

CÔNG TY CỔ PHẦN
CẢNG ĐOẠN XÁ
DOAN XA PORT JOINT
STOCK COMPANY
Số: 154../DXP-CBTT
No: 154../DXP-CBTT

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hải Phòng, ngày ...28. tháng 07. năm 2026
Hai Phong, date ..28th... July ...2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty CP Cảng Đoạn Xá thực hiện công bố thông tin báo cáo tài chính (BCTC) quý II năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure in the securities market, Doan Xa Port Joint Stock Company hereby discloses its financial statements (FS) for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ *Organization Name*: Công ty Cổ phần Cảng Đoạn Xá/ *Doan Xa Port Joint Stock Company*

- Mã chứng khoán/ *Securities Code*: DXP
- Địa chỉ/ *Address*: số 15 Đường Ngô Quyền, Phường Ngô Quyền, Thành phố Hải Phòng./ *No. 15 Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City, Vietnam.*
- Điện thoại liên hệ/ *Tel*: (+84) 225 3765 029
- Email: contact@doanxaport.com.vn Website: <https://doanxaport.com.vn>

3. Nội dung thông tin công bố/ *Contents of Information Disclosure*:

- BCTC quý II năm 2026/ *Financial Statements for the Second Quarter of 2026*

☐ BCTC riêng/ *Separate Financial Statements*

☒ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (for a listed company with subsidiaries)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons*:

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate*

income tax in the Statement of Income for the reporting period changed by 10% or more compared to the same period of the previous year:

Có/ Yes ☒

Không/ No ☐

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in cases where "Yes" is checked:*

Có/ Yes ☒

Không/ No ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 28/7/2026 tại đường dẫn/ *This information was disclosed on the Company's website on July 28, 2026, at the following link: <https://doanxaport.com.vn>*

Tài liệu đính kèm/ Attached Documents:

- BCTC hợp nhất quý II-2026/ *Consolidated Financial Statements for the Second Quarter of 2026*
- Văn bản giải trình/ *Explanatory Document*



**Đại diện tổ chức
Người UQCBTT**
Phạm Thị Hiền Trang

DOAN XA PORT JOINT STOCK COMPANY

Address : No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Tax code : 0200443827

Stock code : DXP

**CONSOLIDATED FINANCIAL STATEMENTS
FOR QUARTER II- 2026**



REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Doan Xa Port Joint Stock Company (hereinafter referred to as the Company) presents its report together with the Financial Statements for the period ended June 30, 2026

COMPANY

Doan Xa Port Joint Stock Company is equitized from Doan Xa Loading and Unloading Enterprise according to the Prime Minister's Decision No. 1372/QĐ-TTg dated October 19, 2001 on the transformation of Doan Xa Loading and Unloading Enterprise into Doan Xa Port Joint Stock Company. The company operates under the Enterprise Registration Certificate No. 0203000123 issued by the Department of Planning and Investment of Hai Phong City for the first time on 27/11/2001 and its changes. The company was granted an enterprise code of 0200443827 and is currently operating under the 18th amended Business Registration Certificate dated June 14, 2025.

Company headquarters: No.15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City.

BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT

The members of the Board of Directors during the year and at the date of this report include:

Mr. Bui Tuan Minh	Chairman
Mr. Tran Viet Hung	Member
Mr. Hoang Van Minh	Member
Mr. Duong Ba Linh	Member

The members of the Board of Directors who led the Company during the year and at the date of this report

Mr. Hoang Van Minh	General Director
Mr. Tran Van Son	Deputy General Director
Mr. Nguyen Van Thuc	Deputy General Director
Mr. Tran Thanh Tuan	Deputy General Director

The legal representative of the Company at the date of this report is Mr. Hoang Van Minh (General Director)

The Audit Committee members include:

Mrs Tran Thi Hang	Prefect
Mrs. Dinh Thi Thu Trang	Member
Mrs. Le Tran Anh Thu	Member

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Board of General Directors is responsible for the preparation of the financial statements which give a true and fair view of the financial position, results of operations and cash flows of the Company. In preparing these financial statements, the Board of Directors of the Company undertakes to comply with the following requirements:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates with caution;
- State clearly whether the accounting standards applied to the Company have been complied with or not and all material deviations from these standards have been presented and explained in the Financial Statements;

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement an effective internal control system to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error.

