QUANG NINH PORT JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIET NAM Independence-Freedom-Happiness
No: 468/2026/CQN-TK Announcement of Financial Statements for the period from 01/01/2026 to 30/06/2026	*Quang Ninh, August 14, 2026*

CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH

Digitally signed by CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH
DN: C=VN, S=TỈNH QUẢNG NINH, CN=CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH, OID.0.9.2342.19200300.100.1.1=MST:5700100231
Reason: announcement FS from 1.1.26 t0 30.6.26
Location: your signing location here
Date: 2026-08-14 16:33:04
Foxit Reader Version: 9.5.0

To: **Hanoi Stock Exchange**

Company Name : Quang Ninh Port Joint Stock Company

Stock Code : CQN

Headquarters Address : No.1 Cai Lan Street, Bai Chay Ward, Quang Ninh Province

Phone : 0203 6283288

Website : www.quangninhport.com.vn

Person in charge of information disclosure: Mr. Hoang Trong Tung – General Director

Type of Information Disclosure: Periodic

1. Content of the Disclosure:

Financial statements for the period from 01/01/2026 to 30/06/2026 (attached)

2. The above information will be disclosed on the website of Quang Ninh Port Joint Stock Company: www.quangninhport.com.vn on August 14, 2026.

We hereby commit that the above information is accurate and take full legal responsibility for the disclosed information.

Sincerely,

| ***Recipients:***
- As addressed above;
- Filed: clerical department, | **QUANG NINH PORT JOINT STOCK COMPANY**
GENERAL DIRECTOR
M.S.D.N: 5700100231 - C.T.C. CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH TỈNH QUẢNG NINH
Hoang Trong Tung |

QUANG NINH PORT JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIET NAM Independence-Freedom-Happiness
No: 469./2026/CQN-TK	*Quang Ninh, August 14,2026*

PERIODIC FINANCIAL STATEMENT DISCLOSURE

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, Quang Ninh Port Joint Stock Company is disclosing its financial statements for the period from 01/01/2026 to 30/06/2026 (FS) to the Hanoi Stock Exchange as follows:

1. **Organization Name**: Quang Ninh Port Joint Stock Company
   - Stock Code: CQN
   - Address: No. 1 Cai Lan Street, Bai Chay Ward, Quang Ninh Province.
   - Phone: 0203 6283288.
   - Email: qnp@quangninhport.com.vn Website: www.quangninhport.com.vn

2. **Content of the Disclosure:**

- Financial Statements for the period from 01/01/2026 to 30/06/2026

☑ Separate FS (No subsidiaries or higher-level accounting units with sub-units);

☐ Consolidated FS (With subsidiaries);

☐ Combined FS (With direct accounting units under the organization's accounting structure);

- Cases that require explanation:

+ The audit firm expresses an opinion other than a fully unqualified opinion on the FS (for the period from 01/01/2026 to 30/06/2026):

☐ Yes ☑ No

Explanation document if applicable:

☐ Yes ☐ No

+ The net profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the period from 01/01/2026 to 30/06/2026):

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

+ Net profit after corporate income tax in the statement of income changes by 10% or more compared to the same period last year:

☑ Yes ☐ No

Explanation document if applicable:

☑ Yes ☐ No

+ Net profit after tax in the reporting period results in a loss, changing from profit in the same period last year to a loss in this period, or vice versa:

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

This information has been disclosed on the company's website on August 14, 2026, at www.quangninhport.com.vn

We commit that the disclosed information is true and take full responsibility before the law for the content of the information disclosed.

Attached Documents:

- Financial Statements for the period from 01/01/2026 to 30/06/2026;

QUANG NINH PORT JOINT STOCK COMPANY

GENERAL DIRECTOR

M.S.D.N: 5700 ... C.T.C.P
CÔNG TY
CỔ PHẦN CẢNG
QUẢNG NINH
TỈNH QUẢNG NINH

Hoang Trong Tung

INTERIM FINANCIAL STATEMENTS

QUANG NINH PORT JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Quang Ninh Port Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Quang Ninh Port Joint Stock Company, formerly Quang Ninh Port One-Member Limited Liability Company (hereinafter referred to as the "Company"), was converted into a joint-stock company under the second amended business registration certificate issued on 22 August 2014. The Company currently operates under the sixth amended business registration certificate issued on 22 April 2026, with enterprise code 5700100231.

The Company's head office is located at No. 01, Cai Lan Street, Bai Chay Ward, Quang Ninh Province, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors

Mr. Mai Xuan Son	Chairman	(Appointed on 24 April 2026)
Mr. Nguyen Ngoc Nghi	Chairman	(Resigned on 24 April 2026)
Mr. Pham Cong Doan	Member	
Mr. Vu Hong Phong	Member	(Appointed on 24 April 2026)
Mr. Doan Tuan Anh	Member	(Resigned 24 April 2026)

Board of Management

Mr. Hoang Trong Tung	General Director
Mr. Dinh Anh Tuan	Deputy General Director
Mr. Nguyen Van Manh	Deputy General Director

Board of Supervision

Mr. Nguyen Manh Hung	Head
Ms. Pham Thi Minh Huyen	Member
Mr. Pham Van Huy	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Hoang Trong Tung – General Director.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare and present the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all information disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

M.S.D.N: 5700100231 C.T.C.P
CÔNG TY
CỔ PHẦN CẢNG
QUẢNG NINH
TỈNH QUẢNG NINH

Hoang Trong Tung
Legal Representative
Approved, 12 August 2026

No: 120826.008/BCTC.KT5

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and Board of Management
Quang Ninh Port Joint Stock Company

We have reviewed the interim financial statements of Quang Ninh Port Joint Stock Company ("the Company") prepared on 12 August 2026 from page 05 to page 35 including: Interim Statement of financial position as at 30 June 2026, Interim Statement of income, Interim Statement of cash flows for the six-month period then ended and Notes to Interim financial statements.

