

CONSOLIDATED FINANCIAL STATEMENT
SAIGON PORT JOINT STOCK COMPANY

Quarter 2 of 2026

(For the fiscal period from 01 April 2026 to 30 June 2026)



SAIGON PORT JOINT STOCK COMPANY

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

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Code	ASSETS	Notes	Closing balance	Opening balance
100	A. CURRENT ASSETS		1,975,169,987,084	2,049,079,199,646
110	I. Cash and cash equivalents	V.01	509,113,294,115	544,443,051,692
111	1. Cash		225,163,294,115	188,388,859,911
112	2. Cash equivalents		283,950,000,000	356,054,191,781
120	II. Short-term financial investments	V.02	1,139,456,365,309	1,154,151,425,165
121	1. Trading securities			
122	2. Provision for impairment of trading securities			
123	3. Short-term held-to-maturity investments		1,139,456,365,309	1,154,151,425,165
130	III. Short-term receivables		235,235,463,490	252,961,722,262
131	1. Short-term trade receivables	V.03	190,767,940,482	200,151,877,455
132	2. Short-term advances to suppliers		15,629,963,081	23,025,334,783
134	3. Receivables based on construction contract pro			
135	4. Other short-term receivables	V.04	56,468,449,425	55,066,627,708
136	5. Provision for short-term doubtful debts (*)	V.05	(27,630,889,498)	(25,282,117,684)
137	6. Deficits in assets awaiting solution			
140	IV. Inventories	V.06	23,341,985,085	22,312,759,446
141	1. Inventories		23,341,985,085	22,312,759,446
142	2. Provision for devaluation of inventories (*)			
160	VI. Other short-term assets		68,022,879,085	75,210,241,081
161	1. Short-term deferred expenses	V.07	23,571,387,495	11,595,701,318
162	2. Value added tax deductibles	V.15	43,608,871,271	42,919,957,582
163	3. Taxes and other receivables from the State buc	V.15	842,620,319	20,694,582,181
164	4. Government bond sale and repurchase transactions			
165	5. Other short-term assets			
200	B. NON-CURRENT ASSETS		4,190,787,237,649	4,049,218,102,774
210	I. Long-term receivables		150,209,405,496	474,055,458,037
211	1. Long-term trade receivables	V.03	68,255,843,979	81,408,356,188
212	2. Long-term advances to suppliers			
215	3. Other long-term receivables	V.04	81,953,561,517	392,647,101,849
216	4. Provision for long-term doubtful debts (*)	V.05		

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Code ASSETS	Notes	Closing balance	Opening balance
220 II. Fixed assets		1,602,345,734,016	1,625,875,201,712
221 1. Tangible fixed assets	V.08	1,579,767,281,205	1,603,486,476,948
222 - Cost		3,810,625,333,144	3,784,040,838,033
223 - Accumulated depreciation (*)		(2,230,858,051,939)	(2,180,554,361,085)
224 2. Finance lease assets			
225 - Cost			
226 - Accumulated depreciation (*)			
227 3. Intangible assets	V.09	22,578,452,811	22,388,724,764
228 - Cost		78,510,046,935	77,535,046,935
229 - Accumulated amortisation (*)		(55,931,594,124)	(55,146,322,171)
240 IV. Investment property	V.10	162,693,119,296	165,419,819,620
241 - Cost		222,174,136,000	222,174,136,000
242 - Accumulated depreciation/impairment (*)		(59,481,016,704)	(56,754,316,380)
250 V. Long-term assets in progress	V.11	87,970,968,238	86,450,114,680
251 1. Long-term work in progress		39,408,705,034	39,313,490,216
252 2. Construction in progress		48,562,263,204	47,136,624,464
260 VI. Long-term financial investments	V.12	2,160,218,182,319	1,676,562,029,006
261 1. Investments in subsidiaries			
262 2. Investments in joint-ventures, associates		1,431,058,622,319	1,247,373,617,506
263 3. Equity investments in other entities		470,712,573,980	470,712,573,980
264 4. Provision for impairment of long-term investm		(167,984,573,980)	(167,984,573,980)
265 5. Long-term held-to-maturity investments		426,431,560,000	126,460,411,500
270 VII. Other long-term assets		27,349,828,284	20,855,479,719
271 1. Long-term deferred expenses	V.07	16,946,639,688	9,055,002,300
272 2. Deferred tax assets	V.20	10,403,188,596	11,800,477,419
273 3. Long-term reserved spare parts	V.06		
274 4. Other long-term assets			
279 5. Goodwill			
280 TOTAL ASSETS		6,165,957,224,733	6,098,297,302,420

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Code	RESOURCES	Notes	Closing balance	Opening balance
300	C. LIABILITIES		2,742,329,542,361	2,884,250,343,198
310	I. Current liabilities		849,108,510,877	892,135,082,372
311	1. Short-term trade payables	V.13	76,223,597,568	97,330,286,408
312	2. Short-term advances from customers		7,730,098,503	4,545,693,046
313	3. Dividends and profit payable		3,211,519,794	574,654,425
314	4. Short-term taxes and amounts payable to the S	V.14	123,021,938,463	162,646,114,723
315	5. Payables to employees		72,102,745,503	123,833,008,329
316	6. Short-term accrued expenses	V.15	18,479,697,918	18,217,676,969
318	7. Short-term payables based on construction cor			
319	8. Short-term deferred revenue	V.16		
320	9. Other current payables	V.17	445,829,751,248	423,512,127,325
321	10. Short-term loans and obligations under finan	V.18	29,332,387,526	29,324,217,377
322	11. Short-term provisions			
323	12 Bonus and welfare funds		73,176,774,354	32,151,303,770
324	13. Price stabilization fund			
325	14. Government bond sale and repurchase transa			
330	II. Long-term liabilities		1,893,221,031,484	1,992,115,260,826
331	1. Long-term trade payables			
332	2. Long-term advances from customers			
333	3. Long-term taxes and amounts payable to the State budg			
334	4. Long-term accrued expenses			
337	5. Long-term deferred revenue			
338	6. Other long-term payables	V.17	1,429,678,496,911	1,794,177,256,911
339	7. Long-term loans and obligations under finance	V.18	313,358,760,000	14,662,105,464
340	9. Convertible bonds			
341	10. Preference shares			
342	11. Deferred tax liabilities	V.19	150,183,774,573	183,275,898,451
343	12. Long-term provisions			
344	13. Scientific and technological development fund			