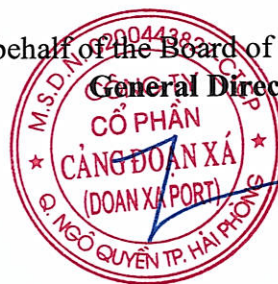
The Board of General Directors of the Company ensures that accounting records are maintained to accurately and fairly reflect the Company's financial position at all times, and that the financial statements are prepared in compliance with the prevailing regulations of the State. The Board is also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other violations.

The Board of General Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

APPROVAL OF FINANCIAL STATEMENTS

The Board of General Directors approved the attached Financial Statements. The Statements have fairly and fairly reflected the Company's financial position as at June 30, 2026, its business performance and cash flow situation 06 months 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and in compliance with legal regulations related to the preparation and presentation of financial statements.

On behalf of the Board of General Directors
General Director



Hoang Van Minh

Hai Phong, July 28, 2026

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City
CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

FINANCIAL STATEMENT REPORT

As of June 30, 2026

ASSET	Code	Note	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		697.027.715.556	584.836.146.108
I. Cash and cash equivalents	110	III.1	22.702.359.090	7.066.523.017
1. Cash	111		10.102.359.090	7.066.523.017
. Cash equivalents	112		12.600.000.000	-
II. Short-term investments	120		474.154.202.740	508.674.265.700
1. Held-to-maturity investments	123	III.2a	474.154.202.740	508.674.265.700
III. Short-term receivables	130		141.639.895.459	58.450.540.975
1. Short-term trade receivables	131	III.3	50.072.332.832	43.204.612.620
2. Short-term prepayments to suppliers	132		81.859.768.914	7.390.724.144
3. Other short-term receivables	136	III.4	9.707.793.713	7.855.204.211
IV. Inventories	140	III.6	50.876.381.995	7.184.807.507
1. Inventories	141		50.876.381.995	7.184.807.507
VI. Other short-term assets	160		7.654.876.272	3.460.008.909
1. Shorten the cost analysis.	161	III.9	6.786.522.674	3.460.008.909
2. Deductible VAT	162		-	0
3. Taxes and other receivables from State budget	163	III.14	868.353.598	-
B. NON-CURRENT ASSETS	200		1.163.678.185.455	925.287.406.345
II. Fixed assets	220		704.226.762.066	468.895.515.559
1. Tangible fixed assets	221	III.7	704.127.875.176	468.740.108.669
- Historical cost	222		987.009.742.747	730.996.457.189
- Accumulated depreciation	223		(282.881.867.571)	(262.256.348.520)
4. Intangible fixed assets	227	III.8	98.886.890	155.406.890
- Historical cost	228		1.340.960.000	1.340.960.000
- Accumulated amortization	229		(1.242.073.110)	(1.185.553.110)
V. Long-term assets in progress	250		4.354.701.307	1.410.837.574
1. Construction in progress	251	III.6	4.354.701.307	1.410.837.574
VI. Long-term investment	260		453.057.057.714	453.057.057.714
. Investments in joint ventures and associates	262	III.2c	454.206.612.106	447.751.060.214
. Equity investments in other entities	263		5.766.336.836	5.766.336.836
. Provision for devaluation of long-term investments	264		(6.915.891.228)	(460.339.336)
VII. Other long-term assets	270		2.039.664.368	1.923.995.498
1. Long-term deferred payment costs	271	III.9b	2.039.664.368	1.923.995.498
TOTAL ASSETS	280		1.860.705.901.011	1.510.123.552.453

FINANCIAL STATEMENT REPORT

As of June 30, 2026

(Continue)

CAPITAL SOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	300		791.183.855.765	551.348.235.447
I. Current liabilities	310		258.115.637.566	164.691.867.248
1. Short-term trade payables	311	III.11	50.168.150.399	67.903.250.145
2. Short-term prepayments from customers	312		28.876.091.990	13.506.884.804
3. Dividends and profits must be paid.	313		83.566.575	83.566.575
4. Taxes and other payables to State budget	314	III.13	32.343.546.218	19.457.742.241
5. Payables to employees	315		16.687.536.942	16.094.247.462
6. Short-term accrued expenses	316	III.14a	3.195.016.698	3.338.593.395
6. Other short-term payables	320	III.15a	1.012.574.457	951.753.233
11. Short-term borrowings and finance lease liabilities	321	III.10a	121.924.762.306	41.134.327.709
13. Bonus and welfare fund	323		2.981.378.282	2.221.501.684
II. Non-current liabilities	330		533.068.218.199	386.656.368.199
1. Other long-term payables	337		92.278.237.523	92.278.237.523
Long-term borrowings and finance lease liabilities	338		440.789.980.676	294.378.130.676
			-	-
CAPITAL SOURCES	Code	Note	30/06/2026 VND	01/01/2025 VND
D. OWNER'S EQUITY	400		1.069.522.045.246	958.775.317.006
1. Contributed capital	411		599.101.330.000	599.101.330.000
- Common shares with voting rights	411a		599.101.330.000	599.101.330.000
- Preferred stock	411b		-	-
2. Share Premium	412		1.123.771.566	1.123.771.566
4. Other capital	414		4.600.000.000	-
8. Development and investment funds	418		168.189.656.117	168.189.656.117
10. Retained earnings	420		287.312.233.333	186.143.575.587
- Retained earnings accumulated till the end of the previous year	420a		177.618.575.587	63.510.016.678
- Retained earnings of the current year	420b		109.693.657.746	122.633.558.909
- Non-controlling interests	429		9.195.054.230	4.216.983.736
TOTAL CAPITAL	440		1.860.705.901.011	1.510.123.552.453

