

HAI MINH COPPORATION
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 June 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Hai Minh Corporation presents this report together with the Company's reviewed interim consolidated financial statements for the period ended 30 June 2026.

THE COMPANY

Hai Minh Corporation ("the Company") was established and operated under Certificate of Business Registration No. 0302525162 granted by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance) on 24 January 2002, which were amended multiple times and the latest amendment is nineteen made on 09 January 2026 on the change of one of the Company's legal representative.

The Company's name in English is HAI MINH CORPORATION.

Abbreviated name is HAMI CORP.

The charter capital as stipulated in the Business Registration Certificate amended for the nineteen time on 09 January 2026 is VND 138,422,290,000 (*in words: One hundred thirty-eight billion, four hundred twenty-two million, two hundred ninety thousand Vietnamese Dong only*).

The Company's shares are currently listed on Hanoi Stock Exchange (HNX) with Stock code: HMH.

Registered office at: 17th Floor, Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

THE BOARDS OF DIRECTORS, SUPERVISORS AND MANAGEMENT

Members of the Boards of Directors, Supervisors and Management, who held the Company during the year and at the date of this report are as follows:

BOARD OF DIRECTORS

Mr. Tran Quang Tien	Chairman
Mr. Tran Duc Trung	Member
Mr. Tran Doan Vien	Member
Mr. Phung Tuan Anh	Member
Ms. Vu Thi Thu Viet	Member

BOARD OF SUPERVISORS

Mr. Dao The Hung	Head of the Board
Ms. Ta Thu Huong	Member
Ms. Dang Thi Bich Ngoc	Member

BOARD OF MANAGEMENT

Mr. Tran Doan Vien	General Director
Mr. Tran Duc Trung	Deputy General Director

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no significant events occurring after the closing date of accounting book that would affect the financial position and performance of the Company that require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended 30 June 2026.

AUDITORS

The Company's interim consolidated financial statements for the period ended 30 June 2026 has been reviewed by CPA VIETNAM Auditing Company Limited - A member firm of INPACT.

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

THE BOARD OF MANAGEMENT' RESPONSIBILITY

The Company's Board of Management is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the interim consolidated financial position of the Company as at 30 June 2026 as well as of its interim consolidated income and interim consolidated cash flows for the period then ended, complying with Vietnamese Standards Accounting, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statement. In preparing these interim consolidated financial statements, the Board of Management is required to:

- Select appropriate accounting policies and then apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the interim consolidated financial statements;
- Design, implement and maintain a system of internal controls related to the preparation and reasonable presentation of the interim consolidated financial statements so that the interim consolidated financial statements are free from material misstatement including fraud or errors;
- Prepare the interim consolidated financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards Accounting, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statement. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of Management,



Tran Doan Vien
General Director

Ho Chi Minh City, 12 August 2026

No: 191/2026/BCSXHN-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

To: Shareholders
The Boards of Directors, Supervisors and Management
Hai Minh Corporation

We have reviewed the accompanying interim consolidated financial statements of Hai Minh Corporation, which were prepared on 12 August 2026, as set out on pages 05 to pages 46, including the interim consolidated Statement of Financial Position as at 30 June 2026, and the interim consolidated statement of income, and the interim consolidated statement of cash flows for the six-month period then ended, and Notes to the interim consolidated financial statements.

The Board of Management's responsibility

The Board of Management is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim consolidated financial statement and for such internal control as the Board of Management determines to be necessary to enable the preparation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

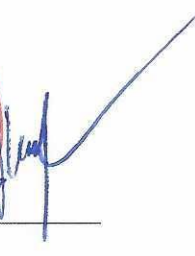
Auditors' Responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnam Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.



Bui Thi Thuy

Deputy General Director

Audit Practising Registration Certificate

No. 0580-2023-137-1

Letter of authorization No. 04/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An independent member firm of INPACT

Hanoi, 12 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

				30 June 2026	01 January 2026
				VND	(Restated) VND
ASSETS		Code	Notes		
A -	CURRENT ASSETS	100		159,331,276,905	167,461,296,264
	(100=110+120+130+140+160)				
I.	Cash and cash equivalents	110	5.1	32,024,305,767	31,354,441,022
1.	Cash	111		21,324,305,767	22,854,441,022
2.	Cash equivalents	112		10,700,000,000	8,500,000,000
II.	Short-term financial investments	120	5.2	103,859,739,463	116,404,436,742
1.	Trading securities	121	5.2a	105,603,725,085	122,943,810,422
2.	Allowances for decline in value of trading securities	122	5.2a	(3,243,985,622)	(8,039,373,680)
3.	Investments held to maturity	123	5.2b	1,500,000,000	1,500,000,000
III.	Short-term receivables	130		20,399,289,100	17,440,659,990
1.	Short-term receivables from customers	131	5.3	16,333,311,938	12,040,057,925
2.	Prepayments to sellers in short-term	132	5.4	92,077,969	42,551,693
3.	Other short-term receivables	135	5.5	3,973,899,193	5,358,050,372
IV.	Inventories	140	5.6	45,113,430	27,768,242
1.	Inventories	141		45,113,430	27,768,242
VI.	Other current assets	160		3,002,829,145	2,233,990,268
1.	Short-term deferred expenses	161	5.7	2,002,829,145	1,169,497,305
3.	Tax and other receivables from government budget	163	5.15	-	64,492,963
2.	Other current assets	165	5.8	1,000,000,000	1,000,000,000
B -	LONG-TERM ASSETS	200		127,566,603,526	115,850,947,324
	(200=210+220+240+250+260+270)				
I.	Long-term receivables	210		8,000,000	8,000,000
1.	Other long-term receivables	215	5.5	8,000,000	8,000,000
II.	Fixed assets	220		88,926,590,910	87,954,830,429
1.	Tangible fixed assets	221	5.9	70,266,176,235	68,999,955,368
-	Historical Costs	222		182,590,431,052	178,083,140,684
-	Accumulated depreciation	223		(112,324,254,817)	(109,083,185,316)
2.	Intangible fixed assets	227	5.10	18,660,414,675	18,954,875,061
-	Historical Costs	228		24,121,532,693	24,121,532,693
-	Accumulated amortization	229		(5,461,118,018)	(5,166,657,632)
IV.	Investment properties	240	5.11	22,718,284,068	22,930,768,512
1.	Historical Costs	241		23,603,635,918	23,603,635,918
2.	Accumulated depreciation	242		(885,351,850)	(672,867,406)
V.	Long-term assets in progress	250		661,487,074	661,487,074
2.	Construction in progress	252		661,487,074	661,487,074
VI.	Long-term investments	260	5.2	11,400,000,000	-
2.	Investments in equity of other entities	263	5.2c	11,400,000,000	-
VII.	Other Long-term assets	270		3,852,241,474	4,295,861,309
1.	Long-term deferred expenses	271	5.7	3,358,264,594	3,823,095,501
2.	Deferred income tax assets	272	5.12	493,976,880	472,765,808
TOTAL ASSETS		280		286,897,880,431	283,312,243,588
(280 = 100+200)					

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

RESOURCES	Code	Notes	30 June 2026	01 January 2026
			VND	(Restated) VND
C - LIABILITIES (300 = 310+330)	300		40,247,066,900	40,086,140,096
I Short-term liabilities	310		39,179,642,648	39,932,806,735
1. Short-term trade payables	311	5.13	5,515,261,131	4,940,873,784
2. Short-term prepayments from customers	312		361,368,743	165,054,343
3. Dividends and profit payables	313	5.14	63,451,065	52,720,815
4. Short-term Taxes and other payables to State budget	314	5.15	5,578,713,858	3,575,699,684
5. Payables to employees	315		4,304,937,010	5,439,032,643
6. Short-term accrued expenses	316	5.16	317,617,888	317,684,928
7. Short-term deferred revenues	319		-	97,272,700
8. Other short-term payments	320	5.17	18,507,102,385	12,742,248,372
9. Short-term borrowings and finance lease liabilities	321	5.18	300,000,000	10,504,010,898
10. Bonus and welfare funds	323		4,231,190,568	2,098,208,568
II Long-term liabilities	330		1,067,424,252	153,333,361
1. Long-term deferred revenues	337		192,424,252	153,333,361
2. Long-term borrowings and finance lease liabilities	339	5.18	875,000,000	-
D - OWNERS' EQUITY	400	5.19	246,650,813,531	243,226,103,492
1. Contributed capital	411		138,422,290,000	138,422,290,000
- Ordinary shares with voting rights	411a		138,422,290,000	138,422,290,000
2. Capital surplus	412		6,812,054,901	6,812,054,901
3. Development and investment funds	418		6,746,673,776	6,746,673,776
4. Undistributed profit after tax	420		93,083,853,017	89,783,741,382
- Undistributed profit after tax brought forward	420a		73,788,558,164	62,871,466,688
- Undistributed profit after tax for the current year	420b		19,295,294,853	26,912,274,694
5. Non-controlling interests	429		1,585,941,837	1,461,343,433
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		286,897,880,431	283,312,243,588