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

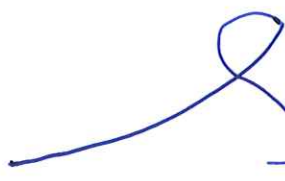
Unit: VND

Code	RESOURCES	Notes	Closing balance	Opening balance
400	D. EQUITY		3,423,627,682,372	3,214,046,959,222
411	1. Owner's contributed capital		2,162,949,610,000	2,162,949,610,000
411a	- Ordinary shares carrying voting rights		2,162,949,610,000	2,162,949,610,000
411b	- Preference shares			
412	2. Share premium/Capital surplus			
413	3. Bond conversion option			
414	4. Other owner's capital			
415	5. Treasury shares (*)			
416	6. Assets revaluation reserve		(2,074,575,373)	(2,074,575,373)
417	7. Foreign exchange reserve		101,488,139,730	91,209,916,408
418	8. Investment and development fund		392,062,914,262	349,633,034,478
419	9. Other reserves			
420	10. Retained earnings		651,180,961,955	492,532,645,250
420a	- Retained earnings accumulated to the prior year end		375,571,597,404	129,029,533,082
420b	- Retained earnings of the current year		275,609,364,551	363,503,112,168
429	11. Non-controlling interests		118,020,631,798	119,796,328,459
440	TOTAL RESOURCES		6,165,957,224,733	6,098,297,302,420



Nguyen Ngoc Tam
Preparer

Ho Chi Minh City, 14 July 2026



Chu Ngoc Son
Chief Accountant




Nguyen Le Chon Tam
General Director

CONSOLIDATED INCOME STATEMENT
For quarter 2 of 2026

Unit: VND

ITEMS	Codes	Notes	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Gross revenue from goods sold and services rendered	01	VI.22	285,550,169,754	275,030,864,295	579,248,878,619	538,068,627,544
2. Deductions	02		0			
3. Net revenue from goods sold and services rendered (10=01-02)	10		285,550,169,754	275,030,864,295	579,248,878,619	538,068,627,544
4. Cost of sales	11	VI.23	204,922,105,872	202,297,093,331	394,290,174,456	373,959,782,338
5. Gross profit from goods sold and services rendered (20=10-11)	20		80,628,063,882	72,733,770,964	184,958,704,163	164,108,845,206
6. Gain/(Loss) from the sale, liquidation of assets	21		0			
7. Financial income	22	VI.24	37,978,794,646	37,600,484,436	57,819,496,835	56,394,451,194
8. Financial expenses	23	VI.25	10,174,484,896	7,716,668,188	19,865,777,700	16,765,019,301
- In which: Borrowing costs	24		10,061,592,420	7,692,679,282	19,673,083,319	16,710,602,281
9. Selling expenses	25		809,931		8,909,241	
10. General and administration expenses	26	VI.26	51,950,077,964	47,396,114,350	90,632,800,020	87,313,738,387
11. Sharing profit/(loss) from associates, joint ventures	27		92,971,441,086	63,008,539,859	176,203,416,644	123,024,865,041
12. Operating profit	30		149,452,926,823	118,230,012,721	308,474,130,681	239,449,403,753
13. Other income	31	VI.27	466,026,836	1,619,075,464	1,632,309,416	4,101,781,926
14. Other expenses	32	VI.28	2,276,810,278	103,195,545	2,506,083,574	2,106,249,583
15. Profit from other activities (40=31-32)	40		(1,810,783,442)	1,515,879,919	(873,774,158)	1,995,532,343
16. Accounting profit before tax (50=30+40)	50		147,642,143,381	119,745,892,640	307,600,356,523	241,444,936,096
17. Current corporate income tax expense	51	VI.29	33,113,830,642	27,425,488,333	63,706,398,362	48,449,151,680
18. Deferred corporate tax (income)/expense	52	VI.30	(16,400,616,538)	(14,357,140,632)	(31,694,835,055)	(23,288,777,780)
19. Net profit after corporate income tax (60=50-51-52)	60		130,928,929,277	106,677,544,939	275,588,793,217	216,284,562,196
20.1. Net profit after tax attributable to owners of the company	61		131,689,107,569	107,093,777,286	275,609,364,551	217,682,571,629
21. Net profit after tax attributable to non-controlling interests	62		(760,178,292)	(416,232,347)	(20,571,335)	(1,398,009,433)
22. Basic earnings per share	70	VI.31	608.84	495.13	1,274.23	1,006.42
23. Diluted earnings per share	71	VI.31	608.84	495.13	1,274.23	1,006.42

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

Chu Ngoc Son
Chief Accountant

Nguyen Le Chon Tam
General Director



CONSOLIDATED CASH FLOW STATEMENT

Indirect method

For quarter 2 of 2026

Unit: VND

Codes	Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	307,600,356,523	241,444,936,096
	2. Adjustments for:	(154,631,146,903)	(101,473,541,628)
02	- Depreciation and amortisation of fixed assets and invest	54,158,461,474	53,499,803,167
03	- Provisions	2,348,771,814	4,827,375,097
04	- Foreign exchange (gain)/loss arising from translating foreign currency-denominated monetary items	(4,259,918,872)	(8,737,957,774)
05	- (Gain)/loss from investing, financing activities	(226,551,544,638)	(167,773,364,399)
06	- Borrowing costs	19,673,083,319	16,710,602,281
07	- Other adjustments	-	-
08	3. Operating profit before movements in working capital	152,969,209,620	139,971,394,468
09	- (Increase)/decrease in receivables	36,544,853,377	(58,612,961,227)
10	- (Increase)/decrease in inventories	(1,124,440,457)	(2,179,412,103)
11	- Increase/(decrease) in payables (excluding accrued loan i	(103,975,823,648)	6,183,847,525
12	- (Increase)/decrease in deferred expenses	(19,867,323,565)	(13,087,708,887)
13	- (Increase)/decrease in trading securities	-	-
14	- Borrowing costs paid	(946,607,624)	(16,710,602,281)
15	- Corporate income tax paid	(115,464,346,888)	(67,145,501,971)
16	- Other cash inflows	977,186,296	1,229,679,322
17	- Other cash outflows	(33,162,521,705)	(29,455,153,234)
20	Net cash generated by/(used in) operating activities	(84,049,814,594)	(39,806,418,388)
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
21	1. Acquisition and construction of fixed assets and other long-term assets	(31,097,207,683)	(22,961,212,775)
22	2. Proceeds from sale, disposal of fixed assets and other long-term assets	275,722,222	1,175,000,000
23	3. Cash outflow for lending, buying debt instruments of ot	(198,073,825,291)	(119,357,001,370)
24	4. Cash recovered from lending, selling debt instruments o	261,366,526,035	185,445,200,000
25	5. Equity investments in other entities	4,991,289,152	-
	6. Cash recovered from investments in other	-	5,675,710,000
27	7. Interest earned, dividends and profits	25,581,890,987	28,670,787,817
30	Net cash generated by/(used in) investing activities	63,044,395,422	78,648,483,672
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
33	3. Proceeds from borrowings	-	-
34	4. Repayment of borrowings	(14,635,839,474)	(14,468,309,225)
36	6. Dividends and profit distributions paid	239,265,369	(80,603,700)
40	Net cash generated by/(used in) financing activities	(14,396,574,105)	(14,548,912,925)
50	Net increase/(decrease) in cash and cash equivalents	(35,401,993,277)	24,293,152,359
60	Cash and cash equivalents at the beginning of the perio	544,443,051,692	503,960,924,443
61	Effects of changes in foreign exchange rates	72,235,700	160,215,288
70	Cash and cash equivalents at the end of the period	509,113,294,115	528,414,292,090

Nguyen Ngoc Tam
Preparer

Ho Chi Minh City, 14 July 2026

Chu Ngoc Son
Chief Accountant

Nguyen Le Chon Tam
General Director

CONSOLIDATED FINANCIAL STATEMENT NOTES

For the fiscal period from 1 April 2026 to 30 June 2026

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

and should be read in conjunction with them)

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

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1 Structure of ownership

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

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

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

2 Business field: Seaport exploitation

3 Business activities

The Company's main production and business activities include:

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

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

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

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

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

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

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

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

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

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

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

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

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

4. Normal business cycle

Normal business cycle: 12 months

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

6 Corporate structure

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

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

6.2 As at 30/06/2026, the company has 05 subsidiaries

➤ Saigon Port Logistics Joint Stock Company.

