

SEPARATE FINANCIAL STATEMENTS

DANANG PORT JOINT STOCK COMPANY

Quarter II 2026

Danang Port Joint Stock Company
General Information

Enterprise Registration Certificate No
0400101972

19 July 2023

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

Board of Management

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

Supervisory Board

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

Board of General Directors

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

Chief Accountant

Mr. Nguyen Ngoc Tam	Chief Accountant
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Registered Office

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

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

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	100		1,422,067,110,285	1,250,271,536,861
Cash and cash equivalents	110	3	232,791,091,667	96,258,864,030
Cash	111		95,882,067,452	90,235,070,415
Cash equivalents	112		136,909,024,215	6,023,793,615
Short-term investments	120	4a	830,455,967,674	861,745,065,998
Short-term held-to-maturity investments	123		830,455,967,674	861,745,065,998
Short-term receivables	130		254,470,620,700	206,457,960,962
Short-term trade receivables	131	5	229,272,872,210	190,768,310,461
Short-term prepayments to suppliers	132	6	24,121,779,678	16,096,600,749
Other short-term receivables	135	7	3,771,750,434	2,288,796,289
Provision for short-term doubtful debts	136	8	(2,695,781,622)	(2,695,746,537)
Inventories	140	9	21,355,992,489	17,993,208,410
Inventories	141		21,355,992,489	17,993,208,410
Other current assets	160		82,993,437,755	67,816,437,461
Short-term prepaid expenses	161	13	22,278,011,136	9,917,500,794
Deductible value added tax	162		54,400,355,146	57,898,936,667
Taxes and receivable from the State	163	15	6,315,071,473	-
NON-CURRENT ASSETS	200		1,535,526,974,715	1,498,383,982,108
Fixed assets	220		1,265,667,560,181	1,293,218,762,560
Tangible fixed assets	221	10	1,161,258,768,751	1,187,289,983,332
Historical costs	222		3,025,971,313,179	2,977,976,165,672
Accumulated depreciation	223		(1,864,712,544,428)	(1,790,686,182,340)
Intangible fixed assets	227	11	104,408,791,430	105,928,779,228
Historical costs	228		129,813,565,637	128,789,275,637
Accumulated amortisation	229		(25,404,774,207)	(22,860,496,409)
Long-term work in progress	250	12	210,417,099,173	157,659,817,533
Construction in progress	252		210,417,099,173	157,659,817,533
Long-term investments	260	4b	42,967,013,149	30,089,813,149
Investments in subsidiaries	261		19,907,661,902	-
Investments in associates	262		23,059,351,247	30,089,813,149
Other long-term assets	270		16,475,302,212	17,415,588,866
Long-term prepaid expenses	271	13	15,573,176,411	16,513,463,065
Deferred income tax assets	272		902,125,801	902,125,801
TOTAL ASSETS	280		2,957,594,085,000	2,748,655,518,969

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

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

Form B 01a – DN

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
LIABILITIES	300		775,480,335,223	693,623,100,623
Current liabilities	310		387,393,640,282	317,269,380,664
Short-term trade payables	311	14	43,732,461,197	73,964,906,349
Short-term prepayments from customers	312		3,014,867,597	1,174,406,205
Dividends and profits payables	313		79,200,277,082	277,082
Taxes and other payables to State budget	314	15	36,389,983,982	39,339,359,215
Payables to employees	315		117,958,647,898	122,954,837,860
Short-term accrued expenses	316	16	11,479,541,645	2,918,782,048
Other short-term payables	320	17	2,510,210,546	5,374,805,665
Short-term borrowings and finance lease liabilities	321	18	69,177,667,527	60,612,102,509
Bonus and welfare funds	323		23,929,982,808	10,929,903,731
Non-current liabilities	330		388,086,694,941	376,353,719,959
Long-term borrowings and finance lease liabilities	339	18	388,086,694,941	376,353,719,959
EQUITY	400	19	2,182,113,749,777	2,055,032,418,346
Contributed capital	411		990,000,000,000	990,000,000,000
<i>Ordinary shares with voting rights</i>	411a		990,000,000,000	990,000,000,000
Share premium	412		(215,000,000)	(215,000,000)
Investment and development funds	418		955,159,949,383	696,828,926,081
Retained earnings	420		237,168,800,394	368,418,492,265
<i>Retained earnings brought forward</i>	420a		-	-
<i>Retained earnings of the current year</i>	420b		237.168.800.394	368,418,492,265
TOTAL RESOURCES	440		2,957,594,085,000	2,748,655,518,969


