11,479,541,645	2,918,782,048
Other short-term payables	320	17	2,952,249,848	5,374,805,665
Short-term borrowings and finance lease liabilities	321	18	76,247,750,549	60,612,102,509
Bonus and welfare funds	323		26,741,007,567	10,929,903,731
Non-current liabilities	330		395,391,694,941	376,353,719,959
Long-term borrowings and finance lease liabilities	339	18	395,391,694,941	376,353,719,959
EQUITY	400	19	2,257,427,778,102	2,097,674,465,986
Contributed capital	411		990,000,000,000	990,000,000,000
<i>Ordinary shares with voting rights</i>	411a		990,000,000,000	990,000,000,000
Share premium	412		(215,000,000)	(215,000,000)
Investment and development funds	418		955,963,589,411	696,828,926,081
Retained earnings	420		277,998,156,885	411,060,539,905
<i>Retained earnings brought forward</i>	420a		40,678,388,182	42,642,047,640
<i>Retained earnings of the current year</i>	420b		237,319,768,703	368,418,492,265
Non controlling interest	429		33,681,031,806	-
TOTAL RESOURCES	440		3,060,398,625,203	2,791,297,566,609


Ngo Quoc Van
Preparer

Da Nang, 20 July 2026


Nguyen Ngoc Tam
Chief Accountant




Tran Le Tuan
General Director

The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Consolidated Statement of income for quarter II 2026

Form B 02 – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
Revenue from sales of goods and provision of services	01	21	504,662,565,243	410,680,916,328	1,007,660,708,102	780,547,719,285
Revenue deductions	02		-	-	250,000,000	-
Net revenue	10		504,662,565,243	410,680,916,328	1,007,410,708,102	780,547,719,285
Cost of sales of goods and provision of services	11	22	316,340,011,492	255,297,390,479	620,731,071,359	482,885,525,210
Gross profit	20		188,322,553,751	155,383,525,849	386,679,636,743	297,662,194,075
Gains/losses from sales and disposals of investment properties	21		-	-	-	-
Financial income	22	23	18,361,815,554	15,293,490,651	32,832,381,051	23,421,489,790
Financial expenses	23	24	5,853,926,630	6,083,199,877	12,043,857,139	12,535,331,500
<i>In which: Interest expense</i>	24		5,473,337,058	6,046,534,353	11,069,132,903	12,164,035,133
Selling expenses	25	25	2,701,857,094	2,227,880,883	4,061,878,597	5,150,921,231
General and administration expenses	26	26	57,131,582,740	44,644,270,523	104,205,001,644	80,576,933,670
Profit/(loss) in joint-ventures, associates	27		(2,234,011,442)	(1,796,277,416)	643,827,579	176,416,267
Net operating profit	30		138,762,991,399	115,925,387,801	299,845,107,993	222,996,913,731
Other income	31	27	1,112,300,038	2,384,064,919	1,243,111,723	2,403,357,919
Other expenses	32		2,297,112,171	-	2,322,575,134	-
Results of other activities	40		(1,184,812,133)	2,384,064,919	(1,079,463,411)	2,403,357,919

The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Consolidated Statement of income for quarter II 2026 (continued)

Form B 02 – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
Accounting profit before tax	50		137.578.179.266	118.309.452.720	298.765.644.582	225.400.271.650
Income tax expense – current	51		27.763.863.689	22.988.680.348	59.206.475.668	44.033.070.376
Income tax expense – deferred	52		-	-	-	-
Net profit after tax	60		109.814.315.577	95.320.772.372	239.559.168.914	181.367.201.274
Net profit after tax attributable to shareholders of the parent	61		108.754.435.094	95.320.772.372	237.319.768.703	181.367.201.274
Net profit after tax of non-controlling interest	62		1.059.880.483	-	2.239.400.211	-
Earnings per share	70		1.099	963	2.397	1.832

Ngo Quoc Van
Preparer

Da Nang, 20 July 2026

Nguyen Ngoc Tam
Chief Accountant



Tran Le Tuan
General Director

The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Consolidated Statement of cash flows for quarter II 2026
(Indirect method)