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hải Phòng, July 28, 2026

General Director

Hoang Van Minh

ĐOÀN XÁ PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City
CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

INCOME STATEMENT*Quarter II - 2026*

ITEMS	Code	Note	Quarter I		Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year	This year	Previous Year
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	01	VI.1	315.481.529.343	161.266.326.383	571.982.619.918	247.841.791.537
2. Revenue deductions	02					
3. Net revenue from sales of goods and rendering of services	10		315.481.529.343	161.266.326.383	571.982.619.918	247.841.791.537
4. Cost of goods sold and services rendered	11	VI.2	216.520.379.839	119.223.462.211	389.995.897.953	181.382.321.917
5. Gross profit from sales of goods and rendering of services	20		98.961.149.504	42.042.864.172	181.986.721.965	66.459.469.620
6. Financial income	21	VI.3	11.573.187.340	6.910.910.547	22.002.753.214	13.980.276.121
7. Financial expense	22	VI.4	10.702.496.560	463.318.101	18.536.192.948	1.491.954.252
<i>In which: Interest expense</i>	23		10.589.677.726	440.178.012	17.542.162.023	492.102.862
8. Selling expense	25	VI.7a	17.852.467.634	8.362.583.183	35.006.224.306	12.463.616.358
9. General and administrative expense	26	VI.7b	4.762.196.891	5.637.664.008	10.267.490.045	10.120.253.548
10. Net profit from operating activities	30		77.217.175.759	34.490.209.427	140.179.567.880	56.363.921.583
11. Other income	31	VI.5	5.650.341	1.569.004.069	5.652.295	1.569.004.069
12. Other expense	32	VI.6	2.134.881	-	2.135.901	-
13. Other profit	40		3.515.460	1.569.004.069	3.516.394	1.569.004.069
14. Total net profit before tax	50		77.220.691.219	36.059.213.496	140.183.084.274	57.932.925.652
15. Current corporate income tax expense	51	VI.9	15.250.585.219	7.062.602.699	27.873.356.034	11.467.457.130
16. Profit after corporate income tax	60		61.970.106.000	28.996.610.797	112.309.728.240	46.465.468.522
Profit after tax attributable to owners of the parent			61.923.977.695	28.996.610.797	112.068.657.746	46.465.468.522
Profit after tax attributable to non-controlling interests			46.128.305	-	241.070.494	-
17. Basic earnings per share	70	VI.10	1.034	484	1.871	776

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, July 28, 2026

General Director



Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

CASH FLOW STATEMENT*(Indirect method)**Quarter II 2026*

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		140.183.084.274	57.932.925.652
2. Adjustment for			16.886.958.359	(10.325.840.492)
- Depreciation and amortization of fixed assets and investment properties	02		20.727.639.051	2.049.790.052
- Provisions	03		-	(83.411.124)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		-	(12.478.557)
- Gains / losses from investment	05		(21.382.842.715)	(13.771.695.115)
- Interest expense	06		17.542.162.023	1.491.954.252
3. Operating profit before changes in working capital	08		157.070.042.633	47.607.085.160
- Increase or decrease in receivables	09		(79.186.592.178)	55.977.054.979
- Increase or decrease in inventories	10		(43.691.574.488)	(16.024.397.645)
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		(5.604.820.044)	1.208.124.935
- Increase or decrease in prepaid expenses	12		(3.014.325.886)	210.505.009
- Borrowing costs have been paid	14		(17.410.573.594)	(1.258.587.144)
- Corporate income tax paid	15		(15.319.027.600)	(4.282.182.334)
- Other receipts from operating activities	16		20.000.000	(1.500.000.000)
- Other payments on operating activities	17		-	(938.895.000)
Net cash flow from operating activities	20		(7.136.871.157)	80.998.707.960
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(259.371.377.172)	(1.993.884.958)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	1.500.000.000
3. Loans and purchase of debt instruments from other entities	23		(468.896.860.700)	(357.000.000.000)
4. Collection of loans and resale of debt instrument of other entities	24		503.416.923.660	411.640.000.000
6. Interest and dividend received	27		20.421.736.845	13.771.695.115
Net cash flow from investing activities	30		(204.429.577.367)	67.917.810.157