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

As of June 30 2026, the company holds 74.13% of the equity in this subsidiary..

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

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

As of June 30 2026, the company holds 90.54% of the equity in this subsidiary.

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

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

As at June 30 2026, the company holds 63.31% of the equity in this subsidiary.

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

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

As at June 30 2026, the company holds 51% of the equity in this subsidiary.

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

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

As at June 30 2026, the company holds 51.43% of the equity in this subsidiary.

6.3 As at 30/06/2026, The company has 4 joint ventures, associates companies.

a) SP – PSA International Port Co., Ltd

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

b) SP – SSA International Container Services Joint Venture Company

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

c) Korea Express Sai Gon Port Co., Ltd

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

d) Thi Vai General Port Joint Stock Company

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

6.4 Long-term investments

Cai Mep International Terminal Co., Ltd

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

Ngoc Vien Dong Urban Development Investment Co., Ltd

Equity contribution of Saigon Port: VND 300.001.000.000

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

II ACCOUNTING PERIOD AND ACCOUNTING POLICY

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

III STANDARDS AND APPLICABLE ACCOUNTING POLICIES

1 Applicable accounting Policies

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 on the preparation and presentation of consolidated financial statements.

2 Declaration of compliance with Accounting Standards and Accounting System.

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

3 Basis for preparing consolidated financial statements

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

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

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

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

4 Investment in joint ventures and associates

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

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

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Types of Exchange Rates Applied in Accounting

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

- Actual transaction exchange rate;
- Accounting exchange rate.

2 Cash and cash equivalents

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

Exchange rate differences arising from the revaluation of monetary items and liabilities at the end of the accounting period are determined based on the buying exchange rate of Vietcombank – Ho Chi Minh City Branch as at 30 June 2026.

3 Financial investments

3.1 Investments held to maturity

Comprise term deposits held to maturity to earn profits periodically.

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

3.2 Investment in associates and other entities

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

3.3 Provision for impairment of financial investments

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

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

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

4 Trade and other receivables

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

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

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

5 Inventories

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

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

Inventories is recorded by perpetual method.

6 Fixed assets and depreciation of fixed assets

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

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

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

7 Prepaid expenses

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

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

- Tool and equipment expenses
- Goodwill value upon equitization

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

8 Liabilities

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

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

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

9 Accrued expenses

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

10 Equity

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

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

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

11 Revenue

Sales revenue:

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

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

Revenue from rendering of services

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

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

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

Financial revenue

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

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

Other income

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

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

12 Costs of goods sold

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

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

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

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

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

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

13 Financial expenses

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

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

14 Operating expenses

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

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

15 Principles and methods for recognizing current corporate income tax expenses

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

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSIT

Unit: VND

01 .	CASH AND CASH EQUIVALENTS	Closing balance	Opening balance
	Cash on hand	2,766,594,844	1,481,467,766
	Bank demand deposits	222,396,699,271	186,907,392,145
	Cash in transit		
	Cash equivalents	283,950,000,000	356,054,191,781
	Total	509,113,294,115	544,443,051,692
02	FINANCIAL INVESTMENTS	Closing balance	Opening balance
	Held-to-maturity investments		
	Short-term term deposits	837,168,748,787	745,718,599,531
	Short-term loans receivables	93,350,800,000	234,706,038,500
	Interest receivable from loans	208,936,816,522	173,726,787,134
	Total	1,139,456,365,309	1,154,151,425,165
03 .	TRADE RECEIVABLES	Closing balance	Opening balance
a)	Short-term	190,767,940,482	200,151,877,455
	Receivables from unrelated parties	141,042,092,544	152,338,315,885
	Receivables from related parties (Note 34)	49,725,847,938	47,813,561,570
b)	Long-term	68,255,843,979	81,408,356,188
	Receivables from unrelated parties	68,255,843,979	81,408,356,188
	Total (a+b)	259,023,784,461	281,560,233,643
	<i>In which: Detailed information for counterparties with balances exceeding 10% of the total accounts receivable</i>		
	<i>Vinalines Container Shipping Company</i>	<i>23,658,443,659</i>	<i>21,630,688,259</i>
	<i>Tan Cang - Cai Mep International Terminal Co., Ltd</i>	<i>88,263,793,479</i>	<i>101,430,102,688</i>
	<i>SP-SSA International Container Services Joint Venture Company</i>		
04 .	OTHER RECEIVABLES	Closing balance	Opening balance
a)	Current	56,468,449,425	55,066,627,708
	<i>Receivable related to equitisation</i>	<i>28,719,686,558</i>	<i>28,719,686,558</i>
	<i>Receivable from advances</i>	<i>3,488,985,993</i>	<i>901,457,761</i>
	<i>Receivable from Ngoc Vien Dong Company for reloc.</i>	<i>7,489,704,254</i>	<i>7,489,704,254</i>
	<i>Others</i>	<i>16,770,072,620</i>	<i>17,955,779,135</i>
b)	Non-current	81,953,561,517	392,647,101,849
	<i>Long-term deposits</i>	<i>3,997,472,573</i>	<i>4,647,708,473</i>
	<i>Loan guarantee for SP-PSA International Port</i>		<i>313,358,760,000</i>
	<i>Receivable for compensation related to land clearance of Hai Phong Port</i>	<i>74,640,633,376</i>	<i>74,640,633,376</i>
	<i>Others</i>	<i>3,315,455,568</i>	
	Total (a+b)	138,422,010,942	447,713,729,557

05 . BAD DEBTS (APPENDIX 01)

06 . INVENTORIES

Items	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
a) Short-term	23,341,985,085		22,312,759,446	
Raw materials	10,292,761,819		10,107,828,289	
Tools and supplies	7,045,425,885		6,934,190,758	
Work in progress	436,949,979		436,949,979	

Merchandise	5,566,847,402	4,833,790,420
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b) Long-term

