

**CONSOLIDATED FINANCIAL STATEMENT**  
**SAIGON PORT JOINT STOCK COMPANY**

**Quarter 1 of 2026**

*(For the fiscal period from 01 January 2026 to 31 March 2026)*



**SAIGON PORT JOINT STOCK COMPANY**

Address: No. 03 Nguyen Tat Thanh, Ward 13, District 4, Ho Chi Minh City

---

**TABLE OF CONTENTS**

|   | <b>Pages</b> |
|---|--------------|
| <b>CONSOLIDATED STATEMENT OF FINANCIAL POSITION</b> | 2 - 5        |
| <b>CONSOLIDATED INCOME STATEMENT</b>                | 6            |
| <b>CONSOLIDATED CASH FLOW STATEMENT</b>             | 7            |
| <b>CONSOLIDATED FINANCIAL STATEMENT NOTES</b>       | 8 - 33       |

004  
CÔNG  
CỔ P  
ẢNG  
H PH

**THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*As at 31 March 2026*

*Unit: VND*

| Code       | ASSETS   | Note        | Closing balance          | Opening Balance          |
|------------|--|-------------|--------------------------|--------------------------|
| <b>100</b> | <b>A. CURRENT ASSETS</b>                           |             | <b>1,914,386,634,645</b> | <b>2,049,079,199,646</b> |
| <b>110</b> | <b>I. Cash and cash equivalents</b>                | <b>V.01</b> | <b>482,876,003,094</b>   | <b>544,443,051,692</b>   |
| 111        | 1. Cash  |             | 204,376,003,094          | 188,388,859,911          |
| 112        | 2. Cash equivalents                                |             | 278,500,000,000          | 356,054,191,781          |
| <b>120</b> | <b>II. Short-term investments</b>                  | <b>V.02</b> | <b>1,087,130,117,192</b> | <b>1,154,151,425,165</b> |
| 121        | 1. Held-for-trading securities                     |             |                          |                          |
| 122        | 2. Provision for held-for-trading securities (*)   |             |                          |                          |
| 123        | 3. Held-to-maturity investments                    |             | 1,087,130,117,192        | 1,154,151,425,165        |
| <b>130</b> | <b>III. Current accounts receivables</b>           |             | <b>238,908,711,666</b>   | <b>252,961,722,262</b>   |
| 131        | 1. Short-term trade receivables                    | <b>V.03</b> | 187,616,192,836          | 200,151,877,455          |
| 132        | 2. Short-term advances to suppliers                |             | 18,638,194,202           | 23,025,334,783           |
| 133        | 3. Short-term internal receivables                 |             |                          |                          |
| 134        | 4. Construction contract receivables based on agi  |             |                          |                          |
| 135        | 5. Other short-term receivables                    | <b>V.04</b> | 59,341,380,535           | 55,066,627,708           |
| 136        | 6. Provision for doubtful short-term receivables ( | <b>V.05</b> | (26,687,055,907)         | (25,282,117,684)         |
| 137        | 7. Shortage of assets awaiting for resolution      |             |                          |                          |
| <b>140</b> | <b>IV. Inventories</b>                             | <b>V.06</b> | <b>27,396,424,821</b>    | <b>22,312,759,446</b>    |
| 141        | 1. Inventories                                     |             | 27,396,424,821           | 22,312,759,446           |
| 149        | 2. Provision for devaluation of inventories (*)    |             |                          |                          |
| <b>150</b> | <b>V. Other current assets</b>                     |             | <b>78,075,377,872</b>    | <b>75,210,241,081</b>    |
| 151        | 1. Short-term prepaid expenses                     | <b>V.07</b> | 14,090,220,678           | 11,595,701,318           |
| 152        | 2. Value-added tax deductible                      | <b>V.15</b> | 43,261,864,616           | 42,919,957,582           |
| 153        | 3. Taxes and other receivables from the State Bu   | <b>V.15</b> | 20,723,292,578           | 20,694,582,181           |
| 154        | 4. Government bonds held for resale                |             |                          |                          |
| 155        | 5. Other current assets                            |             |                          |                          |
| <b>200</b> | <b>B. NON-CURRENT ASSETS</b>                       |             | <b>4,133,127,319,175</b> | <b>4,049,218,102,774</b> |
| <b>210</b> | <b>I. Long-term receivables</b>                    |             | <b>472,337,334,451</b>   | <b>474,055,458,037</b>   |
| 211        | 1. Long-term trade receivables                     | <b>V.03</b> | 77,150,885,895           | 81,408,356,188           |
| 212        | 2. Long-term advance to suppliers                  |             |                          |                          |
| 213        | 3. Paid-in capital in dependent units              |             |                          |                          |
| 214        | 4. Long-term internal receivables                  |             |                          |                          |
| 215        | 5. Other long-term receivables                     | <b>V.04</b> | 395,186,448,556          | 392,647,101,849          |
| 216        | 6. Provision for doubtful long-term receivables (  | <b>V.05</b> |                          |                          |

**THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*As at 31 March 2026*

*Unit: VND*

| Code       | ASSETS  | Note        | Closing balance          | Opening Balance          |
|------------|---|-------------|--------------------------|--------------------------|
| <b>220</b> | <b>II. Fixed assets</b>                             |             | <b>1,613,000,041,274</b> | <b>1,625,875,201,712</b> |
| 221        | 1. Tangible fixed assets                            | <b>V.08</b> | <b>1,590,042,561,227</b> | <b>1,603,486,476,948</b> |
| 222        | - Cost  |             | 3,795,558,546,181        | 3,784,040,838,033        |
| 223        | - Accumulated depreciation (*)                      |             | (2,205,515,984,954)      | (2,180,554,361,085)      |
| 224        | 2. Finance lease fixed assets                       |             |                          |                          |
| 225        | - Cost  |             |                          |                          |
| 226        | - Accumulated depreciation (*)                      |             |                          |                          |
| 227        | 3. Intangible fixed assets                          | <b>V.09</b> | <b>22,957,480,047</b>    | <b>22,388,724,764</b>    |
| 228        | - Cost  |             | 78,510,046,935           | 77,535,046,935           |
| 229        | - Accumulated amortisation (*)                      |             | (55,552,566,888)         | (55,146,322,171)         |
| <b>240</b> | <b>IV. Investment properties</b>                    | <b>V.10</b> | <b>164,056,469,458</b>   | <b>165,419,819,620</b>   |
| 241        | - Cost  |             | 222,174,136,000          | 222,174,136,000          |
| 242        | - Accumulated depreciation (*)                      |             | (58,117,666,542)         | (56,754,316,380)         |
| <b>250</b> | <b>V. Long-term assets in progress</b>              | <b>V.11</b> | <b>94,239,290,125</b>    | <b>86,450,114,680</b>    |
| 251        | 1. Long-term work in progress                       |             | 39,362,089,920           | 39,313,490,216           |
| 252        | 2. Construction in progress                         |             | 54,877,200,205           | 47,136,624,464           |
| <b>260</b> | <b>VI. Long-term investments</b>                    | <b>V.12</b> | <b>1,763,195,077,166</b> | <b>1,676,562,029,006</b> |
| 261        | 1. Investments in subsidiaries                      |             |                          |                          |
| 262        | 2. Investments in associates, jointly controlled er |             | 1,333,715,695,666        | 1,247,373,617,506        |
| 263        | 3. Investment in other entities                     |             | 470,712,573,980          | 470,712,573,980          |
| 264        | 4. Provision for long-term investments              |             | (167,984,573,980)        | (167,984,573,980)        |
| 265        | 5. Held-to-maturity investments                     |             | <b>126,751,381,500</b>   | 126,460,411,500          |
| <b>270</b> | <b>VII. Other long-term assets</b>                  |             | <b>26,299,106,701</b>    | <b>20,855,479,719</b>    |
| 271        | 1. Long-term prepaid expenses                       | <b>V.07</b> | 14,986,698,646           | 9,055,002,300            |
| 272        | 2. Deferred tax assets                              | <b>V.20</b> | 11,312,408,055           | 11,800,477,419           |
| 273        | 3. Long-term tools, supplies and spare parts        | <b>V.06</b> |                          |                          |
| 274        | 4. Other long-term assets                           |             |                          |                          |
| 269        | 5. Goodwill   |             |                          |                          |
| <b>280</b> | <b>TOTAL ASSETS</b>                                 |             | <b>6,047,513,953,820</b> | <b>6,098,297,302,420</b> |

**THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*As at 31 March 2026*

*Unit: VND*

| Code       | RESOURCES  | Note        | Closing balance          | Opening Balance          |
|------------|--|-------------|--------------------------|--------------------------|
| <b>300</b> | <b>C. LIABILITIES</b>                              |             | <b>2,685,697,028,057</b> | <b>2,884,250,343,198</b> |
| <b>310</b> | <b>I. Current liabilities</b>                      |             | <b>759,396,804,026</b>   | <b>892,135,082,372</b>   |
| 311        | 1. Short-term trade payables                       | <b>V.13</b> | 83,124,825,256           | 97,330,286,408           |
| 312        | 2. Short-term advances from customers              |             | 5,759,048,786            | 4,545,693,046            |
| 313        | 3. Dividends and profits payable                   |             | 821,124,594              | 574,654,425              |
| 314        | 4. Tax and other payables to the State budget      | <b>V.14</b> | 89,369,440,693           | 162,646,114,723          |
| 315        | 5. Payables to employees                           |             | 71,462,048,338           | 123,833,008,329          |
| 316        | 6. Short-term accrued expenses                     | <b>V.15</b> | 16,890,378,114           | 18,217,676,969           |
| 317        | 7. Short-term internal payables                    |             |                          |                          |
| 318        | 8. Construction contract payables based on agree   |             |                          |                          |
| 319        | 9. Short-term unearned revenue                     | <b>V.16</b> |                          |                          |
| 320        | 10. Short-term other payables                      | <b>V.17</b> | 440,405,629,038          | 423,512,127,325          |
| 321        | 11. Short-term loan and finance lease obligations  | <b>V.18</b> | 29,258,899,562           | 29,324,217,377           |
| 322        | 12. Short-term provisions                          |             |                          |                          |
| 323        | 13. Bonus and welfare fund                         |             | 22,305,409,645           | 32,151,303,770           |
| 324        | 14. Price stabilization fund                       |             |                          |                          |
| 325        | 15. Government bonds held for repurchase           |             |                          |                          |
| <b>330</b> | <b>II. Non-current liabilities</b>                 |             | <b>1,926,300,224,031</b> | <b>1,992,115,260,826</b> |
| 331        | 1. Long-term trade payables                        |             |                          |                          |
| 332        | 2. Long-term advances from customers               |             |                          |                          |
| 333        | 3. Long-term taxes and other payables to the       |             |                          |                          |
| 334        | 4. Long-term accrued expenses                      |             |                          |                          |
| 335        | 5. Long-term internal payables in relation to capi |             |                          |                          |
| 336        | 6. Long-term internal payables                     |             |                          |                          |
| 337        | 7. Long-term unearned revenue                      |             |                          |                          |
| 338        | 8. Other long-term payables                        | <b>V.17</b> | 1,744,177,256,911        | 1,794,177,256,911        |
| 339        | 9. Long-term loans and finance lease obligations   | <b>V.18</b> | 14,629,356,550           | 14,662,105,464           |
| 340        | 10. Convertible bonds                              |             |                          |                          |
| 341        | 11. Preference shares                              |             |                          |                          |
| 342        | 12. Deferred tax liabilities                       | <b>V.19</b> | 167,493,610,570          | 183,275,898,451          |
| 343        | 13. Long-term provisions                           |             |                          |                          |
| 344        | 14. Scientific and technological development fund  |             |                          |                          |

# THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Unit: VND

| Mã số | RESOURCES   | Note | Closing balance   | Opening Balance   |
|-------|---|------|-------------------|-------------------|
| 400   | <b>D. OWNER'S EQUITY</b>                            |      | 3,361,816,925,763 | 3,214,046,959,222 |
| 410   | <b>I. Capital</b>                                   | V.20 | 3,361,816,925,763 | 3,214,046,959,222 |
| 411   | 1. Contributed charter capital                      |      | 2,162,949,610,000 | 2,162,949,610,000 |
| 411a  | - Shares with voting rights                         |      | 2,162,949,610,000 | 2,162,949,610,000 |
| 411b  | - Preference shares                                 |      |                   |                   |
| 412   | 2. Share premium                                    |      |                   |                   |
| 413   | 3. Convertible bond - options                       |      |                   |                   |
| 414   | 4. Other owners' capital                            |      |                   |                   |
| 415   | 5. Treasury shares                                  |      |                   |                   |
| 416   | 6. Asset revaluation reserve                        |      | (2,074,575,373)   | (2,074,575,373)   |
| 417   | 7. Foreign exchange differences reserve             |      | 92,125,365,011    | 91,209,916,408    |
| 418   | 8. Investment and development fund                  |      | 349,633,034,478   | 349,633,034,478   |
| 419   | 9. Other funds belonging to owner's equity          |      |                   |                   |
| 420   | 10. Retained earnings                               |      | 638,647,556,231   | 492,532,645,250   |
| 420a  | - Undistributed earnings by the end of prior period |      | 494,727,299,249   | 129,029,533,082   |
| 420b  | - Undistributed earnings of the current period      |      | 143,920,256,982   | 363,503,112,168   |
| 421   | 12. Fund for capital expenditure                    |      |                   |                   |
| 422   | 13. Non-controlling interests                       |      | 120,535,935,416   | 119,796,328,459   |
| 430   | <b>II. Funds and other funds</b>                    |      |                   |                   |
| 431   | 1. Funds  |      |                   |                   |
| 432   | 2. Funds for forming fixed assets                   |      |                   |                   |
| 440   | <b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>         |      | 6,047,513,953,820 | 6,098,297,302,420 |



Nguyen Ngoc Tam

Preparer

Ho Chi Minh City, 14 April 2026



Tran Thu Giang

Head of Accounting



Nguyen Le Chon Tam

General Director

**CONSOLIDATED INCOME STATEMENT**  
Quarter 01 Year 2026

Unit: VND

|   |    |       | From 01/01/2026<br>to 31/03/2026 | From 01/10/2025<br>to 31/03/2025 |
|---|----|-------|----------------------------------|----------------------------------|
| 1. Revenue from sales of goods and rendering of services      | 01 | VI.22 | 293,698,708,865                  | 263,037,763,249                  |
| 2. Deductions   | 02 |       | 0                                |                                  |
| 3. Net revenue from sales of goods and rendering of services  | 10 |       | 293,698,708,865                  | 263,037,763,249                  |
| 4. Cost of goods sold and services rendered                   | 11 | VI.23 | 189,368,068,584                  | 171,662,689,007                  |
| 5. Gross profit from sales of goods and rendering of services | 20 |       | 104,330,640,281                  | 91,375,074,242                   |
| 6. Gain/(Loss) on sale and disposal of investment property    | 21 |       |                                  |                                  |
| 7. Financial income   | 22 | VI.24 | 19,840,702,189                   | 18,793,966,758                   |
| 8. Financial expenses   | 23 | VI.25 | 9,691,292,804                    | 9,048,351,113                    |
| - Including: Interest expense                                 | 24 |       | 9,611,490,899                    | 233,747,742                      |
| 9. Shares of profit/(loss) of associates, joint-ventures      | 2x |       | 83,231,975,558                   | 60,016,325,182                   |
| 10. Selling expenses  | 25 |       | 8,099,310                        |                                  |
| 11. General and administrative expenses                       | 26 | VI.26 | 38,682,722,056                   | 39,917,624,037                   |
| 12. Operating profit/(loss)                                   | 30 |       | 159,021,203,858                  | 121,219,391,032                  |
| 13. Other income  | 31 | VI.27 | 1,166,282,580                    | 2,482,706,462                    |
| 14. Other expenses  | 32 | VI.28 | 229,273,296                      | 2,003,054,038                    |
| 15. Other profits/(loss)                                      | 40 |       | 937,009,284                      | 479,652,424                      |
| 16. Accounting profit/(loss) before tax                       | 50 |       | 159,958,213,142                  | 121,699,043,456                  |
| 17. Current corporate income tax expense                      | 51 | VI.29 | 30,592,567,720                   | 21,023,663,347                   |
| 18. Deferred tax income/(expense)                             | 52 | VI.30 | (15,294,218,517)                 | (8,931,637,148)                  |
| 19. Net profit/(loss) after tax                               | 60 |       | 144,659,863,939                  | 109,607,017,257                  |
| 19.1. Net profit/(loss) after tax attributable to share       | 61 |       | 143,920,256,982                  | 110,588,794,343                  |
| 19.2. Net profit/(loss) after tax attributable to non-c       | 62 |       | 739,606,957                      | (981,777,086)                    |
| 20. Basic earnings/(loss) per share                           | 70 | VI.31 | 665                              | 511.29                           |
| 21. Diluted earnings/(loss) per share                         | 71 | VI.31 | 665                              | 511.29                           |

Nguyen Ngoc Tam  
Preparer  
Ho Chi Minh City, 14 April 2026

Tran Thu Giang  
Head of Accounting



Nguyen Le Chon Tam  
General Director

CONSOLIDATED CASH FLOW STATEMENT

By indirect method  
Quarter 01 Year 2026

Unit: VND

| Code | Items  | From 01/01/2026<br>to 31/03/2026 | From 01/01/2025<br>to 31/03/2025 |
|------|--|----------------------------------|----------------------------------|
|      | <b>I. Cash flows from operating activities</b>   |                                  |                                  |
| 01   | <b>1. Profit/(loss) before tax</b>   | <b>159,958,213,142</b>           | <b>121,699,043,456</b>           |
|      | <b>2. Adjustments for:</b>   | <b>(63,305,371,101)</b>          | <b>-40,507,347,201</b>           |
| 02   | - Depreciation and amortisation  | 26,702,830,123                   | 27,035,106,381                   |
| 03   | - Provisions/(reversal of provisions)  | 1,404,938,223                    | 1,970,241,875                    |
| 04   | - Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency | (1,245,743,732)                  | (2,506,166,687)                  |
| 05   | - (Profits)/losses from investing activities   | (99,778,886,614)                 | (76,024,451,769)                 |
| 06   | - Interest expense   | 9,611,490,899                    | 9,017,922,999                    |
| 07   | - Other adjustments  | -                                | -                                |
| 08   | <b>3. Operating profit/(loss) before changes in working</b>  | <b>96,652,842,041</b>            | <b>81,191,696,255</b>            |
| 09   | - (Increase)/decrease in receivables   | 8,451,515,223                    | (46,420,714,259)                 |
| 10   | - (Increase)/decrease in inventories   | (5,132,265,079)                  | (1,866,653,262)                  |
| 11   | - Increase/(decrease) in payables  | (97,695,833,478)                 | (25,696,946,450)                 |
| 12   | - (Increase)/decrease in prepaid expenses  | (8,426,215,706)                  | (11,224,861,423)                 |
| 14   | - Interest paid  | (129,152,156)                    | -                                |
| 15   | - Corporate income tax paid  | (114,311,526,768)                | (66,912,854,236)                 |
| 16   | - Other cash inflows from operating activities   | 10,000,000                       | 1,069,039,322                    |
| 17   | - Other cash outflows for operating activities   | (9,827,505,500)                  | (8,001,555,742)                  |
| 20   | <b>Net cash flows from/(used in) operating activities</b>  | <b>-130,408,141,423</b>          | <b>-77,862,849,796</b>           |
|      | <b>II. Cash flow from investing activities</b>   |                                  |                                  |
| 21   | 1. Purchase and construction of fixed assets and other long-term assets  | (21,733,283,889)                 | (81,355,540)                     |
| 22   | 2. Proceeds from disposals of fixed assets and other long-term assets  | 25,722,222                       |                                  |
| 23   | 3. Loans to other entities and payments for purchase of debt instruments of other entities                     | (142,752,775,345)                | (71,376,150,000)                 |
| 24   | 4. Collections from borrowers and proceeds from sale of debt instruments of other entities                     | 220,566,874,035                  | 58,145,100,000                   |
| 25   | 5. Payments for investments in other entities  | -                                | -                                |
| 26   | 6. Proceeds from sale of investments in other entities   | -                                | 103,770,980                      |
| 27   | 7. Interest and dividends received   | 12,467,468,430                   | 5,170,869,813                    |
| 30   | <b>Net cash flows from/(used in) investing activities</b>  | <b>68,574,005,453</b>            | <b>(8,037,764,747)</b>           |
|      | <b>III. Cash flow from financing activities</b>  |                                  |                                  |
| 33   | 3. Drawdown of borrowings  | -                                | -                                |
| 34   | 4. Repayment of borrowings   | -                                | -                                |
| 36   | 6. Dividends paid/Profit distributed   | 246,470,169                      | (654,930,350)                    |
| 40   | <b>Net cash flows from/(used in) financing activities</b>  | <b>246,470,169</b>               | <b>(654,930,350)</b>             |
| 50   | <b>Net increase/(decrease) in cash for the period</b>  | <b>(61,587,665,801)</b>          | <b>(86,555,544,893)</b>          |
| 60   | Cash and cash equivalents at the beginning of the period   | 544,443,051,692                  | 503,960,924,443                  |
| 61   | Impact of exchange rate fluctuation  | 20,617,203                       | 30,513,891                       |
| 70   | <b>Cash and cash equivalents at the end of the period</b>  | <b>482,876,003,094</b>           | <b>417,435,893,442</b>           |

Nguyen Ngoc Tam  
Preparer

Tran Thu Giang  
Head of Accounting

Nguyen Le Chon Tam  
General Director

## CONSOLIDATED FINANCIAL STATEMENT NOTES

For the fiscal period from 1 January 2026 to 31 March 2026

*(These notes are an integral part of the consolidated financial statements*

*and should be read in conjunction with them)*

*(These notes should be read in conjunction with the Financial Statements.)*

### I. CHARACTERISTICS OF BUSINESS ACTIVITIES

#### 1 Structure of ownership

Saigon Port Joint Stock Company is a member unit of Vietnam Maritime Corporation, which converted from the One Member Limited Liability Company 100% state-owned, to operate under the model of a joint stock company from 1 October 2015.

The company operates under the Certificate of Business Registration of Joint Stock Company No. 0300479714, registered for the 4th change on 1 October 2015, issued by the Department of Planning and Investment of Ho Chi Minh City.

**The head office is located at:** No. 03 Nguyen Tat Thanh, Ward 13, District 4, Ho Chi Minh City, Vietnam

#### 2 Business field: Seaport exploitation

#### 3 Business activities

The Company's main production and business activities include:

Investment in construction, management and exploitation of the sea; Lease of seaport infrastructure leasing. Loading and unloading goods at seaports.

Warehouse and port business; providing logistics services, international multimodal transport business, goods transport business by car.

Freight forwarding, storage and packing services; loading, unloading, forwarding, transporting oversized and over-weight goods.

Agency services for sea transport; shipping agent; brokerage of goods, towage of ships; marine rescue.

Repair of ships at ports; cargo inventory services, ship cleaning services, ship supply.