Form B 03 – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter Current year VND	Previous year VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		298,765,644,582	225,400,271,650
Adjustments for				
Depreciation and amortisation	02		83,967,300,215	82,654,995,391
Allowances and provisions	03		35,085	(50,456,947)
Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04		(1,493,216,287)	(1,274,886,368)
Profits from investing activities	05		(29,549,725,492)	(19,958,934,350)
Interest expense	06		11,069,132,903	12,164,035,133
Operating profit before changes in working capital	08		362,759,171,006	298,935,024,509
Change in receivables	09		(2,293,288,879)	(16,128,941,343)
Change in inventories	10		(3,562,226,477)	(299,731,897)
Change in payables and other liabilities	11		(40,072,123,466)	24,405,090,163
Change in prepaid expenses	12		(6,796,059,467)	(7,968,187,949)
Interest paid	14		(11,102,639,527)	(12,433,017,673)
Income tax paid	15		(67,315,198,657)	(18,380,518,755)
Other cash inflows from operating activities	16		(12,527,352,427)	-
Other payments for operating activities	17		(18,513,789,886)	(17,755,376,484)
Net cash flows from operating activities	20		200,576,492,220	250,374,340,571
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(105,913,593,592)	(42,007,190,398)
Disposal of fixed assets and other long-term assets	22		496,351,851	216,111,111
Loans granted, purchases of debt instruments of other entities	23		(155,381,133,006)	(215,648,184,508)
Collection of loans, proceeds from sales of debt instruments of other entities	24		189,328,717,430	53,988,555,875
Equity investments in other entities	25		(10,134,341,459)	-
Collections from investments in other entities	26		2,234,011,442	1,915,000,000
Receipts of interests and dividends	27		25,254,145,495	16,364,431,639
Net cash flows from investing activities	30		(54,115,841,839)	(185,171,276,281)

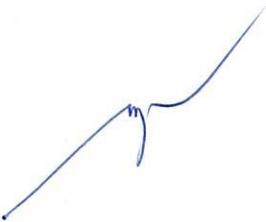
The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Consolidated Statement of cash flows for quarter II 2026
(Indirect method - continued)

Form B 03 – DN

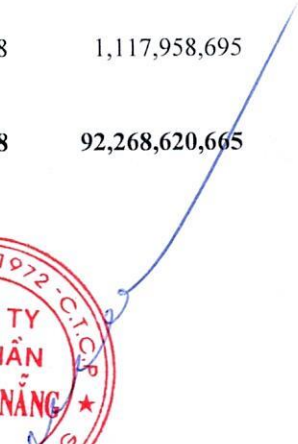
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter Current year VND	Previous year VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing shares, receiving capital contributions from owners	31		(23,586,284,052)	-
Proceeds from borrowings	33		53,031,083,022	-
Payments to settle loan principals	34		(32,828,046,598)	(26,309,800,000)
Dividends or profits paid to owners	36		(2,816,328,843)	-
Net cash flows from financing activities	40		(6,199,576,471)	(26,309,800,000)
NET CASH FLOWS DURING THE PERIOD	50		140,261,073,910	38,893,264,290
Cash and cash equivalents at the beginning of the period	60	3	96,247,909,130	52,257,397,680
Effect of exchange rate fluctuations on cash and cash equivalents	61		809,286,618	1,117,958,695
Cash and cash equivalents at the end of the period	70	3	237,318,269,658	92,268,620,665


Ngo Quoc Van
Preparer
Da Nang, 20 July 2026


Nguyen Ngoc Tam
Chief Accountant




Tran Le Tuan
General Director

The accompanying notes are an integral part of these consolidated financial statements

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

1. General information of the Company

Form of ownership

Danang Port Joint Stock Company is incorporated on a basic of transformation of the ownership form from a State - owned one member limited liability company to a joint stock company under Decision No. 216/QĐ-HHVN dated 06 May 2014 of the Members Council of Vietnam National Shipping Lines. The Company is established and operates activities under Business Registration Certificate No. 3204000379 issued by Da Nang Authority for Planning and Investment for the first time on 01 April 2008, 9th re-registered on 19 Jul 2023.

The Company's head office is located at: No. 26 Bach Dang, Hai Chau Ward, Da Nang City.

Company's Charter capital is VND 990,000,000,000; actual contributed Charter capital on 30 June 2026 is VND 990,000,000,000; equivalent to 99,000,000 shares with the price of VND 10,000 per share.

Business field

Cargo handling, Service activities incidental to water transportation and other transportation support activities, warehousing and storage services, petroleum business.

Principal activities

In accordance with the Enterprise Registration Certificate of the Company, its registered activities comprise loading and unloading services, support services for waterway transportation and other transportation support services, warehousing and storage services, restaurant and catering services, trading of solid, liquid and gas fuels, retail of other goods in specialised shops and other services.

During the period, the Company's principal activities include loading and unloading services, support services for waterway transportation and other transportation support services, warehousing and storage services.

Company structure

At 30 June 2026, the company has the following dependent units, subsidiaries and associates:

Dependent unit	Address	Main business activities		
Tien Sa Port Enterprise	No. 01 Yet Kieu Street, Son Tra Ward, Da Nang City	Business services, goods		
Subsidiaries	Address	Main activities	business	Capital contribution rate
Da Nang Port Logistics., JSC	97 Yet Kieu Street, Son Tra Ward, Da Nang City	Transportation, warehousing and loading services		45.10%

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

Joint ventures and associates	Address	Main business activities	Capital contribution rate
Da Nang Port Tugboat., JSC	No. 2 Street 3/2, Hai Chau Ward, Da Nang City	Ship towing and support services	36.00%
Smart Logistics Service Danang Company Limited	No. 23 Man Thien Street, Hoa Cuong Ward, Da Nang City	Transportation, warehousing and loading services	49.00%

2. Accounting system and accounting policy**Accounting period and accounting currency**

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in VND.