Ngo Quoc Van
Preparer

Da Nang, 12 July 2026


Nguyen Ngoc Tam
Chief Accountant




Tran Le Tuan
General Director

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

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

Form B 02a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
Revenue from sales of goods and provision of services	01	21	485,654,777,553	410,680,916,328	967,645,859,129	780,547,719,285
Revenue deductions	02		-	-	250,000,000	-
Net revenue	10		485,654,777,553	410,680,916,328	967,395,859,129	780,547,719,285
Cost of sales of goods and provision of services	11	22	308,254,230,635	255,297,390,479	602,959,348,472	482,885,525,210
Gross profit	20		177,400,546,918	155,383,525,849	364,436,510,657	297,662,194,075
Gains/losses from sales and disposals of investment properties	21					
Financial income	22	23	20,574,107,292	15,293,490,651	34,910,799,659	23,421,489,790
Financial expenses	23	24	5,534,285,398	6,083,199,877	11,397,410,546	12,535,331,500
<i>In which: Interest expense</i>	24		5,188,154,541	6,046,534,353	10,498,239,729	12,164,035,133
Selling expenses	25	25	2,701,857,094	2,227,880,883	4,061,856,051	5,150,921,231
General and administration expenses	26	26	48,826,111,821	44,644,270,523	87,578,518,641	80,576,933,670
Net operating profit	30		140,912,399,897	117,721,665,217	296,309,525,078	222,820,497,464
Other income	31	27	1,107,582,898	2,384,064,919	1,235,732,381	2,403,357,919
Other expenses	32		2,297,112,171	-	2,322,575,134	-
Results of other activities	40		(1,189,529,273)	2,384,064,919	(1,086,842,753)	2,403,357,919

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

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

Mẫu B 02a – DN
*(Ban hành theo Thông tư số 200/2014/TT-BTC
ngày 22/12/2014 của Bộ Tài chính)*

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
Accounting profit before tax	50		139,722,870,624	120,105,730,136	295,222,682,325	225,223,855,383
Income tax expense – current	51		27,272,493,364	22,988,680,348	58,053,881,931	44,033,070,376
Income tax expense – deferred	52		-	-	-	-
Net profit after tax	60		112,450,377,260	97,117,049,788	237,168,800,394	181,190,785,007
Earnings per share	70		1,136	981	2,396	1,830

Ngo Quoc Van
Preparer

Da Nang, 12 July 2026

Nguyen Ngoc Tam
Chief Accountant



Tran Le Tuan
General Director

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

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

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

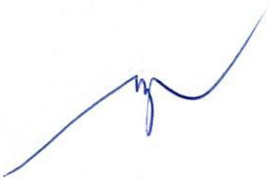
ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
			VND	VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		295,222,682,325	225,223,855,383
Adjustments for				
Depreciation and amortisation	02		80,240,014,331	82,654,995,391
Allowances and provisions	03		35,085	(50,456,947)
Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04		(1,526,698,204)	(1,274,886,368)
Profits from investing activities	05		(31,237,004,903)	(19,958,934,350)
Interest expense	06		10,498,239,729	12,164,035,133
Operating profit before changes in working capital	08		353,197,268,363	298,758,608,242
Change in receivables	09		(49,613,687,489)	(15,952,525,076)
Change in inventories	10		(3,362,784,079)	(299,731,897)
Change in payables and other liabilities	11		(22,548,438,405)	24,405,090,163
Change in prepaid expenses	12		(11,420,223,688)	(7,968,187,949)
Interest paid	14		(10,517,739,993)	(12,433,017,673)
Income tax paid	15		(66,127,327,739)	(18,380,518,755)
Other payments for operating activities	17		(17,887,389,886)	(17,755,376,484)
Net cash flows from operating activities	20		171,719,677,084	250,374,340,571
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(105,446,093,592)	(42,007,190,398)
Disposal of fixed assets and other long-term assets	22		496,351,851	216,111,111
Loans granted, purchases of debt instruments of other entities	23		(155,381,133,006)	(215,648,184,508)
Collection of loans, proceeds from sales of debt instruments of other entities	24		189,328,717,430	53,988,555,875
Payments for investment in other entities	25		(12,877,200,000)	-
Collections from investments in other entities	26		-	1,915,000,000
Receipts of interests and dividends	27		27,584,081,252	16,364,431,639
Net cash flows from investing activities	30		(56,295,276,065)	(185,171,276,281)