Management, operation and leasing of wharves; warehouses, mooring buoys, loading and unloading equipment, waterway transport vehicles and specialized equipment for the maritime industry; Customs tax declaration services, purchase and sale of machinery, equipment, supplies and raw materials in the maritime, traffic, construction, industry, agriculture and mechanical industries; Container transshipment services at seaports.

Building and repairing barges and canoes of tugboats (except for equipment and means of transport); Manufacturing and repairing loading and unloading equipment, waterway means of transport and specialized marine equipment; Construction consultancy (except for work design, construction survey, construction supervision); construction of bridges, irrigation roads, water supply and drainage.

Construction, maintenance and repair of waterway traffic works, road traffic works, wharves and yards, houses, civil and industrial works; Leveling the foundation, infrastructure ground, dredging of mooring buoys, wharves.

Production, trading of construction materials equipment (not manufactured at the company's headquarters).

Domestic and international travel service business; real estate business, hotel business -coal processing and trading (not operating at the company's headquarters).

Petroleum trading agents, trading and processing of agricultural, food and food products (not processed at the company's headquarters).

Business management consultancy, investment consultancy (except for financial, accounting, legal consultancy).

Direct support services for road transport (except for liquefaction gas for transportation).

#### **4. Normal business cycle**

Normal business cycle: 12 months

**5 The operating characteristics of the company during the accounting period have an impact on the Financial Statements:**

#### **6 Corporate structure**

**6.1 The company has 04 operations management centers, 01 Branch of Port Construction Enterprise, and 01 business location as follows:**

| <b>Unit Name</b>                                       | <b>Address</b>  |
|--|---|
| Nha Rong – Khanh Hoi Area Operations Management Center | No. 5 Nguyen Tat Thanh Street – District 4 – Ho Chi Minh City |
| Tan Thuan Area Operations Management Center            | Luong Trong Lu Street – District 7 – Ho Chi Minh City         |
| Tugboat Operations Management Center                   | Truong Dinh Hoi – District 4 – Ho Chi Minh City               |
| Ba Ria – Vung Tau Area Operations Management Center    | Tan Thanh Town – Ba Ria – Vung Tau Province                   |
| Branch of Port Construction Enterprise                 | No. 155 Truong Dinh Hoi – District 4 – Ho Chi Minh City       |
| Business location of Saigon Port JSC in Da Lat         | No. 11 Huynh Thuc Khang – Da Lat City                         |

**6.2 As at 31/03/2026, the company has 05 subsidiaries**

➤ **Saigon Port Logistics Joint Stock Company.**

The company's headquarters is located at No. 3 - Nguyễn Tất Thành Street - Ward 12 - District 4 – Ho Chi Minh City.

As of March 31 2026, the company holds 74.13% of the equity in this subsidiary..

➤ **Saigon Gateway Terminal Joint Stock Company.**

The company's headquarters is located on the 1st floor, No. 3 - Nguyễn Tất Thành Street - Ward 12 - District 4 - Ho Chi Minh City.

As of March 31 2026, the company holds 90.54% of the equity in this subsidiary.

➤ **Saigon Port Technical Trading Services Joint Stock Company.**

The company's headquarters is located at No. 212 - Nguyễn Văn Linh Street - Tân Thuận Tây Ward - District 7 - Ho Chi Minh City.

As at March 31 2026, the company holds 63.31% of the equity in this subsidiary.

➤ **Saigon Port Transport and Maritime Services Joint Stock Company.**

The company's headquarters is located at No. 18B – Lưu Trọng Lư Street – Tân Thuận Đông Ward – District 7 – Ho Chi Minh City.

As at March 31 2026, the company holds 51% of the equity in this subsidiary.

➤ **Saigon Port Stevedoring and Services Joint Stock Company.**

The company's headquarters is located at No. 242 – Bùi Văn Ba Street – Tân Thuận Đông Ward – District 7 – Ho Chi Minh City.

As at March 31 2026, the company holds 51.43% of the equity in this subsidiary.

**6.3 As at 31/03/2026, The company has 4 joint ventures, associates companies.**

**a) SP – PSA International Port Co., Ltd**

The capital contribution of Saigon Port in the joint venture is VND 889,963,320,000, with an ownership ratio of 36%.

**b) SP – SSA International Container Services Joint Venture Company**

The capital contribution of Saigon Port in the joint venture is VND 1,190,479,064,044, with an ownership ratio of 38.93%.

**c) Korea Express Sai Gon Port Co., Ltd**

The capital contribution of Saigon Port in the joint venture is VND 34,198,586,309, with an ownership ratio of 50%.

**d) Thi Vai General Port Joint Stock Company**

The capital contribution of Saigon Port in the joint venture is VND 12,600,000,000, with an ownership ratio of 21%.

**6.4 Long-term investments**

**Cai Mep International Terminal Co., Ltd**

Equity contribution of Saigon Port: VND 166,684,573,980, ownership percentage: 15%

**Ngoc Vien Dong Urban Development Investment Co., Ltd**

Equity contribution of Saigon Port: VND 300.001.000.000

In Q2/2016, Ngoc Vien Dong Urban Development Investment Co., Ltd. increased its charter capital to VND 5,400 billion. According to regulations, Saigon Port JSC did not participate in the capital increase. The equity contribution rights in Ngoc Vien Dong were transferred. The ownership interest of Saigon Port JSC after the capital increase was 5.56%.

**II ACCOUNTING PERIOD AND ACCOUNTING POLICY**

- 1 Annual accounting period commences from 1 January to 31 December.
- 2 The company's accounting currency is in Vietnam Dong (VND).

**III STANDARDS AND APPLICABLE ACCOUNTING POLICIES**

**1 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 and Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance on the preparation and presentation of consolidated financial statements.

**2 Declaration of compliance with Accounting Standards and Accounting System.**

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

**3 Basis for preparing consolidated financial statements**

The Company's consolidated financial statements are prepared based on the consolidation of the Company's individual financial statements and the financial statements of the subsidiaries controlled by the parent company for the same accounting period.

The financial statements of the subsidiaries are prepared for the same accounting period as the parent company's financial statements. If necessary, the financial statements of the subsidiaries are adjusted so that the accounting policies applied by the parent company and the subsidiaries are consistent.

The balances, income, and expenses, including unrealized profits arising from intercompany transactions, are eliminated upon the consolidation of the financial statements.

The interest of minority shareholders represents the portion of profit or loss and net assets not held by the parent company's shareholders and is presented separately in the consolidated balance sheet and consolidated income statement.

**4 Investment in joint ventures and associates**

A joint venture or associate is a company in which Saigon Port JSC has significant influence but does not have control over the financial and operational policies.

Investments in joint ventures and associates are accounted for in the consolidated financial statements using the equity method.

#### **IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **1. Types of Exchange Rates Applied in Accounting**

The company records foreign currency transactions and prepares financial statements in a single functional currency, in Vietnam Dong (“VND”). The conversion of foreign currencies into VND is based on:

- Actual transaction exchange rate;  
Accounting exchange rate.

##### **2 Cash and cash equivalents**

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with original maturities of three months or less, highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value upon conversion to cash.

Exchange rate differences arising from the revaluation of monetary items and liabilities at the end of the accounting period are determined based on the buying exchange rate of Vietcombank – Ho Chi Minh City Branch as at 31 March 2025.

##### **3 Financial investments**

###### **3.1 Investments held to maturity**

Comprise term deposits held to maturity to earn profits periodically.

For held-to-maturity investments, if no allowance for doubtful receivables has been made in accordance with legal regulations, the accountant assesses the recoverability of the investments. In cases where there is conclusive evidence indicating that part or all of the investment may not be recoverable, the accountant recognizes the loss in financial expenses for the period. If the loss cannot be reliably measured, the accountant provides disclosure in the financial statements regarding the recoverability of the investment.

###### **3.2 Investment in associates and other entities**

Equity investments in other entities are presented using the cost method.

###### **3.3 Provision for impairment of financial investments**

Provision for diminution in value of investments is made at the end of the accounting period as follows:

For long-term investments (not classified as trading securities) with no significant influence on the investee: If the investment is in listed shares or the fair value of the investment can be reliably determined, the provision for impairment is based on the market value of the shares. If the fair value of the investment cannot be determined at the reporting date, the provision for impairment is based on the financial statements of the investee at the time of provision recognition.

For held-to-maturity investments: A provision for doubtful receivables is made based on the recoverability of the investment, in accordance with legal regulations.

#### 4 Trade and other receivables

The classification of receivables into trade receivables and other receivables is carried out based on the following principles:

- a. Trade receivables include receivables arising from commercial transactions related to buying and selling activities, such as: receivables from sales of goods, provision of services, liquidation, and sale of assets (fixed assets, investment properties, financial investments) between the company and the purchaser (an independent entity from the seller, including receivables between the parent company and its subsidiaries, joint ventures, and associates).
- b. Other receivables include receivables that are non-commercial in nature and not related to buying and selling transactions, such as:
  - Receivables arising from financial activities, such as: receivables from interest on loans, deposits, dividends, and profit distributions;
  - Amounts paid on behalf of third parties to be reimbursed; receivables from export agents for amounts collected on behalf of the principal;
  - Non-commercial receivables such as receivables from asset lending, fines, compensation, and unaccounted-for missing assets awaiting resolution ...

When preparing the financial statements, the accountant classifies receivables as either current or non-current based on the remaining maturity of the receivables.

#### 5 Inventories

Inventories are initially recognized at original cost. In cases where the net realizable value is lower than the cost, inventory is valued at its net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

Inventory is valued using the First-In, First-Out (FIFO) method.

Inventories is recorded by perpetual method.

#### 6 Fixed assets and depreciation of 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.

The depreciation method applied: Fixed assets are depreciated using the straight-line method to allocate the original cost of the asset over its estimated useful life, in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013.

Depreciation method applied: Fixed assets are depreciated using the straight-line method to gradually deduct the original cost of fixed assets over their estimated useful life, in accordance with Circular 45/2013/TT-BTC dated 25 April 2013, issued by the Ministry of Finance.

#### 7 Prepaid expenses

Prepaid expenses that are related to the production and business activities of the current fiscal year are recognized as short-term prepaid expenses and are charged to production and business expenses within the same fiscal year.

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses to be allocated gradually into the operating results over multiple years:

- Tool and equipment expenses
- Goodwill value upon equitization

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

## **8 Liabilities**

The classification of payables into trade payables and other payables is carried out based on the following principles:

- a. Trade payables include liabilities of a commercial nature arising from transactions involving the purchase of goods, services, and assets from suppliers (independent entities from the purchaser, including payables between the parent company and its subsidiaries, joint ventures, and associates).
- b. Other payables include non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods and services:
  - Payables related to financial expenses, such as: interest payables, dividends and profit distribution payables, and payables for financial investment activities;
  - Payables for amounts advanced by third parties on behalf of the company; amounts received by the trustee from related parties for settlement as instructed in entrusted import and export transactions;
  - Non-commercial payables such as payables for asset borrowing, fines and compensation payables, unprocessed surplus assets, and payables for social insurance, health insurance, unemployment insurance, and trade union contributions ...

When preparing the financial statements, the accountant classifies payables as either current or non-current based on the remaining maturity of the payables. When there is evidence indicating that a loss is likely to occur, the accountant immediately recognizes a payable based on the prudence principle..

## **9 Accrued expenses**

Expenses that have not yet been incurred but are accrued in advance as production and business expenses for the period to ensure that actual expenses do not cause fluctuations in production and business costs, based on the matching principle between revenues and expenses. When these expenses are incurred, if there is a discrepancy between the accrued amount and the actual expense, the accountant will adjust by increasing or decreasing the expense accordingly.

## **10 Equity**

The owner's investment capital is recognized based on the actual amount contributed by the owner.

