

INTERIM FINANCIAL STATEMENTS
FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR
ENDING 31 DECEMBER 2026

**CAMRANH PORT
JOINT STOCK COMPANY**



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GENERAL INFORMATION**Corporate information**

Cam Ranh Port Joint Stock Company (hereinafter referred to as “the Company”) is an enterprise that was equitized from Cam Ranh Port One Member Limited Liability Company - an member company with independently accounting records under management of Vietnam Maritime Corporation - under Decision No. 38/QĐ-HHVN dated 28 January 2015 issued by Vietnam Maritime Corporation. The Company operates under Business Registration Certificate No. 4200272350, initially registered on 01 April 2009 and the the 7th amended on 03 August 2025 issued by the Department of Finance of Khanh Hoa Province.

The Company’s principal business activities are: cargo handling, warehousing, freight transport services and maritime services.

Head office

- Address : 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam
- Telephone : 0258 3 854 307
- Fax : 0258 3 854 536

Board of Directors

The members of the Board of Directors during the period and up to the date of this statement are as follows:

Full name	Position	
Mr. Do Hung Duong	Chairman	Appointed on 12 June 2025
Mr. Nguyen Van Thang	Member	Appointed on 12 June 2025
Mr. Nguyen Van Tai	Member	Re-appointed on 12 June 2025
Ms. Nguyen Thi Yen	Member	Re-appointed on 12 June 2025
Mr. Nguyen Van Dung	Member	Appointed on 12 June 2025

Supervisory Board

The members of the Supervisory Board during the period and up to the date of this statement are as follows:

Full name	Position	
Mr. Hoang Viet	Head of the Board	Appointed on 12 June 2025
Ms. Bui Thi Ngoc Luong	Member	Appointed on 12 June 2025
Mr. Tran Minh Duc	Member	Appointed on 22 April 2026
Ms. Tran Thi Thanh Thuy	Member	Resigned on 22 April 2026

Executive Board

The members of the Executive Board during the period and up to the date of this statement are as follows:

Full name	Position	
Mr. Nguyen Van Thang	General Director	Appointed on 01 September 2022
Mr. Trinh Thanh Tung	Deputy General Director	Appointed on 21 February 2024
Mr. Nghiem Manh Ha	Deputy General Director	Appointed on 13 April 2026
Ms. Ho Nguyen Tu Anh	Head of Finance and Accounting	Appointed on 18 April 2025
	Dept. - Accountant in charge	



CAMRANH PORT JOINT STOCK COMPANY

GENERAL INFORMATION (cont.)

Legal Representative

The legal representatives of the Company during the period and up to the date of this statement are as follows:

Full name	Position	Date of appointment
Mr. Do Hung Duong	Chairman of the Board of Directors	Appointed on 12 June 2025
Mr. Nguyen Van Thang	General Director	Appointed on 01 September 2022

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.



STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Cam Ranh Port Joint Stock Company (hereinafter referred to as the "Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibility of the Board of Management

The Board of Management is responsible for preparing the Interim Financial Statements that give a true and fair view of the Company's financial position, financial performance and cash flows during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

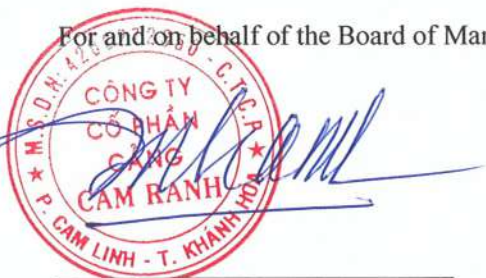
The Board of Management hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Board of Management is also responsible for safeguarding the Company's assets and consequently has taken appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management hereby confirms that the Company has complied with the aforementioned requirements in preparation of the Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Interim Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management



Nguyen Van Thang
General Director

Date: 18 August 2026



A&C AUDITING AND CONSULTING CO., LTD.

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No. 3.0194/26/TC-AC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
CAMRANH PORT JOINT STOCK COMPANY**



We have reviewed the accompanying Interim Financial Statements of Cam Ranh Port Joint Stock Company (hereinafter referred to as “the Company”), which were prepared on 18 August 2026 from 7 to page 46 comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company’s Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company’s Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Company.

A review of interim financial information involves performing inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese 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 auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respect, of the financial position of Cam Ranh Port Joint Stock Company as of 30 June 2026, and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.



Other Matter

The Interim Financial Statements of the Company for the first 6 months of the fiscal year ending 31 December 2025 and the Financial Statements for the fiscal year ended 31 December 2025 were reviewed and audited, respectively, by another audit firm. The auditor of that audit firm expressed an unmodified conclusion for Report on Review of Interim Financial Information issued on 14 August 2025, and an unmodified opinion for the Financial Statements for the fiscal year ended 31 December 2025 issued 24 February 2026.

For and on behalf of

A&C Auditing and Consulting Co., Ltd

Central Branch



Hang Quynh Hanh

Partner

Audit Practice Registration Certificate No. 0963-2023-008-1

Authorized Signatory

Khanh Hoa, 18 August 2026



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		121,718,876,856	83,123,971,987
I. Cash and cash equivalents	110	V.1	77,960,713,480	62,444,956,130
1. Cash	111		35,960,713,480	25,444,956,130
2. Cash equivalents	112		42,000,000,000	37,000,000,000
II. Short-term financial investments	120		20,267,761,645	-
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	20,267,761,645	-
Provisions for impairment of short-term held-to-maturity investments	124		-	-
4. investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		21,434,913,618	16,187,291,286
1. Short-term trade receivables	131	V.3	20,076,663,867	14,219,905,636
2. Short-term advances to suppliers	132	V.4	1,979,309,488	1,797,820,000
3. Short-term intra-company receivables	133		-	-
Receivables from construction contracts under percentage of completion method	134		-	-
4. completion method	134		-	-
5. Other short-term receivables	135	V.5	730,010,347	1,520,635,734
6. Allowance for short-term doubtful debts	136	V.6	(1,351,070,084)	(1,351,070,084)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		1,515,994,782	1,332,963,166
1. Inventories	141	V.7	1,515,994,782	1,332,963,166
2. Allowance for devaluation of inventories	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		539,493,331	3,158,761,405
1. Short-term deferred expenses	161	V.8a	539,493,331	736,177,574
2. Deductible Value Added Tax	162		-	258,551,318
3. Taxes and other receivables from the State	163	V.15	-	2,164,032,513
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		260,430,741,314	263,330,744,886
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		249,881,198,731	242,730,048,639
1. Tangible fixed assets	221	V.9	249,170,818,062	242,268,130,408
- Historical cost	222		583,262,097,635	565,742,853,193
- Accumulated depreciation	223		(334,091,279,573)	(323,474,722,785)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	710,380,669	461,918,231
- Initial cost	228		1,285,375,660	955,375,660
- Accumulated amortization	229		(574,994,991)	(493,457,429)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical costs	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	240		-	-
- Historical costs	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		2,889,858,350	11,206,660,032
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.11	2,889,858,350	11,206,660,032
VI. Long-term financial investments	260		4,464,390,000	4,464,390,000
1. Investments in subsidiaries	261	V.2b	3,294,390,000	3,294,390,000
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263	V.2b	1,170,000,000	1,170,000,000
Provisions for impairment of long-term investments in other				
4. entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
Provisions for impairment of long-term held-to-maturity				
6. investments	266		-	-
VII. Other non-current assets	270		3,195,294,233	4,929,646,215
1. Long-term deferred expenses	271	V.8b	3,195,294,233	4,929,646,215
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		382,149,618,170	346,454,716,873

This statement should be read in conjunction with the Notes to the Interim Financial Statements



