

INTERIM FINANCIAL STATEMENTS

CAI LAN PORT INVESTMENT JOINT STOCK COMPANY

for the accounting period from 01/01/2026 to 30/06/2026
(reviewed)



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CAI LAN PORT INVESTMENT JOINT STOCK COMPANY

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY FOR THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management of the Company, are responsible for the preparation of the Interim Financial statements that give a true and fair view of the financial position of the Company, as well as its results of operations and cash flows for the period. In preparing these Interim Financial statements, we confirm that we have complied with the following requirements:

- Establish and maintain an internal control as Board of Management and those charged with governance of the Company determine is necessary to enable the preparation and presentation of the Interim Financial statements that are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the applicable accounting standards have been complied with, and disclose and explain any material departures in the Interim Financial statements;
- Prepare and present the Interim Financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of interim financial statements;
- Prepare the Interim Financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

We are responsible for ensuring that proper accounting records are maintained to disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the Interim Financial statements comply with the prevailing regulations of the State, and for safeguarding the assets of the Company and taking appropriate measures to prevent and detect fraud and other irregularities.

We confirm that the Interim Financial statements give a true and fair view of the financial position of the Company as at June 30, 2026, its results of operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of interim financial statements.

Other commitments

We confirm that the Company has fully fulfilled its information disclosure obligations in accordance with the prevailing regulations of Vietnamese law.

On behalf of the Board of Management



Doan Ngọc Tu
Legal Representative

Approved, August 12, 2026

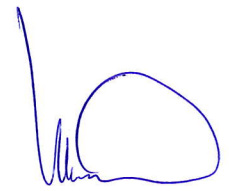
INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continue)

Code	LIABILITIES AND EQUITY	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		85,158,601,726	78,360,073,360
310	I. Current liabilities		25,919,968,544	23,290,965,790
311	1. Short-term trade payables	13	20,803,393,482	18,481,297,935
312	2. Short-term prepayments from customers		84,531,202	84,531,202
313	3. Dividend and profits payables	14	136,190,000	136,190,000
314	4. Short-term taxes and other payables to State budget	15	389,983,413	350,333,460
315	5. Payables to employees		282,887,667	173,336,033
316	6. Short-term accrued expenses	16	2,330,586,903	1,883,619,071
319	7. Short-term deferred revenue	18	1,660,948,836	1,660,948,836
320	8. Other short-term payables	17	229,725,749	518,987,961
323	9. Bonus and welfare fund		1,721,292	1,721,292
330	II. Non-current liabilities		59,238,633,182	55,069,107,570
334	1. Long-term accrued expenses		13,454,306,662	13,454,306,662
337	2. Long-term deferred revenue	18	42,319,886,520	38,150,360,908
338	3. Other long-term payables	17	3,464,440,000	3,464,440,000
400	D. OWNER'S EQUITY		(20,938,591,195)	(22,271,831,259)
411	1. Contributed capital		365,050,000,000	365,050,000,000
411a	Ordinary shares with voting rights		365,050,000,000	365,050,000,000
414	2. Other capital		11,500,000,000	11,500,000,000
418	3. Development and investment funds		2,340,736,096	2,340,736,096
419	4. Other reserves		163,000,000	163,000,000
420	5. Retained earnings		(399,992,327,291)	(401,325,567,355)
420a	Retained earnings accumulated to previous year		(401,325,567,355)	(404,385,461,224)
420b	Retained earnings of the current period		1,333,240,064	3,059,893,869
440	TOTAL LIABILITIES AND EQUITY		64,220,010,531	56,088,242,101


Vu Thi Mai Anh
Preparer


Do Vu Linh
Finance and Accounting
Manager



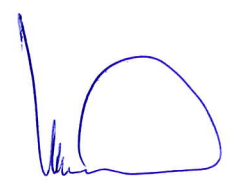
Doan Ngoc Tu
Legal Representative

Approved, August 12, 2026

INTERIM STATEMENT OF INCOME*For the accounting period from 01/01/2026 to 30/06/2026*

Code ITEMS	Note	Current period	Previous period
		VND	VND
01 1. Revenue from sales of goods and provision of services	21	69,202,401,562	33,289,201,691
10 2. Net revenue from sales of goods and provision of services		69,202,401,562	33,289,201,691
11 3. Cost of goods sold	22	65,811,571,106	29,422,354,736
20 4. Gross profit from sales of goods and provision of services		3,390,830,456	3,866,846,955
22 5. Financial income	23	148,156,291	20,389,073
26 6. General and administrative expenses	24	1,813,422,438	1,575,302,623
30 7. Net profit from operating activities		1,725,564,309	2,311,933,405
31 8. Other income		9,000	1,932,000
32 9. Other expenses		18,584	181,932,001
40 10. Other profit		(9,584)	(180,000,001)
50 11. Total net profit before tax		1,725,554,725	2,131,933,404
51 12. Current corporate income tax expense	25	392,314,661	363,281,446
60 13. Profit after corporate income tax		<u>1,333,240,064</u>	<u>1,768,651,958</u>
70 14. Basic earnings per share	26	37	48