The development fund is allocated from the company's after-tax profit. During operations, these funds are managed and utilized in accordance with the company's charter.

Undistributed after-tax profit is the amount of profit from the company's operations after deducting (-) adjustments for retrospective application of changes in accounting policies and retrospective correction of material errors from prior years..

## **11 Revenue**

### ***Sales revenue:***

Sales revenue is recognized when the following conditions are met simultaneously:

- The majority of risks and rewards related to the ownership of the product or goods have been transferred to the buyer;
- The company no longer retains control over the goods as an owner or has control over the goods;
- Revenue can be reliably measured;
- The company has received or will receive economic benefits from the sales transaction;
- The costs related to the sales transaction can be reliably measured.

### ***Revenue from service provision***

Revenue from service provision is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, the revenue is recognized in each period based on the work completed as of the balance sheet date for that period. The outcome of the service provision transaction is determined when the following conditions are met:

- Revenue can be reliably measured;
- It is probable that economic benefits will be received from the service provision transaction;
- The portion of work completed as of the balance sheet date can be reliably measured;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be reliably measured

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

### ***Financial revenue***

Revenue arising from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- It is probable that economic benefits will be obtained from the transaction;
- The revenue can be measured reliably.

### ***Other income***

Other income reflects revenue outside the company's primary production and business activities, including:

- Income from the disposal and liquidation of fixed assets;
- Income from sale and leaseback transactions;
- Taxes payable on the sale of goods and provision of services that are subsequently reduced or refunded (such as refunded export duties, reduced or refunded VAT, special consumption tax, and environmental protection tax);
- Compensation received from third parties to cover asset losses (e.g., insurance compensation, compensation for relocation of business premises, and similar items);
- Income from penalties collected due to customer contract violations;
- Other income not included in the categories mentioned above.

## 12 Costs of goods sold

Reflects the cost of goods, products, or services sold during the period.

The provision for inventory write-down is recognized in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value and the carrying amount of the inventory when the net realizable value is lower.

For the portion of inventory value that is lost or damaged, the accountant immediately includes it in the cost of goods sold (after deducting any compensation, if applicable).

For direct material costs that exceed the normal consumption, labor costs, and fixed manufacturing overhead costs that are not allocated to the value of inventory, the accountant immediately includes them in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not been recognized as sold.

Import taxes, special consumption taxes, and environmental protection taxes that are included in the purchase value of goods, if refunded upon the sale of goods, are deducted from the cost of goods sold.

Cost of goods sold expenses not considered deductible for corporate income tax purposes under the Tax Law, but supported by complete invoices and documents and properly recorded under the Company's Accounting System, are not reduced from accounting expenses but are adjusted in the corporate income tax finalization to increase the payable corporate income tax amount.

## 13 Financial expenses

Financial expenses reflect costs or losses related to financial investment activities, borrowing and lending expenses, contributions to joint ventures and associates, losses from the sale of short-term securities, transaction costs for selling securities, provision for impairment of trading securities, provision for investment losses in other entities, losses incurred from foreign currency sales, and foreign exchange losses...

Financial expenses that are not considered deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been accounted for in accordance with the company's accounting policies, should not be reduced in the accounting records. Instead, they are adjusted during the corporate income tax finalization to increase the corporate income tax payable.

**14 Operating expenses**

The expenses recognized as selling expenses include: Actual costs incurred during the sale of products, goods, or services, including costs for product promotion, advertising, sales commissions, product warranty costs, storage costs, packaging, and transportation,...

The expenses recognized as administrative expenses of the enterprise include: Wages of employees in the enterprise management department (salary, wages, allowances, etc.); social insurance, health insurance, union funds, and unemployment insurance for management staff; office materials, tools, and depreciation of fixed assets used for enterprise management; land rental, business license tax; provisions for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); other expenses (hospitality, customer conferences, etc.)

**15 Principles and methods for recognizing current corporate income tax expenses**

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate applicable for the current year. The corporate income tax rate applied is 20%.

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

| 01 . CASH AND CASH EQUIVALENTS  | Closing balance          | Opening Balance          |
|---|--------------------------|--------------------------|
| Cash on hand  | 6,076,848,474            | 1,481,467,766            |
| Demand deposits   | 198,299,154,620          | 186,907,392,145          |
| Cash in transit   |                          |                          |
| Cash equivalents  | 278,500,000,000          | 356,054,191,781          |
| <b>Total</b>  | <b>482,876,003,094</b>   | <b>544,443,051,692</b>   |
| 02 . FINANCIAL INVESTMENTS  | Closing balance          | Opening Balance          |
| Held-to-maturity investments  |                          |                          |
| Short-term deposits   | 823,895,500,841          | 745,718,599,531          |
| Short-term loans receivable   | 78,424,068,500           | 234,706,038,500          |
| Interest receivable from loans  | 184,810,547,851          | 173,726,787,134          |
| <b>Total</b>  | <b>1,087,130,117,192</b> | <b>1,154,151,425,165</b> |
| 03 . CUSTOMERS RECEIVABLES  | Closing balance          | Opening Balance          |
| a) Short-term   | 187,616,192,836          | 200,151,877,455          |
| Receivables from unrelated parties  | 144,120,859,414          | 152,338,315,885          |
| Receivables from related parties (Note 34)  | 43,495,333,422           | 47,813,561,570           |
| b) Long-term  | 77,150,885,895           | 81,408,356,188           |
| Receivables from unrelated parties  | 77,150,885,895           | 81,408,356,188           |
| <b>Total (a+b)</b>  | <b>264,767,078,731</b>   | <b>281,560,233,643</b>   |
| <i>In which details for entities with balances greater than 10% of total receivables</i>                  |                          |                          |
| <i>Vinalines Container Shipping Company</i>   |                          |                          |
| Cai Mep International Terminal Company Limited  | 97,139,672,895           | 101,430,102,688          |
| <i>SP-SSA International Container Services</i>  |                          |                          |
| <i>Associates, jointly controlled entities</i>  |                          |                          |
| 04 . OTHER RECEIVABLES  | Closing balance          | Opening Balance          |
| a) Short-term   | 59,341,380,535           | 55,066,627,708           |
| Receivables from equitization   | 28,719,686,558           | 28,719,686,558           |
| Receivables from advances   | 7,403,515,432            | 901,457,761              |
| Deposit interest receivables from bank  | 3,511,543,799            | 10,092,404,572           |
| Receivables from Vien Dong Pearl Urban Development Investment Co., Ltd about the relocation support money | 7,489,704,254            | 7,489,704,254            |
| Other receivables   | 12,216,930,492           | 7,863,374,563            |
| b) Long-term  | 395,186,448,556          | 392,647,101,849          |
| Long-term deposits  | 3,997,599,612            | 4,647,708,473            |
| SP-PSA International Port Loan Guarantee  | 313,358,760,000          | 313,358,760,000          |
| Compensation for site clearance of Hai Phong port   | 74,640,633,376           | 74,640,633,376           |
| Other receivables   | 3,189,455,568            |                          |
| <b>Total (a+b)</b>  | <b>454,527,829,091</b>   | <b>447,713,729,557</b>   |

05 . BAD DEBT (APPENDIX 01)

06 . INVENTORIES

| Items            | Closing balance |           | Opening Balance |           |
|------------------|-----------------|-----------|-----------------|-----------|
|                  | Historical cost | Provision | Historical cost | Provision |
| a) Short-term    | 27,396,424,821  |           | 22,312,759,446  |           |
| Raw materials    | 11,033,437,950  |           | 10,107,828,289  |           |
| Tools and        | 6,855,716,143   |           | 6,934,190,758   |           |
| Work in progress | 440,656,000     |           | 436,949,979     |           |
| Goods            | 9,066,614,728   |           | 4,833,790,420   |           |

b) Long -term

Raw materials

|                  |                       |                       |
|------------------|-----------------------|-----------------------|
| <b>Cộng(a+b)</b> | <b>27,396,424,821</b> | <b>22,312,759,446</b> |
|------------------|-----------------------|-----------------------|

| <b>07 . ACCRUED EXPENSES</b>             | <b>Closing balance</b> | <b>Opening Balance</b> |
|--|------------------------|------------------------|
| <b>a) Short-term</b>                     | <b>14,090,220,678</b>  | <b>11,595,701,318</b>  |
| Tools and equipment                      | 299,420,830            | 373,093,573            |
| Equipment insurance                      | 2,768,133,173          | 1,972,852,544          |
| Fixed asset repairs                      | 10,968,326,040         | 411,693,440            |
| Other prepaid expenses                   | 54,340,635             | 8,838,061,761          |
| <b>b) Long-term</b>                      | <b>14,986,698,646</b>  | <b>9,055,002,300</b>   |
| Tools and equipment, supplies, insurance | 1,324,219,391          | 535,247,143            |
| Other long-term prepaid expenses         | 13,662,479,255         | 8,519,755,157          |
| <b>Total ( a + b )</b>                   | <b>29,076,919,324</b>  | <b>20,650,703,618</b>  |

**08 . INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS (APPENDIX NO. 02)**

**09 . INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS**

| <b>Items</b>                      | <b>Land using rights</b> | <b>Software</b>       | <b>Other intangible fixed assets</b> | <b>Total</b>          |
|-----------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|
| <b>Historical cost</b>            |                          |                       |                                      |                       |
| <b>Opening Balance</b>            | <b>53,041,446,221</b>    | <b>10,136,778,203</b> | <b>14,356,822,511</b>                | <b>77,535,046,935</b> |
| <b>Increase during the period</b> |                          | <b>975,000,000</b>    |                                      | <b>975,000,000</b>    |
| Reclassified and newly acqu       |                          | 975,000,000           |                                      | 975,000,000           |
| <b>Decrease during the period</b> |                          |                       |                                      |                       |
| Reclassification, others          |                          |                       |                                      |                       |
| <b>Closing balance</b>            | <b>53,041,446,221</b>    | <b>11,111,778,203</b> | <b>14,356,822,511</b>                | <b>78,510,046,935</b> |
| <b>Accumulated depreciation</b>   |                          |                       |                                      |                       |
| <b>Beginning Balance</b>          | <b>33,167,331,286</b>    | <b>7,623,120,792</b>  | <b>14,355,870,093</b>                | <b>55,146,322,171</b> |
| Depreciation during the peri      | 188,814,966              | 216,953,561           | 476,190                              | 406,244,717           |
| <b>Closing balance</b>            | <b>33,356,146,252</b>    | <b>7,840,074,353</b>  | <b>14,356,346,283</b>                | <b>55,552,566,888</b> |
| <b>Net book value</b>             |                          |                       |                                      |                       |
| <b>Opening Balance</b>            | <b>19,874,114,935</b>    | <b>2,513,657,411</b>  | <b>952,418</b>                       | <b>22,388,724,764</b> |
| <b>Closing balance</b>            | <b>19,685,299,969</b>    | <b>3,271,703,850</b>  | <b>476,228</b>                       | <b>22,957,480,047</b> |