Ho Chi Minh City, 12 August 2026

Preparer

Chief Accountant

General Director

Hoang Thi Huong

Hoang Thi Huong



Trần Đoàn Viên

INTERIM CONSOLIDATED STATEMENT OF INCOME
For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1. Revenues from sales and services rendered	01	6.1	69,524,842,865	58,122,726,252
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		69,524,842,865	58,122,726,252
4. Cost of goods and services	11	6.2	57,896,610,283	49,012,048,383
5. Gross revenues from sales and services rendered (20 = 10-11)	20		11,628,232,582	9,110,677,869
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.3	12,013,665,780	12,706,643,432
8. Financial expenses	23	6.4	(4,126,614,573)	1,456,912,175
<i>In which: interest expenses</i>	24		252,877,249	92,107,743
8. Selling expenses	25		-	-
9. General administrative expenses	26	6.5	4,851,763,872	4,846,566,146
10. Shares of profit or loss from joint ventures, associates	27		-	-
11. Net profits from operating activities {30 = 20+21+(22-23)-(25+26)+27}	30		22,916,749,063	15,513,842,980
12. Other income	31	6.6	18,523,233	354,424,268
13. Other expenses	32	6.7	14,269,971	3,958,486
14. Other profits (40 = 31-32)	40		4,253,262	350,465,782
15. Total net profit before tax (50 = 30+40)	50		22,921,002,325	15,864,308,762
16. Current corporate income tax expenses	51	6.8	3,522,292,358	2,901,945,654
17. Deferred corporate income tax expenses	52	6.9	(21,211,072)	(138,313,678)
18. Profits after enterprise income tax (60 = 50-51-52)	60		19,419,921,039	13,100,676,786
20. Profits after tax attributable to parent company	61		19,295,294,853	13,091,566,516
21. Profits after tax attributable to non-controlling interests	62		124,626,186	9,110,270
19 Basic earnings per share	70	6.11	1,394	928
20. Diluted earnings per share	71	6.11	1,329	884

Preparer



Hoang Thi Huong

Chief Accountant



Hoang Thi Huong



Ho Chi Minh City, 12 August 2026
General Director



Tran Doan Vien

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		22,921,002,325	15,864,308,762
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		3,748,014,331	3,376,237,289
- Provisions	03		(4,795,388,058)	671,618,027
- Gains, losses on investing activities	05		(655,900,055)	(10,558,273,313)
- Interest expenses	06		252,877,249	92,107,743
3. Operating profit before changes in working capital	08		21,470,605,792	9,445,998,508
- Increase, decrease in receivables	09		(2,866,563,544)	(3,263,936,476)
- Increase, decrease in inventories	10		(17,345,188)	(4,736,700)
- Increase, decrease in payables	11		6,368,483,636	5,911,791,610
- Increase, decrease deferred expenses	12		(368,500,933)	(1,414,099,172)
- Increase, decrease in trading securities	13		17,340,085,337	(11,934,376,404)
- Interest paid	14		(272,492,561)	(92,107,743)
- Corporate income tax paid	15		(2,524,935,230)	(1,884,758,265)
- Other payments on operating activities	17		(20,000,000)	(60,000,000)
Net cash flows from operating activities	20		39,109,337,309	(3,296,224,642)
II. Cash flows from investing activities			-	-
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(4,507,290,368)	(5,675,851,840)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	364,968,799
5. Expenditures on equity investments in other entities	25		(11,400,000,000)	-
6. Proceeds from equity investment in other entities	26		-	28,500,000,000
7. Proceeds from interests, dividends and distributed profits	27		628,327,452	268,763,970
Net cash flow from investing activities	30		(15,278,962,916)	23,457,880,929

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	5,405,659,330
3. Proceeds from borrowings	33		7,025,258,039	2,092,081,443
4. Repayment of financial principal	34		(16,354,268,937)	(2,057,997,845)
6. Dividends and profits paid to the owner	36		(13,831,498,750)	(13,066,814,450)
<i>Net cashflow from financing activities</i>	40		<u>(23,160,509,648)</u>	<u>(7,627,071,522)</u>
Net cashflow during the period (50 = 20+30+40)	50		<u>669,864,745</u>	<u>12,534,584,765</u>
Cash and cash equivalents at beginning of period	60	5.1	<u>31,354,441,022</u>	<u>28,591,896,238</u>
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	<u>32,024,305,767</u>	<u>41,126,481,003</u>

Ho Chi Minh City, 12 August 2026

Preparer



Hoang Thi Huong

Chief Accountant



Hoang Thi Huong



General Director

Fran Doan Vien

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION**1.1 Structure of ownership**

Hai Minh Corporation was established and operated under Certificate of Business Registration No. 0302525162 granted by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance) on 24 January 2002, which were amended multiple times and the latest amendment is nineteen made on 09 January 2026 on the change of one of the Company's legal representative.

The Company's name in English is HAI MINH CORPORATION.

Abbreviated name is HAMI CORP.

The charter capital as stipulated in the Business Registration Certificate amended for the nineteen time on 09 January 2026 is VND 138,422,290,000 (*in words: One hundred thirty-eight billion, four hundred twenty-two million, two hundred ninety thousand Vietnamese Dong only*).

The Company's shares are currently listed on Hanoi Stock Exchange (HNX) with Stock code: HMH.

Registered office at: 17th Floor, Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

Total employees of the Company as of 30 June 2026 are 142 persons (as of 31 December 2025: 132 persons).

1.2 Operating industries and principal activities

The operating industries of the Company as stated in Certificate of Business Registration are as follows:

- Freight transport by road;
- Coastal and ocean freight transport;
- Inland water freight transport;
- Direct supporting services for water transport activities;
- Cargo handling;
- Other supporting services related to transport;
- Real estate business, land use rights owned by others, or leased. Details: Warehouse rental services;
- Renting machinery, equipment, and other tangible goods. Details: Renting specialized equipment for loading, unloading, and transport (without operators); renting ships and maritime equipment;

Main activities of the Company during the year: Shipping agency, warehousing business, transportation, leasing of properties.

1.3 The company structure

As at 30 June 2026, The Company has subsidiaries follows:

Stt	Name	Address	Voting ratio	Equity owned ratio	Interest ratio
1	Nam Phat Logistics Company Limited	Hai Phong City	96.79%	96.79%	96.79%
2	Hai Minh Logistics Co., Ltd	Hai Phong City	100.00%	99.92%	99.92%
3	Hai Minh Marine Service Co., Ltd	Hai Phong City	100.00%	99.00%	99.00%
(i)	The Company's voting power at Hai Minh Logistics Co., Ltd comprise direct voting power of 99.92% and indirect voting power through a subsidiary of the Company, Nam Phat Logistics Co., Ltd of 0.08%				
(ii)	The Company's voting power at Hai Minh Marine Services Co., Ltd comprise direct voting power of 99.00% and indirect voting power through a subsidiary of the Company, Hai Minh Logistics Co., Ltd of 1%				

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.5 Statement of information comparability on the interim consolidated financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC from 1 January 2026. In cases where the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the separate interim financial statements are comparable, as they have been calculated and presented consistently.

2. FINANCIAL YEAR AND ACCOUNTING CURRENCY**2.1 Financial year**

The Company's financial year applicable for the preparation of its financial statements starts on 01 January and ends on 31 December of solar year.