Vu Thi Mai Anh
Preparer


Do Vu Linh
Finance and Accounting
Manager


Doan Ngoc Tu
Legal Representative

Approved, August 12, 2026



INTERIM STATEMENT OF CASH FLOWS*For the accounting period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	Current period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		1,725,554,725	2,131,933,404
	2. Adjustments for:			
02	- Depreciation and amortization of fixed assets and investment properties		563,440,056	588,215,814
05	- Gains, losses from investment, financing activities		(148,156,291)	(20,389,073)
08	3. Operating profit before changes in working capital		2,140,838,490	2,699,760,145
09	- Increase, decrease in receivables		(1,099,248,361)	484,024,453
10	- Increase, decrease in inventories		(808,718,104)	1,232,261,183
11	- Increase, decrease in payables (excluding interest payable, corporate income tax payable)		6,643,497,193	7,657,073,286
12	- Increase, decrease in deferred expenses		(10,901,459)	(338,551,681)
15	- Corporate income tax paid		(237,283,488)	(168,827,020)
20	Net cash flow from operating activities		6,628,184,271	11,565,740,366
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	1. Payments for loans granted and purchases of debt instruments of other entities		(9,000,000,000)	-
27	2. Cash receipts from loans interest, dividends and profit distributions		61,406,291	20,389,073
30	Net cash flows from investing activities		(8,938,593,709)	20,389,073
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends or profits paid to owners		-	(3,435,000)
40	Net cash flow from financing activities		-	(3,435,000)
50	Net cash flows in the period		(2,310,409,438)	11,582,694,439
60	Cash and cash equivalents at the beginning of the year		12,785,041,450	981,905,694
70	Cash and cash equivalents at the end of the period	3	10,474,632,012	12,564,600,133

Vu Thi Mai Anh
Preparer

Do Vu Linh
Finance and Accounting
Manager

Doan Ngoc Tu
Legal Representative



Approved, August 12, 2026

2.5 . Financial instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

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

2.7 . Financial investments

Investments held to maturity include: Term deposits held to maturity to earn profits periodically.

Investments in joint ventures are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less an allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as followings:

- Investments in joint ventures: Allowance shall be made based on the Financial Statements of joint ventures at the allowance date.
- Investments held to maturity: Allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial statements according to their remaining terms at the reporting date.

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

2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date of the Interim Financial statements, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventories is calculated using the weighted average method.

Method for valuation of work in progress at the end of the period: The value of work in progress is recorded for each uncompleted service which is incomplete or revenue is unrecognized, corresponding to the volume of uncompleted work at the end of the period.

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

2.10 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs have resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an additional historical cost of tangible fixed assets.

Other costs incurred after fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

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

- Machine, equipment	05 - 12 years
- Vehicles, Transportation equipment	04 - 08 years
- Office equipment and furniture	03 years
- Other fixed assets	04 years
- Management software	03 - 05 years

2.11 . Investment properties

Investment properties are initially recognised at historical cost.

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

- Buildings, structures	47 years
- Land use rights	47 years

A transfer from owner-occupied property or inventories to investment property is made only when there is a change in use, such as when the owner ceases to use the property and begins to lease it to another party under an operating lease, or when the construction period ends. A transfer from investment property to owner-occupied property or inventories is made only when there is a change in use, such as when the owner begins to use the property or begins development for sale. A transfer from investment property to owner-occupied property or inventories does not change the cost or carrying amount of the property at the transfer date.

2.12 . Operating lease

An operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.13 . Deferred expenses

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

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies is allocated on a straight-line basis over a period not exceeding 36 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 06 months to 72 months.

2.14 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial statements according to their remaining terms at the reporting date.

2.15 . Dividend payables

Dividend payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends to shareholders of the Company according to relevant laws, after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16 . Accrued expenses

The Company's accrued expenses are payables for goods or services received from suppliers or provided to customers during the reporting period but not yet paid. These accrued expenses are recorded as production and business expenses of the reporting period.

2.17 . Deferred revenues

Deferred revenues include revenue received in advance, such as prepayments from customers for one or multiple accounting periods relating to asset leasing.

Deferred revenues are transferred to revenue from sales of goods and rendering of services based on the amount determined to conform with each accounting period.

2.18 . Owner's equity

Owners' contributed capital is recognized at the amount actually contributed by the owners.

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.19 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from rendering of services:

- Determine the portion of work completed as of the Interim Statement of Financial position;

Financial income

Revenue arising from interest and other financial income is recognized when all of the following two (2) conditions are satisfied simultaneously:

- There is potential to obtain economic benefits from that transaction;
- The amount of revenue can be measured reliably.

Profit distributions are recognized when the Company's right to receive profits from its capital contribution.

2.20 . Cost of services provided

Cost of services provided is the total cost incurred for services provided to customers during the period, recognized in line with the revenue generated during the period and in compliance with the prudence principle. Losses of materials and goods above normal levels, provisions for devaluation of inventories, and inventory losses after deducting the portion attributable to the relevant organizations and individuals... are fully and promptly recognized in the cost of services rendered during the period, even if the services have not yet been determined to have been provided.

2.21 . General administrative expenses

General administrative expenses comprise actual costs incurred for the general administration of the Company.

2.22 . Corporate income tax**a) Current corporate income tax expenses**

Current corporate income tax expense in accordance with the Law on Corporate income tax is determined based on taxable income during the period and the applicable corporate income tax rate for the current accounting period.

b) Current corporate income tax rate

For the period from 1 January 2026 to 30 June 2026, the Company is entitled to the corporate income tax rate of 20% for production and business activities with taxable income.