**10 . INCREASE AND DECREASE IN INVESTED REAL ESTATE**

| <b>Items</b>                            | <b>Land using rights</b> |
|---|--------------------------|
| <b>Historical cost</b>                  |                          |
| <b>Begging Balance</b>                  | <b>222,174,136,000</b>   |
| <b>Closing balance</b>                  | <b>222,174,136,000</b>   |
| <b>Accumulated depreciation</b>         |                          |
| <b>Begging Balance</b>                  | <b>56,754,316,380</b>    |
| <b>- Depreciation during the period</b> | <b>1,363,350,162</b>     |
| <b>Closing balance</b>                  | <b>58,117,666,542</b>    |
| <b>Net carrying amount</b>              |                          |
| <b>Begging Balance</b>                  | <b>165,419,819,620</b>   |
| <b>Closing balance</b>                  | <b>164,056,469,458</b>   |

|                        |  |                       |                       |                 |
|------------------------|--|-----------------------|-----------------------|-----------------|
| 11 .                   | NON-CURRENT ASSET IN PROGRESS  | Closing balance       | Opening Balance       |                 |
|                        | Work in progress   | 39,362,089,920        | 39,313,490,216        |                 |
|                        | Purchases  | 2,565,470,000         | 1,240,635,000         |                 |
|                        | Construction in progress   | 52,311,730,205        | 45,895,989,464        |                 |
|                        | <b>Total</b>   | <b>94,239,290,125</b> | <b>86,450,114,680</b> |                 |
|                        | <i>In which: Details for construction items greater than 10%</i>                             |                       |                       |                 |
|                        | Hiep Phuoc Logistics Area  | 2,550,659,096         | 2,550,659,096         |                 |
|                        | Hiep Phuoc Saigon Port Project   | 36,695,791,482        | 36,695,791,482        |                 |
| 12 .                   | LONG-TERM FINANCIAL INVESTMENT (APPENDIX 03)   |                       |                       |                 |
| 13 .                   | PAYABLES   | Closing balance       | Opening Balance       |                 |
|                        | Short-term   |                       |                       |                 |
|                        | Payables to unrelated parties  | 73,439,089,767        | 95,124,926,428        |                 |
|                        | Payables to related parties (Note 34)  | 2,285,697,492         | 2,205,359,980         |                 |
|                        | <b>Total</b>   | <b>75,724,787,259</b> | <b>97,330,286,408</b> |                 |
|                        | <i>In which details for entities with balances greater than 10% of total liabilities</i>     |                       |                       |                 |
|                        | General Corporation for Waterway Construction - JSC - Branch 01 (Construction of Pier No. 2) | 24,205,404,807        | 24,205,404,807        |                 |
| 14 .                   | TAXES AND STATE PAYABLES   |                       |                       |                 |
| Items                  | Opening Balance  | Payable               | Amount paid           | Closing balance |
| Taxes                  | 162,646,114,723  | 63,947,302,824        | 137,223,976,854       | 89,369,440,693  |
| Value add taxes        | 4,969,116,784  | 10,870,401,601        | 11,101,178,025        | 4,738,340,360   |
| Corporate income taxes | 115,171,823,733  | 30,592,567,720        | 114,311,526,768       | 31,452,864,685  |
| Personal income taxes  | 2,257,652,024  | 9,711,483,103         | 11,587,781,283        | 381,353,844     |
| Land tax and land rent | 40,247,522,182   | 12,549,359,622        | -                     | 52,796,881,804  |
| Other taxes            |  | 223,490,778           | 223,490,778           |                 |
| 15 .                   | EXPENSES PAYABLE   | Closing balance       | Opening Balance       |                 |
|                        | Short-term   |                       |                       |                 |
|                        | Employee Housing   | 15,110,451,909        | 15,096,760,678        |                 |
|                        | Other expenses payable   | 1,779,926,205         | 3,120,916,291         |                 |
|                        | <b>Total</b>   | <b>16,890,378,114</b> | <b>18,217,676,969</b> |                 |
| 16 .                   | UNREALIZED REVENUE   | Closing balance       | Opening Balance       |                 |
|                        | Short-term unearned revenue  |                       |                       |                 |
|                        | <b>Total</b>   |                       |                       |                 |
| 17 .                   | OTHER PAYABLES   | Closing balance       | Opening Balance       |                 |
| a)                     | Short-term   | 440,405,629,038       | 424,086,781,750       |                 |
|                        | Trade union fee  | 720,732,631           | 1,112,979,941         |                 |
|                        | Social insurance   | 1,926,206,123         |                       |                 |
|                        | Health insurance   | 340,310,678           |                       |                 |
|                        | Unemployment insurance   | 152,630,240           |                       |                 |
|                        | Short-term deposits and collateral received  | 10,475,869,239        | 8,986,006,639         |                 |
|                        | Payables on equitization   | 161,900,914,229       | 161,900,914,229       |                 |
|                        | Interest payable on loans to SP-PSA International Port                                       | 240,018,926,685       | 230,536,587,942       |                 |
|                        | Other short-term payables  | 24,870,039,213        | 21,550,292,999        |                 |
| b)                     | Long-term  | 1,744,177,256,911     | 1,794,177,256,911     |                 |

|   |                          |                          |
|---|--------------------------|--------------------------|
| Deposit   | 2,862,990,661            | 2,862,990,661            |
| Support for workers who quit their jobs according to Decision 46/2010/QĐ-TTĐ                                    | 78,955,506,250           | 78,955,506,250           |
| Payable to the State Budget about advance to serve the Saigon - Hiep Phuoc Port Construction investment Project | 499,000,000,000          | 549,000,000,000          |
| Guarantee for loan for Sp-PSA International Port  | 313,358,760,000          | 313,358,760,000          |
| Vien Dong Pearl Urban Development Investment Company Limited  | 850,000,000,000          | 850,000,000,000          |
| Other long-term payable   |                          |                          |
| <b>Total (a+b)</b>  | <b>2,184,582,885,949</b> | <b>2,218,264,038,661</b> |

**18 . LOANS AND FINANCIAL LEASE DEBT (APPENDIX NO. 04)**

| <b>19 . DEFERRED TAX ASSETS AND DEFERRED TAX LIABILITIES</b>                                    | <b>Closing balance</b> | <b>Opening Balance</b> |
|---|------------------------|------------------------|
| <b>a) Deferred tax assets</b>   | <b>11,312,408,055</b>  | <b>11,800,477,419</b>  |
| <i>Deferred tax assets relate to unused taxable expenses</i>                                    | <i>11,312,408,055</i>  | <i>11,800,477,419</i>  |
| <b>b) Deferred tax liabilities</b>  | <b>183,275,898,451</b> | <b>239,868,623,501</b> |
| <i>Deferred tax liabilities arise from taxable temporary difference (Joint venture reserve)</i> | <i>167,493,610,570</i> | <i>183,275,898,451</i> |

**20 . OWNER'S EQUITY**

**a Equity Fluctuation Reconciliation Table (Appendix No. 05)**

**b Details of Owner's Investment Capital**

| Items                 | Closing balance |                 | Opening Balance |                   |
|-----------------------|-----------------|-----------------|-----------------|-------------------|
|                       | Rate            | Value           | Rate            | Value             |
| State Capital         | 65.45%          | #####           | 65.45%          | 1,415,649,060,000 |
| Shareholders' Capital | 34.55%          | 747,300,550,000 | 34.55%          | 747,300,550,000   |
| <b>Cộng</b>           | <b>100%</b>     |                 | <b>100%</b>     |                   |

|   |                                      |
|---|--------------------------------------|
| <b>c Transactions on Owner's Equity</b> | <b>From 01/01/2025 to 31/12/2025</b> |
| At the beginning of the period          | 2,162,949,610,000                    |
| Increased capital during the period     |                                      |
| Decreased capital during the period     |                                      |
| At the end of the period                | 2,162,949,610,000                    |

|   |                        |                        |
|---|------------------------|------------------------|
| <b>d Shares</b>                               | <b>Closing balance</b> | <b>Opening Balance</b> |
| Quantity of Authorized issuing shares         | 216,294,961            | 216,294,961            |
| Quantity of issuing shares                    |                        |                        |
| Common shares                                 | 216,294,961            | 216,294,961            |
| Quantity of outstanding shares in circulation |                        |                        |
| Common shares                                 | 216,294,961            | 216,294,961            |
| Par value per share                           | 10.000 VND per share   | 10.000 VND per share   |

|                             |                        |                        |
|-----------------------------|------------------------|------------------------|
| <b>e Corporate Funds</b>    | <b>Closing balance</b> | <b>Opening Balance</b> |
| Development Investment Fund | 349,633,034,478        | 349,633,034,478        |
| <b>Total</b>                | <b>349,633,034,478</b> | <b>349,633,034,478</b> |

|   |                        |                        |
|---|------------------------|------------------------|
| <b>21 . Off-balance sheet items</b>                             | <b>Closing balance</b> | <b>Opening Balance</b> |
| 1. Materials, goods received for safekeeping, received for sale |                        |                        |
| <i>Unused materials</i>   |                        |                        |
| 2. Foreign currencies (USD)                                     | 323,623.10             | 264,936.87             |

|   |  |  |  |
|---|--|--|--|
| <b>VI NOTES FOR ITEMS PRESENTED ON BUSINESS PERFORMANCE REPORTS</b> |  |  |  |
| <b>22 . REVENUE</b>   |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| <b>With Unrelated Parties</b>                                       |  |  |  |
| Port operation services   |  | 221,606,741,881                          | 131,605,156,344                          |
| Other activities  |  | 1,743,344,275                            | 66,206,442,966                           |
| <b>With Related Parties (TM 34)</b>                                 |  |  |  |
| Revenue from rendering of services                                  |  | 70,348,622,709                           | 65,226,163,939                           |
| <b>Total</b>  |  | <b>293,698,708,865</b>                   | <b>263,037,763,249</b>                   |
| <b>23 . COST OF GOODS SOLD</b>                                      |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Port operation services   |  | 188,548,696,775                          | 170,361,716,395                          |
| Other activities  |  | 819,371,809                              | 1,300,972,612                            |
| <b>Total</b>  |  | <b>189,368,068,584</b>                   | <b>171,662,689,007</b>                   |
| <b>24 . FINANCIAL INCOME</b>  |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Interest on deposits and loans                                      |  | 16,521,188,834                           | 16,008,126,987                           |
| Dividends and profits received                                      |  |  |  |
| Realized exchange gains   |  | 1,950,155,312                            | 2,631,176,189                            |
| Gains from sale of securities                                       |  |  |  |
| Cash discount income  |  | 1,311,829,323                            | -  |
| Other financial activities  |  | 57,528,720                               | 154,663,582                              |
| <b>Total</b>  |  | <b>19,840,702,189</b>                    | <b>18,793,966,758</b>                    |
| <b>25 . FINANCIAL EXPENSES</b>                                      |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Interest expenses   |  | 9,611,490,899                            | 233,747,742                              |
| Realized exchange losses  |  | 79,801,905                               | 30,428,114                               |
| Reserve for financial investment losses                             |  |  |  |
| Financial expenses paid on behalf                                   |  |  | 8,784,175,257                            |
| <b>Total</b>  |  | <b>9,691,292,804</b>                     | <b>9,048,351,113</b>                     |
| <b>26 . GENERAL AND ADMINITRATIVE EXPENSES</b>                      |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Employee expenses   |  | 22,599,438,176                           | 21,201,519,588                           |
| Other expenses  |  | 14,678,345,657                           | 16,745,862,574                           |
| Provision expenses  |  | 1,404,938,223                            | 1,970,241,875                            |
| Allocated goodwill  |  |  |  |
| <b>Total</b>  |  | <b>38,682,722,056</b>                    | <b>39,917,624,037</b>                    |
| <b>27 . OTHER INCOME</b>  |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Gain from liquidation, disposal of fixed assets                     |  | 25,722,222                               | 360,000                                  |
| Other income  |  | 1,140,560,358                            | 2,482,346,462                            |
| <b>Total</b>  |  | <b>1,166,282,580</b>                     | <b>2,482,706,462</b>                     |
| <b>28 . OTHER EXPENSES</b>  |  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
| Asset disposal expenses   |  | -  | -  |