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

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

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Previous year VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		49,525,000,000	-
Payments to settle loan principals	34		(29,226,460,000)	(26,309,800,000)
Net cash flows from financing activities	40		20,298,540,000	(26,309,800,000)
NET CASH FLOWS DURING THE PERIOD	50		135,722,941,019	38,893,264,290
Cash and cash equivalents at the beginning of the period	60	3	96,258,864,030	52,257,397,680
Effect of exchange rate fluctuations on cash and cash equivalents	61		809,286,618	1,117,958,695
Cash and cash equivalents at the end of the period	70	3	232,791,091,667	92,268,620,665


Ngo Quoc Van
 Preparer
 Da Nang, 12 July 2026


Nguyen Ngoc Tam
 Chief Accountant




Tran Le Tuan
 General Director

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

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

Form B 09a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

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

1. General information of the Company

Form of ownership

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

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

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

Business field

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

Principal activities

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

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

Company structure

At 31 March 2025, the company has the following dependent units, subsidiaries and associates:

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

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

Form B 09 – DN

*(Issued under Circular No. 99/2025/TT-BTC
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Joint ventures and associates	Address	Main business activities	Capital contribution rate
Da Nang Port Tugboat, JSC	No. 2 Street 3/2, Hai Chau Ward, Da Nang City	Ship towing and support services	36.00%
Smart Logistics Service Danang Company Limited	No. 23 Man Thien Street, Hoa Cuong Ward, Da Nang City	Transportation, warehousing and loading services	49.00%

2. Accounting system and accounting policy

Accounting period and accounting currency

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

The Company maintains its accounting records in VND.

Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

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

Basis for preparation of Separate financial Statements

Separate Financial Statements are presented based on historical cost principle.

Separate Financial Statements of the Company are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Company.

In Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payable are/are not eliminated in full.

Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

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

Form B 09 – DN

*(Issued under Circular No. 99/2025/TT-BTC
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Subsequent measurement after initial recognition

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

Foreign currency transactions

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

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

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

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

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

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

Financial investments

Held-to-maturity investments:

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

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

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

Form B 09 – DN

*(Issued under Circular No. 99/2025/TT-BTC
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Held-to-maturity investments are measured at cost less provision for doubtful receivables.

Investment in subsidiaries:

A subsidiary is an enterprise under the control of the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Investment in joint ventures or associate:

An associate is a company in which the Company has significant influence but has no control over the financial and operating policies and is not a subsidiary or joint venture of the Company. The significant influence is shown by the right to participate in making financial and operating policy decisions of the investee but does not affect control or co-control over these policies.

Investments in subsidiaries, joint ventures or associate companies are initially recorded at historical costs, which include the purchase price or capital contribution plus direct investment expenses. In the case of investments with non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the arising time.

Dividends and profits for the periods before the investment is purchased are accounted for as a decrease in the value of such investment. Dividends and profits for the periods after the investment are purchased and recorded as revenue. Dividends received in shares are monitored only for the increase in the number of shares and no value is recognised for the shares received.