2.23 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the Bonus and welfare fund and Management bonus fund) by the weighted average number of ordinary shares outstanding during the period.

2.24 . Related parties

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

- Organizations, directly or indirectly having control over the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting rights in the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.25 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information is prepared and presented in accordance with the accounting policies applied in preparing and presenting the Company's financial statements, to help users of the financial statements better understand and assess the Company's operations as a whole.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	30,000,000	30,000,000
Demand deposits	4,444,632,012	3,105,617,801
Cash equivalents	6,000,000,000	9,649,423,649
	<u>10,474,632,012</u>	<u>12,785,041,450</u>

Detailed information on demand deposits and cash equivalents as at June 30, 2026 as follows:

	Currency	Value
		VND
Demand deposits		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	1,395,867,005
- Vietnam Maritime Commercial Joint Stock Bank	VND	3,046,717,540
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	2,047,467
		<u>4,444,632,012</u>

	Currency	Term	Interest Rate	Value
				VND
Cash equivalents				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	01 month	4.75%	3,000,000,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	01 month	4.75%	3,000,000,000
				<u>6,000,000,000</u>

PORT INVESTMENT JOINT STOCK COMPANY

Interim Financial statements
For the period from 01/01/2026 to 30/06/2026

FINANCIAL INVESTMENTS

Short-term held-to-maturity investments

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Allowance
	VND	VND	VND	VND
Term deposits	9,086,750,000	9,086,750,000	-	-
	<u>9,086,750,000</u>	<u>9,086,750,000</u>	-	-

Detailed information on held-to-maturity investments as at June 30, 2026 is as follows:

Term deposits

	Currency	Term	Annual interest rate	Value
Phong Commercial Joint Stock Bank	VND	6 months	8.40%	VND 9,063,000,000
				<u>9,063,000,000</u>

Investments in equity of other entities

	Ending balance		Beginning balance	
	Original cost	Recoverable Value	Original cost	Allowance (*)
	VND	VND	VND	VND
Investments in joint ventures	473,212,674,000	-	473,212,674,000	-
Lan International Container Terminal Limited	473,212,674,000	-	473,212,674,000	-
ability Company	<u>473,212,674,000</u>	<u>-</u>	<u>473,212,674,000</u>	<u>(473,212,674,000)</u>

As at June 30, 2026, the Company recognized allowance for impairment of long-term investments regarding its entire investment in Cai Lan International Container Terminal Co., as the accumulated losses reported in that company's statement of financial position as of June 30, 2026, exceeded its owners' equity.

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about financial investments during the period:

of company	Place of establishment and operation	Ownership interest	Rate of voting rights	Principal activities
venture company				
Lan International Container Terminal Limited	Quang Ninh	51.00%	51.00%	Maritime and port services
ability Company				

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	1,068,673,500	-	2,016,893,569	-
Cai Lan International Container Terminal Limited Liability Company	1,068,673,500	-	2,016,893,569	-
Other parties	11,615,936,570	(443,476,678)	9,047,520,910	(443,476,678)
An Viet Phat Energy Joint Stock Company	2,142,596,269	-	1,108,005,341	-
S-Way Logistics Vietnam Limited Company	2,249,640,000	-	1,941,192,000	-
Duong Linh Production Company Limited	2,165,059,075	-	1,338,156,196	-
Ha Long QN Lime Company Limited	1,584,127,111	-	1,408,032,008	-
An Phat 68 Limited Liability Company	1,410,856,720	-	70,000	-
Other trade receivables	2,063,657,395	(443,476,678)	3,252,065,365	(443,476,678)
	12,684,610,070	(443,476,678)	11,064,414,479	(443,476,678)

6 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
Mortgages	7,000,000	-	3,000,000	-
Advances	539,566,938	-	576,829,166	-
- Tran Nam Quang	267,729,074	-	120,000,000	-
- Tran Anh Vu	107,574,800	-	71,345,000	-
- Other individuals	164,263,064	-	385,484,166	-
Receivables pending settlement (*)	1,816,239,681	(1,816,239,600)	1,816,239,681	(1,816,239,600)
Other receivables	115,557,800	-	101,355,550	-
	2,478,364,419	(1,816,239,600)	2,497,424,397	(1,816,239,600)

(*) The remaining receivable was reclassified by the Company from trade receivables after the Company and Cai Lan International Container Terminal Limited Liability Company signed an Agreement on July 11, 2022 to settle the entire dispute between the two parties relating to the barge transportation service from Cai Lan Port to Hai Phong under Contract No. CICT.HDKT/2018.01/CPI dated January 01, 2018. Currently, the Company is carrying out procedures to settle this receivable.