Board of Management's Responsibility

The Board of Management of Quang Ninh Port Joint Stock Company is responsible for the preparation and presentation of interim financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Quang Ninh Port Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Hoang Thuy Nga
Audit Director
Registered Auditor No: 0762-2023-002-1
Hanoi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**556,839,849,131**	**459,244,253,577**
110	**I. Cash and cash equivalents**	**3**	**73,808,870,745**	**47,352,779,426**
111	1. Cash		43,719,076,227	47,352,779,426
112	2. Cash equivalents		30,089,794,518	-
120	**II. Short-term investments**	**4**	**362,604,248,218**	**304,194,004,663**
123	1. Short-term held-to-maturity investments		362,604,248,218	304,194,004,663
130	**III. Short-term receivables**		**74,280,885,498**	**60,941,632,627**
131	1. Short-term trade receivables	5	67,849,942,790	62,368,345,445
132	2. Short-term prepayments to suppliers	6	2,828,137,447	3,003,774,826
135	3. Other short-term receivables	7	12,405,593,499	4,372,300,594
136	4. Allowance for short-term doubtful debts		(8,802,788,238)	(8,802,788,238)
			-	-
140	**IV. Inventories**	**9**	**41,826,301,896**	**40,645,968,481**
141	1. Inventories		41,826,301,896	40,645,968,481
160	**V. Other short-term assets**		**4,319,542,774**	**6,109,868,380**
161	1. Short-term deferred expenses	10	2,907,755,608	2,330,467,352
163	2. Short-term taxes and other receivables from the State budget	17	1,411,787,166	3,779,401,028
200	**B. NON-CURRENT ASSETS**		**730,956,353,489**	**743,740,384,181**
220	**I. Fixed assets**		**83,260,846,310**	**95,009,452,177**
221	1. Tangible fixed assets	11	83,260,846,310	95,009,452,177
222	*- Historical cost*		*611,914,897,087*	*612,415,749,698*
223	*- Accumulated depreciation*		*(528,654,050,777)*	*(517,406,297,521)*
227	2. Intangible fixed assets	12	-	-
228	*- Historical cost*		*4,230,060,000*	*4,230,060,000*
229	*- Accumulated amortization*		*(4,230,060,000)*	*(4,230,060,000)*
250	**II. Long-term assets in progress**		**36,834,492,810**	**36,601,369,901**
252	1. Construction in progress	13	36,834,492,810	36,601,369,901
260	**III. Long-term investments**	**4**	**592,847,231,078**	**592,847,231,078**
262	1. Investments in joint ventures and associates		2,207,213,772	2,207,213,772
263	2. Equity investments in other entities		609,991,442,351	609,991,442,351
264	3. Allowance for long-term impairment of other investments		(19,351,425,045)	(19,351,425,045)
270	**IV. Other long-term assets**		**18,013,783,291**	**19,282,331,025**
271	1. Long-term deferred expenses	10	18,013,783,291	19,282,331,025
280	**TOTAL ASSETS**		**1,287,796,202,620**	**1,202,984,637,758**

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**248,463,735,982**	**180,773,388,010**
310	**I. Current liabilities**		**248,463,735,982**	**180,773,388,010**
311	1. Short-term trade payables	14	30,904,204,297	25,857,955,350
312	2. Short-term prepayments from customers	15	2,560,142,573	4,283,197,972
313	3. Dividends and profit payables	16	75,077,972,932	31,153,932
314	4. Short-term taxes and other payables to State budget	17	20,806,248,913	16,800,181,574
315	5. Payables to employees		45,245,088,990	53,033,057,139
316	6. Short-term accrued expenses	18	8,969,573,365	4,139,902,771
319	7. Short-term deferred revenue	19	2,431,278,681	1,046,422,887
320	8. Other short-term payables	20	50,233,264,218	68,636,283,808
323	9. Bonus and welfare fund		12,235,962,013	6,945,232,577
400	**D. OWNER'S EQUITY**	**21**	**1,039,332,466,638**	**1,022,211,249,748**
411	1. Contributed capital		750,499,360,000	750,499,360,000
411a	*- Ordinary shares with voting rights*		*750,499,360,000*	*750,499,360,000*
412	2. Share premium		87,099,700,000	87,099,700,000
418	3. Development and investment funds		9,230,000,000	-
420	4. Retained earnings		192,503,406,638	184,612,189,748
420a	*- Retained earnings accumulated to previous year*		*86,582,253,748*	*52,676,624,875*
420b	*- Retained earnings of the current period*		*105,921,152,890*	*131,935,564,873*
440	**TOTAL CAPITAL**		**1,287,796,202,620**	**1,202,984,637,758**

M.S.D.N: 5700100231 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH
TỈNH QUẢNG NINH

Nguyen Thi Quynh	Vu Manh Duy	Hoang Trong Tung
Preparer	Chief Accountant	Legal Representative
		Approved, 12 August 2026

INTERIM STATEMENT OF INCOME
For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Current period VND	Prior period VND
01	**1. Revenue from sales of goods and provision of services**	23	**448,700,063,581**	**348,630,978,542**
10	**2. Net revenue from sales of goods and provision of services**		**448,700,063,581**	**348,630,978,542**
11	**3. Cost of goods sold and provision of services**	24	**301,394,731,407**	**224,064,964,358**
20	**4. Gross profit from sales of goods and provision of services**		**147,305,332,174**	**124,566,014,184**
22	5. Financial income	25	8,991,102,525	6,548,501,461
23	6. Financial expenses	26	1,873,703	1,885,865
26	7. General and administrative expenses	27	36,101,872,832	35,161,909,461
30	**8. Net profit from operating activities**		**120,192,688,164**	**95,950,720,319**
31	9. Other income	28	13,361,368,518	15,422,640,293
32	10. Other expenses	29	1,093,932,614	1,122,020,226
40	**11. Other profit**		**12,267,435,904**	**14,300,620,067**
50	**12. Total net profit before tax**		**132,460,124,068**	**110,251,340,386**
51	13. Current corporate income tax expense	30	26,538,971,178	22,020,641,869
60	**14. Profit after corporate income tax**		**105,921,152,890**	**88,230,698,517**
70	**15. Basic earnings per share**	31	**1,411**	**1,176**

M.S.D.N: 5700100231 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH
TỈNH QUẢNG NINH

Preparer	Chief Accountant	Legal Representative
Nguyen Thi Quynh	**Vu Manh Duy**	**Hoang Trong Tung**
Preparer	Chief Accountant	Legal Representative
		Approved, 12 August 2026

INTERIM STATEMENT OF CASH FLOWS
For the period from 01/01/2026 to 30/06/2026
(Direct method)