Standards and Applicable Accounting Policies

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Consolidated Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

Basis for preparation of Consolidated financial Statements

The consolidated financial statements include the Company's financial statements and the financial statements of its controlled entities (subsidiaries), prepared for the period from 01 January 2026 to 30 June 2026. Control is achieved when the Company has the ability to control the financial policies and operations of investee companies in order to obtain benefits from their activities.

All intra-group transactions and balances are eliminated during the consolidation process.

Non-controlling interests:

Non-controlling interest in the net assets of consolidated subsidiaries is presented separately from equity of the parent company's shareholders. Non-controlling interests include the value of such interests at the initial business combination date and their share of changes in total equity since that date. Losses incurred by a subsidiary are allocated to non-controlling interests proportionally, even if such losses exceed their share in the subsidiary's net assets.

Business combinations:

Business combinations are accounted for using the acquisition method as of the acquisition date, which is when control is transferred to the Company. Control exists when the Company has the power to govern the financial and operational policies of an entity to derive economic benefits from its activities. In assessing control, the Company considers potential voting rights that are currently exercisable.

Under the acquisition method, the assets, liabilities, and contingent liabilities of the acquired company are measured at fair value at the acquisition date. Any excess of the purchase price over the total fair value of the acquired net assets is recognized as goodwill. Conversely, any shortfall is recognized as a gain in the income statement for the period in which the acquisition occurs.

Danang Port Joint Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

Non-controlling shareholder interests at the date of initial business combination are determined on the basis of the proportionate share of non-controlling shareholders in the total fair value of recognized assets, liabilities, and contingent liabilities.

Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

Foreign currency transactions

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

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

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

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting period. In which exchange difference gains due to revaluation of closing balance of monetary items denominated in foreign currencies cannot be used for profit distribution or dividends.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Danang Port Join Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

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

Financial investments

Held-to-maturity investments:

Held-to-maturity investments include investments which the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits with banks which the issuing party is required to repurchase at a specified date in the future and other held-to-maturity investments.

Held-to-maturity investments are recognised from the date of purchase and are initially measured at purchase price and costs directly attributable to the acquisition of the investments. Interest income from investments held to maturity after the acquisition date is recognized in the income statement on an accrual basis. Interest earned before the Company holds the investment is deducted from the cost at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful receivables.

Investment in associates:

An associate is an entity over which the Company has significant influence but does not have control or joint control. Significant influence is the power to participate in financial and operating policy decisions of the investee but does not extend to full control. Generally, the Company is considered to have significant influence if it holds more than 20% of the voting rights in the investee. Investments in associates are accounted for using the equity method.

Under the equity method, the investment is initially recorded at cost in the consolidated balance sheet and subsequently adjusted for the Company's share of changes in the net assets of the associate after acquisition. Goodwill arising from the investment in an associate is included in the carrying amount of the investment. The Company does not amortize goodwill but assesses it annually for impairment. The consolidated income statement reflects the Company's share of the associate's financial results after acquisition.

If the Company's share of an associate's losses exceeds its interest in the associate under the equity method, the carrying amount of the investment is reduced to zero. Further losses are not recognized unless the Company has an obligation to cover them or has made payments on behalf of the associate.

Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

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

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***Inventories**

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

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

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

Fixed assets

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

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

- Buildings, structures	05 – 30 years
- Machinery, equipment	04 – 20 years
- Vehicles, Transportation equipment	05 – 10 years
- Office equipment and furniture	03 – 08 years
- Other fixed assets	03 – 05 years
- Management software	03 – 05 years

Intangible fixed assets are indefinite term land use rights that are not amortized.

Investment properties

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

Construction in progress

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

Prepaid expenses

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

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

Borrowing costs

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

Accrued expenses

Accrued expenses are interest expenses, which are recorded as operating expenses of the reporting period.

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

Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

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

- Development and Investment funds: The fund is reserved for the purpose of business expansion or in depth Investment.
- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Interim Statement of Financial position.

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

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

Revenue*Sale of goods*

Revenue from the sale of goods shall be recognized when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognized when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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

Revenue from operating lease

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

Financial income

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

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

Dividend income shall be recognized when the Company's right to receive dividend is established.

Revenue deductions

Revenue deductions from sales and service provisions arising in the period include: Trade discounts.

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

Trade discount incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Consolidated Financial Statements, it is then recorded as a decrease in revenue on the Consolidated Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Consolidated Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

Cost of goods sold

The recognition of cost of goods sold is matched against revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

Corporate income tax*Deferred income tax asset*

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset is determined based on tax rates and tax laws enacted at the end of accounting period.