CAI LAN PORT INVESTMENT JOINT STOCK COMPANY

Interim Financial Statements

for the accounting period from 01/01/2026 to 30/06/2026

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
b) Long-term				
Deposits and collateral	3,680,400,000	-	3,680,400,000	-
- <i>Tham Gia Investment Construction Travel and Trading Joint Stock Company</i>	3,680,400,000	-	3,680,400,000	-
	<u>3,680,400,000</u>	<u>-</u>	<u>3,680,400,000</u>	<u>-</u>
c) In which: Other receivables from related parties				
Cai Lan International Container Terminal Limited Liability Company	1,816,239,681	(1,816,239,600)	1,816,239,681	(1,816,239,600)
Tham Gia Investment Construction Travel and Trading Joint Stock Company	3,680,400,000	-	3,680,400,000	-
	<u>5,496,639,681</u>	<u>(1,816,239,600)</u>	<u>5,496,639,681</u>	<u>(1,816,239,600)</u>

7 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	448,876,678	5,400,000	448,876,678	5,400,000
- TMT Wood Chips Production Trading Joint Stock Company	170,810,966	-	170,810,966	-
- Hoang Lam Ha Long Company Limited	70,408,525	-	70,408,525	-
- Soc Son Steel Rolling Joint Stock Company	74,163,817	-	74,163,817	-
- VINA Wood Chips Forestry Processing Company Limited	23,140,329	-	23,140,329	-
- Ha Long Port Trading Joint Stock Company	99,553,041	-	99,553,041	-
- Thuy Nguyen Trading Joint Stock Company	10,800,000	5,400,000	10,800,000	5,400,000
Other receivables	1,816,239,600		1,816,239,600	
- Receivables pending settlement	1,816,239,600	-	1,816,239,600	-
	<u>2,265,116,278</u>	<u>5,400,000</u>	<u>2,265,116,278</u>	<u>5,400,000</u>

8 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance

ILAN PORT INVESTMENT JOINT STOCK COMPANY

Interim Financial Statements
for the accounting period from 01/01/2026 to 30/06/2026

. TANGIBLE FIXED ASSETS

	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Other fixed assets	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	608,800,000	10,108,245,111	212,276,000	1,054,724,000	11,984,045,111
Ending balance of the period	608,800,000	10,108,245,111	212,276,000	1,054,724,000	11,984,045,111
Accumulated depreciation					
Beginning balance	555,560,898	8,923,277,257	212,276,000	979,540,328	10,670,654,483
- Depreciation in the period	17,746,380	95,607,006	-	50,122,512	163,475,898
Ending balance of the period	573,307,278	9,018,884,263	212,276,000	1,029,662,840	10,834,130,381
Net carrying amount					
Beginning balance	53,239,102	1,184,967,854	-	75,183,672	1,313,390,628
Ending balance	35,492,722	1,089,360,848	-	25,061,160	1,149,914,730

- Historical cost of tangible fixed assets that were fully depreciated but still in use as at the end of the period: VND 9,181,125,125.

. INTANGIBLE FIXED ASSETS

As at June 30, 2026, the Company's intangible fixed assets comprise computer software with a historical cost of VND 269,996,000 and accumulated amortization of VND 179,055,368. Amortization for the period was VND 12,401,004.

11 . INVESTMENT PROPERTIES**Investment properties held for lease**

	<u>Land use rights</u> VND	<u>Infrastructure</u> VND	<u>Total</u> VND
Historical cost			
Beginning balance	33,623,389,808	2,807,546,980	36,430,936,788
Ending balance of the period	<u>33,623,389,808</u>	<u>2,807,546,980</u>	<u>36,430,936,788</u>
Accumulated depreciation			
Beginning balance	10,015,477,801	836,290,580	10,851,768,381
- Depreciation in the period	357,695,634	29,867,520	387,563,154
Ending balance of the period	<u>10,373,173,435</u>	<u>866,158,100</u>	<u>11,239,331,535</u>
Net carrying amount			
Beginning balance	23,607,912,007	1,971,256,400	25,579,168,407
Ending balance	<u>23,250,216,373</u>	<u>1,941,388,880</u>	<u>25,191,605,253</u>

- Revenue generated from investment properties in the current period and the prior period was VND 830,474,388.
- Rental revenue for each period in future is presented in Note No. 20.

The fair value of the investment properties has not been formally evaluated and determined as at June 30, 2026. However, based on the leasing status and market prices of these assets, the Company's Management believes that the fair value of the investment properties exceeds their net book value at the end of the accounting period.

12 . DEFERRED EXPENSES

	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
a) Short-term		
Insurance expenses	42,726,183	8,028,739
Dispatched tools and supplies	3,956,099	2,299,384
Container truck repair expenses	121,006,247	163,892,890
Container truck road tolls	18,977,798	19,495,666
Software expenses	39,858,335	2,158,335
Others	73,585,431	6,276,923
	<u>300,110,093</u>	<u>202,151,937</u>
b) Long-term		
Dispatched tools and supplies	187,464,919	234,609,273
Office interior renovation expenses	123,264,414	157,134,456
Others	18,791,577	24,833,878
	<u>329,520,910</u>	<u>416,577,607</u>

13 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
<i>Related parties</i>	<i>15,020,807,971</i>	<i>9,237,656,696</i>
Vietnam Maritime Corporation - Joint Stock Company	6,411,832,100	4,615,974,078
Vietnam Hi-tech Transportation Company Limited	1,386,239,600	1,436,239,600
Tham Gia Investment Construction Travel and Trading Joint Stock Company	1,114,756,581	1,003,583,214
Quang Ninh Port Joint Stock Company	2,284,766,686	1,776,925,578
Cai Lan International Container Terminal Limited Liability Company	3,568,483,624	233,700,000
VIMC Logistics Joint Stock Company	57,578,931	27,662,402
Vietnam Maritime Development Joint Stock Company	6,480,000	-
Quang Ninh Ocean Shipping Agency	185,962,104	143,571,824
Branch of Vietnam Maritime Corporation in Hai Phong	4,708,345	-
<i>Others</i>	<i>5,782,585,511</i>	<i>9,243,641,239</i>
Xuan Thanh Transport Company Limited	612,965,534	1,688,905,923
Maritime Project Management Unit 2	4,000,000,000	4,000,000,000
Other trade payables	1,169,619,977	3,554,735,316
	20,803,393,482	18,481,297,935
<i>Overdue unpaid payables</i>		
Maritime Project Management Unit 2	4,000,000,000	4,000,000,000
Vietnam Hi-tech Transportation Company Limited	1,386,239,600	1,436,239,600
	5,386,239,600	5,436,239,600

14 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables	136,190,000	136,190,000
	136,190,000	136,190,000

- Payment due date for dividends to be paid in cash, non-cash items to shareholders: within 06 months from the closing date of the Annual General Meeting of Shareholders.