The accompanying interim consolidated financial statements are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying interim consolidated financial statements are expressed in Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting system**

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

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System issued and effective in the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the financial statements:

Basis of preparing the interim consolidated financial statements

The interim consolidated financial statements are prepared in accordance with Circular 2020/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance providing guidance on methods of preparation and presentation of interim consolidated financial statements, details are as follows:

The interim consolidated financial statements incorporate the separate financial statements of the Company and enterprises controlled by the Company (its Subsidiaries) prepared for the period ended 30 June 2026. The control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The financial performance of the subsidiaries acquired or disposed of during the period are included in the interim consolidated Statement of Income from the effective date of acquisition or up to the effective date of disposal.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of preparing the interim consolidated financial statements (Continued)

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company. All inter-company transactions and balances between group enterprises are eliminated on consolidation.

Non-controlling interests in the net assets of interim consolidated subsidiaries are identified separately from the Company's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. Losses applicable to the non-controlling interests in excess of the non-controlling interests in the subsidiary's equity are allocated against the interests of the Company except to the extent that the non-controlling interests has a binding obligation and is able to make an additional investment to cover the losses..

The accompanying interim consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

Accounting estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the financial year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Types of exchange rates applied in accounting

Transactions denominated in currencies other than VND during the period are translated into VND using the actual exchange rates at the transaction dates.

Monetary asset and liability items denominated in currencies other than VND, except for demand deposits, are translated into VND using the average telegraphic transfer buying and selling rates of the commercial bank with which the Company regularly conducts transactions. The Company does not retranslate any portion or the entirety of foreign-currency receivables for which an allowance for doubtful debts has been made.

Balances of demand deposits denominated in foreign currencies are translated using the average telegraphic transfer buying and selling rates at the end of the reporting period of the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising from the translation of foreign-currency monetary items are recognized in profit or loss for the period and presented on a net basis in the Statement of Income.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments

Trading securities

Trading securities are financial instruments held by the Company for trading purposes or classified as trading securities in accordance with prevailing regulations. At initial recognition, trading securities are recorded at their fair value, being the consideration paid at the transaction date. Directly attributable costs related to the acquisition of trading securities are recognized as finance expenses in the period.

Subsequent to initial recognition, trading securities are measured at fair value at the reporting date. Increases or decreases arising from the remeasurement of the fair value of trading securities are recognized in finance income or finance expenses for the period.

Investments in other entities

Investments in other entities over which the Company does not have control or significant influence, are presented at cost in the consolidated interim financial statements.

Profit distributions received by the Company from the accumulated profits of subsidiaries after the date on which control was obtained, and from investees after the investment date, are recognized in the Company's condensed separate interim profit or loss for the period. Other distributions are considered recoveries of investment and are deducted from the carrying amount of the investments.

Investments in subsidiaries and other investments are presented in the separate statement of financial position at cost, net of provisions for long term financial investment impairment.

Provision for impairment of investments

Trading securities: The provision for diminution in value is determined based on the difference between the cost and the fair value of the securities at the date of preparation of the separate interim financial statements.

Investments in other entities: A provision for impairment is recognized when there are indications or evidence that the investment has declined in value at the date of preparation of the separate interim financial statements. The impairment amount is determined in accordance with prevailing accounting regulations and based on the nature of each investment.

For investees that are parent companies: The basis for determining the provision for impairment is the consolidated financial statements of the investee.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Costs of inventories comprise costs of purchases and other directly relevant costs.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The cost of inventories is calculated via weighted average method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost and presented at cost less accumulated depreciation. The cost of tangible fixed assets comprises all expenditures incurred by the Company to bring the asset to the location and condition necessary for it to operate as intended by the Company

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

Classes of assets	Number of years
Buildings	10 - 50
Machineries	05 - 15
Office equipment	06 - 15
Vehicles	03 - 10
Other tangible fixed assets	05 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and amortisation

Intangible fixed assets comprise land use rights are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all expenditures incurred by the Company to bring the intangible asset to the location and condition necessary for it to operate as intended by the Company.

Land use rights are the Company's head office at Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City. The available period of the land is until the end of year 2058.

Land use rights with definite useful lives are amortised over the effective period of land use right certificate, within 40 to 43 years, using the straight-line method.

Land use rights with indefinite useful lives are not amortised.

Investment properties

Investment properties include land use rights and buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	Years
Apartment	50

Land use rights with indefinite useful lives are not amortised.

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Statement of Income.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Deferred corporate income tax*****Deferred income tax assets***

A deferred tax asset is a future corporate tax return on deductible temporary differences.

Deferred tax asset: Recognized when it is probable that taxable profit will be available in the future against which temporary differences between tax and accounting can be utilized. The carrying amount of the deferred tax asset is reviewed at the Statement of Financial Position date and will be reduced to the extent that sufficient taxable profit will probably be available to permit the benefit of part or All deferred tax assets to be used.

Deferred tax assets are measured at the tax rates expected to apply for the year in which the asset is recovered based on tax rates enacted at the Statement of Financial Position date.

Deferred income tax payables

Deferred tax liability is the future income tax payable on taxable temporary differences. Deferred tax liability is recognized for all taxable temporary differences.

Deferred tax liability is determined at the prevailing tax rate.

Operating lease as lessee

The Company's operating leases include land rental (warehouse storage, plants) for business activities. Payments for an operating lease are recognized as production and business costs by the straight-line method during the entire asset lease term.

Assets leasing as lessor***Operating leases as lessor***

The value of an operating lease asset is recognized on the Statement of Financial Position according to the asset classification of the Company.

Initial direct costs to create revenue of operating leases are recognized as expenses in the period when they incur or are allocated to expenses over the lease term according to the lease contract. Revenue of operating leases is recognized in the Statement of Income for the period on straight-line method over the lease term, regardless of the payment method.

Depreciation of operating lease assets is made on a consistent basis with the lessor's depreciation policy for similar assets.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses include:

Fixed assets major repairs expenses

Fixed assets major repairs expenses are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Tools, supplies

Tools, supplies consumed are allocated to expenses using the straight-line method over a period not exceeding 36 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction in progress

Assets under construction for production, rental, administrative purposes, or any other purposes are recognized at cost. Such cost includes related service expenses and borrowing costs.

Trade Payables and Other Payables

Trade payables and other payables (excluding dividends and profit payables) are monitored in detail by maturity, counterparty, currency denomination, and other management-related factors as required by the Company.

These payables are considered to have values and settlement timings that are almost certain and are recognized at no less than the amounts payable. They are classified as follows:

- Trade payables: These include commercial payables arising from transactions for the purchase of goods, services, or assets from suppliers or sellers (independent entities from the buyer). Trade payables also include payables between the parent company and its subsidiaries, joint ventures, and associates.
- Other payables include non-commercial payables that are not related to transactions for the purchase or provision of goods or services.

Dividend and profit payables

Dividends are recognized as payables after being approved by the Company's General Meeting of Shareholders. The payment of such dividends is carried out upon the issuance of the dividend distribution notice by the Company's Board of Directors under the authorization of the General Meeting of Shareholders, and upon the announcement of the record date for entitlement to dividends by the Vietnam Securities Depository and Clearing Corporation.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes accrued expenses as follows:

- Other service expenses: Accrued in advance based on contracts, quotations, or other relevant supporting documents where services have been rendered to the Company but the corresponding invoices have not yet been received.

Loans

Includes loans from banks and credit institutions.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognized in the Statement of Income when incurred.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premium is recognized as the difference—whether positive or negative—between the actual issuance price and the par value of the shares upon the initial issuance, additional issuance, or re-issuance of treasury shares.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity on the consolidated interim Statement of Financial Position.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity (Continued)

Retained earnings represent the profits from the Company's operations after deducting adjustments arising from the retrospective application of changes in accounting policies and the retrospective correction of material prior-year errors.

Revenue and other income

The Company's revenue includes rendering services in terms of transportation and warehousing, revenue from operating lease

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the Statement of Financial Position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company.;
- Identify the completed work as at the Statement of Financial Position date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from dividends, interest income, and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of services rendered during the year is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Current corporate income tax and deferred corporate income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognizing deferred income tax payable during the year; reversing deferred tax assets recognized in previous years/periods; not recognizing deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax and deferred corporate income tax expenses (Continued)

Corporate income tax incentives for Hai Minh Marine Service Co., Ltd

Hai Minh Marine Service Co., Ltd (“the Subsidiary”), a subsidiary of the Company, is eligible for corporate income tax incentives for the Post-Port Logistics Service Investment Project under Investment Certificate No. 02221000098 dated 12 April 2017, issued by the Hai Phong Economic Zone Authority, with specific incentives as follows:

- Applying a 10% tax rate for 15 years starting from 2016 (from 2016 to the end of 2030);
- Exempt from tax for 4 years starting from 2017 (from 2017 to the end of 2020);
- 50% reduction in tax payable for the next 9 years (from 2021 to the end of 2029).
- The year 2026 is the 10th year, the Subsidiary enjoys the corporate income tax incentive rate of 10% and the 4th year of 50% reduction in tax payable on taxable income.
- Apart from the tax-incentive-eligible taxable income, Hai Minh Maritime Service Co., Ltd is subject to corporate income tax at a rate of 17% on taxable income arising from other activities.