79714.  
G TY  
PHÂN  
SÀI GÒ  
HỒ CH

|           |  |  |  |
|-----------|--|--|--|
|           | Other expenses   | 229,273,296                              | 2,003,054,038                            |
|           | <b>Total</b>   | <b>229,273,296</b>                       | <b>2,003,054,038</b>                     |
| <b>29</b> | <b>CURRENT CORPORATE INCOME TAX EXPENSES</b>                             | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
|           | Current corporate Income Tax Expenses                                    | 30,592,567,720                           | 21,023,663,347                           |
|           | <b>Total</b>   | <b>30,592,567,720</b>                    | <b>21,023,663,347</b>                    |
| <b>30</b> | <b>DEFERRED CORPORATE INCOME TAX EXPENSES</b>                            | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
|           | - Deferred income tax expense arising from taxable temporary differences | (15,294,218,517)                         | (8,931,637,148)                          |
|           | <b>Total</b>   | <b>(15,294,218,517)</b>                  | <b>(8,931,637,148)</b>                   |
| <b>31</b> | <b>BASIC EARNINGS PER SHARE</b>  | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
|           | <b>Net profit after tax</b>  | <b>143,920,256,982</b>                   | <b>110,588,794,343</b>                   |
|           | - Adjustments to increase or decrease accounting profit                  |  |  |
|           | - Profit or loss attributable to common stockholders                     |  |  |
|           | <b>Average shares outstanding during the period</b>                      | <b>216,294,961</b>                       | <b>216,294,961</b>                       |
|           | <b>Basic earnings per share</b>  | <b>665.39</b>                            | <b>511.29</b>                            |
| <b>32</b> | <b>BUSINESS AND PRODUCTIONS COST BY ITEMS</b>                            | <b>From 01/01/2026<br/>to 31/03/2026</b> | <b>From 01/01/2025<br/>to 31/03/2025</b> |
|           | Raw material costs   | 21,190,000,633                           | 22,893,548,606                           |
|           | Labor expenses   | 70,768,264,521                           | 69,943,365,401                           |
|           | Depreciation of fixed assets   | 26,702,830,123                           | 27,035,106,381                           |
|           | Provision expenses / (Reversal of provisions)                            | 1,404,938,223                            | 1,970,241,875                            |
|           | Outsourced services expenses   | 75,830,242,464                           | 85,185,489,484                           |
|           | Other expenses   | 29,782,125,678                           | 27,658,844,713                           |
|           | <b>Total</b>   | <b>225,678,401,642</b>                   | <b>234,686,596,460</b>                   |
| <b>33</b> | <b>Financial Instruments</b>   |  |  |
|           | <b>Financial assets</b>  | <b>Closing balance</b>                   | <b>Opening Balance</b>                   |
|           | Cash and cash equivalents  | 482,876,003,094                          | 544,443,051,692                          |
|           | Short-term trade receivables   | 160,929,136,929                          | 174,869,759,771                          |
|           | Long-term trade receivables  | 77,150,885,895                           | 81,408,356,188                           |
|           | Short-term other receivables   | 59,341,380,535                           | 55,066,627,708                           |
|           | Long-term other receivables  | 395,186,448,556                          | 392,647,101,849                          |
|           | Financial investments  | 3,018,309,768,338                        | 2,998,698,028,151                        |
|           | Provision for impairment of financial investments                        | (167,984,573,980)                        | (167,984,573,980)                        |
|           | Provision for long-term doubtful debts                                   |  |  |
|           | <b>Total</b>   | <b>4,025,809,049,367</b>                 | <b>4,079,148,351,379</b>                 |
|           | <b>Financial liabilities</b>   | <b>Closing balance</b>                   | <b>Opening Balance</b>                   |
|           | Short-term loan and finance leases obligations                           | 29,258,899,562                           | 29,324,217,377                           |
|           | Short-term trade payables  | 83,124,825,256                           | 97,330,286,408                           |
|           | Short-term other payables  | 440,405,629,038                          | 423,512,127,325                          |
|           | Long-term other payables   | 1,744,177,256,911                        | 1,794,177,256,911                        |
|           | Short-term accrued expenses  | 16,890,378,114                           | 18,217,676,969                           |
|           | Long-term loan and finance leases obligations                            | 14,629,356,550                           | 14,662,105,464                           |
|           | <b>Total</b>   | <b>2,328,486,345,431</b>                 | <b>2,377,223,670,454</b>                 |

Financial assets and financial liabilities have not been revalued at fair value at the balance sheet date because Circular 210/2009/TT-BTC and current regulations require the presentation of Financial statements and information notes for financial instruments but do not provide equivalent guidance for the assessment and recognition of fair value of financial assets and financial liabilities, except for the reserve for securities investment value reduction as stated in the relevant notes.

#### Liquidity risk

The purpose of liquidity risk management is to ensure that there is sufficient equity to meet present and future financial obligations. Liquidity is also managed by the company to ensure that the excess of maturing liabilities over maturing assets during the period is kept at manageable levels relative to the funds the company believes can be generated during that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, bank deposits and borrowings to meet its short-term and long-term liquidity requirements.

The table below details the Company's remaining contractual maturities for its non-derivative financial liabilities and their agreed repayment terms. The table has been drawn up based on the undiscounted cash flows of the financial liabilities based on the earliest date on which the company can be required to pay.

| Items                              | Under 1 year           | From 1 to 5 year         | Total                    |
|------------------------------------|------------------------|--------------------------|--------------------------|
| <b>Opening balance</b>             |                        |                          |                          |
| Trade payables                     | 97,330,286,408         |                          | 97,330,286,408           |
| Accrued expenses                   | 18,217,676,969         |                          | 18,217,676,969           |
| Other payables                     | 423,512,127,325        | 1,794,177,256,911        | 2,217,689,384,236        |
| Loan and finance lease obligations | 29,324,217,377         | 14,662,105,464           | 43,986,322,841           |
| <b>Total</b>                       | <b>568,384,308,079</b> | <b>1,808,839,362,375</b> | <b>2,377,223,670,454</b> |
| Items                              | Under 1 year           | From 1 to 5 year         | Total                    |
| <b>Closing balance</b>             |                        |                          |                          |
| Loan and finance lease obligations | 29,258,899,562         | 14,629,356,550           | 43,888,256,112           |
| Trade payables                     | 83,124,825,256         |                          | 83,124,825,256           |
| Accrued expenses                   | 16,890,378,114         |                          | 16,890,378,114           |
| Other payables                     | 440,405,629,038        | 1,744,177,256,911        | 2,184,582,885,949        |
| <b>Total</b>                       | <b>569,679,731,970</b> | <b>1,758,806,613,461</b> | <b>2,328,486,345,431</b> |

#### VII . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

|  |  |
|--|--|
| <b>1 . Actual loan amount during the period</b>                | <b>From 01/01/2026<br/>to 31/03/2026</b> |
| Principal debt collection according to regular loan agreements |  |
| <b>Total</b>   |  |
| <b>2 . Actual repayment of loan principal</b>                  | <b>From 01/01/2026<br/>to 31/03/2026</b> |
| Principal repayment according to regular loan agreements       | -  |
| <b>Total</b>   | -  |

#### 34 . RELATED PARTY INFORMATION

##### a . Related party transactions

##### a1 . Sales transactions

| Company   | Relationship                            | From 01/01/2026<br>to 31/03/2026 |
|---|---|----------------------------------|
| CSG - SSA International Container Service Company | Associates, jointly controlled entities | 25,063,032,000                   |
| Thi Vai General Port Joint Stock Company          | Associates, jointly controlled entities | 59,250,000                       |
| SP - PSA International Port Company               | Associates, jointly controlled entities | 10,000,000                       |
| Korea Express Saigon Port Company Limited         | Associates, jointly controlled entities | 831,457,568                      |
| VIMC Container Shipping Company                   | Subordinate Unit of Parent Company      | 16,033,488,372                   |
| Vietnam Maritime Corporation                      | Parent Company                          | -                                |

|  |                                    |                       |
|--|------------------------------------|-----------------------|
| VIMC Shipping Company  | Subordinate Unit of Parent Company | -                     |
| Vietnam Ocean Shipping Agency Coporation                                   | Same Parent Company                | -                     |
| Vietnam Ocean Shipping Joint Stock Company (Vosco)                         | Same Parent Company                | 8,710,288,348         |
| VIMC Logistics Joint Stock Company   | Same Parent Company                | 4,248,600             |
| Maritime Development Joint Stock Company                                   | Same Parent Company                | 1,149,000             |
| Vinaship Shipping Joint Stock Company                                      | Same Parent Company                | 444,987,769           |
| Can Tho Port Joint Stock Company   | Same Parent Company                | 323,875,000           |
| Quy Nhon Port Logistics Services Company Limited                           |                                    | 1,620,000             |
| Biendong Shipping Company Limited  | Same Parent Company                | -                     |
| Branch of the Vietnam Maritime Corporation                                 | Parent Company                     | -                     |
| Vosa Saigon Company Limited  |                                    | 14,447,466            |
| Transportation & Trading Services Joint                                    |                                    | -                     |
| Dong Do Maritime Joint Stock Company                                       | Associate company                  | -                     |
| Vosco Trading and Services Joint Stock Company                             |                                    | -                     |
| International Labor Cooperation and Maritime Transport Joint Stock Company |                                    | -                     |
| Phuong Dong Shipping and Trading Joint Stock Company (OSTC)                |                                    | -                     |
| Viet Nam Sea Transport and Chartering Joint                                |                                    | 3,333,333             |
| Vitamas Company Limited  |                                    | 1,111,111             |
| Hau Giang Maritime Services Company Limited                                |                                    | -                     |
| Cai Mep International Port Company Limited                                 |                                    | 18,171,624,545        |
| Saigon Ben Tre Trading Service Transport                                   |                                    | -                     |
| NYK Autologistic Vietnam Company Limited                                   |                                    | 674,709,597           |
| <b>Total</b>   |                                    | <b>70,348,622,709</b> |

**a2 . Purchase transaction**

| <b>Company</b>                                     | <b>Relationship</b>                     | <b>From 01/01/2026 to 31/03/2026</b> |
|--|---|--------------------------------------|
| Korea Express Saigon Port Company Limited          | Associates, jointly controlled entities | 1,910,128,553                        |
| SP-SSA International Container Services            | Associates, jointly controlled entities |                                      |
| Thi Vai General Port Joint Stock Company           | Associates, jointly controlled entities |                                      |
| SP-PSA International Port Company Limited          | Associates, jointly controlled entities | 104,051,030                          |
| VIMC Marine Transport Company                      | Subordinate Unit of Parent Company      |                                      |
| Vietnam Ocean Shipping Joint Stock Company (Vosco) | Same Parent Company                     |                                      |
| Vietnam Maritime Corporation                       | Parent Company                          |                                      |
| VIMC Logistics Joint Stock Company                 | Same Parent Company                     |                                      |
| Maritime Development Joint Stock Company           | Same Parent Company                     | 2,196,944,839                        |
| Project Management Board for Specialized           | Subordinate Unit of                     |                                      |
| Branch of Maritime Construction Investment         |   |                                      |
| Tan Hung Phuc Maritime Service Joint Stock         |   |                                      |
| Saigon Ben Tre Trading Service Transport           |   |                                      |
| <b>Total</b>                                       |   | <b>4,211,124,422</b>                 |