- Dividends committed to be paid but overdue that the Company has not yet paid to shareholders: VND 136,190,000.

LAN PORT INVESTMENT JOINT STOCK COMPANY

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SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Amount receivable at the beginning of the year	Amount payable at the beginning of the year	Amount payable during the period	Amount actually paid during the period	Amount receivable at the end of the period	Amount payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	863,355,918	863,355,918	-	-
Corporate income tax	-	150,742,710	392,314,661	237,283,488	-	305,773,883
Personal income tax	-	199,590,750	352,229,925	467,611,145	-	84,209,530
Fees, charges and other payables	-	-	18,584	18,584	-	-
	-	350,333,460	1,607,919,088	1,568,269,135	-	389,983,413

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial statements could be changed at a later date upon final determination by the tax authorities.

16 . ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term accrued expenses		
- Land tax payables (*)	428,256,660	428,256,660
- Warehouse Rental Expenses	790,000,000	790,000,000
- Remuneration expenses for capital representatives and management positions at Cai Lan International Container Terminal Limited Liability Company	867,852,243	292,211,411
- Salary payables	206,000,000	226,930,000
- Other accrued expenses	38,478,000	146,221,000
	2,330,586,903	1,883,619,071
b) Long-term accrued expenses		
- Land tax payables (*)	13,454,306,662	13,454,306,662
	13,454,306,662	13,454,306,662

(*) Non-agricultural land use tax for berths 2, 3, 4 of Cai Lan Port, Quang Ninh province covering a total land area of 155,684.4 m² according to Land use right certificate No. AH893370 issued by Quang Ninh Provincial People's Committee on 24 July 2008. The land use period is from 2008 to May 2058. The Company has contributed capital to Cai Lan International Container Terminal Limited Liability Company using this land use right.

c) In which: Accrued expenses from related parties

- VIMC Logistics Joint Stock Company	-	27,300,000
- Tham Gia Investment Construction Travel and Trading Joint Stock Company	790,000,000	790,000,000
- Mr. Do Duc An	47,567,700	-
- Mr. Nguyen Ba Son	94,339,027	107,885,086
- Mr. Do Vu Linh	27,218,643	70,782,525
	959,125,370	995,967,611

17 . OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Trade union fee	17,029,451	21,527,090
- Allowances and meal allowances payable	34,846,000	33,908,364
- Remuneration payables for capital representatives and management positions at Cai Lan International Container Terminal Limited Liability Company	-	328,700,447
- Other payables	177,850,298	134,852,060
	229,725,749	518,987,961
b) Long-term		
- Long-term deposits, collateral received	3,464,440,000	3,464,440,000
+ Duong Linh Manufacturing Company Limited	678,440,000	678,440,000
+ Lang Son Energy One Member Company Limited	140,000,000	140,000,000
+ An Viet Phat Energy Joint Stock Company	2,646,000,000	2,646,000,000
	3,464,440,000	3,464,440,000
c) In which: Other payables to related parties		
- Vietnam Maritime Corporation - Joint Stock Company	85,500,000	-
- Mr. Nguyen Ba Son	2,952,003	2,597,500
- Mr. Doan Ngoc Tu	2,470,727	10,675,000

18 . DEFERRED REVENUES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
a) Short-term		
- Revenue from leasing 2.3 hectares of land	1,660,948,836	1,660,948,836
	<u>1,660,948,836</u>	<u>1,660,948,836</u>
b) Long-term		
- Revenue from leasing 2.3 hectares of land	42,319,886,520	38,150,360,908
	<u>42,319,886,520</u>	<u>38,150,360,908</u>
c) In which: Deferred revenues from related parties		
- Cai Lan International Container Terminal Limited Liability Company	43,980,835,356	39,811,309,744
	<u>43,980,835,356</u>	<u>39,811,309,744</u>

- Total contract value (excluding value added tax): VND 78,064,592,656.

- Accumulated revenue recognized up to January 01, 2026: VND 23,253,282,919.

- Revenue recognized in the period: VND 830,474,388.

- Total accumulated advances received under contracts as of June 30, 2026: VND 68,064,592,663.

- Outstanding deferred revenue as at June 30, 2026: VND 43,980,835,356.