Code	ITEMS	Note	Current period VND	Prior period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Proceeds from sales of goods and provision of services and other revenues		451,428,846,637	471,372,391,364
02	2. Cash paid to suppliers		(247,861,118,120)	(198,410,647,198)
03	3. Cash paid to employees		(75,051,920,434)	(69,228,633,863)
05	4. Corporate income tax paid		(18,833,690,145)	(5,569,562,872)
06	5. Other receipts from operating activities		16,100,411,110	15,746,860,478
07	6. Other payments on operating activities		(49,904,113,647)	(33,589,108,031)
20	***Net cash flow from operating activities***		***75,878,415,401***	***180,321,299,878***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		-	(128,200,000)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	540,000,000
23	3. Loans and purchase of debt instruments from other entities		(510,000,000,000)	(250,000,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		450,000,000,000	195,000,000,000
25	5. Equity investments in other entities		-	(103,405,000,000)
27	6. Interest and dividend received		10,493,366,122	6,360,395,175
30	***Net cash flow from investing activities***		***(49,506,633,878)***	***(151,632,804,825)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends and profits paid to owners		(3,117,000)	(44,424,000)
40	***Net cash flow from financing activities***		***(3,117,000)***	***(44,424,000)***
50	**Net cash flows in the period**		**26,368,664,523**	**28,644,071,053**
60	**Cash and cash equivalents at the beginning of the year**		**47,352,779,426**	**27,984,990,271**
61	Effect of exchange rate fluctuations		87,426,796	256,572,039
70	**Cash and cash equivalents at the end of the period**	**3**	**73,808,870,745**	**56,885,633,363**

M.S.D.N: 5700100231 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH
TỈNH QUẢNG NINH

Nguyen Thi Quynh	Vu Manh Duy	Hoang Trong Tung
Preparer	Chief Accountant	Legal Representative
		Approved, 12 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

1 GENERAL INFORMATION

1.1. Form of ownership

Quang Ninh Port Joint Stock Company, formerly Quang Ninh Port One-Member Limited Liability Company (hereinafter referred to as the "Company"), was converted into a joint-stock company under the second amended business registration certificate issued on 22 August 2014. The Company currently operates under the sixth amended business registration certificate issued on 22 April 2026, with enterprise code 5700100231.

The Company's head office is located at No. 01, Cai Lan Street, Bai Chay Ward, Quang Ninh Province, Vietnam.

The charter capital of the Company is VND 750,499,360,000, equivalent to 75,049,936 shares with the par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 was 610 people (as at 01 January 2026: 612 people)

1.2. Business field

Seaport services

1.3. Business activities

Main business activities of the Company include:
- Cargo handling: loading and unloading, storage, and transshipment at port areas (excluding airport cargo handling);
- Warehousing and storage services: provision of warehouse services (excluding real estate business);
- Road freight transportation; inland waterway passenger transport;
- Direct support services for waterway transportation: maritime services;
- Other transportation-related support services: freight forwarding; logistics services (excluding air freight/transport services);
- Real estate business, including ownership, use, and leasing of land use rights;
- Retail sale of motor fuels.

1.4. Corporate structure

Information of associate of the Company is provided in Note No.04.

1.5. The comparability of the information in the financial statements

The information in the financial statements has been presented consistently by the Company and is comparable across the fiscal years.

2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnamese Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The 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.

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026.

The Company has applied non-retrospective adjustments to its accounting policies upon the initial adoption of the requirements of Circular No. 99/2025/TT-BTC. The adoption of Circular No. 99/2025/TT-BTC also requires changes in the presentation of certain items in the financial statements. Accordingly, the comparative information has been re-presented and reclassified, where appropriate, to conform to the current period's presentation and to comply with the relevant requirements of Circular No. 99/2025/TT-BTC. Details on the reclassification of comparative information are disclosed in Note 35 of the Interim Financial Statements.

2.4 Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax;

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnamese Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

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

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.6 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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.

2.7 Financial investments

Investments held to maturity comprise term deposits and short-term loans held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in associates: allowance shall be made based on the Financial Statements of associates at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 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 receivables shall be classified into short-term receivables or long-term receivables on the interim financial statements according to their remaining terms at the reporting date.

The allowance 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 allowances 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 or estimating the possible losses.

2.9 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, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

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

2.10 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.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	06-27 years
- Machinery, equipment	05-12 years
- Vehicles, Transportation equipment	06-20 years
- Office equipment and furniture	03-13 years
- Management software	03-08 years

2.11 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.12 Operating lease

Operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.13 Deferred expenses

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

The calculation and allocation of long-term deferred 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.

Types of prepaid expenses include:

- Repair costs for fixed assets are allocated over a period of 12 to 36 months (repairs to warehouses are allocated over 10 years), and dredging costs for the port entrance are allocated over 36 months.

- Property insurance costs are allocated based on the insurance period specified in the insurance contract.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with a historical cost of each asset less than 30 million dongs, and therefore not eligible for recording as fixed assets under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis over 12 to 24 months.
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis over 06 to 12 months.

2.14 Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.15 Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as loading and transportation costs, electricity expenses, etc which are recorded as operating expenses of the reporting period

2.17 Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.18 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 repurchased own 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 profits appropriation or loss handling of the Company.

2.19 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made.

Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:
Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- 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 recognised when the Company's right to receive dividend is established.

2.20 Cost of provision of services

Cost of provision of services are cost of render services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle.

2.21 Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Allowance 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.

2.22 General and administrative expenses

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, allowance for doubtful debts, outsourced service costs, and other related expenses.

2.23 Liquidation or disposal of fixed assets

Liquidation or disposal of fixed assets is recognized in the Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets are determined as the difference between revenue and expenses directly related to the sale of the fixed assets and carrying amount of fixed assets. The gain or loss from the liquidation or disposal of fixed assets presented on a net basis in the Statement of Income.

2.24 Corporate income tax

Current corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law

Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the operating activities for the period from 01/01/2026 to 30/06/2026.

2.25 Earnings per share

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

2.26 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:

- Organizations, directly or indirectly having control the Company, are controlled by 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;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.27 Segment information

Given that the Company's operations are exclusively in the port services sector and are conducted solely within Quang Ninh province, the Company does not prepare segment reports by business segment and geographical segment.