Current corporate income tax expenses

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

Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period from 01/01/2026 to 30/06/2026.

Danang Port Join Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***Earnings per share**

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

Related Parties

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

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

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

3. Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1,525,675,066	1,317,478,588
Cash in banks	98,883,570,377	88,917,591,827
Cash equivalents	136,909,024,215	6,023,793,615
Cộng	237,318,269,658	96,258,864,030

At 30 June 2026, the cash equivalents and deposits with term from 01 to 03 months with the amount of VND136,909,024,215 at commercial banks at the interest rate of 4.75%/year.

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

4. Investments

a) Held-to-maturity investments

	30/06/2026 VND			01/01/2026 VND		
	Cost	Fair value	Allowance for diminution in value	Cost	Fair value	Allowance for diminution in value
Short-term investments	830,455,967,674	830,455,967,674	-	851,036,016,698	851,036,016,698	-
Term deposits	830,455,967,674	830,455,967,674	-	851,036,016,698	851,036,016,698	-
Total	830,455,967,674	830,455,967,674	-	851,036,016,698	851,036,016,698	-

At 30 June 2026, short-term investments are deposits with term from 06 months to 12 months with the amount of VND830,455,967,674 at commercial banks at the interest rate of 5.0%/year to 8.3%/year.

Danang Port Join Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

b) Equity investment in other entities

	30/06/2026 VND			01/01/2026 VND		
	Historial cost	Profit/Loss split in Associate companies	Value according to method owner's equity	Historial cost	Profit/Loss split in Associate companies	Value according to method owner's equity
Investments in associates	23,059,351,247	33,868,949,620	56,928,300,867	30,089,813,149	42,642,047,640	72,731,860,789
Da Nang Port Logistics JSC	-	-	-	19,907,661,902	9,885,347,501	29,793,009,403
Da Nang Port Tugboat JSC	10,182,151,247	33,868,949,620	44,051,100,867	10,182,151,247	32,756,700,139	42,938,851,386
Smart Logistics Service Danang Company Limited	12,877,200,000	-	12,877,200,000			
Total	23,059,351,247	33,868,949,620	56,928,300,867	30,089,813,149	42,642,047,640	72,731,860,789

From 1 January 2026, Danang Port Logistics JSC became a subsidiary of the Company.

Investments in associates:

Name of associates	Place of establishment and operation	Rate of interest	Rate of voting	Principal activities
- Da Nang Port Logistics JSC	Da Nang	45.10%	45.10%	Transport services, storage, loading and unloading
- Da Nang Port Tugboat JSC	Da Nang	36.00%	36.00%	Ship towing and support services
- Smart Logistics Service Danang Company Limited	Da Nang	49.00%	49.00%	Transport services, storage, loading and unloading

Danang Port Join Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

5. Trade receivables

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Short-term	249,416,366,901	2,595,796,537	190,768,310,461	2,595,796,537
Evergreen Vietnam Ltd	12,954,506,021	-	5,907,958,679	-
SITC Vietnam Ltd	20,605,511,504	-	21,869,175,067	-
Wanhai Lines Ltd	8,598,335,388	-	6,733,753,404	-
Maersk A/S	29,690,938,348	-	15,383,400,702	-
MSC Vietnam Ltd.	5,560,425,074	-	14,816,760,049	-
Quang Trung Huy Trade and Transport Ltd.	13,348,356,142	-	11,130,311,085	-
Cosco Shipping Lines (Vietnam)	5,875,697,403	-	4,102,197,062	-
Donghong Logistics (Hongkong) Limited	4,577,661,425	-	7,558,327,963	-
Shining International Development Limited	3,192,062,121	-	4,663,127,212	-
Yang Ming Marine Transport Corp	8,148,647,982	-	4,778,883,402	-
Qingdao Zhongyue Star Supply Chain Management Co., Ltd	9,224,327,717	-	-	-
The Transport and Chartering Corporation - Danang Branch	10,175,075,937	-	5,225,570,111	-
Other customers	117,464,821,839	2,595,796,537	88,598,845,725	2,595,796,537
Long-term	-	-	-	-
Total	249,416,366,901	2,595,796,537	190,768,310,461	2,595,796,537
Receivables from related parties	16,631,835,365	-	11,769,179,693	-
Wan Hai Lines Ltd	8,598,335,388	-	6,733,753,404	-
VIMC Container Lines JSC	7,555,777,811	-	5,035,426,289	-
Vietnam Ocean Shipping Agency Corporation – Da Nang Branch	433,247,166	-	-	-
Da Nang Port Tugboat JSC	44,475,000	-	-	-