QUANG NINH PORT INVESTMENT JOINT STOCK COMPANY

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OWNER'S EQUITY

Changes in owner's equity

	Contributed capital	Other capital	Development and investment funds	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	365,050,000,000	11,500,000,000	2,340,736,096	163,000,000	(402,466,520,332)	(23,412,784,236)
Profit for previous period	-	-	-	-	1,768,651,958	1,768,651,958
Other decrease	-	-	-	-	(1,111,784,392)	(1,111,784,392)
Ending balance of previous period	365,050,000,000	11,500,000,000	2,340,736,096	163,000,000	(401,809,652,766)	(22,755,916,670)
Beginning balance of current year	365,050,000,000	11,500,000,000	2,340,736,096	163,000,000	(401,325,567,355)	(22,271,831,259)
Profit for current period	-	-	-	-	1,333,240,064	1,333,240,064
Ending balance of this period	365,050,000,000	11,500,000,000	2,340,736,096	163,000,000	(399,992,327,291)	(20,938,591,195)

Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	(%)	VND	(%)
Vietnam Maritime Corporation - Joint Stock Company	206,550,000,000	56.58%	206,550,000,000	56.58%
Quang Ninh Port Joint Stock Company	29,709,990,000	8.14%	29,709,990,000	8.14%
Hanoi General Export-Import Joint Stock Company	18,000,000,000	4.93%	18,000,000,000	4.93%
Contributed capital from other entities	110,790,010,000	30.35%	110,790,010,000	30.35%
	365,050,000,000	100%	365,050,000,000	100%

c) Capital transactions with owners and distribution of dividends

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Owner's contributed capital		
- At the beginning of the year	365,050,000,000	365,050,000,000
- At the ending of the period	365,050,000,000	365,050,000,000
Distributed dividends:		
- Dividend payable at the beginning of the year	136,190,000	136,190,000
- Dividends payable at the end of the period	136,190,000	136,190,000

d) Share

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Quantity of Authorized issuing shares	36,505,000	36,505,000
Quantity of issued shares	36,505,000	36,505,000
- Common shares	36,505,000	36,505,000
Quantity of outstanding shares in circulation	36,505,000	36,505,000
- Common shares	36,505,000	36,505,000
Par value per share (VND)	10,000	10,000

e) Company's funds

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Development and investment funds	2,340,736,096	2,340,736,096
Other reserves	163,000,000	163,000,000
	<u>2,503,736,096</u>	<u>2,503,736,096</u>

20 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Assets leased out under operating leases

The Company currently leases out assets under operating lease agreements. As at June 30, 2026, the total future minimum lease receipts under non-cancellable operating leases by period are presented as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Within 1 year	16,825,040,000	18,481,040,000
- Over 1 year to 5 years	17,334,560,000	27,419,080,000
	<u>34,159,600,000</u>	<u>45,900,120,000</u>

b) Assets held under operating leases

The Company leases offices and warehouses under operating lease agreements. As at June 30, 2026, the total future minimum lease payments under non-cancellable operating leases by period are presented as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Within 1 year	7,825,600,000	11,418,000,000
- Over 1 year to 5 years	10,360,000,000	12,580,000,000
	<u>18,185,600,000</u>	<u>23,998,000,000</u>

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21 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from port and maritime services	63,429,989,674	23,747,927,303
Revenue from real estate leasing	830,474,388	830,474,388
Revenue from rendering of other services	4,941,937,500	8,710,800,000
	69,202,401,562	33,289,201,691
In which: Revenue from related parties	11,314,832,389	18,494,017,880
<i>(Details as in Notes No. 31)</i>		

22 . COST OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost of port and maritime services	61,233,284,800	21,786,680,695
Cost of real estate leasing	387,563,154	387,563,154
Cost of other services	4,190,723,152	7,248,110,887
	65,811,571,106	29,422,354,736
In which: Purchase from related parties		
Total purchase value:	23,583,842,319	7,142,485,730
<i>(Details as in Notes No. 31)</i>		

23 . FINANCE INCOME

	Current period	Previous period
	VND	VND
Interest income from deposits	148,156,291	20,389,073
	148,156,291	20,389,073

24 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	35,399,784	33,886,828
Labour expenses	780,584,584	628,309,547
Depreciation expenses	65,597,736	65,597,736
Tax, Charge, Fee	-	3,000,000
Expenses of outsourcing services	266,613,138	227,860,523
Other expenses in cash	665,227,196	616,647,989
	1,813,422,438	1,575,302,623

25 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total accounting profit before tax	1,725,554,725	2,131,933,404
Increase	236,018,584	172,000,000
- Remuneration expenses for non-executive members of the Board of Directors	231,000,000	132,000,000
- Ineligible expenses	5,018,584	40,000,000
Decrease	-	(487,526,170)
- Carryforward of tax losses	-	(487,526,170)
Taxable corporate income	1,961,573,309	1,816,407,234
Current corporate income tax expense (tax rate 20%)	392,314,661	363,281,446
Corporate income tax payable at the beginning of the year	150,742,710	2,041,270
Corporate income tax paid during the period	(237,283,488)	(168,827,020)

26 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	Current period	Previous period
	VND	VND
Net profit after tax	1,333,240,064	1,768,651,958
Profit attributable to ordinary shares	1,333,240,064	1,768,651,958
Average number of outstanding common shares in circulation in the period	36,505,000	36,505,000
Basic earnings per share	37	48

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing Interim Financial statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

27 . BUSINESS AND PRODUCTION COSTS BY ELEMENT

	Current period	Previous period
	VND	VND
Raw materials expenses	2,069,280,523	1,141,446,955
Labour expenses	5,246,048,676	7,701,252,810
Depreciation and amortization expenses	563,440,056	588,215,814
Expenses of outsourcing services	58,878,939,194	20,615,675,435
Other expenses in cash	1,653,798,490	951,066,345
	68,411,506,939	30,997,657,359

28 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face market risks such as changes in exchange rates and interest rates.