3 CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	128,567,893	237,565,477
Demand deposits	43,590,508,334	47,115,213,949
Cash equivalents	30,089,794,518	-
	73,808,870,745	**47,352,779,426**

Details of demand deposits and cash equivalents as at 30 June 2026 were as follow:

	Currency	Term	Interest	Value VND
Demand deposits				
- Saigon - Ha Noi Commercial Joint Stock Bank - Quang Ninh Branch	VND	Demand	0.10%	20,155,751,663
- Vietnam Public Joint Stock Commercial Bank - Quang Ninh Branch	VND	Demand	0.20%	12,666,187,403
- Saigon - Ha Noi Commercial Joint Stock Bank - Quang Ninh Branch	USD	Demand	0.00%	9,061,957,122
- Others	VND/USD/EUR	Demand	0,00% - 0,20%	1,706,612,146
				43,590,508,334
Cash equivalents				
Term deposits				
- Saigon - Ha Noi Commercial Joint Stock Bank - Quang Ninh Branch	VND	01 month	4.75%	30,089,794,518
				30,089,794,518

4 FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance		Beginning balance	
	Original cost VND	Allowance VND	Original cost VND	Allowance VND
Short-term				
Term deposits (i)	92,763,205,478	-	255,922,780,827	-
Loan receivables (ii)	269,841,042,740	-	48,271,223,836	-
	362,604,248,218	**-**	**304,194,004,663**	**-**

(i) Details of term deposits classified as held-to-maturity investments as at 30 June 2026 were as follow:

	Currency	Term	Interest Rate	Value VND
Short-term				
Vietnam Public Joint Stock Commercial Bank - Quang Ninh Branch	VND	13 months	5.80%	5,309,863,014
Vietnam Public Joint Stock Commercial Bank - Quang Ninh Branch	VND	12 months	5.70%	10,516,904,110
Saigon - Ha Noi Commercial Joint Stock Bank - Quang Ninh Branch	VND	06 months	7.4% - 8.2%	71,814,794,518
Vietnam International Comercial Joint Stock Bank - Quang Ninh Branch	VND	06 months	8.00%	5,121,643,836
				92,763,205,478

(ii) Details of loan receivables classified as held-to-maturity investments as at 30 June 2026 were as follow:

	Contract No.	Currency	Purpose of borrowing	Interest Rate	Term	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties							**49,382,960,548**	**48,271,223,836**
- T&T Airlines Transport and Commerce JSC	01/2025/CQN-TTAIR	VND	Based on the borrower's business and investment needs	According to loan contract	06 months	Unsecured	49,382,960,548	48,271,223,836
Others							**220,458,082,192**	**-**
- An Huy Business And Investment JSC	1906/2026/HDVV/CQN-AH	VND	Based on the borrower's business and investment needs	According to loan contract	12 months	Unsecured	110,229,041,096	-
- Yen Thai Property Investment JSC	1906/2026/HDVV/CQN-YT	VND	Based on the borrower's business and investment needs	According to loan contract	12 months	Unsecured	110,229,041,096	-
							269,841,042,740	**48,271,223,836**

b) Equity investments in other entities

	Stock Code	Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in associate		**2,207,213,772**	**-**	**(2,207,213,772)**	**2,207,213,772**	**-**	**(2,207,213,772)**
Northeast Vinalines JSC		2,207,213,772	-	(2,207,213,772)	2,207,213,772	-	(2,207,213,772)
Investments in other entities		**609,991,442,351**	**595,582,050,927**	**(17,144,211,273)**	**609,991,442,351**	**594,702,290,127**	**(17,144,211,273)**
Vietnam National Vegetable, Fruit and Agricultural Products Corporation - JSC		374,860,713,000	374,860,713,000	-	374,860,713,000	374,860,713,000	-
BVIM Fund Investment JSC		100,000,000,000	100,000,000,000	-	100,000,000,000	100,000,000,000	-
Vietnam Maritime Commercial Joint Stock Bank (*)	MSB	1,015,739,351	3,750,559,200	-	1,015,739,351	2,870,798,400	-
VIMC Logistics JSC (**)	VLG	1,000,000,000	870,700,000	(129,300,000)	1,000,000,000	870,700,000	(129,300,000)
Cai Lan Port Investment JSC (**)	CPI	29,709,990,000	12,695,078,727	(17,014,911,273)	29,709,990,000	12,695,078,727	(17,014,911,273)
T&T Airlines Transport and Commerce JSC		103,405,000,000	103,405,000,000	-	103,405,000,000	103,405,000,000	-
		612,198,656,123	**595,582,050,927**	**(19,351,425,045)**	**612,198,656,123**	**594,702,290,127**	**(19,351,425,045)**

(*) Recoverable value of investment in listed company: the value is determined based on the closing price of the securities on the Ho Chi Minh Stock Exchange (HOSE) as at 31 December 2025 and 30 June 2026.

(**) Recoverable value of investment in infrequently Upcom shares is determined based on average reference prices over 30 days consecutive trading days prior to the reporting date.

Details of investees as at 30 June 2026 were as follows:

Name of financial investments	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Associate company				
Northeast Vinalinies JSC	Quang Ninh	25.53%	25.53%	Transport (discontinued)
Investment in other entities				
Vietnam National Vegetable, Fruit and Agricultural Products Corporation - JSC	Hanoi	12.25%	12.25%	Production, processing, import and export of vegetables, fruits and agricultural products
BVIM Fund Investment JSC	Hanoi	33.33%	33.33%	Investment Funds
Vietnam Maritime Commercial Joint Stock Bank	Hanoi	0.01%	0.01%	Banking
VIMC Logistics JSC	Hanoi	0.71%	0.71%	Marine Services
Cai Lan Port Investment JSC	Quang Ninh	8.14%	8.14%	Seaport Services
T&T Airlines Transport and Commerce JSC	Hanoi	10.00%	10.00%	Air Services

5 SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***2,284,766,686***	**-**	***1,776,925,578***	**-**
Cai Lan Port Investment JSC	2,284,766,686	-	1,776,925,578	-
Others	***65,565,176,104***	***(8,296,407,018)***	***60,591,419,867***	***(8,296,407,018)***
Quang Minh Group Corporation	4,867,032,614	(4,867,032,614)	4,867,032,614	(4,867,032,614)
Quang Ninh Ocean Shipping Agency	6,588,730,954	-	4,261,286,977	-
Thai Hung Port Joint Stock Company	4,130,413,724	-	7,001,192,302	-
Ngoc Cang JSC	6,827,305,748	-	4,692,504,116	-
Other customers	43,151,693,064	(3,429,374,404)	39,769,403,858	(3,429,374,404)
	67,849,942,790	**(8,296,407,018)**	**62,368,345,445**	**(8,296,407,018)**