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

6. Prepayments to suppliers

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Short-term	25,204,172,289	99,950,000	16,096,600,749	99,950,000
Hanoi Water Construction JSC	13,331,619,653	-	8,024,861,624	-
Phuoc Son Technology Service and Tradig Company Limited	1,980,000,000		930,000,000	-
Construction Consultation JSC for Maritime Building	1,572,447,360	-	1,062,629,686	-
Other suppliers	8,320,105,276	99,950,000	6,079,109,439	99,950,000
Long-term	-	-	-	-
Total	25,204,172,289	99,950,000	16,096,600,749	99,950,000

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

7. Other receivables

	30/06/2026 VND		01/01/2026 VND	
	Balance	Provision	Balance	Provision
Short-term	9,922,313,302	-	2,288,796,289	-
Short-term collateral, deposits	3,444,200,000	-	-	-
Advances	4,053,375,406	-	-	-
Other receivables from employees	318,352,113	-	1,482,710,009	-
Others	2,106,385,783	-	806,086,280	-
Long-term	1,500,000,000	-	-	-
Long-term collateral, deposits	1,500,000,000	-	-	-
Total	11,422,313,302	-	2,288,796,289	-

8. Bad and doubtful debts

	30/06/2026 VND				01/01/2026 VND			
	Overdue period	Cost	Allowance	Recoverable amount	Overdue period	Cost	Allowance	Recoverable amount
Dana Uc Steel JSC	> 3 year	2,175,853,219	2,175,853,219	-	> 3 year	2,175,853,219	2,175,853,219	-
Viet Phap Steel Co., Ltd	> 3 year	160,480,968	160,480,968	-	> 3 year	160,480,968	160,480,968	-
HaLo Duty Free JSC	> 3 year	141,900,000	141,900,000	-	> 3 year	141,900,000	141,900,000	-
Others	> 3 year	217,547,435	217,547,435	-	> 3 year	217,512,350	217,512,350	-
Total		2,695,781,622	2,695,781,622	-		2,695,746,537	2,695,746,537	-

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

9. Inventories

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Raw materials	20,822,150,541	-	17,355,034,866	-
Tools and supplies	2,221,220,022	-	205,747,302	-
Merchandise inventories	402,338,362	-	432,426,242	-
Work in progress	100,405,320	-	-	-
Total	23,546,114,245	-	17,993,208,410	-

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

10. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others	Total VND
Cost						
Opening balance	1,378,544,629,230	1,446,557,773,913	122,957,970,691	29,915,791,838	-	2,977,976,165,672
- Purchase during the period	1,951,738,889	31,129,311,869	4,763,622,364	3,217,904,386	-	41,062,577,508
- Completed construction investment	-	11,069,444,444	-	-	-	11,069,444,444
- Restructuring impacts (Subsidiary additions)	26,512,543,432	57,204,514,108	32,496,326,355	354,437,818	5,936,601,246	122,504,422,959
- Disposed	-	(3,488,409,175)	(180,965,270)	-	-	(3,669,374,445)
Closing balance	1,407,008,911,551	1,542,472,635,159	160,036,954,140	33,488,134,042	5,936,601,246	3,148,943,236,138
Accumulated depreciation						
Opening balance	791,496,835,951	867,963,294,983	107,861,851,718	23,364,199,688	-	1,790,686,182,340
- Charge for the period	20,605,931,112	51,504,741,656	6,825,451,717	2,236,742,872	250,155,060	81,423,022,417
- Restructuring impacts (Subsidiary additions)	22,358,067,356	34,625,131,415	17,510,451,952	354,437,818	3,424,756,038	78,272,844,579
- Disposed	-	(3,488,409,175)	(180,965,270)	-	-	(3,669,374,445)
Closing balance	834,460,834,419	950,604,758,879	132,016,790,117	25,955,380,378	3,674,911,098	1,946,712,674,891
Net book value						
Opening balance	587,047,793,279	578,594,478,930	15,096,118,973	6,551,592,150	-	1,187,289,983,332
Closing balance	572,548,077,132	591,867,876,280	28,020,164,023	7,532,753,664	2,261,690,148	1,202,230,561,247

Included in tangible fixed assets were assets costing VND1,202,379 million which were fully depreciated as of 30 June 2026 (01/01/2026: VND1,111,127 million), but which are still in active use.