Exchange rate risk

The Company is exposed to foreign exchange risk arising from transactions denominated in currencies other than VND such as: borrowings, revenue, cost, importing materials, goods, machinery and equipment...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (which is not a financial instrument) and

	Within 1 year	Over 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 30/06/2026				
Demand deposits and cash equivalents	10,444,632,012	-	-	10,444,632,012
Trade receivables, other receivables	12,903,258,211	3,680,400,000	-	16,583,658,211
Loans	9,086,750,000	-	-	9,086,750,000
	<u>32,434,640,223</u>	<u>3,680,400,000</u>	<u>-</u>	<u>36,115,040,223</u>
As at 01/01/2026				
Demand deposits and cash equivalents	12,755,041,450	-	-	12,755,041,450
Trade receivables, other receivables	11,302,122,598	3,680,400,000	-	14,982,522,598
	<u>24,057,164,048</u>	<u>3,680,400,000</u>	<u>-</u>	<u>27,737,564,048</u>

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Within 1 year	Over 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 30/06/2026				
Trade payables, other payables	21,169,309,231	3,464,440,000	-	24,633,749,231
Accrued expenses	2,330,586,903	1,713,026,640	11,741,280,022	15,784,893,565
	<u>23,499,896,134</u>	<u>5,177,466,640</u>	<u>11,741,280,022</u>	<u>40,418,642,796</u>
As at 01/01/2026				
Trade payables, other payables	19,136,475,896	3,464,440,000	-	22,600,915,896
Accrued expenses	1,883,619,071	1,713,026,640	11,741,280,022	15,337,925,733
	<u>21,020,094,967</u>	<u>5,177,466,640</u>	<u>11,741,280,022</u>	<u>37,938,841,629</u>

The Company believes that the concentration of liquidity risk associated with debt repayment is manageable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

29 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial statements.

30 . SEGMENT REPORTING**By business segment**

	Services and marine	Real estate leasing	Grand total.
	VND	VND	VND
Net revenue from sales to external customers	68,371,927,174	830,474,388	69,202,401,562
Profit from business activities	2,947,919,222	442,911,234	3,390,830,456
Direct segment assets	19,454,932,993	25,191,605,253	44,646,538,246
Unallocated assets	-	-	19,573,472,285
Total assets	19,454,932,993	25,191,605,253	64,220,010,531
Direct segment liabilities	26,484,420,676	57,863,398,678	84,347,819,354
Unallocated liabilities	-	-	810,782,372
Total liabilities	26,484,420,676	57,863,398,678	85,158,601,726

By geographical areas

Because all of the Company's business operations take place within Vietnam, the Company does not prepare segment reports by geographical region.

31 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relationship
Vietnam Maritime Corporation	Parent company
Cai Lan International Container Terminal Limited Liability Company	Joint venture company
Vietnam Hi-tech Transportation Company Limited	Within the same Group
Vietnam Maritime Development Joint Stock Company	Within the same Group
Viet Nam Ocean Shipping Agency Corporation	Within the same Group
VIMC Logistics Joint Stock Company	Within the same Group
Port of Hai Phong Joint Stock Company	Within the same Group
Viet Nam Ocean Shipping Joint Stock Company	Within the same Group
Quang Ninh Port Joint Stock Company	Mr. Nguyen Van Manh – Member of the Company's Board of Directors; Deputy General Director of this company
Tham Gia Investment Construction Travel and Trading Joint Stock Company	Mr. Tham Hong Son – Member of the Company's Board of Directors; Chairman of the Board of Directors and Director of this company

Members of the Board of Directors, the Board of Management, the Board of Supervision, other managers of the Company and their related persons

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	Current period	Previous period
	VND	VND
Purchase of services	23,583,842,319	7,142,485,730
Cai Lan International Container Terminal Limited Liability Company	5,853,711,480	458,791,800
Quang Ninh Port Joint Stock Company	9,475,002,025	2,118,191,490
Tham Gia Investment Construction Travel and Trading Joint Stock Company	5,344,544,000	4,507,297,440
Vietnam Maritime Development Joint Stock Company	34,000,000	27,795,000
VIMC Logistics Joint Stock Company	404,302,650	30,410,000
Viet Nam Ocean Shipping Agency Corporation	805,156,980	-
Vietnam Maritime Corporation – Joint Stock Company	1,662,831,501	-
Hai Phong Branch - Vietnam Maritime Corporation – Joint Stock Company	4,293,683	-
Providing services	11,314,832,389	18,494,017,880
Cai Lan International Container Terminal Limited Liability Company	11,257,632,389	18,494,017,880
Quang Ninh Port Joint Stock Company	55,200,000	-
Tham Gia Investment Construction Travel and Trading Joint Stock Company	2,000,000	-

Transactions with other related parties:

	Current period	Previous period
	VND	VND
Income of members of the Board of Directors, the Board of Management and other key management personnel of the Company:	649,837,405	1,530,105,677
Mr. Do Duc An - Chairman of the Board of Directors	51,000,000	30,000,000
Mr. Doan Ngoc Tu - Member of the Board of Directors, General Director	242,214,765	133,822,727
Mr. Nguyen Van Manh - Member of the Board of Directors	34,000,000	18,000,000
Mr. Tham Hong Son - Member of the Board of Directors	34,000,000	18,000,000
Mrs. Tran Thi Kieu Oanh - Member of the Board of Directors	34,000,000	18,000,000
Mr. Nguyen Ba Son - Deputy General Director	254,622,640	1,120,207,875
Mr. Do Tuan Hien - Former Deputy General Director	-	192,075,075
Income of members of the Board of Supervision	90,000,000	48,000,000

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

32 . COMPARATIVE INFORMATION

The comparative information in these Interim Financial statements is presented in the form of corresponding figures. Under this method, comparative information for the previous period is presented in respect of the Company's financial position, operating results and cash flows for that period.