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		95,537,686,484	59,740,982,501
I. Current liabilities	310		89,946,686,484	53,993,982,501
1. Short-term trade payables	311	V.12	8,247,999,383	16,179,375,419
2. Short-term advances from customers	312	V.13	1,004,754,265	322,958,735
3. Payables for dividends and profit distributions	313	V.14	17,117,532,000	-
4. Short-term taxes and amounts payable to the State budget	314	V.15	4,634,320,258	3,274,720,140
5. Payables to employees	315	V.16	36,206,288,968	26,733,691,000
6. Short-term accrued expenses	316	V.17	11,426,698,508	310,431,401
7. Short-term intra-company payables	317		-	-
Short-term payables relating to construction contracts under				
8. percentage of completion method	318		-	-
9. Short-term deferred revenue	319	V.18a,c	3,419,600,000	1,362,200,000
10. Other short-term payables	320	V.19	2,330,697,861	3,596,890,293
11. Short-term borrowings and financial lease liabilities	321	V.20a,c	1,620,000,000	1,620,000,000
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.21	3,938,795,241	593,715,513
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		5,591,000,000	5,747,000,000
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337	V.18b,c	654,000,000	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and financial lease liabilities	339	V.20b,c	4,937,000,000	5,747,000,000
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400	V.22	286,611,931,686	286,713,734,372
1. Owner's capital	411	V.22	245,018,170,000	245,018,170,000
- Ordinary shares carrying voting right	411a		245,018,170,000	245,018,170,000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415	V.22	(482,000,000)	(482,000,000)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		18,169,438,761	13,937,027,761
9. Other equity funds	419		-	-
10. Retained profits	420	V.22	23,906,322,925	28,240,536,611
- Retained profit to the end of the previous period	420a		228,611	28,240,536,611
- Retained profit for the current period	420b		23,906,094,314	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		382,149,618,170	346,454,716,873


 Nguyen Thi Ngoc Hoa
 Preparer


 Ho Nguyen Tu Anh
 Head of Finance - Accounting Dept.
 Accountant in charge

Approved, 18 August 2026


 Nguyen Van Thang
 General Director
 Legal Representative



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	199,410,900,049	103,803,968,163
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		199,410,900,049	103,803,968,163
4. Cost of sales	11	VI.2	145,444,071,930	73,264,712,411
5. Gross profit from sales of goods and provisions of services	20		53,966,828,119	30,539,255,752
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	2,519,030,902	1,983,381,899
8. Financial expenses	23	VI.4	260,124,808	330,652,097
In which: Interest expenses	24		260,124,808	330,652,097
9. Selling expenses	25	VI.5	190,997,086	136,959,826
10. General and administrative expenses	26	VI.6	26,401,358,551	15,144,428,207
11. Net operating profit	30		29,633,378,576	16,910,597,521
12. Other income	31	VI.7	9,043,091	29,181,000
13. Other expenses	32	VI.8	12,132,599	3,578,735,380
14. Other profit	40		(3,089,508)	(3,549,554,380)
15. Total accounting profit before tax	50		29,630,289,068	13,361,043,141
16. Current income tax	51	V.15	5,724,194,754	2,819,469,938
17. Deferred income tax	52		-	-
18. Profit after tax	60		23,906,094,314	10,541,573,203
19. Basic earning per share	70	VI.9	-	-
20. Diluted earnings per share	71	VI.9	-	-

Approved, 18 August 2026



Nguyen Thi Ngoc Hoa
Preparer



Ho Nguyen Tu Anh
Head of Finance - Accounting Dept.
Accountant in charge



Nguyen Van Thang
General Director
Legal Representative



This statement should be read in conjunction with the Notes to the Interim Financial Statements



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		29,630,289,068	13,361,043,141
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9,10	10,698,094,350	10,700,115,839
- Provisions and allowances	03		-	3,600,000,000
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing and financing activities	05	VI.3	(2,451,338,598)	(1,954,709,453)
- Borrowing costs	06	VI.4	260,124,808	330,652,097
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		38,137,169,628	26,037,101,624
- Increase/decrease of receivables	09		(2,825,038,501)	(9,228,172,180)
- Increase/decrease of inventories	10	V.7	(183,031,616)	(337,014,398)
- Increase/decrease of payables	11		24,639,259,584	8,301,952,420
- Increase/decrease of deferred expenses	12	V.8	1,931,036,225	(4,357,351,800)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	VI.4	(260,124,808)	(319,468,857)
- Corporate income tax paid	15	V.15	(5,432,332,083)	(2,665,501,878)
- Other cash inflows	16		-	-
- Other cash outflows	17	V.21	(3,545,285,272)	(1,448,071,715)
Net cash flows used in operating activities	20		52,461,653,157	15,983,473,216
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.11 V.4; V.12	(18,319,472,760)	(5,011,855,556)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(20,000,000,000)	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.2b,5; VI.3	2,183,576,953	1,954,709,453
Net cash flows generated from investing activities	30		(36,135,895,807)	(3,057,146,103)

This statement should be read in conjunction with the Notes to the Interim Financial Statements



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS		Code	Note	Accumulated from the beginning of the year	Current year	Previous year
III. Cash flows from financing activities						
1.	Proceeds from issuing stocks and capital contributions from owners	31			-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32			-	-
3.	Proceeds from borrowings	33			-	-
4.	Repayment for borrowing principal	34	V.20		(810,000,000)	(810,000,000)
5.	Payment for financial lease principal	35			-	-
6.	Dividends and profit paid to the owners	36			-	-
Net cash flows used in financing activities		40			(810,000,000)	(810,000,000)
Net cash flows during the year		50			15,515,757,350	12,116,327,113
Beginning cash and cash equivalents		60	V.1		62,444,956,130	32,204,788,835
Effects of fluctuations in foreign exchange rates		61			-	-
Ending cash and cash equivalents		70	V.1		77,960,713,480	44,321,115,948


 Nguyen Thi Ngoc Hoa
 Preparer


 Ho Nguyen Tu Anh
 Head of Finance - Accounting Dept.
 Accountant in charge

Approved, 18 August 2026


 Nguyen Van Thang
 General Director
 Legal Representative



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

Cam Ranh Port Joint Stock Company (hereinafter referred to as “the Company”) is a joint-stock company.

2. Business field

The Company’s business field is trade and services.

3. Principal business activities

The Company’s principal business activities are cargo handling, warehousing, freight transport services and maritime services.

4. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

5. Effect of the Company's operation during the period on the Financial Statements

Since the volume of goods handled through the port in current period increased significantly in comparison with that of the previous period, services revenue and profit before tax in current period rose sharply compared with the previous period.

6. Structure of the Company

Subsidiary

The Company only invested in Cam Ranh Port Marine Services Joint Stock Company - subsidiary - located at 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam. The principal business activities of this subsidiary are agency services, freight forwarding and logistics. At the end of the accounting period, the Company’s ownership interest in this subsidiary was 51%, the percentage of voting rights and the percentage of benefit correspond to the ownership interest.

7. Headcount

At the end of the accounting period, the Company’s headcount is 192 (headcount of the beginning year was 172).

8. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with those of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System, which was issued together Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance (“Circular 99”) in placement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance” and “Previous period” columns on the Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular 99 to ensure comparability. These changes do not affect the Company’s total assets, total liabilities, Owner’s equity or profit after tax.



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Notes to the Interim Financial Statements (cont.)

9. Other information

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the stock code "CCR" under Decision No. 577/QĐ-SGDHN dated 26 October 2021 issued by the Hanoi Stock Exchange. The first trading day was 19 November 2021. Previously, starting from 24 September 2015, the Company's shares had been registered for trading on the UPCoM (Unlisted Public Company Market) under the Hanoi Stock Exchange, also under the stock code "CCR", in line with Decision No. 589/QĐ-SGDHN dated 10 September 2015 issued by the Hanoi Stock Exchange.

At the end of the accounting period, the Company has not yet meet the conditions for maintaining its status as a public company, as the percentage of voting shares actually held by minority shareholders was only 4.64% (below the minimum threshold of 10% required by law).

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The Company's accounting period is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND"), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of Financial Statements.

Adoption of the new enterprise accounting system

The fiscal year ended on 31 December 2026 is the first year when the Company adopted the Enterprise Accounting System under Circular 99 in replacement of Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, and the circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of Financial Statements.



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Notes to the Interim Financial Statements (cont.)

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. Balances of monetary items denominated in foreign currencies at the end of the accounting period (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates for transfer transactions of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) where the Company regularly conducts transactions.

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments consist only term deposits.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and attributable transaction cost (such as transaction costs, fees for brokerage, among other). Accrued interest from the previous period up to the date of purchase is deducted from the cost of the investment at the time of initial recognition. After initial recognition, these investments are recognized at cost. Interest income arising after the date of purchase is recognised as financial income on an accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or ceases to exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.



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Notes to the Interim Financial Statements (cont.)

Initial recognition

Investments in subsidiaries are subject to initial recognition at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In the specific case where the Company borrows funds to make investments in subsidiaries, interest expenses are recognised as financial expenses and are not capitalised. Where the investment is made using non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are carried at cost.