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others				
Tan Quang Minh Co., Ltd.	620,882,140	-	620,882,140	-
Tran Nguyen Law Firm	430,000,000	-	430,000,000	-
Greifer Mrs Co., Ltd.	500,760,000	-	-	-
Other suppliers	1,276,495,307	-	1,952,892,686	-
	2,828,137,447	**-**	**3,003,774,826**	**-**

7 OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Advances receivable	1,258,500,463	-	525,269,311	-
Quang Minh Group Corporation	506,381,220	(506,381,220)	506,381,220	(506,381,220)
Work completed but not yet invoiced (i)	6,962,214,221	-	3,042,745,511	-
Dabaco Vietnam Group JSC	-	-	*1,151,502,242*	-
VIMAFLOUR LTD.	*2,338,499,014*	-	-	-
Trieu An QN Co., Ltd.	*2,388,923,198*	-	-	-
Others	*2,234,792,009*	-	*1,891,243,269*	-
VFM-Wilmar Flour Mills Co., Ltd.	3,009,720,728		-	
Others	668,776,867	-	297,904,552	-
	12,405,593,499	**(506,381,220)**	**4,372,300,594**	**(506,381,220)**

(i) The Company estimates the work completed as at 30 June 2026 in respect of loading, discharging, transportation, storage services, etc., based on the volume confirmation minutes agreed upon with customers.

8 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

		Ending balance		Beginning balance	
		Original cost	Recoverable value	Original cost	Recoverable value
		VND	VND	VND	VND
a)	**Trade receivables**	**8,296,407,018**	**-**	**8,296,407,018**	-
	Quang Minh Group Corporation	4,867,032,614	-	4,867,032,614	-
	Quang Ninh Maritime Port Authority	1,079,569,304	-	1,079,569,304	-
	Others	2,349,805,100	-	2,349,805,100	-
b)	**Other receivables**	**506,381,220**	**-**	**506,381,220**	**-**
	Quang Minh Group Corporation	506,381,220	-	506,381,220	-
		8,802,788,238	**-**	**8,802,788,238**	**-**

9 INVENTORIES

	Beginning balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials and supplies	40,510,396,808	-	39,322,194,837	-
Tools and instruments	1,315,905,088	-	1,323,773,644	-
	41,826,301,896	**-**	**40,645,968,481**	**-**

10 DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Insurance premiums	1,147,738,108	541,784,237
	Warehouse rental costs	1,344,392,500	1,155,000,000
	Others	415,625,000	633,683,115
		2,907,755,608	**2,330,467,352**
b)	**Long-term**		
	Dispatched tools and supplies	3,902,832,930	5,668,827,486
	Periodic repair and maintenance costs for fixed assets	14,110,950,361	13,613,503,539
		18,013,783,291	**19,282,331,025**

11 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment	Total
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	169,806,083,369	107,881,769,171	334,027,361,048	700,536,110	612,415,749,698
Other decrease	(500,852,611)	-	-	-	(500,852,611)
Ending balance of the period	**169,305,230,758**	**107,881,769,171**	**334,027,361,048**	**700,536,110**	**611,914,897,087**
Accumulated depreciation					
Beginning balance	130,485,941,399	106,183,209,162	280,142,551,886	594,595,074	517,406,297,521
Depreciation in the period	2,416,113,606	228,846,852	9,076,279,794	27,365,615	11,748,605,867
Other decrease	(500,852,611)	-	-	-	(500,852,611)
Ending balance of the period	**132,401,202,394**	**106,412,056,014**	**289,218,831,680**	**621,960,689**	**528,654,050,777**
Net carrying amount					
Beginning balance	39,320,141,970	1,698,560,009	53,884,809,162	105,941,036	95,009,452,177
Ending balance	**36,904,028,364**	**1,469,713,157**	**44,808,529,368**	**78,575,421**	**83,260,846,310**

The cost of tangible fixed assets that have been fully depreciated but are still in use as at the end of the period was VND 199,507,044,461 (at the beginning of the period: VND 199,401,800,708).

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost	Net carrying amount
			VND	VND
Cai Lan Berth No. 1	Cai Lan Stevedoring Plant	In normal use	137,121,969,430	28,824,953,451
Quay Crane No. 01	Ha Long Mechanical Plant	In normal use	49,099,561,623	9,651,308,008
Mobile Harbour Crane LMH 250	Ha Long Mechanical Plant	In normal use	47,249,796,188	-

12 INTANGIBLE FIXED ASSETS

	Management software	Total
	VND	VND
Historical cost		
Beginning balance	4,230,060,000	4,230,060,000
Ending balance of the period	**4,230,060,000**	**4,230,060,000**
Accumulated amortization		
Beginning balance	4,230,060,000	4,230,060,000
Ending balance of the period	**4,230,060,000**	**4,230,060,000**
Net carrying amount		
Beginning balance	-	-
Ending balance	-	-

The cost of intangible fixed assets that have been fully depreciated but are still in use as at the end of the period was VND 4,230,060,000 (at the beginning of the period: VND 4,230,060,000)

Details of the Company's major intangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost	Net carrying amount
			VND	VND
GTOS Container Management and Operations Software System	Freight Forwarding and Warehousing Plant	In normal use	3,905,000,000	-
Website Software System	IT Department - Operations Control Center	In normal use	180,060,000	-
Bravo Software	Finance and Accounting Department	In normal use	110,000,000	-

13 LONG-TERM ASSET IN PROGRESS

b)

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Construction in progress	***36,489,821,105***	***36,489,821,105***	***36,524,577,499***	***36,524,577,499***
- Ben 1 upstream hill warehouse project (*)	32,493,489,224	32,493,489,224	32,493,489,224	32,493,489,224
- 4,200 m² warehouse project	2,298,399,091	2,298,399,091	2,298,399,091	2,298,399,091
- Others	1,697,932,790	1,697,932,790	1,732,689,184	1,732,689,184
Periodic repairs of fixed assets	***344,671,705***	***344,671,705***	***76,792,402***	***76,792,402***
	36,834,492,810	**36,834,492,810**	**36,601,369,901**	**36,601,369,901**

(*) As of 30 June 2026, the incurred costs primarily include site leveling expenses, compensation costs, and certain investment consulting fees for the project. Detailed information about the project is as follows:

The project was approved by the Quang Ninh Provincial People's Committee under the detailed planning at the scale of 1/500 according to document No. 2718/QĐ-UBND dated 14 September 2006, and Decision No. 1669/QĐ-UBND dated 29 May 2008, regarding land acquisition and handover to the Ha Long City People's Committee for compensation and site clearance to implement the Goods Storage Warehouse project in the Cai Lan area.