The comparative figures in the Interim Statement of Financial position and the corresponding notes are the figures from the Financial statements for the fiscal year ended as at 31 December 2025, which were audited by UHY Audit and Advisory Company Limited. The comparative figures in the Interim Statement of Income, the Interim statement of Cash flows and the corresponding notes are the figures from the Interim Financial statements for the accounting period from January 1, 2025 to June 30, 2025, which were reviewed by UHY Audit and Advisory Company Limited.

As presented in Note 2.3, the Company has applied Circular No. 99 prospectively from 1 January 2026. As a result, the presentation of certain items in the Interim Financial statements has changed. Certain comparative figures as at 1 January 2026 and for the accounting period from 1 January 2025 to 30 June 2025 have been reclassified to conform to the interim financial statement presentation requirements under Circular No. 99, as follows:

ILAN PORT INVESTMENT JOINT STOCK COMPANY

Interim Financial statements for the accounting period from 01/01/2026 to 30/06/2026

ures according to the Financial Statements for the fiscal year

ed 31 December 2025

de	Items	Value	Changes
		VND	

a) Balance sheet

6	Other short-term receivables	2,497,424,397	
7	Provision for short-term doubtful debts	(2,259,716,278)	
0	Other short-term assets	535,325,433	
1	Short-term prepaid expenses	202,151,937	
0	Other long-term assets	416,577,607	
1	Long-term prepaid expenses	416,577,607	
0	Total assets	56,088,242,101	

a) Statement of Financial position

135	Other short-term receivables	2,497,424,397	Code changes
136	Provision for short-term doubtful debts	(2,259,716,278)	Code changes
160	Other short-term assets	535,325,433	Code changes
161	Short-term deferred expenses	202,151,937	Rename and change indicator codes
270	Other long-term assets	416,577,607	Code changes
271	Long-term deferred expenses	416,577,607	Rename and change indicator codes
280	Total assets	56,088,242,101	Code changes
313	Dividends and profits payable	136,190,000	Addition of line items and values reclassified from Other short-term payables

3 Taxes and other payables to State budget

350,333,460

314 Short-term taxes and other payables to State budget

350,333,460

4 Payables to employees

173,336,033

315 Payables to employees

173,336,033

5 Short-term accrued expenses

1,883,619,071

316 Short-term accrued expenses

1,883,619,071

8 Short-term unrealized revenue

1,660,948,836

319 Short-term deferred revenue

1,660,948,836

9 Other short-term payables

655,177,961

320 Other short-term payables

518,987,961

Changes in item codes and values due to reclassification to Dividends and profits payable

2 Bonus and welfare fund

1,721,292

323 Bonus and welfare fund

profits payable

3 Long-term accrued expenses

13,454,306,662

334 Long-term accrued expenses

13,454,306,662

6 Long-term unearned revenue

38,150,360,908

337 Long-term deferred revenue

38,150,360,908

7 Other long-term payables

3,464,440,000

338 Other long-term payables

3,464,440,000

0 Owner's equity

(22,271,831,259)

Removal of line items and codes

Code changes

1 Retained earnings

(401,325,567,355)

420 Retained earnings

(401,325,567,355)

a Retained earnings accumulated to previous year

(404,385,461,224)

420a Retained earnings accumulated to previous year

(404,385,461,224)

b Retained earnings of the current year

3,059,893,869

420b Retained earnings of the current period

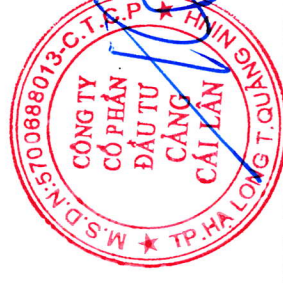
3,059,893,869

Code changes

LI LAN PORT INVESTMENT JOINT STOCK COMPANY

Interim Financial statements
for the accounting period from 01/01/2026 to 30/06/2026

Figures according to the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025			Figures adjusted in accordance with Circular No. 99		
Code	Items	Value	Code	Items	Value
		VND			VND
b) Interim Statement of Income			b) Interim Statement of Income		
1	Financial income	20,389,073	22	Financial income	20,389,073
c) Interim Statement of Cash flows (indirect method)			c) Interim Statement of Cash flows (indirect method)		
5	- Gains/losses from investment activities	(20,389,073)	05	- Gains/losses from investment and	(20,389,073)
2	- Increase and decrease prepaid expenses	(338,551,681)	12	- Increase and decrease deferred expenses	(338,551,681)
					Change of line item names
					Change of line item names



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Thi Mai Anh Chairman	Do Vu Linh Finance and Accounting Manager	Doan Ngoc Tu Legal Representative
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Approved, August 12, 2026