Dividends for periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of that investment. Dividends for periods after the acquisition of the investment are recognised as financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provision for losses on investments in subsidiaries

Provisions for impairment of investments in subsidiaries are recognised when a subsidiary incurs a loss or the investment is impaired, resulting in the Company being likely to incur a loss of capital. The amount of the provision is calculated by multiplying the Company's percentage of actual paid-up share capital in the subsidiary at the end of the accounting period by the difference between the owners' actual investment and the subsidiary's owner's equity at the same date.

Any increase or decrease in the provision for investment losses in subsidiaries that is required to be recognised at the end of the accounting period is recognised as a financial expense.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments where the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are subject to initial recognition at cost, comprising the purchase price or capital contribution plus costs directly attributable to the investment (transaction costs, brokerage fees, consultancy fees, audit fees, duties, taxes and bank charges, etc.). In the specific case where the Company borrows funds to make investments in equity instruments of other entities, interest expenses are recognised as financial expenses and are not capitalised. Where the investment is made using non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in associates are subsequently measured at cost.

Dividends for periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of that investment. Dividends for periods after the acquisition of the investment are recognised as financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities for which a fair value cannot be determined at the reporting date are determined as follows: the provision is made on the basis of the investee's loss, with the provision amount determined as the Company's percentage of actual ownership interest (%) in the investee at the end of the accounting period multiplied (x) by the difference between the actual investment by the owners and the Company's owner's equity at the same date.



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Notes to the Interim Financial Statements (cont.)

Any increase or decrease in provisions for impairment of investments in equity instruments of other entities required to be recognized as of the end of accounting period is recorded into financial expenses.

5. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the end of accounting period.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue for three years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Any increase or decrease in the balance of the allowance for doubtful debts at the end of the accounting period is recognised as a general and administrative expense.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories comprises the purchase price and other directly attributable expenses incurred in bringing the inventories to their present location and condition.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the end of accounting period are recorded into costs of sales.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.



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Notes to the Interim Financial Statements (cont.)

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Expenses of fixed asset repairs

For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the expenses for periodic repairs and maintenance are recognized as deferred expenses and allocated into operation costs on a straight-line basis from the date on which the repair and maintenance are completed and the assets are available for use until the next scheduled repair or maintenance (normally every 24 months).

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operation costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the fixed asset up to the point at which it is ready for use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operating costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operating costs during the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operating costs until the next routine repair or maintenance period.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods of tangible fixed assets are as follows:

<u>Fixed assets</u>	<u>Number of years</u>
Buildings and structures	04 - 39
Machinery and equipment	04 - 13
Vehicles	02 - 09
Management equipment and tools	03 - 07



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9. Intangible fixed assets

Intangible fixed assets are stated at initial cost less accumulated amortisation.

The initial cost of intangible fixed assets comprises all costs incurred by the Company to acquire the asset up to the date on which it is ready for use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When an intangible fixed asset is sold or disposed of, its initial cost and accumulated amortization are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets only comprise computer software. Costs relating to computer software that are not an integral part of the associated hardware are capitalised. The historical cost of computer software comprises all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over five years.

10. Construction in progress

Construction in progress costs reflect costs directly attributable to assets under construction and machinery and equipment being installed, including capitalised borrowing costs in accordance with Vietnamese Accounting Standards No. 16 - Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the costs are transferred to deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Contractual arrangement

A Business Cooperation Contract ("BCC") is a contractual agreement between two or more parties to jointly carry out economic activities without forming a separate legal entity. The determination of the applicable accounting method is based on the actual nature of each contract, in particular the existence or otherwise of joint control. Joint control is determined when decisions relating to the BCC's key activities require the consent of all parties with joint control, irrespective of the ownership interest or the legal form of the contract.

In all cases, where the Company receives cash or assets contributed by other parties to the BCC, such receipts are recognised as liabilities and must not be recognised as owner's equity.



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For BCCs with joint control

Depending on the nature and form of the contract, the Company applies the appropriate accounting method for one of the following three forms of joint control:

BCC in the form of jointly controlled assets

The Company recognises in the Company's financial statements as follows:

- The share of the value of the jointly controlled assets (classified by asset type).
- Separately incurred liabilities and the share of joint liabilities to be borne.
- Income from the sale or use of the allocated share of products.
- Expenses incurred and allocated from BCC.

BCC in the form of jointly controlled operations

This cooperative arrangement does not result in the establishment of a new business entity. The Company recognises in the Company's financial statements as follows:

- Assets controlled by the Company.
- Liabilities to be borne.
- Revenue shared from the sale of goods or provisions of services by the BCC.
- the expenses that the Company incurs.

BCC in the form of an after-tax profits sharing arrangement

The parties are only entitled to a share of the profits if BCC makes a profit and must bear any losses if BCC incurs a loss.

Where the Company is designated as the party responsible for accounting and tax settlement for the BCC, the Company shall record all revenue and expenses incurred by the BCC in the Company's accounts to determine the results and tax liabilities. However, the Company shall only recognise in the Income Statement for the portion of revenue and expenses corresponding to the proportion to which the Company is entitled or incurred.

Treatment when jointly controlled BCC ceases to exist or the Company withdraws from the BCC

For BCC in the form of jointly controlled assets and jointly controlled operations: assets and liabilities are allocated and recognised at the agreed value at the time of liquidation; any difference from the carrying amount is recognised as income or expense during the period.

12. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services or assets, where the seller is an entity independent of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses (such as costs during seasonal production stoppages and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.



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Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity as of the end of the accounting period.

13. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of the Law on Securities and the Company's Charter.

14. Deferred revenue

Deferred revenue comprises amounts paid in advance by customers for one or more accounting periods in respect of asset leases.

Deferred revenue does not include advance payments received from customers for which the Company has not yet supplied products, merchandise or services; and revenue for which payment has not yet been received from asset leases or the provision of services over multiple periods.

15. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Share repurchases

When the Company repurchases shares issued by the Company, the total amount payable, including costs directly attributable to the transaction, is recognised as share repurchases and reflected as a deduction from owner's equity. At the end of the accounting period, the fair value of the share repurchases is presented in the Statement of Financial Position as a negative amount to reduce owner's equity. In the case of a buyback intended for immediate cancellation, the value is deducted directly from owner's capital and share premiums. Upon share re-issue, the carrying amount of the shares is calculated using the weighted average method. The difference between the re-issue price and the weighted average cost is recognised in share premiums.

16. Distribution of profits

Profit after tax is distributed to shareholders after appropriations have been made for funds in accordance with the Company's Charter and applicable laws, and approval by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered non-monetary items in retained profit/accumulated loss that may affect cash flow and the ability to pay dividends, such as gains arising from the revaluation of assets contributed to the Company's capital, gains arising from the revaluation of monetary items, financial instruments and other non-monetary items.

17. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise, finished goods shall be recognized when all of the following conditions are satisfied:

- The Company has transferred the majority of the risks and rewards associated with ownership of merchandise to the buyer.
- The Company no longer retains the rights to manage the merchandise as an owner or the right to control the merchandise.
- The amount of revenue can be measured reliably.



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- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue in accordance with the applicable lease term.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends received

Dividends received are recognised when the Company is entitled to receive dividends from its investment activities. The recognition date is determined in accordance with the provisions of the Law on Enterprises and the Charter of the investee. Only the portion of dividends relating to the period after the investment date is recognised as financial income; the portion relating to the period prior to the investment date is recognised as a reduction in the carrying amount of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

18. Revenue deductions

Revenue deductions include trade discounts, sales allowances and sales returns. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In cases where merchandise or services were consumed in previous periods but trade discounts, sales allowances or sales returns arise in a subsequent period, the Company reduces revenue in accordance with the following principle:



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- If the revenue deductions arise prior to the issuance date of the Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Financial Statements: they are recognized as revenue deductions for the period in which they arise.

19. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

For general loans, part of which is used for the construction or production of assets under construction, the borrowing costs to be capitalised are determined in proportion to the capitalisation rate applicable to the weighted average accumulative costs incurred in the construction or production of that asset. The capitalisation rate is calculated as the weighted average interest rate on outstanding borrowings during the period, excluding separate borrowings specifically intended for the creation of a specific asset.

20. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.