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***11. Intangible fixed assets**

	Land use rights^(*) VND	Software VND	Total VND
Cost			
Opening balance	103,081,178,057	25,708,097,580	128,789,275,637
- Purchase during the period	-	1,024,290,000	1,024,290,000
- Restructuring impacts (Subsidiary additions)	-	204,100,000	204,100,000
Closing balance	103,081,178,057	26,936,487,580	130,017,665,637
Accumulated depreciation			
Opening balance	4,238,470,172	18,622,026,237	22,860,496,409
- Charge for the period	159,584,142	2,384,693,656	2,544,277,798
- Restructuring impacts (Subsidiary additions)	-	204,100,000	204,100,000
Closing balance	4,398,054,314	21,210,819,893	25,608,874,207
Net book value			
Opening balance	98,842,707,885	7,086,071,343	105,928,779,228
Closing balance	98,683,123,743	5,725,667,687	104,408,791,430

() The value of land use rights includes:*

- Indefinite land use rights at 26 Bach Dang, Hai Chau Ward, Da Nang City, with a total area of 1,011.1 m², are being used as the Company's office with a historical cost of VND51,436,439,000;
- Indefinite land use rights at 18 Tran Phu, Hai Chau Ward, Da Nang City, with a total area of 1,388.9 m², historical cost of VND35,686,324,570, assets on the land are involved in a profit-sharing business cooperation;
- Indefinite land use rights in Group 27, Hai Chau Ward, Da Nang City, with a total area of 116.4 m², historical cost of VND1,789,552,987;
- The land use right with a 50-year term (from 2011) to the land area A1-5 Bach Dang Street, Hai Chau Ward, Da Nang City, with a total area of 424.6 m², and a historical cost of VND14,168,861,500.

In which:

- Included in intangible fixed assets were assets costing VND9,924 million which were fully amortised as of 30 June 2026 (01/01/2026: VND5,420 million), but which are still in use.

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***12. Construction in progress**

	30/06/2026	01/01/2026
	VND	VND
Purchases	1,066,181,818	753,954,545
Purchase of fixed assets	1,066,181,818	753,954,545
Construction	209,229,250,688	156,905,862,988
Logistics Center in Hoa Vang	206,665,925,851	155,030,604,366
Others	2,563,324,837	1,875,258,622
Major repair for fixed assets	121,666,667	-
Major repair for fixed assets	121,666,667	-
Total	210,417,099,173	157,659,817,533

13. Prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	28,988,550,531	9,917,500,794
Tools and instruments	3,036,845,426	696,245,801
Insurance expense	15,993,807,627	4,601,982,066
Major repair for fixed assets	5,832,376,055	3,971,307,666
Others	4,125,521,423	647,965,261
Long-term	21,140,347,088	16,513,463,065
Tools and instruments	1,182,477,291	425,674,930
Major repair for fixed assets	19,767,741,261	15,940,752,928
Others	190,128,536	147,035,207

Danang Port Joint Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

14. Trade payable

	30/06/2026 VND		01/01/2026 VND	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
Short-term	47,186,483,016	47,186,483,016	73,964,906,349	73,964,906,349
Da Nang Port Tugboat JSC	10,693,327,611	10,693,327,611	11,606,203,443	11,606,203,443
Da Nang Port Logistics JSC	-	-	10,899,953,242	10,899,953,242
Thanh Quan JSC	2,978,410,036	2,978,410,036	8,742,158,779	8,742,158,779
Da Nang PST JSC	1,473,373,600	1,473,373,600	4,525,079,600	4,525,079,600
Samco Vina JSC	2,191,232,628	2,191,232,628	3,296,376,216	3,296,376,216
Trang Huyen Nguyen Ltd	2,674,124,500	2,674,124,500	3,266,090,000	3,266,090,000
Others	27,176,014,641	27,176,014,641	31,629,045,069	31,629,045,069
Long-term	-	-	-	-
Total	47,186,483,016	47,186,483,016	73,964,906,349	73,964,906,349
Trade payables who are related parties	10,693,327,611	10,693,327,611	22,506,156,685	22,506,156,685
Da Nang Port Tugboat JSC	10,693,327,611	10,693,327,611	11,606,203,443	11,606,203,443
Da Nang Port Logistics JSC	-	-	10,899,953,242	10,899,953,242

Danang Port Joint Stock Company
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN
(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)

15. Taxes and other payables to State budget

	Tax payable at the beginning of period VND	Tax receivable at the beginning of period	Tax payable in the period VND	Tax paid in the period VND	Restructuring impacts VND	Tax payable at the end of period VND	Tax receivable at the end of period
Short-term	39,339,359,215	-	- 99,180,107,447	107,957,117,737	809,387,121	37,686,807,519	(6,315,071,473)
Value add tax payable	-	-	2,204,995,501	1,494,629,707	-	710,365,794	-
Corporate income tax	35,189,829,960	-	59,206,475,668	67,315,198,657	526,647,506	27,607,754,477	-
Personal income tax	4,012,118,789	-	17,473,537,981	27,988,380,440	282,739,615	95,087,418	(6,315,071,473)
Land tax	137,410,466	-	20,295,098,297	11,158,908,933	-	9,273,599,830	-
Long-term	-	-	-	-	-	-	-
Total	39,339,359,215	-	- 99,180,107,447	107,957,117,737	809,387,121	37,686,807,519	(6,315,071,473)