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		362.209.891.438	74.100.665.917
2. Repayment of principal	34		(135.007.606.841)	(99.401.701.052)
Net cash flow from financing activities	40		227.202.284.597	(25.301.035.135)
Net cash flows in the year	50		15.635.836.073	123.615.482.982
Cash and cash equivalents at the beginning of the year	60		7.066.523.017	28.205.454.330
Effect of exchange rate fluctuations	61		-	12.478.557
Cash and cash equivalents at the end of the year	70	III.1	22.702.359.090	151.833.415.869

Preparer

Hai Phong, July 28, 2026

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DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City
CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

NOTES TO FINANCIAL STATEMENTS

Quarter II- 2026

I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES

Form of capital ownership

The Company's charter capital is VND 599,101,330,000, divided into 59,910,133 shares, with a par value of VND 10,000 per share, without preferential shares.

Business field: Port Operation and bitumen trading

Business activities

The Company's main activities are:

- Cargo handling services, warehouse business, transportation and waterway transport services, freight forwarding, maritime agency
- Wholesale and retail of solid, liquid, and gas fuels and related products.

The Company's normal business cycle is 12 months.

As of June 30, 2026, the Company has one (01) dependent branch (Branch of Doan Xa Port Joint Stock Company located in Long Bien Ward, Hanoi)

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

This accounting period: From January 1, 2026 to June 30, 2026

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

2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and Circular No.

Declaration of compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

3. Foreign currency transactions

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- Monetary items denominated in foreign currencies are translated using the average bank transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions at the transaction date.

4. Cash and cash equivalents

Cash includes cash in hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date, are highly liquid, can be easily converted into known amounts of cash and are subject to an insignificant risk of conversion into cash.

5. Receivables

Receivables are tracked in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for each doubtful debt based on the expected level of loss that may occur.

6. Inventories

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparing the Financial Statements, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

7. Financial investments

Held-to-maturity investments: are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include bank deposits with maturities of more than three months to one year and are recorded at cost.

8. Fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- Buildings, structures	03 - 13 years
- Machinery and equipment	06 - 10 years
- Transportation, motor vehicles	03 - 10 years
- Office equipment and furniture	03 - 05 years
- Means of transportation: Seagoing vessel	06 - 15 years

9. Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

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

10. Payables

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

11. Borrowings and finance lease liabilities

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

12. Borrowing costs

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

13. Accrued expenses

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the period is carried out according to the principle of matching between revenue and expenses incurred during the period.

14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

- The company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Provide a reliable estimate of the value of that liability.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The provision for payables is recorded in the production and business expenses of the accounting period. The difference between the amount of provision for payables established in the previous period that is not fully used and the amount of provision for payables established in the reporting period is reversed and recorded as a reduction in production and business expenses of the period.

15. Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Profit distribution is made when the Company has undistributed profit after tax. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

16. Revenue

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Rendering of services

Revenue from rendering of services shall be recognised 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.

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is measured with relative certainty;

18. Cost of goods sold

Cost of goods sold during the year is recorded in accordance with revenue generated during the year and ensures compliance with the principle of prudence.

19. Financial expenses

Expenses recorded in financial expenses include:

- Borrowing costs;
- Exchange rate losses of transactions involving foreign currencies

20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate in the current accounting period.

21. Related Parties

Parties are considered related if one party has the ability to control or has significant influence over the other party in making decisions regarding financial policies and operations. Parties are also considered related if they are under common control or are significantly influenced together.