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21. Corporate income tax

The Company's corporate income tax accounting policy is implemented in accordance with the provisions of the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 November 2025 of the Government detailing certain provisions of the Law on Corporate Income Tax, guidance documents issued by the Ministry of Finance, and other relevant legal provisions. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or



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- The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

22. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The Parent Company and fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Executive Board, the Supervisory Board, other management members and close family members of these individuals.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

Based on the nature of economic relationships and international practical references, the Company also regards partners who jointly control BCC with the Company as related parties.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

23. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.



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A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

Information on the segment is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENTS OF INTERIM FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	197,033,224	222,914,194
Demand deposits	35,763,680,256	25,222,041,936
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	34,081,260,310	24,296,183,338
- Other banks	1,682,419,946	925,858,598
Cash equivalents	42,000,000,000	37,000,000,000
- 1-month term deposit with Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	11,000,000,000	11,000,000,000
- 3-month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	11,000,000,000	11,000,000,000
- 1-month term deposit at Saigon-Hanoi Commercial Joint Stock Bank (SHB)	9,000,000,000	4,000,000,000
- 3-month term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	8,000,000,000	2,000,000,000
- Term deposits for 3 months or less at Saigon-Hanoi Joint Stock Commercial Bank	3,000,000,000	3,000,000,000
- 1-month term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	-	6,000,000,000
Total	77,960,713,480	62,444,956,130

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Short-term held-to-maturity investments

Held-to-maturity investments include term deposits with banks, details are as follows:



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	Ending balance		Beginning balance	
	Cost	Recoverable value	Cost	Recoverable value
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	10,000,000,000	10,000,000,000	-	-
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank)	5,000,000,000	5,000,000,000	-	-
Saigon-Hanoi Commercial Joint Stock Bank (SHB)	5,000,000,000	5,000,000,000	-	-
Accrued term deposit interest	267,761,645	267,761,645	-	-
Total	20,267,761,645	20,267,761,645	-	-

All short-term held-to-maturity investments are recoverable and do not require the provisions for impairment. There are no changes in provisions for impairment of held-to-maturity investments during the period.

2b. Equity investments in other entities

	Ending balance		Beginning balance	
	Cost	Recoverable value	Cost	Recoverable value
<i>Investments in subsidiaries</i>	<i>3,294,390,000</i>	<i>3,294,390,000</i>	<i>3,294,390,000</i>	<i>3,294,390,000</i>
Cam Ranh Port Marine Services Joint Stock Company ⁽ⁱ⁾	3,294,390,000	3,294,390,000	3,294,390,000	3,294,390,000
<i>Equity investments in other entities</i>	<i>1,170,000,000</i>	<i>1,170,000,000</i>	<i>1,170,000,000</i>	<i>1,170,000,000</i>
Cam Ranh Urban Joint Stock Company ⁽ⁱⁱ⁾	1,170,000,000	1,170,000,000	1,170,000,000	1,170,000,000
Total	4,464,390,000	4,464,390,000	4,464,390,000	4,464,390,000

All equity investments in other entities are recoverable and do not require the provision for impairment.

- (i) Cam Ranh Port Marine Services Joint Stock Company operates under Business Registration Certificate No. 4201128688, initially registered on 9 November 2009 and the 5th amended on 17 August 2025 issued by the Department of Finance of Khanh Hoa Province, with charter capital of VND 7,000,000,000. The Company holds 51% the charter capital corresponding to VND 3,569,790,000. As at the end of the accounting period and at the beginning of the year, the Company had fully contributed its registered charter capital with an investment value of VND 3,294,390,000.
- (ii) Cam Ranh Urban Joint Stock Company operates under Business Registration Certificate No. 4200272456, initially registered on 07 January 2005 and the 9th amended on 12 May 2026 issued by the Department of Finance of Khanh Hoa Province. At the end of the accounting period and at the beginning of the year, the Company held 220,662 shares, representing 6.5% of the charter capital with an investment value of VND 1,170,000,000.

Recoverable amount

As the fair value of the equity investment in another entity cannot be determined, the recoverable amount is determined based on the investee's ownership interest, as per the separate Financial Statements at the end of the accounting period.



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Operating performance of the subsidiary

Cam Ranh Port Marine Services Joint Stock Company is currently operating as normal, with no significant changes compared with the previous year.

Provisions for impairment of equity investments in other entities

There were no changes in provisions for impairment of equity investments in other entities during the period.

Transactions with subsidiaries

Transactions between the Company and its subsidiaries are presented in Note VIII.1b.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
<i>Receivables from related parties</i>	782,735,959	-	587,203,457	-
Quy Nhon Port Logistics Service Co., Ltd	471,228,110	-	413,978,553	-
Cam Ranh Port Marine Services Joint Stock Company	303,557,849	-	169,624,904	-
Quang Hung Maritime Joint Stock Company	7,950,000	-	3,600,000	-
<i>Receivables from other organisations and individuals</i>	19,293,927,908	(1,351,070,084)	13,632,702,179	(1,351,070,084)
Dacinco Construction Investment Limited Company	5,577,083,372	-	3,970,418,898	-
Khanh Hung Logistics Joint Stock Company	2,258,407,750	-	-	-
Da Hoa An 1 Co., Ltd.	66,176,835	-	2,092,605,795	-
Other customers	11,392,259,951	(1,351,070,084)	7,569,677,486	(1,351,070,084)
Total	20,076,663,867	(1,351,070,084)	14,219,905,636	(1,351,070,084)

4. Short-term advances to suppliers

	Ending balance	Beginning balance
<i>Advances to related parties</i>	189,600,000	189,620,000
Construction Consultation Joint Stock Company for Maritime Building	189,600,000	189,600,000
Quang Hung Maritime Joint Stock Company	-	20,000
<i>Advances to other suppliers</i>	1,789,709,488	1,608,200,000
Shantui Vietnam Investment Equipment Joint Stock Company	549,000,000	-
179 Co., Ltd.	321,000,000	181,500,000
Intecom Investment Technology Joint Stock Company	246,000,000	246,000,000
Quyet Thang Joint Stock Company	-	510,000,000
Technology Scale Electronic Co., Ltd	-	203,100,000
Nguyen Minh Mechanical Manufacturing Trading Co., Ltd.	-	224,400,000
Other suppliers	673,709,488	243,200,000
Total	1,979,309,488	1,797,820,000

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Of which, advance payments for the acquisition and construction of fixed assets amounted to VND 849,600,000 (the beginning balance was VND 902,700,000).

5. Other short-term receivables

	Ending balance		Beginning balance	
	Carring value	Provision	Carring value	Provision
<i>Receivables from related parties</i>	-	-	739,538,812	-
Quang Hung Maritime Joint Stock Company – jointly controlled BCC ⁽ⁱ⁾	-	-	739,538,812	-
<i>Receivables from other organisations and individuals</i>	730,010,347	-	781,096,922	-
Mortgages and deposits	15,000,000	-	15,000,000	-
Receivable from employees - advances for production and business operations	456,475,047	-	50,000,000	-
Payments on other's behalf	203,416,730	-	181,989,570	-
Accrued interest	-	-	181,646,576	-
Other short-term receivables	55,118,570	-	352,460,776	-
Total	730,010,347	-	1,520,635,734	-

- (i) The beginning balance was receivables relating to the allocation of costs to Quang Hung Maritime Joint Stock Company and offset receivables against payable by both parties (see Note V.19).

6. Overdue debts, doubtful debts

These are trade receivables that have been overdue for more than three years, details are as follows:

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Khanh Hoa Mining and Investment Joint Stock Company	347,656,124	-	347,656,124	-
Ocean Renewable Energy Joint Stock Company	563,600,626	-	563,600,626	-
Construction and New Technology Application Joint Stock Company	113,319,150	-	113,319,150	-
Hai Gia Co., Ltd	99,453,843	-	99,453,843	-
Other entities	227,040,341	-	227,040,341	-
Total	1,351,070,084	-	1,351,070,084	-

There were no changes in the allowance for doubtful debts during the period.

7. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Tools	207,704,031	-	123,417,297	-
Merchandise	1,308,290,751	-	1,209,545,869	-
Total	1,515,994,782	-	1,332,963,166	-



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There is no inventory required to made provision. There are no changes in the allowance for devaluation of inventories during the period.