According to Decision No. 01/QLCSHT-MT dated 03 January 2013, issued by the Company's General Director approving the investment in the Goods Storage Warehouse project located in the upper hill area of Ben 1, the key details are as follows:
- Land area: 62,403 m²
- Objective: Construction of a warehouse
- Scale:
  + Construction of a service office area covering 1,875 m² (including an operation building, security post, parking lot, and green landscape)
  + Pier and warehouse area of 39,240 m² (including roofed warehouses, open-air storage, piers, and loading yards)
  + Other functional areas covering 21,288 m² (technical land, green spaces, and internal roads)
- Total investment: VND 96,412,166,000 (of which 20% is equity capital: VND 19,282,433,000, with the remaining amount financed through commercial loans and other legally mobilized sources).
- Operational duration: 50 years
- Project timeline:
  + From Q3/2012 to Q1/2013: Site leveling;
  + From Q1/2013 to Q3/2013: Construction of architectural components;
  + Investment completion and operation commencement in Q4/2014.

However, after completing the site leveling works, the Company has been unable to proceed with the project due to the pending approval of the Zoning Plan for Subdivision 5 - Ha Long City by the competent authorities.

The Company signed land lease agreements and obtained land use rights certificates in 2015, with lease agreements renewed annually until 31 December 2021. Since 2022, the Company has not yet received an extension of the land lease agreement. Nevertheless, the Company continues to receive land rent notices and has fully paid the land rental fees.

As of 24 September 2024, the 1/2000-scale zoning plan for Subdivision 5 of Ha Long City was approved by the Quang Ninh Provincial People's Committee under Decision No. 2705/QĐ-UBND. Following the approval of the zoning plan, on 28 October 2024, the Company submitted an official request to extend the land lease term for the Thuong Luu Hill – Berth No.1 area of Quang Ninh Port, intended for use as a cargo storage yard. On 14 May 2025, the Quang Ninh Provincial People's Committee issued Decision No. 1488/QĐ-UBND regarding the extension of land use rights upon expiry, granting the Company continued use of the land for temporary cargo warehouse purposes at Bai Chay Ward, Quang Ninh Province, with the lease extended until 31 December 2026. The Company is actively coordinating with relevant authorities to complete project approval procedures and continue implementing the project.

14 SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Others		
Cai Lan Quang Ninh General Port JSC	9,089,134,745	12,222,615,798
Vietnam Cyberlogistics Technology Development JSC	1,826,626,167	2,778,792,949
Huy Manh Co., Ltd	5,516,679,465	1,371,963,891
Quang Ninh Transport and Stevedoring JSC	5,345,631,009	
Other suppliers	9,126,132,911	9,484,582,712
	30,904,204,297	**25,857,955,350**

15 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Others		
Viet Phap JSC	219,555,360	13,151,246
Nam Transport Co., Ltd.	146,275,411	212,224,946
Thuan An Investment Trading Co., Ltd.	-	416,761,200
Nam Viet JSC	19,369,441	421,699,640
An Phu Trading And Forwarding Service Co., Ltd.	255,063,832	195,631,243
Others	1,919,878,529	3,023,729,697
	2,560,142,573	**4,283,197,972**

16 DIVIDENDS AND PROFIT PAYABLES

	Ending balance VND	Beginning balance VND
Dividends and profit payables	75,077,972,932	31,153,932
- *Dividends payable for 2025*	*75,049,936,000*	-
- *Dividends payable for other years*	*28,036,932*	*31,153,932*
	75,077,972,932	**31,153,932**
In which: Other payables to related parties		
T&T Group Joint Stock Company	58,369,435,000	-
Mr. Hoang Trong Tung	12,400,000	-
Mr. Dinh Anh Tuan	19,041,000	-
	58,400,876,000	**-**

Payment date for dividends to be paid in cash to shareholders was 23 July 2026.

Dividends and profits committed to be paid but overdue are VND 28,036,932 due to uncertificated shareholders who have not yet completed the procedures to receive dividends as notified by the Company.

17 SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at the beginning of year	Tax payable at the beginning of year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	2,538,019,713	19,895,732,119	19,360,507,337	-	3,073,244,495
Corporate income tax	-	10,027,723,385	26,538,971,178	18,833,690,145	-	17,733,004,418
Personal income tax	3,779,401,028	-	2,693,923,562	184,200	1,085,661,666	-
Land tax and land rental	-	4,234,438,476	1,746,413,678	6,306,977,654	326,125,500	-
	3,779,401,028	**16,800,181,574**	**50,875,040,537**	**44,501,359,336**	**1,411,787,166**	**20,806,248,913**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 SHORT TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Meal and hazardous allowances	511,284,450	325,476,600
Electricity expenses	294,683,362	210,724,426
Loading and transportation charges	5,998,621,706	1,711,242,455
Goods supervision and inspection expenses	830,504,460	1,229,801,079
Crane and tugboat rental expenses	1,178,890,000	-
Other accrued expenses	155,589,387	662,658,211
	8,969,573,365	**4,139,902,771**

19 SHORT-TERM DEFERRED REVENUES

	Ending balance	Beginning balance
	VND	VND
Deferred warehouse rental revenue	2,431,278,681	1,046,422,887
	2,431,278,681	**1,046,422,887**

20 OTHER SHORT-TERM PAYABLES

	Ending balance	Beginning balance
	VND	VND
Trade union fee	91,730,200	76,801,870
Vietnam Maritime and Waterway Administration (*)	47,695,840,103	66,155,829,237
Other payables	2,445,693,915	2,403,652,701
	50,233,264,218	**68,636,283,808**

(*) Payable to the Vietnam Maritime and Waterway Administration under Asset Lease Contract No. 01/2014/HĐT dated 30 July 2014, and its accompanying appendices. Under this contract, the Company leases the port infrastructure of berths 5, 6, and 7 at Cai Lan Port for a period of 30 years from 13 July 2004. The lease price consists of two specific components as follows:

- Fixed rental fee based on the price table in Appendix 1.2 to Contract Appendix No. 01/2026/PLHĐTCL;
- Variable rental fee: The annual variable rental fee is determined by multiplying the annual revenue generated from the leased asset by the percentage rate used to calculate the annual variable rental fee.