**b . BALANCES WITH RELATED PARTIES**

**b1 . Receivables (Short-term)**

| <b>Company</b>  | <b>Relationship</b>          | <b>31/03/2026</b> | <b>01/01/2026</b> |
|---|------------------------------|-------------------|-------------------|
| Korea Express Saigon Port Company                             | Associates, jointly controll | 387,309,097       | 231,341,089       |
| Thi Vai General Port Joint Stock                              | Associates, jointly controll | 63,990,000        | 63,990,000        |
| CSG - SSA International Container Service Joint Stock Company | Associates, jointly controll | 1,433,605,500     | 1,362,334,492     |
| SP - PSA International Port Company                           | Associates, jointly controll |                   |                   |
| Cai Mep International Port Company                            | Associate company            | 19,988,787,000    | 20,021,746,500    |

|  |                                    |                       |                       |
|--|------------------------------------|-----------------------|-----------------------|
| VIMC Container Shipping Company                                      |                                    |                       |                       |
| VIMC Shipping Company  | Subordinate Unit of Parent Company |                       |                       |
| VIMC Container Shipping Company                                      | Same Parent Company                | 17,036,455,656        | 21,630,688,259        |
| Vietnam Maritime Agency Joint Stock                                  | Same Parent Company                |                       |                       |
| Vinaship Shipping Joint Stock Company                                | Same Parent Company                |                       |                       |
| Vietnam Ocean Shipping Joint Stock                                   | Same Parent Company                | 3,758,979,473         | 4,139,536,978         |
| VIMC Logistics Joint Stock Company                                   |                                    |                       |                       |
| International Labor Cooperation and NYK Autologistic Vietnam Company |                                    | 305,489,196           | 427,914,252           |
| Branch of Vietnam Maritime   | Branch of Parent Company           |                       |                       |
| Can Tho Port Joint Stock Company                                     | Same Parent Company                | 272,317,500           |                       |
| Quy Nhon Port Joint Stock Company                                    |                                    |                       |                       |
| Cam Ranh Port Joint Stock Company                                    |                                    | 248,400,000           |                       |
| Hau Giang Maritime Services One                                      |                                    |                       |                       |
| Vosco Shipping Agency and Logistics                                  |                                    |                       |                       |
| Dong Do Maritime Joint Stock Company                                 |                                    |                       |                       |
| <b>Total</b>   |                                    | <b>43,495,333,422</b> | <b>47,877,551,570</b> |

**b2 . Liabilities**

| <u>Company</u>   | <u>Relationship</u>          | <u>31/03/2026</u>    | <u>01/01/2026</u>    |
|--|------------------------------|----------------------|----------------------|
| CSG - SSA International Container Service Joint Stock Company  | Associates, jointly controll | -                    | -                    |
| Korea Express Saigon Port Company Limited  | Associates, jointly controll | 865,867,462          | 721,455,949          |
| Thi Vai General Port Joint Stock Company   | Associates, jointly controll |                      |                      |
| SP - PSA International Port Company Limited  | Associates, jointly controll |                      | 161,138,581          |
| VIMC Logistics Joint Stock Company   | Same Parent Company          |                      |                      |
| Maritime Development Joint Stock Company   | Same Parent Company          | 1,419,830,030        | 617,965,450          |
| Vietnam Maritime Corporation   | Parent Company               |                      | 200,000,000          |
| VIMC Maritime Specialized Project  | Subordinate Unit of          |                      |                      |
| Tan Hung Phuc Maritime Services Joint Branch of Maritime Construction Consulting Joint Stock Company |                              |                      | 504,800,000          |
| Saigon Ben Tre Trading Service Transport Logistics Joint Stock Company                               |                              |                      |                      |
| <b>Total</b>   |                              | <b>2,285,697,492</b> | <b>2,205,359,980</b> |


**c Remuneration of key management personnel:**

| <u>Name</u>              | <u>Position</u>  | <u>From 01/01/2026 to 31/03/2026</u> | <u>From 01/01/2025 to 31/03/2025</u> |
|--------------------------|--|--------------------------------------|--------------------------------------|
| Mr. Huynh Van Cuong      | Chairman of the Board of Direct                          | 367,096,818                          | 274,329,089                          |
| Mr. Nguyen Ngoc Toi      | Member of the Board of Directo                           | -                                    | 167,502,914                          |
| Mr. Nguyen Thanh Nam     | Member of the Board of Directo                           | 233,881,143                          | -                                    |
| Mr. Nguyen Van Phuong    | Member of the Board of Directo                           | -                                    | 167,502,914                          |
| Mr. Ly Quang Thai        | Member of the Board of Directo                           | 48,000,000                           | 47,000,000                           |
| Mrs. Do Thi Thanh Thuy   | Member of the Board of Directo (Appointed on 26/05/2023) | 48,000,000                           | 47,000,000                           |
| Mrs. Ho Thi Thu Hien     | Member of the Board of Directo (Appointed on 26/05/2023) | -                                    | -                                    |
| Mrs. Trinh Thi Ngoc Bien | Member of the Board of Directo                           | 48,000,000                           | 47,000,000                           |
| Mr. Vu Phuoc Long        | Member of the Board of Directo                           | 223,537,864                          | 167,440,630                          |
| Mr. Le Van Chien         | Member of the Board of Directo                           | 48,000,000                           | 47,000,000                           |
| Mr. Nguyen Le Chon Tam   | General Director (Appointed on 14/03/2022)               | 342,913,131                          | 153,460,446                          |
|                          |  | -                                    | -                                    |

|                         |  |                      |                      |
|-------------------------|--|----------------------|----------------------|
| Mr. Nguyen Uyen Minh    | Deputy General Director  | 221,904,000          | 167,502,914          |
| Mr. Tran Ngoc Thach     | Deputy General Director  | 221,904,000          | 167,502,914          |
| Mr. Pham Truong Giang   | Deputy General Director  | 221,904,000          | 167,440,630          |
|                         | (Appointed on 26/05/2023)                                      | -                    | -                    |
|                         | (Resigned on Member of the Board of Directors From 26/05/2023) | -                    | -                    |
| Mrs. Tran Thu Giang     | Head of Finance and Accounting Department                      | 162,106,894          | 143,679,666          |
| Mrs. Vu Thi Thanh Duyen | Head of the Supervisory Board                                  | 48,000,000           | 47,000,000           |
| Mrs. Vu Thi Phuong Thao | Supervisor   | 37,200,000           | 35,300,000           |
|                         | (Appointed on 22/04/2022)                                      | -                    | -                    |
| Mrs. Chu Thi Nga        | Supervisor   | 37,200,000           | 35,300,000           |
|                         | (Appointed on 26/05/2023)                                      | -                    | -                    |
| <b>Total</b>            |  | <b>2,357,647,850</b> | <b>1,928,962,117</b> |

### 35 . COMPARATIVE DATA

Comparative figures for Balance Sheet Items are figures on the Financial Statements for the Period From 01/01/2026 to 31/03/2026.



Nguyen Ngoc Tam

Preparer

*Ho Chi Minh City, 14 March 2026*



Tran Thu Giang

Head of Accounting



Nguyen Le Chon Tam

General Director

9714  
CÔNG TY  
HỮU  
HÀNG  
SÀI GÒN  
THÀNH PHỐ HỒ CHÍ MINH

**SAIGON PORT JOINT STOCK COMPANY**

No. 03 - Nguyen Tat Thanh - District 4 - Ho Chi Minh City

Notes to the consolidated financial statements  
For the accounting period ending 31 March, 2026

**05 BAD DEBT**

**APPENDIX NO.1**

| No | Debt age - Companies   | 31/03/2026      |                  |                   | 01/01/2026      |                  |                      |
|----|--|-----------------|------------------|-------------------|-----------------|------------------|----------------------|
|    |  | Historical cost | Provision        | Recoverable value | Historical cost | Provision        | Recoverable value(*) |
| 1  | Overdue debt over 3 years  | 18,466,224,394  | -18,466,224,394  |                   | 18,343,551,759  | -18,343,551,759  |                      |
|    | Nam Trieu Shipping Company Limited                                     | 12,046,738,697  | (12,046,738,697) | -                 | 12,046,738,697  | (12,046,738,697) |                      |
|    | Minh Nam Shipping Company Limited.                                     | 793,180,562     | (793,180,562)    | -                 | 793,180,562     | (793,180,562)    |                      |
|    | Duong Giang Company Limited.   | 929,633,000     | (929,633,000)    | -                 | 929,633,000     | (929,633,000)    |                      |
|    | Saigon Shipyard & Repair Factory Company Limited.                      | 860,765,392     | (860,765,392)    | -                 | 860,765,392     | (860,765,392)    |                      |
|    | Cai Mep International Port Company                                     |                 |                  | -                 |                 |                  |                      |
|    | Duyen Hai Thermal Power Company Limited.                               | 799,930,840     | (799,930,840)    | -                 | 799,930,840     | (799,930,840)    |                      |
|    | Other Entities   | 3,035,975,903   | (3,035,975,903)  | -                 | 2,913,303,268   | (2,913,303,268)  | -                    |
| 2  | Overdue debt From 2 years - 3 years                                    | 5,166,790,884   | (3,616,753,619)  | 1,550,037,265     | 5,636,728,891   | (3,945,710,224)  | 1,691,018,667        |
|    | SP-SSA International Container Services Associates, jointly controlled |                 |                  | -                 |                 |                  |                      |
|    | Cai Mep International Port Company Limited.                            |                 |                  | -                 |                 |                  |                      |
|    | Other Entities   | 5,166,790,884   | (3,616,753,619)  | 1,550,037,265     | 5,636,728,891   | (3,945,710,224)  | 1,691,018,667        |
| 3  | Overdue debt over 1 year   | 2,470,996,617   | (1,235,498,309)  | 1,235,498,308     | 1,705,277,772   | (852,638,886)    | 852,638,889          |
|    | Cai Mep International Port Company                                     | 614,368,722     | (307,184,361)    | 307,184,361       |                 |                  |                      |
|    | NOW STAR Shipping Company Limited                                      | 72,319,200      | (36,159,600)     | 36,159,600        |                 |                  |                      |
|    | TOP TILE Joint Stock Company   |                 |                  | -                 |                 |                  |                      |
|    | Royal Manufacture and Investment Joint Stock Company                   |                 |                  | -                 |                 |                  |                      |
|    | Other Entities   | 1,784,308,695   | (892,154,348)    | 892,154,347       | 1,705,277,772   | (852,638,886)    | 852,638,889          |
| 4  | Overdue debt under 1 year  | 12,105,324,151  | (3,368,579,585)  | 8,736,744,562     | 7,134,056,050   | (2,140,216,815)  | 4,993,839,231        |
|    | Elia Trading Company Limited   | 2,542,553,904   | (762,766,171)    | 1,779,787,733     |                 |                  |                      |
|    | Thep Vuong Company Limited   | 2,783,991,056   | (835,197,317)    | 1,948,793,739     |                 |                  |                      |
|    | Other Entities   | 6,778,779,191   | (1,770,616,097)  | 5,008,163,090     | 7,134,056,050   | (2,140,216,815)  | 4,993,839,231        |
|    | Total  | 38,209,336,046  | (26,687,055,907) | 11,522,280,139    | 32,819,614,472  | (25,282,117,684) | 7,537,496,788        |