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***16. Accrued expenses**

	30/06/2026	01/01/2026
	VND	VND
Short-term	11,479,541,645	2,918,782,048
Interest expense	1,201,515,549	1,221,015,813
Others	10,278,026,096	1,697,766,235
Long-term	-	-
Total	11,479,541,645	2,918,782,048

17. Other payables

	30/06/2026	01/01/2026
	VND	VND
Short-term	2,952,249,848	5,374,805,665
Trade union fees	701,850,589	173,436,504
Short-term deposits received	128,000,000	-
Others	2,122,399,259	5,201,369,161
Long-term	-	-
Total	2,952,249,848	5,374,805,665

Danang Port Joint Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

18. Borrowings and finance lease liabilities

	30/06/2026 VND		01/01/2026 VND	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
Short-term borrowings	76,247,750,549	76,247,750,549	60,612,102,509	60,612,102,509
<i>Short-term borrowings</i>	<i>3,506,083,022</i>	<i>3,506,083,022</i>	-	-
Bank of Foreign Trade Vietnam JSC – Danang Branch	3,506,083,022	3,506,083,022	-	-
<i>Long-term borrowings at maturity</i>	<i>72,741,667,527</i>	<i>72,741,667,527</i>	<i>60,612,102,509</i>	<i>60,612,102,509</i>
Da Nang Development and Investment Fund	50,075,200,000	50,075,200,000	43,614,400,000	43,614,400,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	12,189,320,000	12,189,320,000	8,625,320,000	8,625,320,000
Bank for Investment and Development of Vietnam JSC – Danang Branch	7,320,000,000	7,320,000,000	7,320,000,000	7,320,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	3,157,147,527	3,157,147,527	1,052,382,509	1,052,382,509
Long-term borrowings	395,391,694,941	395,391,694,941	376,353,719,959	376,353,719,959
Da Nang Development and Investment Fund	251,543,800,000	251,543,800,000	229,733,400,000	229,733,400,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	56,169,272,124	56,169,272,124	53,176,932,124	53,176,932,124
Bank for Investment and Development of Vietnam JSC – Danang Branch	52,950,000,000	52,950,000,000	56,610,000,000	56,610,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	34,728,622,817	34,728,622,817	36,833,387,835	36,833,387,835
Total	471,639,445,490	471,639,445,490	436,965,822,468	436,965,822,468

Danang Port Join Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

19. Owner's equity

Changes in owner's equity

	Shared capital VND	Share premium VND	Investment and Development fund VND	Retained profits VND	Non-controlling shareholder interests VND	Total VND
01/01/2026	990,000,000,000	(215,000,000)	696,828,926,081	411,060,539,905	-	2,097,674,465,986
Profit for the year	-	-	-	237,319,768,703	1,179,519,728	238,499,288,431
Restructuring impacts (Subsidiary additions)	-	-	-	-	35,692,857,690	35,692,857,690
Dividends distribution	-	-	259,134,663,330	(370,382,151,723)	(3,191,345,612)	(114,438,834,005)
30/06/2026	990,000,000,000	(215,000,000)	955,963,589,411	277,998,156,885	33,681,031,806	2,257,427,778,102

Danang Port Joint Stock Company

Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

Details of contributed capital

	30/06/2026		01/01/2026	
	VND	%	VND	%
Vietnam Maritime Corporation	742,500,000,000	75%	742,500,000,000	75%
Wan Hai Lines (Singapore) Pte Ltd	200,900,000,000	20.29%	200,900,000,000	20.29%
Others	46,600,000,000	4.71%	46,600,000,000	4.71%
Total	990,000,000,000	100%	990,000,000,000	100%

Capital transactions with owners

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Owner's contributed capital		
- At the beginning of the year	990,000,000,000	990,000,000,000
- At the ending of the period	990,000,000,000	990,000,000,000

Shares

	30/06/2026	01/01/2026
	Share	Share
Number of shares registered for issuance	99,000,000	99,000,000
Number of shares offered to the public	99,000,000	99,000,000
+ <i>Ordinary shares</i>	99,000,000	99,000,000
Number of shares outstanding	99,000,000	99,000,000
+ <i>Ordinary shares</i>	99,000,000	99,000,000
* <i>Par value of shares outstanding (VND/share)</i>	10,000	10,000

20. Off balance sheet items and operating lease commitments

Foreign currencies

	30/06/2026	01/01/2026
USD	3,144,239.50	3,294,114.03
JPY	44,000.00	44,000.00

Doubtful debts written off

	30/06/2026	01/01/2026
	VND	VND
Doubtful debts written off	417,146,199	417,146,199

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***21. Revenue from sales of goods and provision of services**

Total revenue represents the gross value of goods sold and services rendered exclusive of value added tax.