8. Short-term/long-term deferred expenses**8a. Short-term deferred expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools and supplies	155,837,700	161,405,000
Insurance premiums	273,441,106	408,157,927
Other short-term deferred expenses	110,214,525	166,614,647
Total	539,493,331	736,177,574

8b. Long-term deferred expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools and supplies	78,611,111	-
Repair expenses	2,438,305,237	4,474,644,337
Other long-term deferred expenses	678,377,885	455,001,878
Total	3,195,294,233	4,929,646,215

9. Tangible fixed assets

	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Vehicle and transmission</u>	<u>Management equipment and tools</u>	<u>Total</u>
Historical cost					
Beginning balance	492,925,486,369	50,313,924,872	19,469,078,534	3,034,363,418	565,742,853,193
Completed construction investment	1,725,000,000	14,426,355,555	1,367,888,887	-	17,519,244,442
Ending balance	494,650,486,369	64,740,280,427	20,836,967,421	3,034,363,418	583,262,097,635
<i>Of which:</i>					
Fully depreciated but still in use	34,177,676,863	3,110,497,728	8,703,453,490	897,896,922	46,889,525,003
Awaiting liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	274,061,864,029	32,966,043,919	14,469,048,953	1,977,765,884	323,474,722,785
Depreciation during the period	7,530,057,409	2,303,963,440	653,186,955	129,348,984	10,616,556,788
Ending balance	281,591,921,438	35,270,007,359	15,122,235,908	2,107,114,868	334,091,279,573
Carrying value					
Beginning balance	218,863,622,340	17,347,880,953	5,000,029,581	1,056,597,534	242,268,130,408
Ending balance	213,058,564,931	29,470,273,068	5,714,731,513	927,248,550	249,170,818,062
<i>Of which:</i>					
Temporarily unused	-	-	-	-	-
Awaiting liquidation	-	-	-	-	-

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The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Berth No. 1 – 30,000 DWT	145,895,691,154	120,405,852,549	25,489,838,605
Berth No. 2 – 50,000 DWT	233,227,588,335	76,056,860,537	157,170,727,798
Cargo crane	51,890,116,183	24,989,722,218	26,900,393,965
Gottwald crane	8,666,652,766	6,992,494,387	1,674,158,379
Other tangible fixed assets	143,582,049,197	105,646,349,882	37,935,699,315
Total	583,262,097,635	334,091,279,573	249,170,818,062

The Company's fixed asset being mobile crane - with a lifting capacity of 180 tonnes - of which carrying value is VND 11,448,438,843, has been mortgaged as security for loans from the Khanh Hoa Investment and Development Fund.

10. Intangible fixed assets

The Company's intangible fixed assets only include computer software programmes, details are as follows:

	Initial cost	Accumulated amortization	Carrying value
Beginning balance	955,375,660	493,457,429	461,918,231
Completed construction	330,000,000		
Amortization during the period		81,537,562	
Ending balance	1,285,375,660	574,994,991	710,380,669

11. Construction in progress

	Beginning balance	Costs incurred during the period	Transferred to fixed assets during the period	Ending balance
Acquisition of fixed assets	9,228,222,222	5,836,405,724	(14,426,355,555)	638,272,391
- Mobile crane – Lifting capacity of 200–250 tonnes	9,228,222,222	-	(9,228,222,222)	-
- Mobile crane – Lifting capacity of 60 tonnes	-	5,198,133,333	(5,198,133,333)	-
- Manufacture of multi-purpose grab buckets (BN5, BN6)	-	454,939,057	-	454,939,057
- Other assets	-	183,333,334	-	183,333,334
Construction in progress	1,978,437,810	3,129,629,629	(3,092,888,887)	2,015,178,552
- Upgrading the operational capacity of Ba Ngoi Port	1,795,734,107	-	-	1,795,734,107
- Western Quay - Quay No. 8 - KBII	-	219,444,445	-	219,444,445
- Main T1 drainage system	108,333,333	1,616,666,667	(1,725,000,000)	-
- 100-tonne weighbridge	74,370,370	1,293,518,517	(1,367,888,887)	-
Periodic repairs and maintenance of fixed assets	-	236,407,407	-	236,407,407
Upgrading and renovating fixed assets	-	330,000,000	(330,000,000)	-
Computer software	-	330,000,000	(330,000,000)	-
Total	11,206,660,032	9,532,442,760	(17,849,244,442)	2,889,858,350

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12. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	1,777,024,349	789,261,483
Cam Ranh Port Marine Services Joint Stock Company	919,098,205	789,261,483
Quy Nhon Port Logistics Service Co., Ltd	857,926,144	-
<i>Payables to other suppliers</i>	6,470,975,034	15,390,113,936
Nha Trang Cuisine Co., Ltd	1,282,234,104	616,742,424
Thinh An Khang NT Co., Ltd	1,175,403,528	1,631,225,952
Khanh An Investment Trading Co., Ltd	992,674,326	405,471,224
Dong Do Co., Ltd.	229,370,000	2,384,500,000
TCE Service and Equipment Joint Stock Company	-	6,685,000,000
Minh Khoi Construction Co., Ltd.	-	2,345,000,000
Other suppliers	2,791,293,076	1,322,174,336
Total	8,247,999,383	16,179,375,419

Of which, trade payables for the acquisition and construction of fixed assets amount to VND 229,370,000 (the beginning balance was VND 9,069,500,000).

The Company has no other overdue trade payables.

13. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Bac Phong Logistics Joint Stock Company	406,560,000	-
TVT Transportation Trading Investment JSC.	299,500,745	-
Dan Gia Trade Manufacturing Co., Ltd.	157,769,745	-
Hai Phong Viet A Transport Co., Ltd.	77,517	196,487,983
Song Bien Chuc An Transport Co., Ltd.	-	52,639,200
Other customers	140,846,258	73,831,552
Total	1,004,754,265	322,958,735

14. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Dividends payable to related parties</i>	13,892,141,000	-
Vietnam Maritime Corporation	13,876,111,000	-
Nguyen Van Thang - General Director	3,500,000	-
Trinh Thanh Tung - Deputy General Director	3,500,000	-
Ho Nguyen Tu Anh - Head of Finance and Accounting Department	1,400,000	-
Trinh Thi Phuc Hanh - Head of the General Affairs Department	7,630,000	-
<i>Dividends payable to other shareholders</i>	3,225,391,000	-
Phu Xuan Construction and Consultant JSC	2,447,971,000	-
Other shareholders	777,420,000	-
Total	17,117,532,000	-

The 2026 Annual General Meeting of Shareholders adopted Resolution No. 01/2026/NQ-CCR.ĐHĐCĐ dated 22 April 2026 regarding the 2025 dividend payment in cash to shareholders at percentage of 7% of the par value, equivalent to VND 17,117,532,000. On 20 July 2026, the Company distributed the aforementioned dividends.



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Notes to the Interim Financial Statements (cont.)**15. Short-term taxes and amounts payable to the State budget**

	Beginning balance		Increases during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount actually paid	Payables	Receivables
VAT on local sales	-	-	8,581,276,326	(7,122,674,304)	1,458,602,022	-
Corporate income tax	2,759,143,565	-	5,724,194,754	(5,432,332,083)	3,051,006,236	-
Personal income tax	515,576,575	-	636,729,900	(1,027,594,475)	124,712,000	-
Non-agricultural land tax	-	-	62,999,378	(62,999,378)	-	-
Land rental	-	2,164,032,513	4,681,103,186	(2,517,070,673)	-	-
Total	3,274,720,140	2,164,032,513	19,686,303,544	(16,162,670,913)	4,634,320,258	-

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax (VAT)

The Company has to pay VAT using deduction method at the following rates:

- Provision of services to foreign vessels : 0%
- Supply of clean water : 5%
- Loading and unloading services, transport, port infrastructure charges, and the hire and sale of petroleum products : 10%

The first 6 months of 2026, the Company is subject to VAT rate of 8% on certain merchandise and services under Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government, providing guidance on Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company is required to pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	29,630,289,068	13,361,043,141
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	504,000,000	1,323,012,668
• Decreases	-	-
Taxable income	30,134,289,068	14,684,055,809
Income exempted from tax	(1,513,315,297)	(1,384,055,809)
Assessable income	28,620,973,771	13,300,000,000
Corporate income tax rate	20%	20%
Corporate income tax payable	5,724,194,754	2,660,000,000
Adjustments of corporate income tax payable of the previous years	-	159,469,938
Total corporate income tax to be paid	5,724,194,754	2,819,469,938



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Land rental

The Company is required to pay land rental for the plots of land which is currently using at the following annual rates:

<u>Land location</u>	<u>Area (m²)</u>	<u>Annual rate (VND/m²)</u>
• Central administrative area	8,255.5	63,648
• Export wood chip processing plant	25,000	28,403
• Cam Ranh Port Administrative Area	11,471	63,648
• Warehousing and logistics services	68,600	28,403
• Western warehouse area of Cam Ranh Port		
- From 01 January 2026 to 09 February 2026	90,000	16,865
- From 10 February 2026	90,000	38,919
• Berth No. 2, Ba Ngoi Port	49,038	44,108

Other taxes

The Company has declared and paid these taxes in accordance with regulations.