Raw materials

Total(a+b)	23,341,985,085	22,312,759,446
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07 .	DEFERRED EXPENSES	Closing balance	Opening balance
a)	Current	23,571,387,495	11,595,701,318
	Tools and supplies	894,794,823	373,093,573
	Equipment insurance	4,688,456,906	1,972,852,544
	Fixed asset repairs	10,837,613,076	411,693,440
	Others	7,150,522,690	8,838,061,761
b)	Non-current	16,946,639,688	9,055,002,300
	Tools, supplies and insurance	1,449,381,221	535,247,143
	Others	15,497,258,467	8,519,755,157
	Total (a + b)	40,518,027,183	20,650,703,618

08 . INCREASES, DECREASES IN TANGIBLE FIXED ASSETS (APPENDIX 02)

09 . INCREASES, DECREASES IN INTANGIBLE ASSETS

Items	Land use rights	Software	Others	Total
Cost				
Opening balance	53,041,446,221	10,136,778,203	14,356,822,511	77,535,046,935
Additions		975,000,000		975,000,000
Reclassification and		975,000,000		975,000,000
Decrease during the				
Others				
Closing balance	53,041,446,221	11,111,778,203	14,356,822,511	78,510,046,935
Accumulated amortization				
Opening balance	33,167,331,286	7,623,120,792	14,355,870,093	55,146,322,171
Charge for the year	377,629,932	406,689,641	952,380	785,271,953
Closing balance	33,544,961,218	8,029,810,433	14,356,822,473	55,931,594,124
Net book value				
Opening balance	19,874,114,935	2,513,657,411	952,418	22,388,724,764
Closing balance	19,496,485,003	3,081,967,770	38	22,578,452,811

10 . INCREASES, DECREASES IN INVESTMENT PROPERTY

Items	Land use rights
Cost	
Opening balance	222,174,136,000
Closing balance	222,174,136,000
Accumulated depreciation	
Opening balance	56,754,316,380
- Charge for the year	2,726,700,324
Closing balance	59,481,016,704
Net book value	

	Opening balance	165,419,819,620		
	Closing balance	162,693,119,296		
11 .	LONG-TERM ASSETS IN PROGRESS			
	Closing balance	Opening balance		
	Construction investment project for a new residential	39,408,705,034 39,313,490,216		
	Acquisition	1,736,770,370 1,240,635,000		
	Construction	46,825,492,834 45,895,989,464		
	Total	87,970,968,238 86,450,114,680		
	In which: Details for construction projects representing more than 10% of total construction in progress			
	Hiep Phuoc logistics area	2,550,659,096 2,550,659,096		
	Saigon Port - Hiep Phuoc port project	36,695,791,482 36,695,791,482		
12 .	LONG-TERM FINANCIAL INVESTMENT (APPENDIX 03)			
13 .	TRADE PAYABLES			
	Closing balance	Opening balance		
	Short-term			
	Trade payables to unrelated parties	74,040,524,973 95,124,926,428		
	Trade payables to related parties (Note 34)	2,183,072,595 2,205,359,980		
	Total	76,223,597,568 97,330,286,408		
	In which: Detailed information for counterparties with balances exceeding 10% of the total accounts payable			
	– Branch No. 01 (Construction of Berth No. 2)	24,205,404,807 24,205,404,807		
14 .	TAXES AND OTHER PAYABLES TO THE STATE BUDGET			
Items	Opening balance	Payable during the year	Paid during the year	Closing balance
Total	162,646,114,723	120,035,162,390	159,659,338,650	123,021,938,463
Value added tax	4,969,116,784	24,706,372,274	24,379,842,868	5,295,646,190
income tax	115,171,823,733	63,666,328,324	115,464,346,888	63,373,805,169
Personal income tax	2,257,652,024	12,364,925,292	12,301,928,461	2,320,648,855
Lan tax and land rent	40247522182	18318260627	6,533,944,560	52,031,838,249
Other taxes		979,275,873	979,275,873	
15 .	ACCRUED EXPENSES			
	Closing balance	Opening balance		
	Short-term			
	Employee housing	15,108,681,199	15,096,760,678	
	Others	3,371,016,719	3,120,916,291	
	Total	18,479,697,918	18,217,676,969	
16 .	DEFERRED REVENUE			
	Closing balance	Opening balance		
	Short-term deferred revenue			
	Total			
17 .	OTHER PAYABLES			
	Closing balance	Opening balance		
a)	Short-term	445,829,751,248	423,512,127,325	
	Trade union fee	1,198,369,300	1,112,979,941	
	Social insurance	369,191,550		
	Health insurance	65,151,450		
	Unemployment insurance	29,555,700		

	Short-term deposits received	10,248,949,239	8,986,006,639
	Payables relating to equitisation	161,900,914,229	161,900,914,229
	Interest payable on loans to SP-PSA International Port	249,263,063,637	230,536,587,942
	Others	22,754,556,143	20,975,638,574
b)	Long-term	1,429,678,496,911	1,794,177,256,911
	Long-term deposits received	1,722,990,661	2,862,990,661
	Severance support for employees under Decision Payable to the Ministry of Finance for the advance funding of the Saigon Port – Hiep Phuoc project	78,955,506,250	78,955,506,250
	Loan guarantee for SP-PSA International Port		549,000,000,000
	Vien Dong Pearl Urban Development Investment Co., Ltd		313,358,760,000
	Others	850,000,000,000	850,000,000,000
	Total (a+b)	1,875,508,248,159	2,217,689,384,236

18 . LOANS AND OBLIGATIONS UNDER FINANCE LEASES (APPENDIX 04)

19 .	DEFERRED TAX ASSETS AND LIABILITIES	Closing balance	Opening balance
a)	Deferred tax assets	10,403,188,596	11,800,477,419
	<i>Deferred tax assets relating to unused tax-deductible expenses</i>	<i>10,403,188,596</i>	<i>11,800,477,419</i>
b)	Deferred tax liabilities	150,183,774,573	183,275,898,451
	<i>Deferred tax liabilities arising from taxable temporary differences</i>	<i>150,183,774,573</i>	<i>183,275,898,451</i>
	<i>(Provision for Joint Venture)</i>		

20 . OWNER'S EQUITY

a Statement of Changes in Equity (Appendix 05)

b Details of Owner's Capital Contribution

Items	Closing balance		Opening balance	
	Rate	Value	Rate	Value
State Capital	65.45%	1,415,649,060,000	65.45%	1,415,649,060,000
Shareholders' capita	34.55%	747,300,550,000	34.55%	747,300,550,000
Total	100%		100%	

c	Transactions in Equity	From 01/01/2026 to 30/06/2026
	At the beginning of the period	2,162,949,610,000
	Increased capital during the period	
	Decreased capital during the period	
	At the end of the period	2,162,949,610,000

d	Shares	Closing balance	Opening balance
	Number of shares authorized for issuance	216,294,961	216,294,961
	Number of shares issued to the public		
	<i>Ordinary shares</i>	216,294,961	216,294,961
	Number of outstanding shares in circulation		
	<i>Ordinary shares</i>	216,294,961	216,294,961
	Par value per share	10.000 đ/CP	10.000 đ/CP

e	Corporate Funds	Closing balance	Opening balance
	Development Investment Fund	392,062,914,262	349,633,034,478
	Total	392,062,914,262	349,633,034,478