Provision for losses on investments in subsidiaries and associates is made when the subsidiary or associate suffers a loss, with the provision equal to the difference between the actual capital contributions of the parties in the subsidiary or associate and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties in the subsidiary or associate. If the subsidiary or associate is the subject of the consolidated separate financial statements, the basis for determining the provision for losses is the consolidated separate financial statements

Increase or decrease in the provision for investment losses in subsidiaries and associates that must be set up at the end of the financial year is recorded in financial expenses

Receivables

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

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

Inventories

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

The cost of inventory is calculated using weighted average method.

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

Form B 09 – DN

*(Issued under Circular No. 99/2025/TT-BTC
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Inventory is recorded by perpetual method.

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

Fixed assets

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

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

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

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

Investment properties

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

Construction in progress

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

Prepaid expenses

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

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

Payables

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

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

Form B 09 – DN

*(Issued under Circular No. 99/2025/TT-BTC
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Borrowings

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

Borrowing costs

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

Accrued expenses

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

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

Owner's equity

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

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

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

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

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

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

Danang Port Joint Stock Company

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

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Revenue

Sale of goods

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

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

Rendering of services

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

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

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

Revenue from operating lease

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

Financial income

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

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

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

Revenue deductions

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

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

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

Cost of goods sold

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

Financial expenses

Items recorded into financial expenses comprise:

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

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

Corporate income tax

Deferred income tax asset

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

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

Current corporate income tax expenses

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

Current corporate income tax rate

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

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
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Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

Related Parties

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

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

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

3. Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1,284,057,967	1,317,478,588
Cash in banks	94,598,009,485	88,917,591,827
Cash equivalents	136,909,024,215	6,023,793,615
Cộng	232,791,091,667	96,258,864,030

At 30 June 2026, the cash equivalents and deposits with term from 01 to 03 months with the amount of VND136,909,024,215 at commercial banks at the interest rate of 4,75%/year.

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

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4. Investments

a) Held-to-maturity investments

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

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

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

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b) Equity investment in other entities

	30/06/2026 VND			01/01/2026 VND		
	Cost	Fair value	Allowance for diminution in value	Cost	Fair value	Allowance for diminution in value
Investments in subsidiaries	19,907,661,902	19,907,661,902	-	-	-	-
Da Nang Port Logistics JSC	19,907,661,902	19,907,661,902	-	-	-	-
Investments in associates	23,059,351,247	23,059,351,247	-	30,089,813,149	30,089,813,149	-
Da Nang Port Logistics JSC	-	-	-	19,907,661,902	19,907,661,902	-
Da Nang Port Tugboat JSC	10,182,151,247	10,182,151,247	-	10,182,151,247	10,182,151,247	-
Smart Logistics Service Danang Company Limited	12,877,200,000	12,877,200,000	-	-	-	-
Total	42,967,013,149	42,967,013,149	-	30,089,813,149	30,089,813,149	-

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

Investments in subsidiaries and associates:

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

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

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5. Trade receivables

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Short-term	229,272,872,210	2,595,831,622	190,768,310,461	2,595,796,537
Evergreen Vietnam Ltd	12,954,506,021	-	5,907,958,679	-
SITC Vietnam Ltd	20,605,511,504	-	21,869,175,067	-
Wanhai Lines Ltd	8,598,335,388	-	6,733,753,404	-
Maersk A/S	29,690,938,348	-	15,383,400,702	-
MSC Vietnam Ltd.	5,560,425,074	-	14,816,760,049	-
Quang Trung Huy Trade and Transport Ltd.	13,348,356,142	-	11,130,311,085	-
Cosco Shipping Lines (Vietnam)	5,875,697,403	-	4,102,197,062	-
Donghong Logistics (Hongkong) Limited	4,577,661,425	-	7,558,327,963	-
Shining International Development Limited	3,192,062,121	-	4,663,127,212	-
Yang Ming Marine Transport Corp	8,148,647,982	-	4,778,883,402	-
The Transport and Chartering Corporation - Danang Branch	10,171,965,537	-	5,225,570,111	-
Other customers	106,548,765,265	2,595,831,622	88,598,845,725	2,595,796,537
Long-term	-	-	-	-
Total	229,272,872,210	2,595,831,622	190,768,310,461	2,595,796,537
Receivables from related parties	16,631,835,365	-	11,769,179,693	-
Wan Hai Lines Ltd	8,598,335,388	-	6,733,753,404	-
VIMC Container Lines JSC	7,555,777,811	-	5,035,426,289	-
Vietnam Ocean Shipping Agency Corporation – Da Nang Branch	433,247,166	-	-	-
Danang Port Tugboat JSC	44,475,000	-	-	-