16. Payables to employees

These are salaries to be paid employees.

17. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Expenses for employees	3,441,627,000	-
Fixed asset's repair and maintenance costs	6,700,000,000	128,904,110
Other short-term accrued expenses	1,285,071,508	181,527,291
Total	11,426,698,508	310,431,401

18. Short-term/long-term deferred revenue

18a. Short-term deferred revenue

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Unearned revenues relating to related parties</i>	<i>32,400,000</i>	<i>-</i>
Cam Ranh Port Marine Services Joint Stock Company		
- advance payment for berth hire	32,400,000	-
<i>Deferred revenue relating to other organisations and individuals</i>	<i>3,387,200,000</i>	<i>1,362,200,000</i>
Advance payments for yard lease	3,387,200,000	1,362,200,000
Total	3,419,600,000	1,362,200,000

18b. Long-term deferred revenue

This item reflects an advance payment for yard lease from Khanh Hung Logistics Joint Stock Company.

18c. Non-executable contracts

The Company has no non-executable contracts.



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Notes to the Interim Financial Statements (cont.)

19. Other short-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>1,641,617,861</i>	<i>3,069,107,613</i>
Quang Hung Maritime Joint Stock Company - Amounts payable to BCC ⁽ⁱ⁾	1,641,617,861	3,069,107,613
<i>Payables to other organisations and individuals</i>	<i>709,430,000</i>	<i>527,782,680</i>
Trade Union's expenditure	108,174,000	203,782,680
Receipt of short-term deposits, mortgages	478,640,000	124,000,000
Other short-term payables	102,266,000	200,000,000
Total	2,330,697,861	3,596,890,293

- (i) Payables in respect of the share of profits from the BCC's operations to Quang Hung Maritime Joint Stock Company (hereinafter referred to as "Quang Hung Company") under the BCC No. 01/2018/HĐ.HTKD dated 11 April 2018 and Annex 02 dated 11 April 2026 between the two parties. Accordingly, the two parties are jointly operating the Gotwald HMK 280E mobile harbour crane at Cam Ranh Port under a jointly controlled assets, without establishing a new legal entity.

The two parties contributed capital to purchase the Gotwald HMK 280E mobile harbour crane at a value of VND 17.5 billion of which the Company contributing VND 7 billion (40%) and Quang Hung Company contributing VND 10.5 billion (60%). In 2022, this asset was repaired and upgraded at a total cost of VND 4,166,631,915. The Company acts as the joint venture manager, the company allocates revenues and expenses between both parties according to the percentage of their ownership interests.

The Company recognises 40% of the value of the jointly controlled assets, along with the corresponding liabilities, revenue and expenses in the Company's Financial Statements. The performance status and progress as at 30 June 2026 are as follows:

	<u>Total BCC</u>	<u>The Company's share (40%)</u>
Accumulated equity until 30 June 2026	21,666,631,915	8,666,652,766
Revenue generated during the period	8,049,355,610	3,219,742,244
Expenses incurred during the period - portion tracked by the Company	(2,474,895,737)	(989,994,295)
Expenses incurred during the period - portion tracked by Quang Hung Company	-	-
Profit before tax	5,574,459,873	2,229,783,949

Revenue, expenses and profit from BCC operations are recognised in the Company's Financial Statements at percentage of 40% for each accounting period upon the recognition criteria are met.

This contractual arrangement is expected to expire on 10 April 2028. Upon termination of the arrangement, the joint assets will be liquidated and distributed to the parties according to their ownership interests (i.e. the Company owned 40% - Quang Hung Company owned 60%).

As at the date of preparation of the Interim Financial Statements, the BCC is operating normally, with no disputes having arisen.



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Notes to the Interim Financial Statements (cont.)**20. Short-term/long-term borrowings****20a. Short-term borrowings**

These are current portions of long-term borrowings from the Khanh Hoa Investment and Development Fund (see Note V.20b).

Increases, decreases of short-term borrowings are as follows:

	Current period	Previous period
Beginning balance	1,620,000,000	1,620,000,000
Transfer from long-term borrowings	810,000,000	810,000,000
Amount of loan repaid	(810,000,000)	(810,000,000)
Ending balance	1,620,000,000	1,620,000,000

20b. Long-term borrowings

The borrowings from the Khanh Hoa Investment and Development Fund under Credit Agreement No. 14/2022/HĐTD-ĐTPT dated 9 August 2022 and Contract Annex No. 01 dated 24 March 2023. The loan purpose is to purchase a mobile crane with a lifting capacity of 180 tonnes to enhance the operational capacity of Cam Ranh Port, at an interest rate of 7.9% per annum, with a loan term of 91 months from the first disbursement date. The loan amount is repaid monthly, the first repayment was in January 2023. This borrowing is secured by mortgage of assets acquired using the borrowing proceeds (see Note V.9).

The repayment schedule for long-term borrowings is as follows:

	Ending balance	Beginning balance
From 1 year or less	1,620,000,000	1,620,000,000
More than 1 year to 5 years	4,937,000,000	5,747,000,000
Total	6,557,000,000	7,367,000,000

Increases, decreases of long-term borrowings are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	5,747,000,000	7,367,000,000
Transfer to short-term borrowings	(810,000,000)	(810,000,000)
Ending balance	4,937,000,000	6,557,000,000

20c. Outstanding borrowings

The Company has no overdue borrowings outstanding.

21. Bonus and welfare fund

	Beginning balance	Increase due to appropriation from profit	Disbursement during the period	Ending balance
Bonus Fund	455,299,766	3,103,768,000	(2,357,498,000)	1,201,569,766
Welfare Fund	138,415,747	3,349,248,000	(750,438,272)	2,737,225,475
Bonus Fund of the Executive Board	-	437,349,000	(437,349,000)	-
Total	593,715,513	6,890,365,000	(3,545,285,272)	3,938,795,241



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Notes to the Interim Financial Statements (cont.)**22. Owner's equity****22a. Statement of changes in owner's equity**

	Owner's capital	Shares repurchases	Investment and Development Fund	Retained profit/ Accumulated loss	Total
Beginning balance of the previous year	245,018,170,000	(482,000,000)	13,937,027,761	16,311,026,765	274,784,224,526
Profit in the previous period	-	-	-	10,541,573,203	10,541,573,203
Appropriation for funds from 2024 profits	-	-	-	(4,059,754,000)	(4,059,754,000)
2024 dividend distribution	-	-	-	(12,226,808,500)	(12,226,808,500)
Ending balance of the previous period	245,018,170,000	(482,000,000)	13,937,027,761	10,566,037,468	269,039,235,229
Beginning balance of the current year	245,018,170,000	(482,000,000)	13,937,027,761	28,240,536,611	286,713,734,372
Profit in the current period	-	-	-	23,906,094,314	23,906,094,314
Appropriation for funds from the 2025 profit	-	-	4,232,411,000	(11,122,776,000)	(6,890,365,000)
2025 dividend distribution	-	-	-	(17,117,532,000)	(17,117,532,000)
Ending balance of the current period	245,018,170,000	(482,000,000)	18,169,438,761	23,906,322,925	286,611,931,686

22b. Details of owner's capital

Details of capital contributions by major shareholders are as follows:

	Ending balance	Beginning balance
Vietnam Maritime Corporation	198,230,150,000	198,230,150,000
Phu Xuan Construction and Consultant Joint Stock Company	34,971,020,000	34,971,020,000
Other shareholders	11,817,000,000	11,817,000,000
Total	245,018,170,000	245,018,170,000

22c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	245,018,170	245,018,170
Number of shares issued	245,018,170	245,018,170
- Common shares	245,018,170	245,018,170
Number of shares repurchased	(482,000)	(482,000)
- Common shares	(482,000)	(482,000)
Number of outstanding shares	244,536,170	244,536,170
- Common shares	244,536,170	244,536,170

Par value per outstanding share: VND 10,000.



