

**LOGISTICS JOINT STOCK COMPANY
PORTSERCO**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. 20 /CBTT

Re: "Disclosure of financial statements
Semi-annual review in 2026"

To: - **The State Securities Commission.**
 - **Hanoi Stock Exchange.**

1. Company Name: **PORTSERCO LOGISTICS JOINT STOCK COMPANY.**
2. Stock code: **PRC**
3. Address of the head office: **NO. 59 Ba Dinh, Hai Chau Ward, Da Nang City**
4. Telephone: **0236-3889390** Fax: **0236-3863736.**
5. Information disclosure person: **LE NAM HUNG**
6. Contents of disclosure information:

6.1 The Reviewed Semi-Annual Financial Statements for 2026 of Portserco Logistics Joint Stock Company are prepared on August 14, 2026 (full text of the Reviewed Semi-Annual Financial Statements 2026).

6.2 Explanation (10% difference in profit compared to the same period last year):

Profit after tax in the 2026 Reviewed Semi-annual Financial Statements decreased by VND 847 million (equivalent to a 45% decrease) compared to the same period last year (from VND 1,884 million down to VND 1,036 million). The reasons are as follows: Revenue from sales of goods and provision of services increased by 85.1% (from VND 72,578,554,402 to VND 134,319,244,331) due to investments in expanding the scale and transportation capacity; however, transportation costs (in which fuel costs account for a large proportion) increased, resulting in a gross profit increase of only 19.5%. At the same time, investment activities led to a sharp increase in financial expenses (interest expenses), from VND 532 million to VND 3,893 million (an increase of more than 6.3 times). Consequently, this reduced the net profit from operating activities, causing the profit after tax for the period to decrease compared to the same period last year.

7. Address of the website where all information disclosure contents are posted:

<http://www.portserco.com>

We would like to commit that the information published above is true and fully responsible before the law for the content of the information published.

Recipients:

- As above.
- Save

August 14, 2026
DISABILITY PRACTITIONER
TỔNG GIÁM ĐỐC
CÔNG TY
CỔ PHẦN
LOGISTICS
PORTSERCO
P. HAI CHAU - TP. ĐÀ NẴNG
Le Nam Hùng

Number: 20 /CBTT

Da Nang, Aug 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - Hanoi Stock Exchange

Pursuant to the provisions of Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Portserco Joint Stock Company hereby discloses its Reviewed Semi-Annual Financial Statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: PORTSERCO LOGISTICS JOINT STOCK COMPANY

- Stock code: **PRC**
- Address: 59 Ba Dinh, Hai Chau Ward, Da Nang City.
- Contact phone: 0236 3889390 Fax: 0236 3863736
- Email: portserco@portserco.com Website: portserco.com

2. Information disclosure content

- Reviewed Semi-Annual Financial Statements for 2026 in accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC:

- ☐ Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);
- ☐ Consolidated financial statements (Listed organization with subsidiaries);
- ☒ Consolidated financial statements (Listed organizations have their own accounting units and accounting apparatus);

- Cases that require explanation:

+ The auditing organization gave an opinion that was not an unqualified opinion on the financial statements (for the financial statements audited in 2026)

☐ Yes ☐ No

Explanatory text in case of integration

☐ Yes ☐ No



The difference between the profit after tax in the reporting period before and after auditing is 5% or more, changing from loss to profit or vice versa (for financial statements) audited in 2026)

☐ Yes

☐ No

Explanatory text in case of integration

☐ Yes

☐ No

+ Does the profit after corporate income tax in the business results report of the reporting period change by 10% or more compared to the same period last year?

☒ Yes

☐ No

Explanatory text in case of integration

☒ Yes

☐ No

+ Is the profit after tax in the reporting period a loss, shifting from profit in the same period last year to loss in this period or vice versa?

☐ Yes

☐ No

Explanatory text in case of integration

☐ Yes

☐ No

This information was published on the company's website on Aug 14, 2026 at the link:
<http://portserco.com/documents/bao-cau-thuong-nien-3>

3. Report on transactions with a value of 35% or more of total assets in 2026:

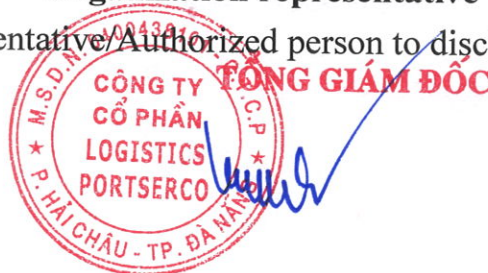
We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Organization representative

Legal representative/Authorized person to disclose information

Attached documents:

- Annual Financial Statements for 2026
- Information disclosure document



Lê Nam Hùng