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

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6. Prepayments to suppliers

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Short-term	24,121,779,678	99,950,000	16,096,600,749	99,950,000
Hanoi Water Construction JSC	13,331,619,653	-	8,024,861,624	-
Phuoc Son Technology Service and Tradig Company Limited	1,980,000,000		930,000,000	-
Construction Consultation JSC for Maritime Building	1,572,447,360	-	1,062,629,686	-
Other suppliers	7,237,712,665	99,950,000	6,079,109,439	99,950,000
Long-term	-	-	-	-
Total	24,121,779,678	99,950,000	16,096,600,749	99,950,000

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

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7. Other receivables

	30/06/2026 VND		01/01/2026 VND	
	Balance	Provision	Balance	Provision
Short-term	3,771,750,434	-	2,288,796,289	-
Advances	1,536,593,383	-	-	-
Other receivables from employees	128,771,268	-	1,482,710,009	-
Others	2,106,385,783	-	806,086,280	-
Long-term	-	-	-	-
Total	3,771,750,434	-	2,288,796,289	-

8. Bad and doubtful debts

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

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

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9. Inventories

	30/06/2026		01/01/2026	
	VND		VND	
	Balance	Provision	Balance	Provision
Raw materials	20,783,606,825	-	17,355,034,866	-
Tools and supplies	170,047,302	-	205,747,302	-
Merchandise inventories	402,338,362	-	432,426,242	-
Total	21,355,992,489	-	17,993,208,410	-

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

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10. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	1,378,544,629,230	1,446,557,773,913	122,957,970,691	29,915,791,838	2,977,976,165,672
- Purchase during the period	1,951,738,889	30,661,811,869	4,763,622,364	3,217,904,386	40,595,077,508
- Completed construction investment	-	11,069,444,444	-	-	11,069,444,444
- Disposed	-	(3,488,409,175)	(180,965,270)	-	(3,669,374,445)
Closing balance	1,380,496,368,119	1,484,800,621,051	127,540,627,785	33,133,696,224	3,025,971,313,179
Accumulated depreciation					
Opening balance	791,496,835,951	867,963,294,983	107,861,851,718	23,364,199,688	1,790,686,182,340
- Charge for the period	20,488,535,804	49,973,394,304	4,997,063,553	2,236,742,872	77,695,736,533
- Disposed	-	(3,488,409,175)	(180,965,270)	-	(3,669,374,445)
Closing balance	811,985,371,755	914,448,280,112	112,677,950,001	25,600,942,560	1,864,712,544,428
Net book value					
Opening balance	587,047,793,279	578,594,478,930	15,096,118,973	6,551,592,150	1,187,289,983,332
Closing balance	568,510,996,364	570,352,340,939	14,862,677,784	7,532,753,664	1,161,258,768,751

Included in tangible fixed assets were assets costing VND1,135,541 million which were fully depreciated as of 30 June 2026 (01/01/2026: VND1,111,127 million), but which are still in active use.

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
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	Land use rights^(*) VND	Software VND	Total VND
Cost			
Opening balance	103,081,178,057	25,708,097,580	128,789,275,637
- Purchase during the period	-	1,024,290,000	1,024,290,000
Closing balance	103,081,178,057	26,732,387,580	129,813,565,637
Accumulated depreciation			
Opening balance	4,238,470,172	18,622,026,237	22,860,496,409
- Charge for the period	159,584,142	2,384,693,656	2,544,277,798
Closing balance	4,398,054,314	21,006,719,893	25,404,774,207
Net book value			
Opening balance	98,842,707,885	7,086,071,343	105,928,779,228
Closing balance	98,683,123,743	5,725,667,687	104,408,791,430

() The value of land use rights includes:*

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

In which:

- Included in intangible fixed assets were assets costing VND9,720 million which were fully amortised as of 30 June 2026 (01/01/2026: VND5,420 million), but which are still in use.