## 06. INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS

| Unit: VND |                                  |                      |                       |                                   |                                     |                             |
|-----------|----------------------------------|----------------------|-----------------------|-----------------------------------|-------------------------------------|-----------------------------|
| No        | Items                            | Building & structure | Machinery & equipment | Vehicles & transmission equipment | Office equipment & management tools | Other fixed assets          |
| I         | Historical cost                  |                      |                       |                                   |                                     | Total tangible fixed assets |
| 1         | Opening Balance                  | 2,487,771,073,959    | 647,501,412,200       | 576,883,222,327                   | 38,738,501,726                      | 33,146,627,821              |
| 2         | Increase during the period       |                      | 151,030,000           | 10,240,000,000                    | 1,126,678,148                       | 11,517,708,148              |
|           | - Due to acquisition and new c   |                      | 151,030,000           | 10,240,000,000                    | 1,126,678,148                       | 11,517,708,148              |
|           | - Other increase                 |                      |                       |                                   |                                     |                             |
| 3         | Decrease during the period       |                      |                       |                                   |                                     |                             |
|           | - Due to liquidation, transfer   |                      |                       |                                   |                                     |                             |
|           | - Other decrease                 |                      |                       |                                   |                                     |                             |
| 4         | Closing balance                  | 2,487,771,073,959    | 647,652,442,200       | 587,123,222,327                   | 39,865,179,874                      | 33,146,627,821              |
| II        | Depreciation of fixed assets     |                      |                       |                                   |                                     |                             |
| 1         | Opening Balance                  | 1,131,241,426,600    | 507,734,491,153       | 479,735,961,258                   | 34,649,434,254                      | 27,193,047,820              |
| 2         | Increase during the period       | 14,584,150,198       | 5,642,382,060         | 4,054,444,895                     | 432,877,733                         | 247,768,983                 |
|           | - Due to depreciation of fixed a | 14,584,150,198       | 5,642,382,060         | 4,054,444,895                     | 432,877,733                         | 247,768,983                 |
|           | - Other increases                |                      |                       |                                   |                                     |                             |
| 3         | Decrease during the period       |                      |                       |                                   |                                     |                             |
|           | - Due to liquidation, transfer   |                      |                       |                                   |                                     |                             |
|           | - Other decreases                |                      |                       |                                   |                                     |                             |
| 4         | Closing balance                  | 1,145,825,576,798    | 513,376,873,213       | 483,790,406,153                   | 35,082,311,987                      | 27,440,816,803              |
| III       | Net book value                   |                      |                       |                                   |                                     |                             |
| 1         | Opening Balance                  | 1,356,529,647,359    | 139,766,921,047       | 97,147,261,069                    | 4,089,067,472                       | 5,953,580,001               |
| 2         | Closing balance                  | 1,341,945,497,161    | 134,275,568,987       | 103,332,816,174                   | 4,782,867,887                       | 5,705,811,018               |

## 12 LONG TERM FINANCIAL INVESTMENTS

## APPENDIX NO.3

| Investments |  | 31/03/2026        |                     |  |                   |                       | 01/01/2026        |                     |  |                   |                       |
|-------------|--|-------------------|---------------------|--|-------------------|-----------------------|-------------------|---------------------|--|-------------------|-----------------------|
|             |  | Cost              | Accumulated Reserve | Value determined using the equity method | Voting Proportion | Owners'hip Proportion | Cost              | Accumulated Reserve | Value determined using the equity method | Voting Proportion | Owners'hip Proportion |
| 12.1        | Associates, jointly controlled entities  | 2,132,670,970,353 | (300,000,000)       | 1,333,715,695,666                        |                   |                       | 2,132,670,970,353 | (300,000,000)       | 1,247,373,617,506                        |                   |                       |
| a)          | Associates entities  | 2,132,370,970,353 |                     | 1,333,415,695,666                        |                   |                       | 2,132,370,970,353 |                     | 1,247,073,617,506                        |                   |                       |
| 1           | CSG - SSA International Container Service Joint Ventures                       | 1,190,479,064,044 |                     | 889,075,612,841                          | 38.93%            | 38.93%                | 1,190,479,064,044 |                     | 823,032,197,956                          | 38.93%            | 38.93%                |
|             | In which:  | 1,190,479,064,044 |                     | 1,190,479,064,044                        |                   |                       | 1,190,479,064,044 |                     | 1,190,479,064,044                        |                   |                       |
|             | - (Capital contribution of Saigon Port   |                   |                     | (301,403,451,203)                        |                   |                       |                   |                     | (367,446,866,088)                        |                   |                       |
|             | - Accumulated losses corresponding to the capital contribution of Saigon Port) |                   |                     |  |                   |                       |                   |                     |  |                   |                       |
| 2           | SP- PSA International Port Co., Ltd.   | 895,093,320,000   |                     | 389,225,820,230                          | 36.00%            | 36.00%                | 895,093,320,000   |                     | 372,221,731,279                          | 36.00%            | 36.00%                |
|             | In which:  | 895,093,320,000   |                     | 895,093,320,000                          |                   |                       | 895,093,320,000   |                     | 895,093,320,000                          |                   |                       |
|             | - (Capital contribution of Saigon Port   |                   |                     | (505,867,499,770)                        |                   |                       |                   |                     | (522,871,588,721)                        |                   |                       |
|             | - Accumulated losses corresponding to the capital contribution of Saigon Port) |                   |                     |  |                   |                       |                   |                     |  |                   |                       |
| 3           | Korea Express Saigon Port Co., Ltd.  | 34,198,586,309    |                     | 31,999,172,784                           | 50.00%            | 50.00%                | 34,198,586,309    |                     | 30,913,526,283                           | 50.00%            | 50.00%                |
| 4           | Thi Vai General Port Joint Stock Company                                       | 12,600,000,000    |                     | 23,115,089,811                           | 21.00%            | 21.00%                | 12,600,000,000    |                     | 20,906,161,988                           | 21.00%            | 21.00%                |
| b)          | Jointly controlled   | 300,000,000       | (300,000,000)       | 300,000,000                              |                   |                       | 300,000,000       | (300,000,000)       | 300,000,000                              |                   |                       |
| 1           | Tan Hung Phuc Service Trading Investment Company Limited                       | 300,000,000       | (300,000,000)       | 300,000,000                              | 30.00%            | 30.00%                | 300,000,000       | (300,000,000)       | 300,000,000                              | 30.00%            | 30.00%                |

| 12.2 | Investment in other entities                                   | 470,712,573,980   | (167,684,573,980) | 470,712,573,980   |        |        | 470,712,573,980   | (167,684,573,980) | 470,712,573,980   |        |        |
|------|--|-------------------|-------------------|-------------------|--------|--------|-------------------|-------------------|-------------------|--------|--------|
| 1    | Cai Mep International Port Co., Ltd.                           | 166,684,573,980   | (166,684,573,980) | 166,684,573,980   | 15.00% | 15.00% | 166,684,573,980   | (166,684,573,980) | 166,684,573,980   | 15.00% | 15.00% |
| 2    | Vien Dong Pearl Urban Development Investment Co., Ltd.         | 300,001,000,000   |                   | 300,001,000,000   | 5.56%  | 5.56%  | 300,001,000,000   |                   | 300,001,000,000   | 5.56%  | 5.56%  |
| 3    | Quy Nhon Port Joint Stock Company                              | 620,000,000       |                   | 620,000,000       |        |        | 620,000,000       |                   | 620,000,000       |        |        |
| 4    | Investment with Welfare Fund                                   | 3,407,000,000     | (1,000,000,000)   | 3,407,000,000     |        |        | 3,407,000,000     | (1,000,000,000)   | 3,407,000,000     |        |        |
| 4.1  | Saigon Port Southern Steel Football Joint Stock Company        | 1,000,000,000     | (1,000,000,000)   | 1,000,000,000     |        |        | 1,000,000,000     | (1,000,000,000)   | 1,000,000,000     |        |        |
| 4.2  | Saigon Port Technical, Trading and Service Joint Stock Company | 1,000,000,000     |                   | 1,000,000,000     |        |        | 1,000,000,000     |                   | 1,000,000,000     |        |        |
| 4.3  | Saigon Port Stevedoring and Service Joint Stock Company        | 780,000,000       |                   | 780,000,000       |        |        | 780,000,000       |                   | 780,000,000       |        |        |
| 4.4  | CSG Import-Export & Service Joint Stock Company                | 627,000,000       |                   | 627,000,000       |        |        | 627,000,000       |                   | 627,000,000       |        |        |
| 4.5  | Maritime Bank  |                   |                   |                   |        |        |                   |                   |                   |        |        |
|      | Total(12.1+12.2+)  | 2,603,383,544,333 | (167,984,573,980) | 1,804,428,269,646 |        |        | 2,603,383,544,333 | (167,984,573,980) | 1,718,086,191,486 |        |        |

**SAIGON PORT JOINT STOCK COMPANY**

Notes to the consolidated financial statements  
For the accounting period ending 31 March, 2026

No. 03 - Nguyen Tat Thanh - District 4 - Ho Chi Minh City

**APPENDIX NO.4**

**19 LOANS AND FINANCE LEASES**

| Items                            | 31/03/2026            |                       | From 01/01/2026 - 31/03/2026 |                   | 01/01/2026            |                       |
|----------------------------------|-----------------------|-----------------------|------------------------------|-------------------|-----------------------|-----------------------|
|                                  | Value                 | Recoverable value     | Increase                     | Decrease          | Value                 | Recoverable value     |
| <b>a SHORT-TERM LOANS</b>        |                       |                       |                              |                   |                       |                       |
| Long-term debt due for repayment | 29,258,899,562        | 29,258,899,562        | -                            | 65,317,815        | 29,324,217,377        | 29,324,217,377        |
| Asian Development Bank           | 29,258,899,562        | 29,258,899,562        | -                            | 65,317,815        | 29,324,217,377        | 29,324,217,377        |
| <b>b LONG-TERM LOANS</b>         |                       |                       |                              |                   |                       |                       |
| Asian Development Bank (ADB)     | 14,629,356,550        | 14,629,356,550        |                              | 32,748,914        | 14,662,105,464        | 14,662,105,464        |
| <b>Total (a+b)</b>               | <b>43,888,256,112</b> | <b>43,888,256,112</b> |                              | <b>98,066,729</b> | <b>43,986,322,841</b> | <b>43,986,322,841</b> |

**SAIGON PORT JOINT STOCK COMPANY**

No. 03 - Nguyen Tat Thanh - District 4 - Ho Chi Minh City

Notes to the consolidated financial statements  
For the accounting period ending 31 March, 2026

**21. STATEMENT OF CHANGES IN OWNER'S EQUITY**

**APPENDIX NO.5**

| Items  | Owner's equity    | Fund Shares | Asset revaluation difference | Exchange rate difference | Development Investment Fund | Undistributed profits | Non-controlling interests | Total             |
|--|-------------------|-------------|------------------------------|--------------------------|-----------------------------|-----------------------|---------------------------|-------------------|
| <b>1. Opening Balance</b>                          | 2,162,949,610,000 | -           | (2,074,575,373)              | 91,209,916,408           | 349,633,034,478             | 492,532,645,250       | 119,796,328,459           | 3,214,046,959,222 |
| <b>2. Increases during the period</b>              | -                 | -           | -                            | 915,448,603              | -                           | 146,114,910,981       | 739,606,958               | 147,769,966,541   |
| - Increases in capital during the period           |                   |             |                              |                          |                             | -                     |                           | -                 |
| - Profits, during the period                       |                   |             |                              |                          |                             | 143,920,256,982       | 739,606,957               | 144,659,863,939   |
| - Other increases                                  |                   |             | -                            | 915,448,603              | -                           | 2,194,653,999         | 0.5                       | 2,194,653,999     |
| - Increases due to consolidation during the period |                   |             |                              |                          |                             |                       |                           | 915,448,604       |
| <b>3. Decreases during the period</b>              | -                 | -           | -                            | -                        | -                           | -                     | -                         | -                 |
| - Distribution of profits                          |                   |             |                              |                          |                             | -                     |                           | -                 |
| - Other decreases                                  |                   |             | -                            | -                        | -                           | -                     |                           | -                 |
| - Decreases due to consolidation                   |                   |             |                              | -                        | -                           |                       | -                         | -                 |
| - Separation of Non-controlling Interests          |                   |             |                              |                          |                             |                       |                           | -                 |
| <b>4. Closing balance</b>                          | 2,162,949,610,000 | -           | (2,074,575,373)              | 92,125,365,011           | 349,633,034,478             | 638,647,556,231       | 120,535,935,417           | 3,361,816,925,763 |