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Notes to the Interim Financial Statements (cont.)

22d. Profit distribution

During the period, the Company distributed profits in accordance with Resolution No. 01/2026/NQ-CCR.ĐHĐCĐ dated 22 April 2026 of the 2026 Annual General Meeting of Shareholders as follows:

	Amount (VND)
• Dividends distributed to shareholders	: 17,117,532,000
• Appropriation for the investment and development fund	: 4,232,411,000
• Appropriation for bonus and welfare fund	: 6,453,016,000
• Appropriation for bonus fund of the Executive Board	: 437,349,000

23. Off-statement of financial position items

23a. Assets under operating lease

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	Ending balance	Beginning balance
From 1 year or less	9,427,828,337	9,406,860,989
Over 1 year to 5 years	28,372,131,912	29,486,041,239
Over 5 years	143,161,355,569	146,549,005,873
Total	180,961,315,818	185,441,908,101

The above operating lease payments comprise:

- Total leased area of 25,000 m² of land in the alluvial area of Ba Ngoi Port, Cam Linh Ward, Khanh Hoa Province, to be used for the construction of wood chip processing plant for export. The land rental cost is adjusted periodically in accordance with Decision of the People's Committee of Khanh Hoa Province; Director of the Department of Finance determines the land rent rate for the project, and this rate is fixed for five years; following the expiry of this fixed period, the Director of the Department of Finance will adjust the land rent rate for the subsequent term (in accordance with the provisions of the Government's Decree No. 142/2005/ND-CP dated 14 November 2005 on the collection of land and water surface rental). The rent rate applicable in 2026 is VND 28,403 /m²/year. The land lease term is from 09 April 2007 to 09 April 2027.
- Total leased area is 68,600 m² of land on Nguyen Trong Ky Street, Cam Linh Ward, Khanh Hoa Province, is to be used for the construction of a warehouse and maritime logistics services area. The land rent rate at the time of signing the contract is VND 5,490 /m²/year and will be adjusted when People's Committee of Khanh Hoa Province issues regulations on land prices in accordance with the Government's Decree No. 69/2009/ND-CP dated 13 August 2009. The rent rate applicable in 2026 is VND 28,403 /m²/year. The lease term is from 24 March 2011 to 30 October 2027.
- Total leased area is 90,000 m² of land in Cam Linh Ward, Khanh Hoa Province, to be used for the construction of the western warehouse at Cam Ranh Port. The land rent rate specified in the contract is VND 8,710 /m²/year; this rate is fixed for five years from 10 May 2012 and will be adjusted upon expiry to apply to the subsequent term. The rent applicable in 2026 is VND 16,865/m²/year from 01 January 2026 to 09 February 2026, and VND 38,919/m²/year from 10 February 2026 to 31 December 2026. The land lease term is from 9 April 2012 to 27 October 2051.



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Notes to the Interim Financial Statements (cont.)

- Total leased area is 11,470.8 m² of land in Cam Linh Ward, Khanh Hoa Province, to be used for the construction of the Cam Ranh Port Administrative Zone. The land rent rate specified in the contract is VND 10,125 /m²/year which is provisional calculated and applied from 9 August 2010; following it will be adjusted as the Provincial People's Committee issues regulations on land prices in accordance with the Government's Decree No. 69/2009/ND-CP dated 13 August 2009. The rent rate applicable in 2026 is VND 63,648/m²/year. The land lease term is from 9 August 2010 to 4 June 2039.
- The total leased area is 49,037.7 m² of land in Cam Linh Ward, Khanh Hoa Province, to be used for keeping in implementation of the Berth No. 2 – Ba Ngoi Port project. The land rent rate specified in the contract is VND 8,737/m²/year, this rate is fixed for five years from 10 May 2012; upon expiry of this period, it will be adjusted and applied for the subsequent term. The land lease rate applicable in 2026 is VND 44,108 /m²/year. The land lease term is from 25 October 2010 to 9 April 2054.
- Total leased area is 8,255.5 m² of land at No. 29 Nguyen Trong Ky Street, Cam Linh Ward, Khanh Hoa Province. The land rent rate specified in the contract is VND 6,480/m²/year. The land lease term is from 30 October 2018 to 30 October 2058.

In addition, the Company is currently managing and using a plot of land on Nguyen Trong Ky Street, Cam Linh Ward, Khanh Hoa Province (now Cam Linh Ward, Khanh Hoa Province), with an area of 797.5 m², for the purpose of constructing Maritime Services Centre. No land lease agreement has yet been signed for this plot, as the People's Committee of Khanh Hoa Province has required the preparation of an investment project in line with the master plan to provide a basis for considering the land allotment and leasing in accordance with regulations.

23b. Pledged and mortgaged assets

The Company has only pledged tangible fixed asset being a mobile crane with a lifting capacity of 180 tonnes to the Khanh Hoa Investment and Development fund as security for a borrowing from the Fund (see Note V.20b). The pledge period extends until the end of the loan agreement (91 months). The carrying value of the pledged tangible fixed assets at the end of the period and at the beginning of the year was VND 11,448,438,843 and VND 12,317,940,525 respectively (see Note V.9).

24. The value of assets held by other parties but whose use is restricted due to legal limitations, or liabilities that must be settled in accordance with contractual agreements or legal provisions

As presented in Note V.19, the Company and Quang Hung Maritime Joint Stock Company are party to BCC of the Gotwald HMK 280E mobile harbour crane at Cam Ranh Port, with total investment value of VND 21,666,631,915, of which the Company's investment is VND 8,666,652,766 and that of Quang Hung Maritime Joint Stock Company is VND 12,999,979,149.

At the end of the accounting period and at the beginning of the year, the Gotwald HMK 280E mobile harbour crane was being operated by the Company and Quang Hung Maritime Joint Stock Company at Cam Ranh Port and was jointly controlled by both parties.

Information on these fixed assets is recognised in the Company's Financial Statements (based on the Company's investment value) as follows:

	Ending balance	Beginning balance
Historical cost	8,666,652,766	8,666,652,766
Accumulated depreciation	6,992,494,387	6,575,904,589
Carrying value	1,674,158,379	2,090,748,177



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Notes to the Interim Financial Statements (cont.)

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	31,647,429,872	20,840,582,219
Revenue from provisions of services	155,416,253,477	63,934,293,452
Revenue from warehouse and yard lease	12,347,216,700	19,029,092,492
Total	199,410,900,049	103,803,968,163

1b. Revenue from sales of goods and provisions of services to related parties

Transactions of sales of goods and provisions of services to related parties are presented in Note VIII.1b.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	30,350,204,943	19,453,444,013
Costs of services provided	115,093,866,987	53,811,268,398
Total	145,444,071,930	73,264,712,411

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	938,023,301	562,059,384
Demand deposit interest	28,044,986	8,594,260
Dividends received	1,513,315,297	1,384,055,809
Payment discount	39,647,318	28,672,446
Total	2,519,030,902	1,983,381,899

4. Financial expenses

These are borrowing costs.

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	110,400,000	110,400,000
Depreciation/(amortization) of fixed assets	24,768,822	24,768,822
Cost of repairs to petrol and oil pump columns	31,060,000	-
Other cash expenses	24,768,264	1,791,004
Total	190,997,086	136,959,826



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Notes to the Interim Financial Statements (cont.)**6. General and administrative expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	18,594,708,210	9,274,458,080
Costs of administrative supplies and office supplies	276,383,125	291,098,471
Depreciation/(amortization) of fixed assets	519,879,387	528,974,934
Taxes, fees and legal fees	373,099,252	433,046,108
Expenses for external services	2,615,026,844	1,931,790,178
Other expenses	4,022,261,733	2,685,060,436
Total	26,401,358,551	15,144,428,207

7. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Remuneration for the Board of Directors and Supervisory Board	9,000,000	9,000,000
Adjustment of receivables and payables in accordance with the tax inspection	-	20,181,000
Other income	43,091	-
Total	9,043,091	29,181,000

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Payment of remuneration to the equity representative	11,100,000	6,000,000
Land rental and land tax expenses	-	3,495,121,170
Tax and insurance penalties	-	77,482,210
Other expenses	1,032,599	132,000
Total	12,132,599	3,578,735,380

9. Earnings per share

Information on earnings per share is presented in the Interim Consolidated Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	30,350,204,943	19,454,400,495
Cost of materials and supplies	5,151,277,534	1,649,633,612
Labour costs	58,829,745,950	26,712,176,628
Depreciation/(amortization) of fixed assets	10,698,094,350	10,700,115,839
Expenses for external services	53,002,957,067	23,164,058,220
Other expenses	14,004,147,723	6,865,715,650
Total	172,036,427,567	88,546,100,444



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Notes to the Interim Financial Statements (cont.)