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

III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN FINANCIAL STATEMENT REPORT

1. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
- Cash	172.737.792	282.475.840
- Demand deposits	9.929.621.298	6.784.047.177
- Cash equivalents	12.600.000.000	-
	22.702.359.090	7.066.523.017

2. FINANCIAL INVESTMENTS

Held to maturity investments

	30/06/2026	01/01/2026
	Original cost	Original cost
	VND	VND
- Deposits from 06 months to 12 months	474.154.202.740	508.674.265.700
- Other investments	-	-

b. Equity investment in an associate

	30/06/2026		01/01/2026	
	Cost	Equity method value	Cost	Equity method value
Vietnam Hi-tech transportation Co., Ltd.	47.305.948.664	41.295.508.322	47.305.948.664	34.394.844.880
Tratigroup Corporation Joint Stock Company	400.000.000.000	413.356.215.334	400.000.000.000	413.356.215.334
	447.305.948.664	454.651.723.656	447.305.948.664	447.751.060.214

Detailed information on the Company's associate is as follows:

Name of Investment Company	Interest rate	Voting share ratio	Principal activities
Vietnam Hi-tech transportation Co., Ltd.	39,00%	39,00%	Cargo transportation, combined with high-tech cargo transportation along the coastal route.
Tratigroup Corporation Joint Stock Company	47,06%	47,06%	Trading in solid, liquid, and gas materials, and related products.

The investment in Tratigroup Joint Stock Company as of June 30, 2026, is 400,000,000,000 VND, representing 47.06% of the charter capital. Currently, the company is operating normally

The investment in Vietnam Hi-tech transportation Co., Ltd. as of June 30, 2026, is 47,305,948,664 VND, representing 39.00% of the charter capital. Currently, the company is operating normally.

c. Investment in other entities

	30/06/2026		01/01/2026	
Name of Investment Company	Cost	Provision	Cost	Provision
Dinh Vu Port Investment and Development Joint Stock Company	1.203.026.136	-	1.203.026.136	-
Military Commercial Joint Stock Bank	1.563.310.700	-	1.563.310.700	-
Hai Phong Maritime Investment and Trading Joint Stock Company	3.000.000.000	(460.339.336)	3.000.000.000	(460.339.336)
	5.766.336.836	(460.339.336)	5.766.336.836	(460.339.336)

(*) As of June 30, 2026, the investment in Dinh Vu Port Investment and Development Joint Stock Company comprises 224,190 shares, representing 0.56% of its charter capital. Dinh Vu Port Investment and Development Joint Stock Company is listed on HOSE under the stock code DVP. The closing price as of June 30, 2026, was VND 71,100 per share.

(**) As of June 30, 2026, the investment in Military Commercial Joint Stock Bank comprises 157,113 shares, representing 0.002% of its charter capital. Military Commercial Joint Stock Bank is listed on HOSE under the stock code MBB. The closing price of MBB shares on June 30, 2026, was VND 25,200 per share.

(***) The investment in Hai Phong Maritime Investment and Trading Joint Stock Company had a value of VND 3,000,000,000 as of June 30, 2026, equivalent to 300,000 shares, accounting for 3.525% of the charter capital. Currently, the company is temporarily suspended from operations.

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Related parties	319.271.697	1.619.526.981
- Traffic Materials Trading and Import-Export Joint Stock Company	241.110.431	1.130.263.342
- VN Asphalt Joint Stock Company	78.161.266	489.263.639
Others	49.753.061.135	41.585.085.639
- International Maritime Agency and Brokerage Limited Liability Company	10.270.042.434	12.060.324.949
- Vincons Construction Investment and Development Joint Stock Company	8.612.379.000	5.954.805.720
- Other customers	30.870.639.701	23.569.954.970
	50.072.332.832	43.204.612.620
b) Long term		

4. OTHER SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Advances	77.859.020	272.299.645
Short-term deposits and collaterals	22.000.000	22.000.000
Accrued interest on short-term deposits	9.446.290.082	7.260.662.980
Others	5.346.011.166	300.241.586
	14.892.160.268	7.855.204.211
b) Long term		

5. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	5.817.240	-	-	-
Raw materials	11.791.173.120	-	5.813.953.078	-
Tools, supplies	602.792.548	-	428.668.219	-
Work in progress	3.433.773	-	2.961.256	-
Goods	38.473.165.314	-	884.401.821	-
	50.876.381.995	-	7.129.984.374	-

6. LONG-TERM ASSETS IN PROGRESS

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Construction in progress: Office building renovation	-	1.230.637.204
Purchasing fixed assets	4.354.701.307	180.200.370
Mua sắm	4.354.701.307	1.410.837.574

7. TANGIBLE FIXED ASSETS

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DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)**CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/202****7 TANGIBLE FIXED ASSETS**