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

13. Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	22,278,011,136	9,917,500,794
Tools and instruments	668,939,111	696,245,801
Insurance expense	15,532,233,637	4,601,982,066
Major repair for fixed assets	5,504,266,268	3,971,307,666
Others	572,572,120	647,965,261
Long-term	15,573,176,411	16,513,463,065
Tools and instruments	311,515,068	425,674,930
Major repair for fixed assets	15,171,098,250	15,940,752,928
Others	90,563,093	147,035,207

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/06/2026 VND		01/01/2026 VND	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
Short-term	10,693,327,611	10,693,327,611	11,606,203,443	11,606,203,443
Da Nang Port Tugboat JSC	3,645,677,536	3,645,677,536	10,899,953,242	10,899,953,242
Da Nang Port Logistics JSC	2,978,410,036	2,978,410,036	8,742,158,779	8,742,158,779
Thanh Quan JSC	1,473,373,600	1,473,373,600	4,525,079,600	4,525,079,600
Da Nang PST JSC	2,191,232,628	2,191,232,628	3,296,376,216	3,296,376,216
Samco Vina JSC	2,674,124,500	2,674,124,500	3,266,090,000	3,266,090,000
Trang Huyen Nguyen Ltd	20,076,315,286	20,076,315,286	31,629,045,069	31,629,045,069
Others	-	-	-	-
Long-term	43,732,461,197	43,732,461,197	73,964,906,349	73,964,906,349
Total	14,339,005,147	14,339,005,147	22,506,156,685	22,506,156,685
Trade payables who are related parties	10,693,327,611	10,693,327,611	11,606,203,443	11,606,203,443
Da Nang Port Tugboat JSC	3,645,677,536	3,645,677,536	10,899,953,242	10,899,953,242
Da Nang Port Logistics JSC	10,693,327,611	10,693,327,611	11,606,203,443	11,606,203,443

15. Taxes and other payables/receivables to State budget

	Tax payable/ (receivable) at the beginning of period VND	Tax payable in the period VND	Tax paid in the period VND	Tax payable/ (receivable) at the end of period VND
Short-term	39,339,359,215	91,277,942,103	100,542,388,809	30,074,912,509
Corporate income tax	35,189,829,960	58,053,881,931	66,127,327,739	27,116,384,152
Personal income tax	4,012,118,789	16,993,601,597	27,320,791,859	(6,315,071,473)
Land tax	137,410,466	16,230,458,575	7,094,269,211	9,273,599,830
Long-term	-	-	-	-
Total	39,339,359,215	91,277,942,103	100,542,388,809	30,074,912,509

Danang Port Join Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/06/2026 VND	01/01/2026 VND
Short-term	11,479,541,645	2,918,782,048
Interest expense	1,201,515,549	1,221,015,813
Others	10,278,026,096	1,697,766,235
Long-term	-	-
Total	11,479,541,645	2,918,782,048

17. Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	2,510,210,546	5,374,805,665
Trade union fees	701,850,589	173,436,504
Others	1,808,359,957	5,201,369,161
Long-term	-	-
Total	2,510,210,546	5,374,805,665

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

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18. Borrowings and finance lease liabilities