The Company and its other subsidiaries are obligated to pay corporate income tax at a rate of 17% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per share for ordinary shares are calculated by dividing the profit or loss attributable to common stockholders of the Parent Company (Hai Minh Corporation) minus the appropriation amount to bonus and welfare fund, reward fund for the Boards of Directors, Management, and Supervisors for the year by the weighted average number of common shares outstanding during the year.

Diluted earnings per share

Diluted earnings per share is calculated by dividing the profit or loss attributable to common stockholders of the Parent Company (Hai Minh Corporation) minus the appropriation amount to bonus and welfare fund, reward fund for the Boards of Directors, Management, and Supervisors by the weighted average number of outstanding ordinary shares due to the effect of all the dilutive potential ordinary shares including convertible bonds and stock options.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reports

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

The Board of Management assesses that the Company's risks and returns are affected predominantly by the products and services it produces. Therefore, the primary segments reporting are prepared in accordance with business segments. The secondary segment report are prepared in accordance with geographical areas.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30 June 2026 VND	(Restated) VND
Cash on hand	516,795,354	451,477,808
Bank deposits (i)	20,807,510,413	22,402,963,214
Cash equivalents (ii)	10,700,000,000	8,500,000,000
Total	32,024,305,767	31,354,441,022

(i) Details of bank deposits are as follows:

	30 June 2026 VND	01 January 2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Sai Gon Branch	4,627,735,210	6,606,327,609
SSI Securities Corporation	10,143,751,848	7,121,734,898
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch	1,040,265,328	1,723,596,676
Vietnam Technological And Commercial Joint Stock Bank - Ngo Quyen Branch	3,377,290,822	5,696,618,401
Others Bank	1,618,467,205	1,254,685,630
Total	20,807,510,413	22,402,963,214

(ii) Details of cash equivalents are as follows:

	30 June 2026 VND	(Restated) VND
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch	-	4,000,000,000
Vietnam Technological And Commercial Joint Stock Bank - Ngo Quyen Branch (ii.1)	10,700,000,000	4,500,000,000
	10,700,000,000	8,500,000,000

(ii.1) *Term deposits with maturities from one month at joint-stock commercial banks, bearing annual interest rates ranging from 4.2% to 4.5%.*

HAI MINH CORPORATION

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Form No. B 69a – DN/IN

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Dated 20 April 2026 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments**a. Trading securities**

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Shares	105,603,725,085	111,029,158,709	(3,243,985,622)	122,943,810,422	121,722,409,000	(8,039,373,680)
Dinh Vu Petroleum Services Port JSC (Stock code: PSP)	11,268,812,075	15,900,000,000	-	11,268,812,075	17,300,000,000	-
Pacific Petroleum Transportation JSC (Stock code: PVP) (ii)	9,430,043,286	10,608,932,569	-	50,983,922,573	45,080,000,000	(5,903,922,573)
Haiphong Port Tugboat And Transport JSC (Stock code: TUG)	12,278,498,212	14,851,753,200	-	12,278,498,212	11,838,354,000	(440,144,212)
Petrovietnam Transportation Corporation (Stock code: PVT)	8,175,688,993	8,078,950,000	(96,738,993)	25,321,512,513	23,717,600,000	(1,605,777,514)
Hapaco Corporation JSC (Stock code: HAP)	21,881,667,707	20,606,184,000	(1,275,483,707)	15,599,027,153	16,304,955,000	(16,443,125)
Hoa Phat Group JSC (Stock code: HPG)	21,969,771,348	20,969,999,999	(999,771,349)	-	-	-
Others	20,599,243,464	20,013,338,941	(871,991,573)	7,492,037,896	7,481,500,000	(73,086,256)
Total	105,603,725,085	111,029,158,709	(3,243,985,622)	122,943,810,422	121,722,409,000	(8,039,373,680)

The fair value of these stocks are calculated by the number of outstanding shares that are in the possession of the Company multiply (x) by the closing price as stated in stock exchanges where these stocks are listed or traded.



HAI MINH CORPORATION

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments
b. Investments held to maturity

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
a) Short-term	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-
<i>Term deposits</i>	<i>1,500,000,000</i>	<i>1,500,000,000</i>	-	<i>1,500,000,000</i>	<i>1,500,000,000</i>	-
Vietnam Technological And Commercial Joint Stock Bank - Ngo Quyen Branch	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-
Total	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-

c. Investments in equity of other entities

	Ratio	30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount
Investments in other entities			11,400,000,000	11,400,000,000	-	-	-
Hai Minh Dinh Vu JSC	19.0%	19.0%	11,400,000,000	11,400,000,000	-	-	-
Total			11,400,000,000	11,400,000,000	-	-	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Toyota Motor Vietnam Co., Ltd	268,255,764	-	157,484,238	-
Khai Minh Global Co., Ltd	2,901,110,246	-	1,919,935,026	-
Kioway JSC	-	-	17,172,000	-
Kintetsu World Express (Vietnam), INC. - Hanoi Branch	1,943,146,800	-	1,539,947,160	-
Commodities Express JSC	1,668,687,182	-	-	-
Others	9,552,111,946	-	8,405,519,501	-
Total	16,333,311,938	-	12,040,057,925	-
<i>In which</i>				
<i>Trade receivables from related parties (Details in Note 7.2)</i>	<i>40,419,054</i>	<i>-</i>	<i>63,076,599</i>	<i>-</i>

5.4 Short-term repayments to suppliers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
FPT Securities JSC - Ho Chi Minh City Branch	27,500,000	-	33,000,000	-
Hung Thinh D&D TM XD Co., Ltd	59,651,370	-	-	-
Others	4,926,599	-	9,551,693	-
Total	92,077,969	-	42,551,693	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
a) Short-term	3,973,899,193	-	5,358,050,372	-
Receivables from employees (i)	1,085,793,743	-	836,245,515	-
Deposits	55,060,287	-	45,500,000	-
Others	2,833,045,163	-	4,476,304,857	-
+ <i>Others (ii)</i>	<i>2,833,045,163</i>	<i>-</i>	<i>4,476,304,857</i>	<i>-</i>
b) Long-term	8,000,000	-	8,000,000	-
Deposits	8,000,000	-	8,000,000	-
Total	3,981,899,193	-	5,366,050,372	-

(i) Receivables from employees mainly comprise advances provided to the Company's staff for performing tasks assigned or authorized by the Company, in accordance with its financial regulations.

(ii) Other non-trade receivables mainly include the payments made on behalf of the Company's clients.