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	515.690.587.689	9.996.721.561	202.813.899.735	2.495.248.204	730.996.457.189
- Purchase in the period	10.795.368.529	-	244.308.185.664	955.331.365	256.058.885.558
- Completed construction investment	-	-	-	(45.600.000)	(45.600.000)
Ending balance	526.485.956.218	9.996.721.561	447.122.085.399	3.404.979.569	987.009.742.747
Accumulated depreciation					
Beginning balance	(62.181.374.677)	(9.947.765.018)	(187.891.446.370)	(2.235.762.455)	(262.256.348.520)
- Depreciation during the period	(137.879.453)	(9.416.664)	(20.387.234.376)	(136.588.558)	(20.671.119.051)
			-	45.600.000	45.600.000
Ending balance	(62.319.254.130)	(9.957.181.682)	(208.278.680.746)	(2.326.751.013)	(282.881.867.571)
Net carrying amount					
Beginning balance	929.052.961	48.956.543	467.502.613.416	259.485.749	468.740.108.669
Ending balance	464.166.702.088	39.539.879	238.843.404.653	1.078.228.556	704.127.875.176

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: 704.127.875.176 VND
- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 236.979.756.621 VND

8. INTANGIBLE FIXED ASSETS

	Software	Cộng
Original cost	VND	VND
Beginning balance	1.340.960.000	1.340.960.000
- Other reductions	-	-
Ending balance	1.340.960.000	1.340.960.000
Accumulated depreciation		
Beginning balance	(1.185.553.110)	(1.185.553.110)
- Depreciation for the period	(56.520.000)	(56.520.000)
- Other reductions	-	-
Ending balance	(1.242.073.110)	(1.242.073.110)
Net book value		
<i>At the beginning of the year</i>	155.406.890	155.406.890
At the end of the period	98.886.890	98.886.890

9. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Tools and equipment	128.149.253 -	105.267.036
Other short-term prepaid expenses	6.257.180.006 -	3.354.741.873
	6.385.329.259	3.460.008.909
b) Long term		
Inspection and dredging costs	763.039.187 -	1.632.176.899
Other long-term prepaid expenses	1.276.625.181 -	291.818.599
	2.039.664.368	1.923.995.498

10. BORROWINGS AND FINANCE LEASE LIABILITIES

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DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

10. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings	41.134.327.709	41.134.327.709	215.798.041.438	88.113.099.881	121.924.762.306	121.924.762.306
Bank loan	20.596.318.592	20.596.318.592	207.998.041.438	81.267.096.842	100.432.756.228	100.432.756.228
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch	20.596.318.592	20.596.318.592	153.213.628.228	81.267.096.842	92.542.849.978	92.542.849.978
Vietnam Foreign Trade Commercial Bank - Head Office Branch	-		54.784.413.210		7.889.906.250	7.889.906.250
Current portion of long-term liabilities	20.538.009.117	20.538.009.117	7.800.000.000	6.846.003.039	21.492.006.078	21.492.006.078
Military Commercial Joint Stock Bank (MB) – Hoang Quoc Viet Branch	20.538.009.117	20.538.009.117	-	6.846.003.039	13.692.006.078	13.692.006.078
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch			7.800.000.000		7.800.000.000	7.800.000.000
b) Long-term borrowings	294.378.130.676	294.378.130.676	-	-	294.378.130.676	294.378.130.676
Military Commercial Joint Stock Bank (MB) – Hoang Quoc Viet Branch	294.378.130.676	294.378.130.676			294.378.130.676	294.378.130.676
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch						
Total	335.512.458.385	335.512.458.385	215.798.041.438	88.113.099.881	416.302.892.982	416.302.892.982

11. TRADE PAYABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
a. Trade payables		
- International Maritime Agency and Brokerage Limited Liability Company	1.177.850.160	4.974.491.880
- PACIFIC WELLS PTE LTD	-	1.136.057.390
- HIIN ASIA PACIFIC PTE LTD	32.463.210.000	44.939.813.750
- Others	13.861.679.670	8.355.771.072
	4.214.440.606	8.124.792.053
b. Trade payables to related parties		
- Traffic Materials Trading and Import-Export Joint Stock Company	-	2.653.739.651
- VN Asphalt Joint Stock Company	88.895.834	211.178.289
- Vietnam Hi-tech Transportation Co., Ltd.	4.125.544.772	5.259.874.113
	51.717.180.436	67.530.926.145

12. TAX AND OTHER PAYABLES TO THE STATE BUDGET (Page 17)**13. ACCRUED EXPENSES**

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
- Interest expense	1.706.903.696	1.494.863.789
- Electricity, water	-	91.843.472
- Board of Directors and Supervisory Board remuneration	300.000.000	500.000.000
- Others	1.188.113.002	1.251.886.134
	3.195.016.698	3.338.593.395
b) Long term		

14. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Trade union fee	113.317.103	278.636.012
Interest income received in advance	843.013.699	
Other payables	1.078.846.396	673.117.221
	2.035.177.198	951.753.233
b) Long term		

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER II/2026

17. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		During the year		Ending balance	
	Receivable 01/01/2026	Payables 01/01/2026	Payables in the year	Actual payment in the year	Receivables 31/03/2026	Payables 31/03/2026
	VND	VND	VND	VND	VND	VND
- Value Added Tax	-	3.907.252.109	42.046.432.004	41.863.183.194	-	4.090.500.919
- Corporate income tax	-	15.319.027.600	27.873.356.034	15.319.027.600	-	27.873.356.034
- Personal income tax	-	231.462.532	1.823.437.172	1.675.210.439	-	379.689.265
- Land tax and land rent	-	-	2.899.012.002	3.767.365.600	868.353.598	-
-	-	19.457.742.241	74.642.237.212	62.624.786.833	-	32.343.546.218

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the consolidated Financial Statements (Continued)

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER IV/2025

15. OWNER'S EQUITY

	Owner's investment capital	Owner's equity	Development Investment Fund	Other capital	Retained earnings	Interests of non- controlling shareholders	Total owners' equity
	VND	VND	VND		VND	VND	VND
As at January 1, 2025	599.101.330.000	1.123.771.566	168.189.656.117		93.649.267.191		862.064.024.874
- Profit for previous period					122.633.558.909	216.983.736	122.850.542.645
- Capital increase during the year						4.000.000.000	4.000.000.000
- Provision of funds from profits					(2.750.000.000)		(2.750.000.000)
- Cash dividend					(29.955.066.500)		(29.955.066.500)
- Other decrease					2.565.815.987		2.565.815.987
As at December 31, 2025	599.101.330.000	1.123.771.566	168.189.656.117		186.143.575.587	4.216.983.736	958.775.317.006
- Capital increase during the year						4.337.000.000	4.337.000.000
- Stock dividend				4.600.000.000	(5.000.000.000)	400.000.000	-
- Profit for the period					112.068.657.746	241.070.494	112.309.728.240
- Provision of funds from profits					(1.400.000.000)		(1.400.000.000)
- Appropriation to the Executive Management Bonus Fund					(4.500.000.000)		(4.500.000.000)
As at March 31, 2026	599.101.330.000	1.123.771.566	168.189.656.117	4.600.000.000	287.312.233.333	9.195.054.230	1.069.522.045.246

(*) The Company appropriated funds and distributed dividends in accordance with Resolution No. 18/NQ-ĐHĐCĐ dated June 6, 2025, of the 2025 Annual General Meeting of Shareholders.

b, Details of Contributed capital	Ending of the period	Rate	Beginning of the year	Rate
	VND	%	VND	%
Mr. Hoang Van Quang	78.051.600.000	13,03%	78.051.600.000	13,03%
Mr. Nguyen Van Thuc	55.000.000.000	9,18%	55.000.000.000	9,18%
Other Shareholders	466.049.730.000	77,79%	466.049.730.000	77,79%
	599.101.330.000	100%	599.101.330.000	100%

c) Capital transactions with owners and dividend and profit distribution

	30/06/2026	01/01/2026
	VND	VND
Owner's equity		
- At the beginning of the year	599.101.330.000	599.101.330.000
- At the end of the period	599.101.330.000	599.101.330.000

d) Stocks

	30/06/2026	01/01/2026
	Shares	Shares
Number of shares registered for issuance	59.910.133	59.910.133
Number of shares sold to the public	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi		
Number of shares outstanding	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi	-	-
Outstanding shares par value (VND):	10.000	10.000

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Total Revenue From Sales Of Goods And Rendering Of Services

Revenue	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Revenue from sale of goods	571.982.619.918	247.841.791.537
	571.982.619.918	247.841.791.537

2. Cost Of Goods Sold

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Cost of finished products and goods sold	389.995.897.953	181.382.321.917
	389.995.897.953	181.382.321.917

3. Financial Income

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Interest income	20.441.481.757	12.874.935.115
Dividends or profits received	1.120.950.000	896.760.000
Realised exchange gain	619.910.499	196.102.449
Unrealised exchange gain	-	12.478.557
Other financial income	-	-
	22.182.342.256	13.980.276.121