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT

Non-cash transactions affecting the future Cash Flow Statement

During the period, the Company acquired certain fixed assets by incurring debts valued at VND 229,370,000.

VIII. OTHER INFORMATION

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

Key management personnel comprise members of the Board of Directors, the Supervisory Board and Executive Board. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has not had any transactions of sales of goods or provisions of services with key management personnel or their related individuals. The only other transaction during the period is the payment of dividends to members of the Executive Board with amount of VND 8,400,000 VND (that of the previous period was VND 6,000,000).

Receivables from and payables to the key management personnel and their related individuals

Receivables from and payables to the key management personnel and their related individuals are presented in Note V.14.

Remuneration of the key management personnel

	Position	Salary	Remuneration	Total
Current period				
Mr. Do Hung Duong	Chairman of the Board of Directors (from 12 June 2025)	-	120,000,000	120,000,000
Mr. Nguyen Van Thang	Member of the Board of Directors cum General Director	524,635,000	60,000,000	584,635,000
Mr. Nguyen Van Tai	Member of the Board of Directors	-	60,000,000	60,000,000
Ms. Nguyen Thi Yen	Member of the Board of Directors	-	60,000,000	60,000,000
Mr. Nguyen Van Dung	Member of the Board of Directors (from 12 June 2025)	-	60,000,000	60,000,000
Mr. Trinh Thanh Tung	Deputy General Director	395,499,000	-	395,499,000
Mr. Nghiem Manh Ha	Deputy General Director (from 13 April 2026)	146,641,000	-	146,641,000
Ms. Ho Nguyen Tu Anh	Head of Finance and Accounting Dept.	246,484,000	-	246,484,000
Mr. Hoang Viet	Head of the Supervisory Board (from 12 June 2025)	-	60,000,000	60,000,000



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	Position	Salary	Remuneration	Total
Ms. Bui Thi Ngoc Luong	Member of the Supervisory Board	-	42,000,000	42,000,000
Ms. Tran Thi Thanh Thuy	Member of the Supervisory Board (until 22 April 2026)	-	26,130,000	26,130,000
Mr. Tran Minh Duc	Member of the Supervisory Board (from 22 April 2026)	-	15,870,000	15,870,000
Total		1,313,259,000	504,000,000	1,817,259,000
Previous period				
Mr. Pham Huu Tan	Chairman of the Board of Directors (until 12 June 2025)	-	357,816,000	357,816,000
Mr. Do Hung Duong	Chairman of the Board of Directors (from 12 June 2025)	-	5,040,000	5,040,000
Mr. Nguyen Van Thang	Member of the Board of Directors cum General Director	-	31,200,000	31,200,000
Mr. Nguyen Van Tai	Member of the Board of Directors	327,999,000	31,200,000	359,199,000
Ms. Nguyen Thi Yen	Member of the Board of Directors	-	31,200,000	31,200,000
Ms. Nguyen Thi Minh Ngoc	Member of the Board of Directors (until 12 June 2025)	-	28,080,000	28,080,000
Mr. Nguyen Van Dung	Member of the Board of Directors (from 12 June 2025)	-	3,120,000	3,120,000
Mr. Trinh Thanh Tung	Deputy General Director	258,058,000	-	258,058,000
Ms. Ho Nguyen Tu Anh	Head of Finance and Accounting Dept.	150,677,000	-	150,677,000
Ms. Nguyen Thi Hien	Head of the Supervisory Board (until 12 June 2025)	-	28,080,000	28,080,000
Mr. Hoang Viet	Head of the Supervisory Board (from 12 June 2025)	-	3,120,000	3,120,000
Ms. Bui Thi Ngoc Luong	Member of the Supervisory Board	-	25,200,000	25,200,000
Ms. Tran Thi Thanh Thuy	Member of the Supervisory Board (until 22 April 2026)	-	25,200,000	25,200,000
Total		736,734,000	569,256,000	1,305,990,000

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Vietnam Maritime Corporation	Parent company
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary
Quy Nhon Port Logistics Service Co., Ltd	The Group
Vietnam Ocean Shipping Agency Corporation	The Group
Quang Hung Maritime Joint Stock Company	Jointly controlled partner (BCC)

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)

Transactions with other related parties

The Company has had transactions of sale of goods and provision of services, as well as other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Vietnam Maritime Corporation</i>		
Dividend distribution	13,876,111,000	9,911,507,500
<i>Cam Ranh Port Marine Services Joint Stock Company</i>		
The Company received dividends	356,979,000	356,979,000
Revenue from sales of merchandise	2,021,959,928	722,271,625
Revenue from provisions of services	42,736,500	73,495,556
Proceeds from supplying goods and services	2,020,313,010	813,433,934
Purchases of merchandise and services	5,221,600,883	3,019,537,657
Payment for goods and services	5,509,492,233	3,018,333,687
<i>Quy Nhon Port Logistics Service Co., Ltd</i>		
Revenue from provisions of services	1,395,050,116	-
Proceeds from services provided	1,449,404,567	-
Purchase of merchandise and services	8,926,478,514	-
Payment for goods and services	8,782,670,651	-
<i>Branch of Vietnam Ocean Shipping Agency Corporation – Nha Trang Ocean Shipping Agency</i>		
Revenue from provisions of services	24,640,000	9,569,150
Proceeds from services provided	26,611,200	10,047,608
Revenue from port services collected on behalf	955,926,705	1,600,555,736
Receipts of amount of port services collected on behalf	1,030,584,522	1,618,093,255
<i>Quang Hung Maritime Joint Stock Company</i>		
Revenue from sales of merchandise	17,361,110	3,272,727
Payments	14,400,000	3,600,000
Revenue share for Gottwald cranes	4,829,613,365	2,689,067,373
Payment of revenue from BCC	4,300,200,936	1,311,244,474
Allocation of Gottwald crane costs	1,484,937,443	829,067,405
Receipts for Gottwald crane costs	-	432,282,683
Offsetting receivables against payables	2,343,271,250	-

The sales of merchandise and services to other related parties are made at mutually agreed prices. The purchases of merchandise and services from other related parties are made at agreed prices.

Receivables from and payables for other related parties

Receivables from and payables for other related parties are presented in Notes V.3, V.4, V.5, V.12, V.14, V.18a and V.19.



CAMRANH PORT JOINT STOCK COMPANY

Address: 29 Nguyen Trong Ky Street, Da Bac Residential Area, Cam Linh Ward, Khanh Hoa Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

Receivables from other related parties are unsecured and will be settled in cash. No allowance for doubtful debts has been made for receivables from other related parties.

2. Segment information

Segment reporting is based on business fields, since the Company's principal business activities are organised and managed according to the nature of the products and services provided, with each field constituting a business unit offering different products.

2a. Information on business segment

The Company has the following main business fields:

- Product sales sector: sale of petrol and diesel.
- Service sector: cargo handling, freight transport and maritime services.
- Leasing business field: warehouse and yard leasing.

Details of net external revenue from sales of goods and provisions of services by business field are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Petrol and diesel sales sector	31,647,429,872	20,840,582,219
Services sector	155,416,253,477	63,934,293,452
Warehouse and yard lease sector	12,347,216,700	19,029,092,492
Total	199,410,900,049	103,803,968,163

2b. Additional information

The Company only operates within the geographical area of Khanh Hoa Province.

3. Subsequent events

From the end of the accounting period to the approval date of the Interim Financial Statements, there are no material events which are required adjustments or disclosures in the Interim Financial Statements.

Approved, 18 August 2026

Nguyen Thi Ngoc Hoa
Preparer

Ho Nguyen Tu Anh
Head of Finance and Accounting Dept.
Accountant in charge

Nguyen Van Thang
General Director
Legal Representative