	30/06/2026 VND		01/01/2026 VND	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
Short-term borrowings	69,177,667,527	69,177,667,527	60,612,102,509	60,612,102,509
Da Nang Development and Investment Fund	50,075,200,000	50,075,200,000	43,614,400,000	43,614,400,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	8,625,320,000	8,625,320,000	8,625,320,000	8,625,320,000
Bank for Investment and Development of Vietnam JSC – Danang Branch	7,320,000,000	7,320,000,000	7,320,000,000	7,320,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	3,157,147,527	3,157,147,527	1,052,382,509	1,052,382,509
Long-term borrowings	388,086,694,941	388,086,694,941	376,353,719,959	376,353,719,959
Da Nang Development and Investment Fund	251,543,800,000	251,543,800,000	229,733,400,000	229,733,400,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	48,864,272,124	48,864,272,124	53,176,932,124	53,176,932,124
Bank for Investment and Development of Vietnam JSC – Danang Branch	52,950,000,000	52,950,000,000	56,610,000,000	56,610,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	34,728,622,817	34,728,622,817	36,833,387,835	36,833,387,835
Total	457,264,362,468	457,264,362,468	436,965,822,468	436,965,822,468

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

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19. Owner's equity

Changes in owner's equity

	Shared capital VND	Share premium VND	Investment and Development fund VND	Retained profits VND	Total VND
01/01/2025	990,000,000,000	(215,000,000)	539,350,565,529	301,338,435,382	1,830,474,000,911
Profit for the year	-	-	-	181,190,785,007	181,190,785,007
Dividends distribution	-	-	157,478,360,552	(301,338,435,382)	(143,860,074,830)
30/06/2025	990,000,000,000	(215,000,000)	696,828,926,081	181,190,785,007	1,867,804,711,088
01/01/2026	990,000,000,000	(215,000,000)	696,828,926,081	368,418,492,265	2,055,032,418,346
Profit for the year	-	-	-	237,168,800,394	237,168,800,394
Dividends distribution	-	-	258,331,023,302	(368,418,492,265)	(110,087,468,963)
30/06/2026	990,000,000,000	(215,000,000)	955,159,949,383	237,168,800,394	2,182,113,749,777

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***Details of contributed capital**

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

Capital transactions with owners

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Owner's contributed capital		
- At the beginning of the year	990,000,000,000	990,000,000,000
- At the ending of the period	990,000,000,000	990,000,000,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	277,082	277,082
- Dividend payable in the period	79,200,000,000	-
+ <i>Dividend payable from last year's profit</i>	79,200,000,000	-
Dividend payable at the end of the period	79,200,277,082	277,082

Shares

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

20. Off balance sheet items and operating lease commitments**Operating lease commitments**

- The Company signed the Land lease Contract No. 417/HD-TD dated 07 August 2007, with the People's Committee of Da Nang City for land located in Son Tra Ward, Da Nang City. The purpose of use is for the exploitation of seaport services, the leased land is 176,145 m² and the lease term is 50 years starting from 13 April 2007. According to this contract, the Company must pay annual land rent until the contract's expiration date, according to current regulations of the State..

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
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- On 09 May 2016, the People's Committee of Da Nang City issued Decision No. 2798/QĐ-UBND on leasing 85,674 m² of land in Son Tra Ward, Da Nang City to Da Nang One Member Limited Liability Company (now Da Nang Port Joint Stock Company) for the purpose of investment in the upgrading and expansion of Tien Sa Port – Phase II. The land lease term runs from the date of issuance of the Decision until 2057, with annual land rental payments in accordance with prevailing regulations..

- On 10 June 2011 The People's Committee of Da Nang City issued Decision No. 4831/QĐ-UBND on leasing land to Da Nang Port One Member Co., Ltd., now Da Nang Port Joint Stock Company to invest in the construction of logistics centers in Ba Na Commune and Hoa Khanh Ward, Da Nang City. The Company has been granted a land use right certificate for a leased land area of 200,000 m², the lease term is 50 years from the signing date in 2011, with annual land rent payments required in accordance with current regulations of the State.