21 .	Off-balance sheet items	<u>Closing balance</u>	<u>Opening balance</u>
	1. Materials and goods held in custody or received for		
	<i>Unused materials</i>		
	2. Foreign currencies (USD)	325,010.20	264,936.87
VI	NOTES TO THE ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS		
22 .	REVENUE	<u>From 01/04/2026 to 30/06/2026</u>	<u>From 01/04/2025 to 30/06/2025</u>
	With unrelated parties		
	Port operation services	215,013,978,990	192,205,602,476
	Real estate business		
	Sales of products, merchandise		
	Others	1,239,768,887	39,233,662
	With related parties (Note 34)		
	Sales of services	69,296,421,877	82,786,028,157
	Total	<u>285,550,169,754</u>	<u>275,030,864,295</u>
23 .	COST OF SALES	<u>From 01/04/2026 to 30/06/2026</u>	<u>From 01/04/2025 to 30/06/2025</u>
	Port operation services	204,922,205,872	199,017,651,835
	Real estate business		
	Sales of products, merchandise		
	Others	(100,000)	3,279,441,496
	Total	<u>204,922,105,872</u>	<u>202,297,093,331</u>
24 .	FINANCIAL INCOME	<u>From 01/04/2026 to 30/06/2026</u>	<u>From 01/04/2025 to 30/06/2025</u>
	Bank and loan interest	33,729,147,429	22,982,298,344
	Dividends received		1,888,843,490
	Realized exchange gain	3,022,866,334	9,901,775,247
	Gains from investments		
	Late payment interest	1,226,780,883	
	Others	-	2,827,567,355
	Total	<u>37,978,794,646</u>	<u>37,600,484,436</u>
25 .	FINANCIAL EXPENSES	<u>From 01/04/2026 to 30/06/2026</u>	<u>From 01/04/2025 to 30/06/2025</u>
	Interest expense on loans	10,061,592,420	7,692,679,282
	Realized exchange loss	112,892,476	15,923,364
	Provision for impairment of investments		
	Others		8,065,542
	Total	<u>10,174,484,896</u>	<u>7,716,668,188</u>
26 .	GENERAL AND ADMINISTRATION EXPENSE	<u>From 01/04/2026 to 30/06/2026</u>	<u>From 01/04/2025 to 30/06/2025</u>
	Management personnel expenses	27,024,455,757	29,384,283,835
	Other administrative expense	23,981,788,616	15,154,697,293
	Provision expenses	943,833,591	2,857,133,222
	Allocated goodwill		
	Total	<u>51,950,077,964</u>	<u>47,396,114,350</u>

27 .	OTHER INCOME	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Sale, disposal of fixed assets	72,069,509	1,175,000,000
	Others	393,957,327	444,075,464
	Total	466,026,836	1,619,075,464
28 .	OTHER EXPENSES	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Carrying amount of fixed assets and sale, disposal of		49,227,760
	Others	2,276,810,278	53,967,785
	Total	2,276,810,278	103,195,545
29 .	CORPORATE INCOME TAX EXPENSE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Current corporate income tax expense	33,113,830,642	27,425,488,333
	Total	33,113,830,642	27,425,488,333
30 .	DEFERRED CORPORATE INCOME TAX EXP	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	- Deferred corporate income tax expense		
	arising from taxable temporary differences	(16,400,616,538)	(14,357,140,632)
	Total	(16,400,616,538)	(14,357,140,632)
31 .	BASIC EARNINGS PER SHARE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Accounting profit after corporate income tax	131,689,107,569	107,093,777,286
	- Increasing or decreasing adjustments to accounting profit to determine profit or loss		
	- Profit or loss attributable to ordinary shareholders		
	Average ordinary shares in circulation for the year	216,294,961	216,294,961
	Basic earnings per share	608.84	495.13
32 .	OPERATING AND PRODUCTION COST BY NATURE	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	Raw materials and consumables	34,066,207,651	23,081,479,175
	Labour	79,149,913,875	79,632,748,814
	Depreciation and amortisation	27,455,631,351	26,469,239,086
	(Reversal of)/Provision expense	943,833,591	2,857,133,222
	Out-sourced services	72,164,783,588	79,342,416,472
	Other monetary expenses	45,464,202,778	38,157,666,911
	Total	259,244,572,834	249,540,683,681
33 .	FINANCIAL INSTRUMENTS		
	Financial assets	Closing balance	Opening balance
	Cash and cash equivalents	509,113,294,115	544,443,051,692
	Short-term trade receivables	163,137,050,984	174,869,759,771
	Long-term trade receivables	68,255,843,979	81,408,356,188
	Other short-term receivables	56,468,449,425	55,066,627,708
	Other long-term receivables	395,312,321,517	392,647,101,849
	Financial investments	3,154,300,361,608	2,998,698,028,151
	Provision for impairment of financial investments	(167,984,573,980)	(167,984,573,980)
	Provision for long-term receivables		
	Total	4,178,602,747,648	4,079,148,351,379
	Financial liabilities	Closing balance	Opening balance

Short-term borrowings and finance lease liabilities	29,332,387,526	29,324,217,377
Short-term trade payables	76,223,597,568	97,330,286,408
Other short-term payables	445,829,751,248	423,512,127,325
Other long-term payables	1,743,037,256,911	1,794,177,256,911
Accrued expenses	18,479,697,918	18,217,676,969
Long-term borrowings and finance lease liabilities		14,662,105,464
Total	2,312,902,691,171	2,377,223,670,454

Financial assets and financial liabilities have not been revalued at fair value as at the balance sheet date because Circular No. 210/2009/TT-BTC and the prevailing regulations require the presentation of Financial statements and disclosures relating to financial instruments but do not provide equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities, except for the provision for impairment of investments in marketable securities as disclosed in the relevant notes.

Liquidity risk

The purpose of liquidity risk management is to ensure the availability of funds to meet present and future financial obligations. Liquidity is also managed by ensuring that the excess of maturing liabilities over maturing assets in any period is kept to manageable levels relative to the amount of funds that the Company believes it can generate within that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, borrowings and adequate committed funding from its shareholders to meet its liquidity requirements in the short and longer term.