5.6 Inventories

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Provisions	Original value	Provisions
Raw material	45,113,430	-	27,768,242	-
Total	45,113,430	-	27,768,242	-

5.7 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	2,002,829,145	1,169,497,305
Repair costs	423,726,467	324,566,206
Costs of insurance, inspection	296,332,885	152,167,781
Tools, equipment	119,105,575	304,288,299
Prepaid expenses on apartment leasing	11,560,863	3,874,997
Cost of software	4,854,546	-
Others	1,147,248,809	384,600,022
Long-term	3,358,264,594	3,823,095,501
Repair costs	1,425,310,411	1,458,932,682
Tools, equipment	1,645,952,169	1,998,185,568
Cost of software	69,354,396	-
Others	217,647,618	365,977,251
Total	5,361,093,739	4,992,592,806

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.8 Other short-term assets

	30 June 2026 VND	01 January 2026 (Restated) VND
Cash equivalents pledged as collateral for the issuance of bank guarantees (i)	1,000,000,000	1,000,000,000
Total	1,000,000,000	1,000,000,000

(i) The balance of 3-month term deposits bearing an annual interest rate of 4.75% is used as collateral to secure the issuance of guarantees (refer to Note 5.18).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.9 Increase, decrease in tangible fixed assets (Continued)

Tangible fixed assets currently in use with carrying amounts representing 10% or more of total tangible fixed assets are as follows:

Description	Category	30 June 2026 (VND)			01 January 2026 (VND)		
		Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Hai Minh Office – Ho Chi Minh City – 17.01	Buildings and Structures	7,803,104,897	1,935,653,888	5,867,451,009	7,803,104,897	1,844,920,112	5,958,184,785
Hai Minh Office – Ho Chi Minh City – 17.05	Buildings and Structures	6,702,305,160	1,662,587,264	5,039,717,896	6,702,305,160	1,584,653,486	5,117,651,674
Container Yard – Dong Hai Ward, Hai Phong City	Buildings and Structures	29,126,049,813	16,596,379,530	12,529,670,283	29,126,049,813	16,013,858,532	13,112,191,281
Nam Phat Yard	Buildings and Structures	13,648,627,789	13,648,627,789	-	13,648,627,789	13,648,627,789	-
7-storey Office Building	Buildings and Structures	14,382,830,596	3,595,707,600	10,787,122,996	14,382,830,596	3,451,879,296	10,930,951,300
Construction of the CFS Warehouse at Nam Phat Yard	Buildings and Structures	12,308,952,790	2,502,820,423	9,806,132,367	12,308,952,790	2,256,641,365	10,052,311,425
Hai Minh Dinh Vu Yard	Buildings and Structures	17,415,535,793	7,852,170,399	9,563,365,394	17,415,535,793	7,416,782,007	9,998,753,786
Total		101,387,406,838	47,793,946,893	53,593,459,945	101,387,406,838	46,217,362,587	55,170,044,251

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.10 Increase, decrease in intangible fixed assets

Unit: VND

	Land use rights	Software	Total
HISTORY COST			
Balance as at 01 January 2026	24,058,532,693	63,000,000	24,121,532,693
Balance as at 30 June 2026	24,058,532,693	63,000,000	24,121,532,693
ACCUMULATED DEPRECIATION			
Balance as at 01 January 2026	5,159,080,820	7,576,812	5,166,657,632
Depreciation	288,160,386	6,300,000	294,460,386
Balance as at 30 June 2026	5,447,241,206	13,876,812	5,461,118,018
NET BOOK VALUE			
Balance as at 01 January 2026	18,899,451,873	55,423,188	18,954,875,061
Balance as at 30 June 2026	18,611,291,487	49,123,188	18,660,414,675

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.10 Increase, decrease in intangible fixed assets (Continued)

Intangible fixed assets currently in use with carrying amounts representing 10% or more of total intangible fixed assets are as follows:

Description	Category	30 June 2026 (VND)			01 January 2026 (VND)		
		Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Land use rights at Dong Hai Ward, Hai Phong City	Land use rights	22,164,545,456	5,217,903,368	16,946,642,088	22,164,545,456	4,940,846,552	17,223,698,904
Total		22,164,545,456	5,217,903,368	16,946,642,088	22,164,545,456	4,940,846,552	17,223,698,904

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.11 Investment properties

Items	01 January 2026 VND	Increase VND	Decrease VND	30 June 2026 VND
a) Investment property for lease				
Historical cost	23,603,635,918	-	-	23,603,635,918
- Land use rights	2,355,191,859	-	-	2,355,191,859
- Buildings	21,248,444,059	-	-	21,248,444,059
Accumulated depreciation	672,867,406	212,484,444	-	885,351,850
- Land use rights	-	-	-	-
- Buildings	672,867,406	212,484,444	-	885,351,850
Net book value	22,930,768,512	(212,484,444)	-	22,718,284,068
- Land use rights	2,355,191,859	-	-	2,355,191,859
- Buildings	20,575,576,653	(212,484,444)	-	20,363,092,209

The Company's investment properties are the apartments from the apartment block in the office tower complex combined with commerce, services, and apartments at 152 Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City.

The revenue and cost of sales in terms of investment properties leased out during the year are disclosed in Note 6.1 and 6.2 with the amount of VND 428,202,060 and VND 221,616,915, respectively.

In accordance with Vietnamese Accounting Standard No. 05 - Investment properties, the fair value of investment properties as of 30 June 2026 need to be disclosed. However, the Company do not have sufficient information to determine the fair value of investment properties mentioned above as of the preparation date of the interim consolidated financial statements.

5.12 Deferred income tax assets and liabilities

	30 June 2026 VND	01 January 2026 VND
a) Deferred income tax assets	493,976,880	472,765,808
<i>Corporate income tax rate used to determine the value of deferred tax assets</i>	<i>20%</i>	<i>20%</i>
Deferred income tax assets relate to temporary deductible differences	493,976,880	472,765,808
Total deferred income tax assets	98,795,376	94,553,162

5.13 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Ho Chi Minh City Infrastructure Investment JSC	851,558,400	851,558,400
Anh Duong General Trade Co., Ltd.	1,907,299,000	1,401,561,350
Others	2,756,403,731	2,687,754,034
Total	5,515,261,131	4,940,873,784

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.14 Dividends and profit payable

	30 June 2026 VND	01 January 2026 VND
Dividends and profit payable (i)	63,451,065	52,720,815

(i) Dividends for prior years payable by the Parent Company, Hai Minh JSC, to individuals holding shares that have not been deposited.

5.15 Tax and other payables to/receivables from government budget in short-term

	01 January 2026 VND	Additions VND	Paid VND	30 June 2026 VND
a) Payables	3,575,699,684	11,885,366,592	9,882,352,418	5,578,713,858
Value added tax	1,409,424,145	2,824,034,683	2,484,858,392	1,748,600,436
Corporate income tax	1,556,092,782	3,507,216,777	2,524,935,230	2,538,374,329
Personal income tax	288,705,504	1,211,056,655	1,346,048,790	153,713,369
Land and Housing Tax	-	1,826,165,851	1,232,738,640	593,427,211
Other tax	321,477,253	2,376,202,546	2,153,081,286	544,598,513
Fees, Charges and Other Payables	-	140,690,080	140,690,080	-
b) Receivables	64,492,963	64,492,963	-	-
Corporate income tax overpaid	15,075,581	15,075,581	-	-
Land and Housing Tax overpaid	49,417,382	49,417,382	-	-

5.16 Accrued expenses

	30 June 2026 VND	01 January 2026 VND
Interest payable	-	19,615,312
Remuneration of the Boards of Directors and Supervisors	30,600,000	33,300,000
Others	287,017,888	264,769,616
Total	317,617,888	317,684,928

5.17 Other short-term payables

	30 June 2026 VND	01 January 2026 VND
Trade Union fees	459,189,760	371,396,260
Payable deposits	700,504,148	597,404,148
Samudera Shipping Line Ltd. - Payable on behalf of the shipping lines under the agency agreement	2,300,839,086	5,221,972,450
Others	15,045,569,391	6,551,475,514
Total	18,507,102,385	12,742,248,372

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.18 Loans and finance lease liabilities

	30 June 2026 VND	Increase VND	Decrease VND	01 January 2026 VND
a) Short-term borrowings and finance lease liabilities	300,000,000	6,125,258,039	16,329,268,937	10,504,010,898
a1) Short-term borrowings	-	5,825,258,039	16,329,268,937	10,504,010,898
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch (i)	-	-	2,097,447,940	2,097,447,940
SSI Securities Corporation - Hai Phong Branch	-	5,825,258,039	14,231,820,997	8,406,562,958
a2) Current portion of long-term debt	300,000,000	300,000,000	-	-
Vietnam Prosperity Joint Stock Commercial Bank - Hai Phong Branch (ii)	300,000,000	300,000,000	-	-
b) Long-term borrowings and finance lease liabilities	875,000,000	1,200,000,000	325,000,000	-
b1) Long-term borrowings	875,000,000	1,200,000,000	325,000,000	-
Vietnam Prosperity Joint Stock Commercial Bank - Hai Phong Branch (ii)	875,000,000	1,200,000,000	325,000,000	-
Total	1,175,000,000	7,325,258,039	16,654,268,937	10,504,010,898

(i) Credit facilities Agreement reference number PDL20231129632/HDTD dated 14 July 2023, the Appendix reference number PDL20231129632/HDTD/PL3267527 dated 04 July 2025, the terms of the credit facilities for the Company are as follows:

Line of credit	: VND 4,100,000,000, of which the loan limit is 2,100,000,000 VND;
The available period of credit facilities	: 12 months, from 04 July 2025 to the end of 04 July 2026
Purpose of the loan	: Adding working capital to support the Company's business activities;
Interest rate	: determined at each drawdown
Form of guarantee	: Mortgaged the Company's assets, including term deposits totalling VND 1,000,000,000

(ii) Loan Agreement No. CLC-89363-01 dated 2 June 2026, with key terms as follows:

Loan amount	: VND 1,200,000,000
Loan tenure	: 48 months
Purpose of loan	: Payment for the purchase of three Chenglong tractor trucks for business operations
Interest rate	: 8.5% per annum
Repayment schedule	: Principal and interest are repaid monthly, monthly principal repayment is VND 25,000,000
Security	: Mortgage over assets formed from the loan proceeds

HAI MINH CORPORATION

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.19 Owners' equity

a. Changes of owners' equity

	Owners' equity	Share premium	Own shares repurchased	Development Investment Fund	Retained profits	Non-controlling interests	Total
Balance as at 01 January 2025	131,998,470,000	5,893,984,271	(4,394,588,700)	6,746,673,776	77,513,078,144	1,450,361,733	219,207,979,224
Profit for the previous year	-	-	-	-	26,912,274,694	104,877,244	27,017,151,938
Dividend distribution	-	-	-	-	(13,199,847,000)	-	(13,199,847,000)
Profit distribution by subsidiaries	-	-	-	-	-	(94,374,000)	(94,374,000)
Appropriation to funds	-	-	-	-	(1,441,286,000)	-	(1,441,286,000)
Reissue of treasury shares	-	1,011,070,630	4,394,588,700	-	-	-	5,405,659,330
Share issuance under Employee Stock Ownership Plan (i)	6,423,820,000	(93,000,000)	-	-	-	-	6,330,820,000
Others	-	-	-	-	(478,456)	478,456	-
Balance as at 01 January 2026	138,422,290,000	6,812,054,901	-	6,746,673,776	89,783,741,382	1,461,343,433	243,226,103,492
Profit for the current year	-	-	-	-	19,295,294,853	124,626,186	19,419,921,039
Dividend distribution (ii)	-	-	-	-	(13,842,229,000)	-	(13,842,229,000)
Appropriation to funds (ii)	-	-	-	-	(2,152,982,000)	-	(2,152,982,000)
Others	-	-	-	-	27,782	(27,782)	-
Balance as at 30 June 2026	138,422,290,000	6,812,054,901	-	6,746,673,776	93,083,853,017	1,585,941,837	246,650,813,531

Unit: VND

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.19 Owners' equity (Continued)

- (i) As at the Reporting Date, the utilization of proceeds from the share issuance under the employee stock ownership program, up to 10 August 2026, is as follows:

No.	Description	Amount (VND)
A	Total proceeds from the issuance	6,423,820,000
B	Utilization of proceeds from the issuance	6,425,897,020
1	Payment of expenses related to agency contracts with shipping lines	4,577,850,939
2	Opening a guarantee account at a bank for the execution of an economic contract	1,500,000,000
3	Payment for outsourced services supporting business operations	297,965,915
4	Payment of the remaining portion of advisory fees for the issuance of shares under the Employee Stock Option Program	33,000,000
5	Payment for banking services	17,080,166
C	Interest income from non-term deposit accounts	2,077,020
D	Remaining funds from the issuance (C = A+B-C)	-

- (ii) The allocation of 2025 profits was approved in Resolution No. 01/2026/NQ- ĐHĐCĐ dated 27 March 2026 of the 2026 Annual General Meeting of Shareholders, including the following items:
- Appropriation to the reward and welfare fund: 5% of profit after tax for 2024, equivalent to VND 1,345,614,000;
 - Appropriation to the Board of Directors' performance bonus fund: 5% of profit after tax for 2024, equivalent to VND 807,368,000;
 - Dividend distribution: 10% of charter capital, equivalent to VND 13,842,229,000.

b. Details of owners' equity

	30 June 2026 VND	01 January 2026 VND
Green Field JSC	14,288,000,000	14,288,000,000
Mr. Tran Quang Tien	14,600,870,000	14,600,870,000
Green Field Agency JSC	13,743,000,000	13,743,000,000
Mr. Vu Duc Tuan	10,000,000,000	10,000,000,000
Mr. Tran Quang Thanh Dat	10,000,000,000	10,000,000,000
Others	75,790,420,000	75,790,420,000
Total	138,422,290,000	138,422,290,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
- Shareholders' capital		
Opening balance	138,422,290,000	131,998,470,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	138,422,290,000	131,998,470,000
- Dividend, Profit distribution	13,842,229,000	13,199,847,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.19 Owners' equity (Continued)

d. Shares

	30/06/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	13,842,229	13,842,229
Quantity of issued shares	13,842,229	13,842,229
Common shares	13,842,229	13,842,229
Outstanding shares	13,842,229	13,842,229
Common shares	13,842,229	13,842,229
Par value of outstanding shares (VND per share)	10,000	10,000

5.20 Off interim consolidated Statement of Financial Position Items

a. Assets leased (as a lessee)

As of 30 June 2026, the Company's subsidiaries lease land plots for business operations under land lease contracts signed with representatives of state authorities in Hai Phong city. Details are as follows:

Land plot leased by Hai Minh Logistics Co., Ltd

Hai Minh Logistics Company Limited leases a land plot in Dong Hai 2 Ward, Hai An District, Hai Phong City with a total area of 17,178.36 square meters. The land lease term ends on 14 January 2059.

Land plot leased by Nam Phat Logistics Co., Ltd

Nam Phat Logistics Company Limited leases a land plot in Dong Hai 2 Ward, Hai An District, Hai Phong City with a total area of 20,330.03 square meters. The land lease term is 30 years, ending on 15 November 2030.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Off interim consolidated Statement of Financial Position Items (Continued)**a. Assets pledged or mortgaged**

As at 30 June 2026, the Company had pledged assets under credit facilities with joint-stock commercial banks as follows:

Description of asset	Line item	Carrying amount (VND)	Pledgee / Mortgagee	Purpose of security	Term
3-month term deposit	Cash equivalents	1,000,000,000	Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch	Issuance of guarantees	Until July of 2026
Vehicles	Tangible fixed assets	2,219,448,304	Vietnam Technological And Commercial Joint Stock Bank - Ngo Quyen Branch	Securing medium-term borrowings	Until June of 2030

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.20 Off interim consolidated Statement of Financial Position Items (Continued)

b. Bad debts written off

	30 June 2026	01 January 2026
	VND	VND
Thami Shipping & Airfreight Corporation	17,820,000	17,820,000
Giang Ha Trading Services Delivery Company Limited	16,632,000	16,632,000
Thinh Phat Import-Export, Warehousing, and Transportation Services Co., Ltd.	21,224,815	21,224,815
An Phat Investment, Trade, and Transportation Services Co., Ltd.	150,587,322	150,587,322
JD-LINK International Logistics Vietnam Company Limited	17,820,000	17,820,000
Southern Trading And Logistics Company Limited	44,172,000	44,172,000
Minh Quan Food Co., Ltd	11,600,000	11,600,000
Trong Nhan Aquatic Products Co., Ltd.	12,904,200	12,904,200
Cuulong Seaproducts JSC	31,693,800	31,693,800
Quan Nhuan Co., Ltd.	10,677,400	10,677,400
Nhan Chau Co., Ltd.	18,900,000	18,900,000
Thien Tan Logistics Corporation	1,400,000	1,400,000
Hung Loc Thinh Transportation Trade Co., Ltd.	100,000,000	100,000,000
Tran Gia Phat Import Export Service Trading Investmnet Co., Ltd.	14,923,636	14,923,636
Bien Xanh Delivery Co., Ltd.	34,000,000	34,000,000
Thai Hoa Technology - Trading - Service Co., Ltd.	9,180,000	9,180,000
Total	513,535,173	513,535,173

The Company proceeds to write off the above receivables as it has made provisions for doubtful debts at a rate of 100% of the receivable balance. However, the debtors are unable to repay the debt despite having a civil enforcement decision from the competent State authority, or the debtors are former employees who have left the Company.