Foreign currencies

	30/06/2026	01/01/2026
USD	3,142,087.51	3,294,114.03
JPY	44,000.00	44,000.00

Doubtful debts written off

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

21. Revenue from sales of goods and provision of services

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

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Revenue from sales of goods	198,817,101	5,919,026,789
Revenue from provision of services	967,447,042,028	774,628,692,496
Total	967,645,859,129	780,547,719,285

22. Cost of sales

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Cost of goods sold	188,997,316	5,646,256,786
Cost of provision of services	602,770,351,156	477,239,268,424
Total	602,959,348,472	482,885,525,210

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***23. Financial income**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Interest income	25,140,944,252	14,764,009,239
Gain from disposal of financial investments	-	312,390,000
Dividends and distributed profits	5,599,708,800	4,666,424,000
Realised exchange gain	2,643,448,403	2,403,780,183
Unrealised exchange gain	1,526,698,204	1,274,886,368
Total	34,910,799,659	23,421,489,790

24. Financial expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Interest expenses	10,498,239,729	12,164,035,133
Realised exchange loss	899,170,817	412,851,867
Provision for loss in investments	-	(41,555,500)
Total	11,397,410,546	12,535,331,500

25. Selling expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year VND	Previous year VND
Labour expenses	-	71,601,251
Other expenses	4,061,856,051	5,079,319,980
Total	4,061,856,051	5,150,921,231

Danang Port Joint Stock Company**Notes to the separate financial statements for quarter II 2026 (continued)****Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***26. General and administration expenses**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Labour expenses	51,559,449,168	39,936,502,784
Depreciation and amortisation expenses	2,261,837,073	2,006,975,233
Outside services expenses	19,949,627,442	19,501,733,310
Materials and office supplies expenses	629,258,823	627,780,562
Tax, Charge, Fee	95,431,700	92,261,700
Provision expenses	35,085	(8,901,447)
Other expenses	13,082,879,350	18,420,581,528
Total	87,578,518,641	80,576,933,670

27. Other income

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Liquidation and disposal of fixed assets	496,351,851	216,111,111
Others	739,380,530	2,187,246,808
Total	1,235,732,381	2,403,357,919

28. Trading and business costs by element

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Labour expenses	226,105,512,872	174,166,469,822
Depreciation and amortisation expenses	80,240,014,331	82,654,995,391
Outside services expenses	314,051,746,553	218,493,462,760
Raw materials	27,637,792,707	22,457,353,969
Tool expenses	1,901,154,105	3,222,576,363
Tax, Charge, Fee	964,968,146	92,261,700
Provision expenses	35,085	(8,901,447)
Other expenses	43,449,132,711	61,888,904,767

Danang Port Joint Stock Company
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29. Significant transactions with related parties

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

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Subsidiary		
<i>Danang Port Logistics JSC</i>		
Sales of goods and services	24,473,690,000	18,420,088,592
Purchase of goods and services	51,507,426,795	33,629,325,541
Dividends and distributed profits	2,332,708,800	1,943,924,000
Associate		
<i>Danang Port Tugboat JSC</i>		
Sales of goods and services	3,568,804,012	4,170,419,943
Purchase of goods and services	45,776,377,866	40,446,354,840
Dividends and distributed profits	3,267,000,000	2,722,500,000
The same Parent Company		
<i>Bien Dong Shipping Company Limited</i>		
Sales of services	68,960,000	47,760,000
<i>Vietnam Ocean Shipping Agency Corporation – Da Nang Branch</i>		
Sales of services	1,501,978,716	758,413,205
<i>VIMC Container Lines JSC</i>		
Sales of services	14,064,517,271	9,687,921,870
Dependent entity of the Parent Company		
<i>Vietnam Maritime Corporation – Hai Phong Branch</i>		
Purchase of goods and services	1,851,852	1,425,926
Parent company of major shareholders		
<i>Wan Hai Line Ltd</i>		
Sales of services	45,786,891,939	41,074,532,685

Danang Port Join Stock Company

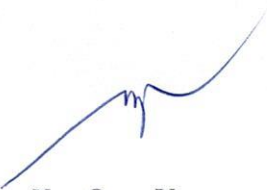
Notes to the separate financial statements for quarter II 2026 (continued)

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30. Other information

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


Ngo Quoc Van
Preparer

Da Nang, 12 July 2026


Nguyen Ngoc Tam
Chief Accountant




Tran Le Tuan
General Director