24. FINANCIAL EXPENSES		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Interest expense on loans		17.723.544.749	1.491.954.252
Foreign exchange loss arising during the period		986.621.667	-
Other financial expenses		5.615.574	-
		18.715.781.990	1.491.954.252
25. OTHER INCOME		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Revenue from the liquidation of fixed assets		-	1.500.000.000
Other income		5.652.295	69.004.069
		5.652.295	1.569.004.069
26. OTHER EXPENSES		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Other expenses		2.135.901	-
		2.135.901	-
7. Selling Expenses And General Administrative Expenses			
a) Selling expenses include:		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Raw materials		1.323.779.572	153.905.881
Labour expenses		6.455.042.895	2.163.806.047
Tools, equipment, supplies expenses		196.223.604	89.142.211
Depreciation expenses		525.250.270	145.830.679
Expenses of outsourcing services		25.529.076.489	7.077.706.963
Other expenses in cash		976.851.476	2.833.224.578
		35.006.224.306	12.463.616.359
b) General administrative expense include:		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Raw materials		230.203.637	377.954.187
Labour expenses		5.742.411.519	4.481.591.238
Tools, equipment, supplies expenses		188.893.249	135.526.033
Depreciation expenses		533.569.179	431.208.786
Tax, Charge, Fee		1.162.304.802	2.905.114.845
Expenses of outsourcing services		1.580.325.176	575.942.435
Other expenses in cash		829.782.483	1.212.916.024
		10.267.490.045	10.120.253.548
8. Operating Expenses By Nature			
		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
Raw materials, supplies and goods expenses		14.656.269.767	4.843.431.665
Labor cost		29.548.230.769	26.696.840.625
Depreciation of fixed assets		19.654.191.697	2.049.790.052
Outsourced service expenses		19.908.841.599	20.752.122.764
Other expenses		1.815.326.924	7.158.160.079

9. Corporate Income Tax Expense

	85.582.860.756	61.500.345.185
	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
<i>Corporate income tax from main business activities</i>	VND	VND
Total accounting profit before corporate income tax	140.183.084.274	57.932.925.652
Adjustments to increase	304.645.901	301.120.000
- Other non-deductible expenses	304.645.901	301.120.000
Adjustments for reduction	(1.120.950.000)	(896.760.000)
Dividends, distributed profits	(1.120.950.000)	(896.760.000)
Taxable income	139.366.780.175	57.337.285.652
Current corporate income tax expense (tax rate 20%)	27.873.356.035	11.467.457.130
Comprising: Corporate income tax expense at the Parent Company	27.011.158.275	11.467.457.130
Corporate income tax expense at Subsidiaries	862.197.759	

10. Basic earnings per share

The calculation of basic earnings per share distributable to the Company's ordinary shareholders is based on the following figures:

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
Net profit after tax attributable to the Parent Company	112.068.657.746	46.465.468.522
Profit attributable to ordinary shares	112.068.657.746	46.465.468.522
Weighted average number of ordinary shares outstanding	59.910.133	59.910.133
	1.871	776

As at 31 March 2026, the Company had no potential ordinary shares that would dilute earnings per share.

11. Related parties

Details of related parties and their relationships are as follows:

Name	Relationship
Tratigroup Joint Stock Company	Associate
Vietnam Hi-tech transportation Co., Ltd.	Associate
Doan Xa Port Sea Shipping Joint Stock Company	Direct subsidiary
VN Asphalt Joint Stock Company	Subsidiary of an associate
Traffic Materials Trading and Import-Export Joint Stock Company	Common member of management board
Members of the Board of Directors, Supervisory Board, Executive Board, Chief Accountant, and other individuals related to these members	Key management personnel

The Company had transactions with related parties during the year as follows:

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
Sales revenue		
Vietnam Hi-tech transportation Co., Ltd.	2.720.000	4.276.000
VN Asphalt Joint Stock Company	858.245.137	5.399.931.528
Traffic Materials Trading and Import-Export Joint Stock Company	1.641.780.737	2.987.669.895
Purchases of goods and services		
Vietnam Hi-tech transportation Co., Ltd.	4.480.499.837	3.681.800.686
VN Asphalt Joint Stock Company	28.236.377.118	3.314.065.745
Traffic Materials Trading and Import-Export Joint Stock Company	123.834.078.000	77.692.752.068

12. COMPARATIVE FIGURES

Unless otherwise disclosed, the comparative information as of January 1, 2026 is carried forward from the figures presented in the Company's financial statements audited by UHY Audit and Advisory Co., Ltd. for the year ended December 31, 2025

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, July 28, 2026

General Director



Hoang Van Minh