21 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**750,499,360,000**	**87,099,700,000**	**-**	**141,476,560,875**	**979,075,620,875**
Profit for previous period	-	-	-	88,230,698,517	88,230,698,517
Dividend payment	-	-	-	(75,049,936,000)	(75,049,936,000)
Bonus and welfare fund	-	-	-	(13,750,000,000)	(13,750,000,000)
Ending balance of previous period	**750,499,360,000**	**87,099,700,000**	**-**	**140,907,323,392**	**978,506,383,392**
Beginning balance of current year	**750,499,360,000**	**87,099,700,000**	**-**	**184,612,189,748**	**1,022,211,249,748**
Profit for this period	-	-	-	105,921,152,890	105,921,152,890
Dividend payment	-	-	-	(75,049,936,000)	(75,049,936,000)
Fund distribution	-	-	9,230,000,000	(9,230,000,000)	-
Bonus and welfare fund	-	-	-	(13,750,000,000)	(13,750,000,000)
Ending balance of this period	**750,499,360,000**	**87,099,700,000**	**9,230,000,000**	**192,503,406,638**	**1,039,332,466,638**

According to the Resolution of the General Meeting of Shareholders 01/2026/NQ-ĐHĐCĐ dated 24 April 2026, the Company announces the distribution of profits for the year 2025 as follows:

	Amount VND
Net Profit after tax until 31/12/2025	184,612,189,748
Investment and development fund	9,230,000,000
Bonus and welfare fund	13,750,000,000
Dividend payment (Equivalent to VND 1,000 per share)	75,049,936,000

b) Details of Contributed capital

	Ending balance VND	Rate %	Beginning balance VND	Rate %
T&T Group Joint Stock Company	583,694,350,000	77.77	583,694,350,000	77.77
Others	166,805,010,000	22.23	166,805,010,000	22.23
	750,499,360,000	**100**	**750,499,360,000**	**100**

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

	Current period VND	Prior period VND
Owner's contributed capital		
- At the beginning of the year	750,499,360,000	750,499,360,000
- At the end of the period	750,499,360,000	750,499,360,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	31,153,932	72,013,332
- Dividend payable in the period	75,049,936,000	75,049,936,000
+ Dividend payable from last year's profit	*75,049,936,000*	*75,049,936,000*
- Dividend paid in cash in the period	3,117,000	44,424,000
+ Dividend paid from last year's profit	*3,117,000*	*44,424,000*
- Dividend payable at the end of the period	75,077,972,932	75,077,525,332

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	75,049,936	75,049,936
Quantity of issued shares	75,049,936	75,049,936
- *Common shares*	*75,049,936*	*75,049,936*
Quantity of outstanding shares in circulation	75,049,936	75,049,936
- *Common shares*	*75,049,936*	*75,049,936*

Par value per share: VND 10,000/ share

22 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) *Operating asset for leasing*

The Company is the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

	Ending balance VND	Beginning balance VND
Under 1 year	7,574,958,711	13,002,624,000
From 1 year to 5 years	5,065,624,776	27,561,600,000

b) Operating leased assets

The Company leases and utilizes the infrastructure of wharves 5, 6, 7 in Cai Lan Port under the contract No. 01/2014/HDT dated 30 July 2014 signed with the Vietnam Maritime Administration (now Vietnam Maritime and Waterway Administration) in the form of an operating lease. As of 30 June 2026, total future minimum lease payables under non-cancellable operating lease contracts are presented as follows:

	Ending balance VND	Beginning balance VND
Under 1 year	41,873,869,419	31,774,446,858
From 1 year to 5 years	139,634,856,116	127,286,304,457
Over 5 years	90,176,482,403	95,473,972,533

The Company has signed land lease contracts in the Cai Lan Port area, Bai Chay Ward, Quang Ninh Province, including:

- Lot at Ben No. 1 with an area of 65,225.1 m², used for the exploitation of Ben No. 1 infrastructure. The lease term is 50 years from 2018, with annual land rental payments.
- Lot for the Ben 1 upstream hill warehouse project with an area of 62,403 m², the Company had entered into land lease contracts with annual extensions up to 31 December 2021. From 2022, the Company has not yet obtained an extension of the land lease contracts; however, the Company continues to receive land rental payment notices and has fully paid the land rental in accordance with such notices. On 14 May 2025, under Decision No. 1488/QD-UBND of the People's Committee of Quang Ninh Province, the Company was granted an extension of land use for the temporary warehouse and yard at Bai Chay Ward, Ha Long City (now Bai Chay Ward, Quang Ninh Province) with the lease extended until 31 December 2026 (Note No. 13).

c) Foreign currencies

	Ending balance	Beginning balance
USD	355,589.22	320,715.60
EUR	106.77	106.77

23 REVENUE FROM PROVISION OF SERVICES

	Current period VND	Prior period VND
Revenue from provision of service	448,700,063,581	348,630,978,542
	448,700,063,581	**348,630,978,542**
In which: Revenue from related parties (Detailed in Note 34)	9,475,002,025	2,118,191,490

24 COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period VND	Prior period VND
Cost of provision of services	301,394,731,407	224,064,964,358
	301,394,731,407	**224,064,964,358**
In which: Purchase from related parties		
Total purchase value: (Detailed in Note 34)	55,200,000	-

25 FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	8,903,609,677	6,291,929,422
Gains on exchange difference at the period-end	87,492,848	256,572,039
	8,991,102,525	**6,548,501,461**
In which: Financial income received from related parties (Detailed in Note 34)	1,111,736,712	-

26 FINANCIAL EXPENSES

	Current period VND	Prior period VND
Loss on exchange difference in the period	1,873,703	1,885,865
	1,873,703	**1,885,865**