The following table details the Company's remaining contractual maturity for its non-derivative financial assets and financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial assets and undiscounted cash flows of financial

Items	Less than 1 year	From 1 to 5 years	Total
Opening balance			
Trade payables	97,330,286,408		97,330,286,408
Accrued expenses	18,217,676,969		18,217,676,969
Other payables	423,512,127,325	1,794,177,256,911	2,217,689,384,236
Borrowings and financ	29,324,217,377	14,662,105,464	43,986,322,841
Total	568,384,308,079	1,808,839,362,375	2,377,223,670,454
Items	Less than 1 year	From 1 to 5 years	Total
Ending balance			
Borrowings	29,332,387,526		29,332,387,526
Trade payables	76,223,597,568		76,223,597,568
Accrued expenses	18,479,697,918		18,479,697,918
Other payables	445,829,751,248	1,743,037,256,911	2,188,867,008,159
Total	569,865,434,260	1,743,037,256,911	2,312,902,691,171

VII . SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

1 .	Actual loan amount during the period	From 01/01/2026 to 30/06/2026
	Principle debt collection according to regular loan	
	Total	
2 .	Actual prepayment of loan principle	From 01/01/2026 to 30/06/2026
	Principle debt collection according to regular loan	(14,635,839,474)
	Total	(14,635,839,474)
34 .	RELATED PARTIES INFORMATION	
a .	Related party transactions	
a1 .	Sales transactions	

Company	Relationship	From 01/04/2026 to 30/06/2026
CSG - SSA International Container Service Company	Associates, jointly control ei	23,266,037,772
Thi Vai General Port Joint Stock Co	Associates, jointly control ei	950,000,000
SP - PSA International Port Com	Associates, jointly control ei	-
Korea Express Saigon Port Company	Associates, jointly control ei	1,000,380,241
VIMC Container Lines Joint Stock C	Subordinate unit of Parent c	16,255,546,314
Vietnam Maritime Corporation	Parent company	-
Cam Ranh Port Joint Stock Compan	Subordinate unit of Parent c	-
Vietnam Ocean Shipping Agency C	Same Parent company	-
Vietnam Ocean Shipping Joint Stock	Same Parent company	8,834,043,828
VIMC Logistics Joint Stock Compar	Same Parent company	2,253,600
Vietnam Maritime Development Joi	Same Parent company	51,100,000
VINASHIP Joint Stock Company	Same Parent company	-
Can Tho Port Joint Stock Company	Same Parent company	-
Quy Nhon Port Logistics Service Company Limited		-
Bien Dong Shipping Company Limi	Same Parent company	-
Branch of Vietnam Maritime Corpor	Parent company	-
VOSA Saigon Company Limited		-
Transportation and Trading Services Joint Stock Company (TRANSCO)		-
Dong Do Maritime Joint Stock Com	Associate company	-
VOSCO Trading and Services Joint Stock Company		1,500,000
International Shipping and Labour Cooperation Joint Stock Company		2,222,222
Orient Sea Transport and Trading Joint Stock Company (OSTC)		-
Vietnam Sea Transport and Chartering Joint Stock Company		-
VITAMAS Company Limited		-
Hau Giang Maritime Services Company Limited		-
Cai Mep International Terminal Co., Ltd. (CMIT)		18,189,045,000
Sai Gon Ben Tre Trading Service Transport Logistics Joint Stock Company		46,500,000
NYK Auto Logistics (Vietnam) Co., Ltd		697,792,900
Total		69,296,421,877

a2 . Purchase transactions

Company	Relationship	From 01/04/2026 to 30/06/2026
Korea Express Saigon Port Company Limited	Associates, jointly control ei	1,849,196,566
CSG - SSA International Container Service Company	Associates, jointly control ei	
Thi Vai General Port Joint Stock Company	Associates, jointly control ei	
SP - PSA International Port Company	Associates, jointly control ei	352,136,670
VIMC Container Lines Joint Stock C	Subordinate unit of Parent c	
Vietnam Ocean Shipping Joint Stock	Same Parent company	
Vietnam Maritime Corporation	Parent company	1,134,756,536
VIMC Logistics Joint Stock Compar	Same Parent company	
Vietnam Maritime Development Joi	Same Parent company	2,991,658,260
Specialized Construction Investment	Subordinate unit of Parent c	
Branch of Maritime Engineering Consulting Joint Stock Company		28,419,259
Tan Hung Phuc Maritime Services Joint Stock Company		
Sai Gon Ben Tre Trading Service Transport Logistics Joint Stock Company		
Total		6,356,167,291

b . BALANCES WITH RELATED PARTIES

b1 . Receivables (Short-term)

Company	Relationship	30/06/2026	01/01/2026
Korea Express Saigon Port Company Limited	Associates, jointly contr	702,925,767	231,341,089
Thi Vai General Port Joint Stock Company	Associates, jointly contr	386,570,000	386,570,000
CSG - SSA International Container Service Company	Associates, jointly contr	1,221,210,000	1,362,334,492
SP - PSA International Port Company	Associates, jointly contr		
Cai Mep International Terminal (Associates		20,007,949,500	20,021,746,500
VIMC Container Lines Joint Stoc		23,658,443,659	23658443659
VIMC Shipping Joint Stock Com Subordinate unit of Pare			
VIMC Container Shipping Joint (Same Parent company			21,630,688,259
Vietnam Ocean Shipping	Same Parent company		
Vinaship Joint Stock Company	Same Parent company		
Vietnam Ocean Shipping Joint St Same Parent company		3,124,150,260	4,139,536,978
VIMC Logistics Joint Stock Company			
International Shipping and Labour Cooperation Joint Stock Comp			
NYK Auto Logistics (Vietnam) Co., Ltd		269,669,672	427,914,252
Branch of Vietnam Maritime Cor Parent company			
Can Tho Port Joint Stock Compa Same Parent company			
Quy Nhon Port Joint Stock Company			
Cam Ranh Port Joint Stock Company		248,400,000	
Nam Can Port Joint Stock Company		106,529,080	
Hau Giang Maritime Services One Member Co., Ltd			
VOSCO Shipping Agency and Logistics Joint Stock Company			
Dong Do Maritime Joint Stock Company			
Total		49,725,847,938	71,858,575,229

b2 . Payables

Company	Relationship	30/06/2026	01/01/2026
CSG - SSA International Container Service Company	Associates, jointly control entities	-	-
Korea Express Saigon Port Company Limited	Associates, jointly control entities	1,327,343,914	721,455,949
Thi Vai General Port Joint Stock Company	Associates, jointly control entities		
SP - PSA International Port Company	Associates, jointly control entities		161,138,581
VIMC Logistics Joint Stock Compar Same Parent compan			
Maritime Development Joint Stock (Same Parent compan		773,830,860	617,965,450
Vietnam Maritime Corporation	Parent company	81,897,821	200,000,000
VIMC Maritime Specialized Project Subordinate unit of Parent c			
Tan Hung Phuc Maritime Services Joint Stock Company			
Branch of Maritime Engineering Construction Consultancy Joint			504,800,000
Saigon Ben Tre Logistics Transportation Trading Services Joint S			
Total		2,183,072,595	2,205,359,980

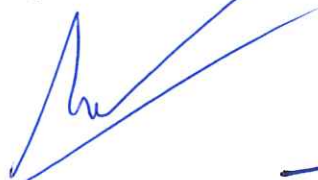
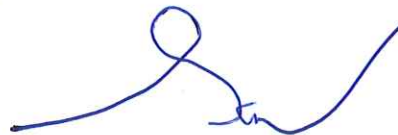
c Remuneration of key management personnel