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Revenue from sales of goods	198,817,101	5,919,026,789
Revenue from port operations	889,330,854,666	774,628,692,496
Revenue from logistics service	118,131,036,335	-
Total	1,007,660,708,102	780,547,719,285

22. Cost of sales

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Cost of goods sold	188,997,316	5,646,256,786
Cost of port operations	524,654,163,794	477,239,268,424
Cost of logistics service	95,887,910,249	-
Total	620,731,071,359	482,885,525,210

23. Financial income

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Interest income	25,142,546,062	14,764,009,239
Gain from disposal of financial investments	-	312,390,000
Dividends and distributed profits	3,267,000,000	4,666,424,000
Realised exchange gain	2,896,136,785	2,403,780,183
Unrealised exchange gain	1,526,698,204	1,274,886,368
Total	32,832,381,051	23,421,489,790

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***24. Financial expenses**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Interest expenses	11,069,132,903	12,164,035,133
Realised exchange loss	941,242,319	412,851,867
Unrealised exchange loss	33,481,917	-
Provision for loss in investments	-	(41,555,500)
Total	12,043,857,139	12,535,331,500

25. Selling expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Labour expenses	-	71,601,251
Other expenses	4,061,878,597	5,079,319,980
Total	4,061,878,597	5,150,921,231

26. General and administration expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Labour expenses	62,649,527,738	39,936,502,784
Depreciation and amortisation expenses	3,426,105,982	2,006,975,233
Outside services expenses	24,188,509,033	19,501,733,310
Materials and office supplies expenses	737,713,728	627,780,562
Tax, Charge, Fee	117,786,284	92,261,700
Provision expenses	35,085	(8,901,447)
Other expenses	13,085,323,794	18,420,581,528
Total	104,205,001,644	80,576,933,670

Danang Port Joint Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***27. Other income**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Liquidation and disposal of fixed assets	496,351,851	216,111,111
Others	746,759,872	2,187,246,808
Total	1,243,111,723	2,403,357,919

28. Trading and business costs by element

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Labour expenses	247,618,563,289	174,166,469,822
Depreciation and amortisation expenses	83,967,300,215	82,654,995,391
Outside services expenses	312,215,764,149	218,493,462,760
Raw materials	37,841,256,429	22,457,353,969
Tool expenses	2,009,609,010	3,222,576,363
Tax, Charge, Fee	987,322,730	92,261,700
Provision expenses	35,085	(8,901,447)
Other expenses	43,451,577,155	61,888,904,767

Danang Port Join Stock Company**Notes to the consolidated financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)***29. Significant transactions with related parties**

In addition to related party balances disclosed in other notes to the financial statements, the Company had the following significant transactions with related parties during the period:

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Subsidiary		
<i>Danang Port Logistics JSC</i>		
Sales of goods and services	-	18,420,088,592
Purchase of goods and services	-	33,629,325,541
Dividends and distributed profits	-	1,943,924,000
Associate		
<i>Danang Port Tugboat JSC</i>		
Sales of goods and services	3,568,804,012	4,170,419,943
Purchase of goods and services	45,776,377,866	40,446,354,840
Dividends and distributed profits	3,267,000,000	2,722,500,000
The same Parent Company		
<i>Bien Dong Shipping Company Limited</i>		
Sales of services	68,960,000	47,760,000
<i>Vietnam Ocean Shipping Agency Corporation – Da Nang Branch</i>		
Sales of services	1,501,978,716	758,413,205
<i>VIMC Container Lines JSC</i>		
Sales of services	14,064,517,271	9,687,921,870
Dependent entity of the Parent Company		
<i>Vietnam Maritime Corporation – Hai Phong Branch</i>		
Purchase of goods and services	1,851,852	1,425,926
Parent company of major shareholders		
<i>Wan Hai Line Ltd</i>		
Sales of services	45,786,891,939	41,074,532,685

Danang Port Join Stock Company

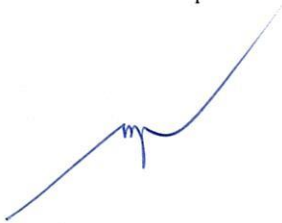
Notes to the consolidated financial statements for quarter II 2026 (continued)

Form B 09 – DN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)*

30. Other information

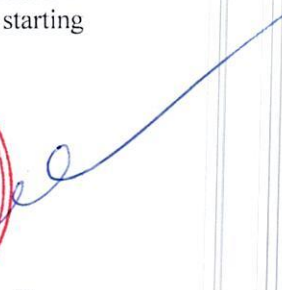
According to Decision No. 24/QĐ-CDN dated 12 February 2026 issued by the Board of Directors, Danang Port JSC officially established control over Danang Port Logistics JSC. Accordingly, Danalog became a subsidiary of the Company effective from 1 January 2026. Danalog's financial statements have been consolidated into the Company's Consolidated Financial Statements starting from the first quarter of 2026.


Ngô Quốc Văn
Preparer

Da Nang, 20 July 2026


Nguyễn Ngọc Tâm
Chief Accountant




Trần Lê Tuấn
General Director