27 GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Raw materials	229,647,959	200,342,968
Labour expenses	23,977,695,596	20,698,119,663
Tools, instruments and supplies expenses	303,923,238	439,607,196
Depreciation expenses	150,107,093	191,444,537
Tax, Charge, Fee	4,441,800,248	7,245,885,300
Expenses of outsourcing services	542,811,916	470,473,447
Other expenses	6,455,886,782	5,916,036,350
	36,101,872,832	**35,161,909,461**

28 OTHER INCOME

	Current period VND	Prior period VND
Gain on liquidation, disposal of fixed assets	-	495,266,824
Bonus for fast cargo handling	12,665,920,329	9,020,622,457
Compensation	695,448,189	5,887,064,849
Others	-	19,686,163
	13,361,368,518	**15,422,640,293**

29 OTHER EXPENSES

	Current period VND	Prior period VND
Bonus for fast cargo handling	894,951,796	1,013,578,903
Others	198,980,818	108,441,323
	1,093,932,614	**1,122,020,226**

30 CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Total profit before tax	132,460,124,068	110,251,340,386
Increase	234,731,824	108,441,000
- *Gain from foreign exchange differences arising from the revaluation of cash and receivables at the previous year-end*	*77,379,324*	-
- *Other non-deductible expenses*	*157,352,500*	*108,441,000*
Decrease	-	(256,572,039)
- *Gain from foreign exchange differences arising from the revaluation of cash and receivables at the current period-end*	-	*(256,572,039)*
Taxable income	132,694,855,892	110,103,209,347
Current CIT expense (tax rate 20%)	**26,538,971,178**	**22,020,641,869**
Tax payable at the beginning of the year	10,027,723,385	5,569,562,872
Tax paid in the period	(18,833,690,145)	(5,569,562,872)
Corporate income tax payable at the end of the period	**17,733,004,418**	**22,020,641,869**

31 BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	Current period VND	Prior period VND
Net profit after tax	105,921,152,890	88,230,698,517
Profit distributed to common shares	105,921,152,890	88,230,698,517
Average number of outstanding common shares in circulation in the period	75,049,936	75,049,936
Basic earnings per share	**1,411**	**1,176**

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

32 BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period VND	Prior period VND
Raw materials	21,171,995,232	16,520,084,568
Labour expenses	80,261,597,649	61,520,213,588
Depreciation expenses	11,748,605,867	14,939,295,134
Taxes, fees and charges	4,441,800,248	7,283,216,959
Expenses of outsourcing services	193,499,444,584	128,265,393,695
Other expenses	26,373,160,659	30,698,669,875
	337,496,604,239	**259,226,873,819**

33 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim financial statements.

34 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company were as follows:

Related parties	Relation
T&T Group JSC	Parent company
Cai Lan Port Investment JSC	A company in which Quang Ninh Port Joint Stock Company is a strategic
Hanoi Import-Export and Investment JSC	Having common key management personnel with the Company until 24 April 2026
T&T Airlines Transport and Commerce JSC	Having common key management personnel with the Company
Members of the Board of Directors, Board of Directors, Board of Supervision, other managers of the Company	Key management member of the Company

In addition to the related party information presented in the above notes, the Company had the following transactions with related parties during the period:

	Current period VND	Prior period VND
Sales of goods and rendering of services	**9,475,002,025**	**2,118,191,490**
Cai Lan Port Investment JSC	9,475,002,025	2,118,191,490
Purchase of goods and services	**55,200,000**	**-**
Cai Lan Port Investment JSC	55,200,000	-
Loan interest receivables	**1,111,736,712**	**-**
T&T Airlines Transport and Commerce JSC	1,111,736,712	-
	-	-

Manager's income

Remuneration, salaries and other income of members of the Board of Directors, General Director, Supervisory Board and other managers were as follows:

	Position	Current period VND	Prior period VND
Mr. Mai Xuan Son	Chairman (Appointed on 24 April 2026)	44,666,667	-
Mr. Nguyen Ngoc Nghi	Chairman (Resigned on 24 April 2026)	247,607,017	120,000,000
Mr. Pham Cong Doan	Member of the Board of Directors	163,364,210	60,000,000
Mr. Doan Tuan Anh	Member of the Board of Directors (Resigned on 24 April 2026)	141,030,877	60,000,000
Mr. Vu Hong Phong	Member of the Board of Directors (Appointed on 24 April 2026)	22,333,333	-
Mr. Hoang Trong Tung	General Director	988,799,354	860,410,109
Mr. Dinh Anh Tuan	Deputy General Director	636,488,918	574,457,134
Mr. Quach Dinh Phu	Deputy General Director (Retired since 30/04/2025)	-	496,026,974
Mr. Nguyen Van Manh	Deputy General Director	595,075,027	519,808,260
Mr. Nguyen Manh Hung	Head of the Board of Supervision	176,136,842	90,000,000
Ms. Pham Thi Minh Huyen	Member of the Board of Supervision	105,682,105	54,000,000
Mr. Pham Van Huy	Member of the Board of Supervision	105,682,105	54,000,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

35 COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As disclosed in Note 2.3, certain comparative figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been adjusted to conform to the presentation requirements of the financial statements under Circular No. 99/2025/TT-BTC. The details are as follows:

Figures are based on the Separate Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC			
Code	Items	Amount	Code	Items	Amount	Change
STATEMENT OF FINANCIAL POSITION			STATEMENT OF FINANCIAL POSITION			
123	Held-to-maturity investments	250,000,000,000	123	Short-term held-to-maturity	304,194,004,663	54,194,004,663
135	Short-term loan receivables	47,700,000,000				(47,700,000,000)
136	Other short-term receivables	10,866,305,257	135	Other short-term receivables	4,372,300,594	(6,494,004,663)
			313	Dividends and profit payables	31,153,932	31,153,932
319	Other short-term payables	68,667,437,740	320	Other short-term payables	68,636,283,808	(31,153,932)

Items with changes in terms of their codes and names are not presented in the table above.

Nguyen Thi Quynh	Vu Manh Duy	Hoang Trong Tung
Preparer	Chief Accountant	Legal Representative
		Approved, 12 August 2026

M.S.D.N: 5700100231 C.T.C.P CÔNG TY CỔ PHẦN CẢNG QUẢNG NINH TỈNH QUẢNG NINH