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF INCOME

6.1 Revenues from sales of goods and provision of services

	For the period ended 30 June 2026	For the period ended 30 June 2025
	VND	VND
Revenue from transportation services	22,004,795,007	17,589,049,075
Revenue from container agency services	7,266,604,065	5,709,605,885
Revenue from office leased out (i)	1,849,364,716	1,801,212,072
Revenue from warehouse leased out	38,404,079,077	33,022,859,220
Total	69,524,842,865	58,122,726,252

In which

*Revenue from related parties
(Details in Note 7.2)*

239,796,016 219,324,090

(i) In which, the amount of revenue related to investment properties leased out for the period totals VND 428,202,060.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.2 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of transportation services	20,272,203,156	16,074,883,680
Cost of container agency services	4,911,663,072	4,002,508,421
Cost of office leased out (i)	1,454,211,189	1,478,989,677
Cost of warehouse leased out	31,258,532,866	27,455,666,605
Total	57,896,610,283	49,012,048,383

- (i) In which, the amount of cost related to investment properties leased out for the period totals VND 221,616,915.

6.3 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	255,900,055	327,314,653
Gain on sale and disposal of financial investments	-	10,000,000,000
Dividends and profit distributed in cash or non-cash assets	400,000,000	69,500
Realized foreign exchange gain	116,497,376	34,749,715
Gains on securities trading	11,235,763,008	2,337,751,092
Other financial income	5,505,341	6,758,472
Total	12,013,665,780	12,706,643,432

6.4 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	252,877,249	92,107,743
Realized foreign exchange loss	40,666,449	19,857,800
Provision for decline in value of trading securities	(4,795,388,058)	671,618,027
Losses on securities trading	375,229,787	673,328,605
Total	(4,126,614,573)	1,456,912,175

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.5 General administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
General administrative expenses	4,851,763,872	4,846,566,146
Employee expenses	3,253,871,212	3,405,907,089
Materials expenses	62,783,407	42,484,152
Office supplies expenses	83,827,942	142,158,332
Amortization and Depreciation expenses	268,423,776	116,514,597
Charges and fee	5,338,743	15,483,808
Outsourcing expenses	296,243,776	399,861,309
Other cash expenses	881,275,016	724,156,859
Total	4,851,763,872	4,846,566,146

6.6 Other income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Disposals of fixed assets	-	230,958,660
Settlement of payables	-	123,455,600
Income from early termination of lease agreements by tenants	18,500,000	-
Others	23,233	10,008
Total	18,523,233	354,424,268

6.7 Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Administrative penalties and late payment interest	14,269,971	-
Others	-	3,958,486
Total	14,269,971	3,958,486

6.8 Current corporate income tax expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Corporate income tax expenses calculated on current year taxable income	3,522,292,358	2,901,945,654
Current corporate income tax expense	3,522,292,358	2,901,945,654

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.9 Deferred corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Deferred corporate income tax expense arising from reversal of deferred tax assets	14,911,283	-
Deferred corporate income tax income arising from deductible temporary differences	(36,122,355)	(138,313,678)
Deferred corporate income tax expenses	(21,211,072)	(138,313,678)

6.10 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	11,474,066,262	8,223,805,926
Employee expenses	19,027,856,407	16,961,633,127
Amortization and Depreciation expenses	3,748,014,331	3,376,237,289
Outsourcing expenses	23,272,476,839	20,419,857,000
Other cash expenses	5,225,960,316	4,877,080,687
Total	62,748,374,155	53,858,614,029

6.11 Basic and diluted earnings per share

a. Basic earnings per share

	For the period ended 30 June 2026	For the period ended 30 June 2025 (Restated) (iii)
Profit after corporate income tax of the Parent Company (VND)	19,295,294,853	13,091,566,516
<i>Decrease adjustment:</i>	-	(1,076,491,000)
<i>Appropriation to reward and welfare fund</i>	-	(672,807,000)
<i>Appropriation to bonus fund for the Board of Directors, Executive Board and Supervisory Board</i>	-	(403,684,000)
Profit attributable to ordinary shareholders of the Parent Company (VND) (ii)	19,295,294,853	12,015,075,516
Weighted average number of ordinary shares outstanding during the period (shares)	13,842,229	12,945,125
Basic earnings per share (VND per share)	1,394	928

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.11 Basic and diluted earnings per share (Continued)

b. Diluted earnings per share

	For the period ended 30 June 2025	For the period ended 30 June 2025 (Restated) (iii)
Profit after corporate income tax of the Parent Company (VND)	19,295,294,853	13,091,566,516
<i>Decrease adjustment:</i>	-	(1,076,491,000)
<i>Appropriation to reward and welfare fund</i>	-	(672,807,000)
<i>Appropriation to bonus fund for the Board of Directors, Executive Board and Supervisory Board</i>	-	(403,684,000)
Profit attributable to ordinary shareholders of the Parent Company (VND) (ii)	19,295,294,853	12,015,075,516
Weighted average ordinary shares outstanding during the period (shares)	13,842,229	12,945,125
Number of additional common shares expected to be issued (shares)	681,000	642,382
Diluted earnings per share (VND per share)	1,394	928

- (i) These represent the shares the Company expects to issue under its employee stock option program in 2026. Details are provided in Note 7.1.
- (ii) As at the interim consolidated reporting date, the Company was unable to reliably estimate the portion of profit for the accounting period ending 30 June 2026 that may be appropriated to the bonus and welfare fund and the remuneration fund for the Board of Directors, Executive Management and Supervisory Board. Should the Company appropriate these funds for the period ending 30 June 2026, profit attributable to the Parent Company's shareholders and basic/diluted earnings per share would decrease.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.11 Basic and diluted earnings per share (Continued)

b. Diluted earnings per share (Continued)

- (iii) The Company reassessed the appropriation to the bonus and welfare fund and the remuneration fund for the Board of Directors, Executive Management and Supervisory Board for the accounting period ended 30 June 2025 at 50% of the amount approved in Resolution No. 01/2026/NQ-GMS dated 27 March 2026 of the 2026 Annual General Meeting of Shareholders. Accordingly, basic/diluted earnings per share for the accounting period ended 30 June 2025 have been restated as follows:

	For the period ended 30 June 2025 (Previously stated)	For the period ended 30 June 2025 (Restated)	Difference
Profit after corporate income tax of the Parent Company (VND)	13,091,566,516	13,091,566,516	-
<i>Decrease adjustment:</i>	-	(1,076,491,000)	(1,076,491,000)
<i>Appropriation to reward and welfare fund</i>	-	(672,807,000)	(672,807,000)
<i>Appropriation to bonus fund for the Board of Directors, Executive Board and Supervisory Board</i>	-	(403,684,000)	(403,684,000)
Profit attributable to ordinary shareholders of the Parent Company (VND)	13,091,566,516	12,015,075,516	1,076,491,000
Weighted average ordinary shares outstanding during the period (shares)	12,945,125	12,945,125	-
Number of additional common shares expected to be issued (shares)	642,382	642,382	-
Diluted earnings per share (VND per share)	964	884	(79)
	For the period ended 30 June 2025 (Previously stated)	For the period ended 30 June 2025 (Restated) (iii)	Difference
Profit after corporate income tax of the Parent Company (VND)	13,091,566,516	13,091,566,516	-
<i>Decrease adjustment:</i>	-	(1,076,491,000)	(1,076,491,000)
<i>Appropriation to reward and welfare fund</i>	-	(672,807,000)	(672,807,000)
<i>Appropriation to bonus fund for the Board of Directors, Executive Board and Supervisory Board</i>	-	(403,684,000)	(403,684,000)
Profit attributable to ordinary shareholders of the Parent Company (VND)	13,091,566,516	12,015,075,516	(1,076,491,000)
Weighted average ordinary shares outstanding during the period (shares)	12,945,125	12,945,125	-
Basic earnings per share (VND per share)	1,011	928	(83)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7. OTHER INFORMATION

7.1 Commitments

a. Share issuance commitment

According to Resolution No. 01/2026/NQ-BHĐCĐ dated 27 March 2026 of the 2026 Annual General Meeting of Shareholders, the Company plans to issue shares under an employee stock option scheme with the following details:

- Maximum number of shares to be issued: 681,000 shares;
- Total par value of proposed shares: VND 6,810,000,000, corresponding to a par value of VND 10,000 per share and an issue ratio of 4.92%;
- Offering price: VND 10,000 per share, with total expected proceeds of VND 6,810,000,000;
- Eligible participants: Members of the Board of Directors, Supervisory Board, key personnel, management staff, and outstanding employees of Hai Minh Joint Stock Company and its subsidiaries;
- The shares issued under the employee stock option plan shall be subject to a one-year lock-up period from the closing date of the issuance;
- Expected implementation timeline: From Q2 to Q3 of 2026;
- Intended use of proceeds: To supplement the Company's working capital for business operations.

b. Commitments on operating lease (as a lessor)

The total value of future minimum lease payments under non-cancellable operating leases that the Company is expected to receive within the following periods:

	30 June 2026 VND	01 January 2026 VND
01 year and below	3,353,427,265	1,853,466,000
From 01 year to less than 05 years	821,009,083	4,928,409,449
Over 5 years	-	441,167,080
Total	4,174,436,348	7,223,042,529

7.2 Information of related parties

List of related parties:

Related Parties	Relationship
Green Field JSC	Investor with significant influence
Green Field Agency JSC	The entity is related to a member of the Board of Directors
Green Field General Service JSC	The entity is related to a member of the Board of Directors
Hapaco Corporation JSC	The entity is related to a member of the Board of Directors
Công ty Cổ phần Hải Minh Đình Vũ	The entity is related to a member of the Board of Directors
Cao Gia Development Co., Ltd.	The entity is related to a member of the Board of Supervisors
Members of the Board of Directors, Supervisory Board, General Director Board, other managers and close individuals in the family of these members	Significant Influence

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

a. Remuneration of the Boards of Directors, Management, Supervisors, and other executives

Related parties	Nature of transaction	For the period ended 30 June 2026	For the period ended 30 June 2025
		VND	VND
The Boards of Directors, Management, Supervisory Board and other executives	Income from remuneration, salaries, bonus and other incomes	949,418,799	1,171,450,772

Details of remuneration packages of each member of the Boards of Directors, Supervisors, Management, and others are as follows:

Remuneration of the Board of Directors

Name	Position	For the period ended 30 June 2026	For the period ended 30 June 2025
		VND	VND
Mr. Tran Quang Tien	Chairman	30,000,000	30,000,000
Mr. Tran Duc Trung	Member	30,000,000	30,000,000
Mr. Tran Doan Vien	Member	30,000,000	30,000,000
Mr. Phung Tuan Anh	Member	30,000,000	30,000,000
Ms. Vu Thi Thu Viet	Member	30,000,000	30,000,000
Total		150,000,000	150,000,000

Remuneration of the Board of Supervisors

Name	Position	For the period ended 30 June 2026	For the period ended 30 June 2025
		VND	VND
Mr. Dao The Hung	Head of the Board	18,000,000	18,000,000
Ms. Ta Thu Huong	Member	18,000,000	18,000,000
Ms. Dang Thi Bich Ngoc	Member	18,000,000	18,000,000
Total		54,000,000	54,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Information of related parties (Continued)

Other income of the Board of Management and others

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Kwok Michael Wa Tong	General Director (From 14 October 2024 to 31 December 2025)	143,400,299	573,230,772
Mr. Tran Doan Vien	General Director (from 01 January 2026) Deputy General Director (Until 31 December 2025)	200,600,000	253,220,000
Mr. Tran Duc Trung	Deputy General Director	251,242,500	123,000,000
Mr. Phan Trong Long	Authorized person for information disclosure	150,176,000	18,000,000
Total		745,418,799	967,450,772

b. Transactions with related parties

Related parties	Relationship	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Selling			239,796,016	219,324,090
Green Field JSC	Investor with significant influence	Office rental and transportation services	105,084,094	94,880,884
Green Field Agency JSC	The entity is related to a member of the Board of Directors	Office leasing, electricity usage fees and service charges	134,711,922	124,443,206
Others			11,400,000,000	-
Công ty Cổ phần Hải Minh Đình Vũ	The entity is related to a member of the Board of Directors	Equity contribution	11,400,000,000	-

c. Balances with related parties

Related parties	Relationship	30 June 2026 VND	01 January 2026 VND
Receivables from customers		40,419,054	63,076,599
Green Field JSC	Investor with significant influence	17,486,287	17,468,719
Green Field Agency JSC	The entity is related to a member of the Board of Directors	22,932,767	45,607,880

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.3 Segment reports

The Company's Board of Management has determined that managerial decisions are based on the nature of services provided by the Company. Given the significant differences in risk and return profiles associated with each service category, which materially impact the Company's performance during the period, the Company prepares its primary segment report based on business activities, including transportation services, container agency services, office and warehouse leasing, and other lines of business. Assets and liabilities for each segment are not separately disclosed, as they are jointly utilized across all operating segments. A secondary segment report is presented based on the geographical locations of the Company's customers, including those located outside Vietnam and those within Vietnam.

The primary segment reports in accordance with business segments

For the period ended 30 June 2026 (VND)				
	Transportation	Container agency services	Leasing of office and warehouse	Grand total
Net revenue from goods and services rendered to external customers	22,004,795,007	7,266,604,065	40,253,443,793	69,524,842,865
Intersegment sales	4,701,366,219	-	413,603,087	5,114,969,306
Intersegment sales elimination	(4,701,366,219)	-	(413,603,087)	(5,114,969,306)
<i>Net revenue from goods and services rendered</i>	<i>22,004,795,007</i>	<i>7,266,604,065</i>	<i>40,253,443,793</i>	<i>69,524,842,865</i>
Cost of sales	20,272,203,156	4,911,663,072	32,712,744,055	57,896,610,283
Net profit from operating activities for each segment	1,732,591,851	2,354,940,993	7,540,699,738	11,628,232,582
For the period ended 30 June 2025 (VND)				
	Transportation	Container agency services	Leasing of office and warehouse	Grand total
Net revenue from goods and services rendered to external customers	17,589,049,075	5,709,605,885	34,824,071,292	58,122,726,252
Intersegment sales	5,342,381,676	15,287,018	506,730,982	5,864,399,676
Intersegment sales elimination	(5,342,381,676)	(15,287,018)	(506,730,982)	(5,864,399,676)
<i>Net revenue from goods and services rendered</i>	<i>17,589,049,075</i>	<i>5,709,605,885</i>	<i>34,824,071,292</i>	<i>58,122,726,252</i>
Cost of sales	16,074,883,680	4,002,508,421	28,934,656,282	49,012,048,383
Net profit from operating activities for each segment	1,514,165,395	1,707,097,464	5,889,415,010	9,110,677,869

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.3 Segment reports (Continued)*The secondary segment reports in accordance with business segments*

	For the period ended 30 June 2026 (VND)		
	Customers outside of the territory of Vietnam	Customers inside of the territory of Vietnam	Total
Net revenue from goods and services rendered to external customers	6,314,902,438	63,209,940,427	69,524,842,865

	For the period ended 30 June 2025 (VND)		
	Customers outside of the territory of Vietnam	Customers inside of the territory of Vietnam	Total
Net revenue from goods and services rendered to external customers	5,064,170,710	53,058,555,542	58,122,726,252

7.4 Comparative information

Comparative figures on the interim consolidated Statement of Financial Position and related supplementing notes are the figures on the consolidated financial statements for the year ended 31 December 2025, audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Comparative figures on the interim consolidated Statement of Income, interim consolidated Statement of Cash Flows and related supplementing notes are the figures on the interim consolidated financial statements for the period ended 30 June 2025, reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Certain comparative information in the interim consolidated statement of financial position has been restated to comply with Circular No. 99/2025/TT-BTC, as follows:

	Stated in previous year VND	Restated VND	Difference VND
CURRENT ASSETS			
Short-term financial investments	32,354,441,022	31,354,441,022	(1,000,000,000)
Held to maturity investments	9,500,000,000	8,500,000,000	(1,000,000,000)
Other current assets	1,233,990,268	2,233,990,268	1,000,000,000
Other current assets	-	1,000,000,000	1,000,000,000
LIABILITIES			
Short-term liabilities			
Dividends payable	-	52,720,815	52,720,815
Other short-term payments	12,794,969,187	12,742,248,372	(52,720,815)

Preparer



Hoang Thi Huong

Chief Accountant



Hoang Thi Huong

Ho Chi Minh City, 12 August 2026
General Director

Tran Doan Vien