Name	Position	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Mr. Huynh Van Cuong	Chairman of the Board of Direc	153,216,000	245,552,967
Mr. Nguyen Ngoc Toi	Member of the Board of Directo	-	49,266,976
Mr. Nguyen Thanh Nam	Member of the Board of Directo	282,355,200	90,748,230
Mr. Nguyen Van Phuong	Member of the Board of Directo	-	150,387,201
Mr. Ly Quang Thai	Member of the Board of Directo	74,000,000	48,000,000

Ms. Do Thi Thanh Thuy	Member of the Board of Directors (Appointed on 26/05/2023)	16,000,000 -	48,000,000 -
Ms. Ho Thi Thu Hien	Member of the Board of Directors (Appointed on 26/05/2023)	74,000,000 -	48,000,000 -
Ms. Trinh Thi Ngoc Bieu	Member of the Board of Directors	16,000,000	95,000,000
Mr. Vu Phuoc Long	Member of the Board of Directors	94,118,400	150,387,201
Mr. Le Van Chien	Member of the Board of Directors	74,000,000	48,000,000
Mr. Nguyen Le Chon Tam	General Director (Appointed on 14/03/2022)	423,821,190 -	241,417,519 -
Mr. Nguyen Uyen Minh	Deputy General Director	269,133,973	159,344,833
Mr. Tran Ngoc Thach	Deputy General Director	282,355,200	159,344,833
Mr. Pham Truong Giang	Deputy General Director (Appointed on 26/05/2023) (Resigned from the position of)	282,355,200 - -	159,344,833 - -
Ms. Tran Thu Giang	Head of Finance and Accounting	188,151,233	174,097,745
Mr. Chu Ngoc Son	Chief Accountant (Appointed on 29/05/2026)	193,391,535 -	133,718,138 -
Ms. Vu Thi Thanh Duye	Head of the Supervisory Board (Resigned from 24/04/2026)	16,000,000	48,000,000
Ms. Vu Thi Phuong Tha	Supervisor (Resigned from 24/04/2026)	12,400,000 -	37,200,000 -
Ms. Chu Thi Nga	Supervisor (Resigned from 24/04/2026)	12,400,000 -	37,200,000 -
Mr. Nguyen Canh Tinh	Chairman of the Board of Directors	35,000,000	
Mr. Nguyen Le Chon Tam	Member of the Board of Directors	58,000,000	
Mr. Hoang Viet	Head of the Supervisory Board (Appointed on 24/04/2026)	58,000,000	
Ms. Nguyen Thi Hang	Supervisor (Appointed on 24/04/2026)	45,000,000	
Ms. Nguyen Thi My Hanh	Supervisor (Appointed on 24/04/2026)	45,000,000	
Total		2,704,697,931	2,123,010,476

35 . COMPARATIVE DATA

The comparative figures for the items presented in the Statement of Financial Position are the figures presented in the Financial Statements for the period from 1 April 2026 to 30 June 2026.

 Nguyen Ngoc Tam Preparer <i>Tp Hồ Chí Minh, ngày 14/07/2026</i>	 Chu Ngoc Son Chief Accountant	 Nguyen Le Chon Tam General Director
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SAIGON PORT JOINT STOCK COMPANY

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

Consolidated financial statements
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05 BAD DEBTS

APPENDIX NO.: 01

No.	Aging - Companies	30/06/2026			01/01/2026		
		Cost	Provision	Recoverable amount	Cost	Provision(*)	Recoverable amount(*)
1	Overdue debt over 3 years	22,449,599,043	(22,449,599,043)	-	18,343,551,759	(18,343,551,759)	-
	Nam Trieu Shipping Co., Ltd	12,046,738,697	(12,046,738,697)	-	12,046,738,697	(12,046,738,697)	
	Minh Nam Shipping Co., Ltd	793,180,562	(793,180,562)	-	793,180,562	(793,180,562)	
	Minh Nam Shipping Co., Ltd	929,633,000	(929,633,000)	-	929,633,000	(929,633,000)	
	Saigon Shipyard Co., Ltd	860,765,392	(860,765,392)	-	860,765,392	(860,765,392)	
	Cai Mep International Port Co., Ltd			-			
	Duyen Hai Thermal Power Company	799,930,840	(799,930,840)	-	799,930,840	(799,930,840)	
	Others	7,019,350,552	(7,019,350,552)	-	2,913,303,268	(2,913,303,268)	-
2	Overdue debt from 2 years to 3 years	1,173,416,235	(821,391,365)	352,024,870	5,636,728,891	(3,945,710,224)	1,691,018,667
	Saigon Port - SSA International Container Services Joint Venture Company			-			
	Cai Mep International Port Co., Ltd			-			
	Others	1,173,416,235	(821,391,365)	352,024,870	5,636,728,891	(3,945,710,224)	1,691,018,667
3	Overdue debt over 1 year	3,073,152,898	(1,536,576,450)	1,536,576,448	1,705,277,772	(852,638,886)	852,638,889
	ELISA Trading Co., Ltd	1,311,002,323	(655,501,162)	655,501,161			
	Giang Huy Hoang Co., Ltd	72,319,200	(36,159,600)	36159600			
	Top Tile Joint Stock Company			-			
	Hoang Gia Production and Investment Joint Stock Company			-			
	Others	1,689,831,375	(844,915,688)	844,915,687	1,705,277,772	(852,638,886)	852,638,889
4	Overdue debt under 1 year	13,922,847,301	(2,823,322,640)	11,099,524,657	7,134,056,050	(2,140,216,815)	4,993,839,231
	ELISA Trading Co., Ltd	2,542,553,904	(762,766,171)	1,779,787,733			
	Vuong Steel Co., Ltd	2,783,991,056	(835,197,317)	1,948,793,739			
	Others	8,596,302,341	(1,225,359,152)	7,370,943,185	7,134,056,050	(2,140,216,815)	4,993,839,231
	TOTAL	40,619,015,477	(27,630,889,498)	12,988,125,979	32,819,614,472	(25,282,117,684)	7,537,496,788

SAIGON PORT JOINT STOCK COMPANY

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

Consolidated financial statements
As at 30 June 2026
APPENDIX NO.: 02

06. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Unit: VND							
No	Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
I	Cost						
1	Opening balance	2,487,771,073,959	647,501,412,200	576,883,222,327	38,738,501,726	33,146,627,821	3,784,040,838,033
2	Increase during the period	12,818,479,086	2,532,230,000	10,240,000,000	1,368,540,741	31,000,000	26,990,249,827
	- Acquisitions and new constr	12,818,479,086	2,532,230,000	10,240,000,000	1,368,540,741	31,000,000	26,990,249,827
	- Other increase						
3	Decrease during the period			375,754,716		30,000,000	405,754,716
	- Disposals and sales			375,754,716		30,000,000	405,754,716
	- Other decrease						
4	Closing balance	2,500,589,553,045	650,033,642,200	586,747,467,611	40,107,042,467	33,147,627,821	3,810,625,333,144
II	Accumulated depreciation						
1	Opening balance	1,131,241,426,600	507,734,491,153	479,735,961,258	34,649,434,254	27,193,047,820	2,180,554,361,085
2	Increase during the period	29,515,646,079	11,429,745,169	8,368,295,162	892,741,221	503,017,939	50,709,445,570
	- Charge for the year	29,515,646,079	11,429,745,169	8,368,295,162	892,741,221	503,017,939	50,709,445,570
	- Other increase						
3	Decrease during the period			375,754,716		30,000,000	405,754,716
	- Disposals and sales			375,754,716		30,000,000	405,754,716
	- Other decrease						
4	Closing balance	1,160,757,072,679	519,164,236,322	487,728,501,704	35,542,175,475	27,666,065,759	2,230,858,051,939
III	Net book value						
1	Opening balance	1,356,529,647,359	139,766,921,047	97,147,261,069	4,089,067,472	5,953,580,001	1,603,486,476,948
2	Closing balance	1,339,832,480,366	130,869,405,878	99,018,965,907	4,564,866,992	5,481,562,062	1,579,767,281,205

12 LONG-TERM FINANCIAL INVESTMENTS

APPENDIX NO. 03

	Investments	30/06/2026					01/01/2026				
		Cost	Accumulated reserve	Value determined using the equity method	Voting proportion	Ownership proportion	Cost	Accumulated reserve	Value determined using the equity method	Voting proportion	Ownership proportion
12.1	Investments in joint ventures, associates	2,132,670,970,353	(300,000,000)	1,431,058,622,319			2,132,670,970,353	(300,000,000)	1,247,373,617,506		
a)	Companies	2,132,370,970,353		1,430,758,622,319			2,132,370,970,353		1,247,073,617,506		
	CSG - SSA International Container Service	1,190,479,064,044		971,698,704,312			1,190,479,064,044		823,032,197,956		
1	In which: - (Capital contribution of corresponding to the capital contribution of SP - PSA International	1,190,479,064,044		1,190,479,064,044	38.93%	38.93%	1,190,479,064,044		1,190,479,064,044	38.93%	38.93%
	- Accumulated losses										
	Port Company	895,093,320,000		(218,780,359,732)	36.00%	36.00%	895,093,320,000		(367,446,866,088)	36.00%	36.00%
2	In which: - (Capital contribution of corresponding to the Korea Express Saigon	895,093,320,000		895,093,320,000			895,093,320,000		372,221,731,279		
	- Accumulated losses			(491,534,015,107)					895,093,320,000		
3	Port Company Limited	34,198,586,309		31,141,365,391	50.00%	50.00%	34,198,586,309		30,913,526,283	50.00%	50.00%
4	Thi Vai General Port				21.00%	21.00%			(522,871,588,721)	21.00%	21.00%
	Joint Stock Company	12,600,000,000		24,359,247,724			12,600,000,000		20,906,161,988		
b)	Associate Company	300,000,000	(300,000,000)	300,000,000			300,000,000	(300,000,000)	300,000,000		
1	Tan Hung Phuc Services	300,000,000	(300,000,000)	300,000,000	30.00%	30.00%	300,000,000	(300,000,000)	300,000,000	30.00%	30.00%
12.2	Investment in other entities	470,712,573,980	(167,684,573,980)	470,712,573,980			470,712,573,980	(167,684,573,980)	470,712,573,980		
	Cai Mep International Terminal Co., Ltd.	166,684,573,980	(166,684,573,980)	166,684,573,980	15.00%	15.00%	166,684,573,980	(166,684,573,980)	166,684,573,980	15.00%	15.00%
1	Vien Dong Pearl Urban										
2	Development Investment Quy Nhon Port Joint	300,001,000,000		300,001,000,000	5.56%	5.56%	300,001,000,000		300,001,000,000	5.56%	5.56%
3	Stock Company	620,000,000		620,000,000			620,000,000		620,000,000		
4	Investment using the Welfare Fund	3,407,000,000	(1,000,000,000)	3,407,000,000			3,407,000,000	(1,000,000,000)	3,407,000,000		

4.1	Southern Steel-Saigon Port Football Joint Stock	1,000,000,000	(1,000,000,000)	1,000,000,000				1,000,000,000		
4.2	Sai Gon Port Technical Service Commercial Joint	1,000,000,000		1,000,000,000				1,000,000,000		
4.3	Sai Gon Port Stevedoring and Service Joint Stock	780,000,000		780,000,000				780,000,000		
4.4	Saigonport Import-Export Commercial Joint Stock	627,000,000		627,000,000				627,000,000		
4.5										
	TOTAL (12.1+12.2)	2,603,383,544,333	(167,984,573,980)	1,901,771,196,299				2,603,383,544,333	(167,984,573,980)	1,718,086,191,486

SAIGON PORT JOINT STOCK COMPANY

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

Consolidated financial statements
As at 30 June 2026

APPENDIX NO.: 04

19 LOANS AND OBLIGATIONS UNDER FINANCE L

ITEMS	30/06/2026		Phát sinh từ 01/01/2026 - 30/06/2026		01/01/2026	
	Value	Recoverable value	Increase	Decrease	Value	Recoverable value
a						
SHORT-TERM LOAN						
Current portion of long-term loans	29,332,387,526	29,332,387,526	14,644,009,623	14,635,839,474	29,324,217,377	29,324,217,377
Asian Development Bank (ADB)	29,332,387,526	29,332,387,526	14,644,009,623	14,635,839,474	29,324,217,377	29,324,217,377
b						
LONG-TERM LOAN						
Asian Development Bank (ADB)	29,332,387,526	29,332,387,526	14,662,105,464	14,662,105,464	14,662,105,464	14,662,105,464
Total (a+b)	29,332,387,526	29,332,387,526	14,644,009,623	29,297,944,938	43,986,322,841	43,986,322,841

21. STATEMENT OF CHANGES IN EQUITY

APPENDIX NO. 05

Items	Owner's contributed capital	Treasury shares	Assets revaluation reserve	Foreign exchange reserve	Development Investment Fund	Retained earnings	Non-controlling interests	Total
1. Opening balance	2,162,949,610,000	-	(2,074,575,373)	91,209,916,408	349,633,034,478	492,532,645,250	119,796,328,459	3,214,046,959,222
2. Increase during the period	-	-	-	10,278,223,322	42,429,879,784	131,689,107,569	(760,178,292)	183,637,032,384
- Capital increase						-		-
- Profit for the period						131,689,107,569	(760,178,292)	130,928,929,278
- Other increase					42,429,879,784	-		42,429,879,784
- Increase due to consolidation in the current period				10,278,223,322		-	0	10,278,223,322
3. Decrease during the period	-	-	-	-	-	116,961,047,847	1,015,518,370	117,976,566,216
- Distribution of profit						116,961,047,847		116,961,047,847
- Other decrease						-		-
- Decrease due to consolidation							1,015,518,370	1,015,518,370
- Separation of non-controlling interest								
4. Closing balance	2,162,949,610,000	-	(2,074,575,373)	101,488,139,730	392,062,914,262	507,260,704,973	118,020,631,798	3,279,707,425,390