

BALANCE SHEET*As at 30 Sep 2026*

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	A. SHORT-TERM ASSETS		31.920.656.219	24.995.363.823
110	I. Cash and cash equivalents	3	9.047.556.646	12.785.041.450
111	1. Cash		2.962.793.842	3.135.617.801
112	2. Cash equivalents		6.084.762.804	9.649.423.649
120	II. Short-term financial investments	4	9.262.944.584	-
123	1. Held-to-maturity investments		9.262.944.584	-
130	III. Short-term receivables		11.823.992.848	11.592.851.305
131	1. Short-term trade receivables	5	10.246.025.261	11.064.414.479
132	2. Short-term prepayments to suppliers		117.941.269	290.728.707
135	3. Other short-term receivables	6	3.719.742.596	2.497.424.397
136	4. Short-term provision for doubtful debts	7	(2.259.716.278)	(2.259.716.278)
140	IV. Inventories	8	1.527.214.639	82.145.635
141	1. Inventories		1.527.214.639	82.145.635
156	V. Other short-term assets		258.947.502	535.325.433
161	1. Short-term Prepaid Expenses	12	258.947.502	202.151.937
162	2. Deductible value added tax	15	-	333.173.496
200	B. LONG-TERM ASSETS		30.152.200.322	31.092.878.278
210	I. Long-term receivables		3.692.400.000	3.680.400.000
215	1. Other long-term receivables	6	3.692.400.000	3.680.400.000
220	II. Fixed assets		1.152.917.007	1.416.732.264
221	1. Tangible fixed assets	9	1.068.176.877	1.313.390.628
222	- Historical cost		9.525.588.174	11.984.045.111
223	- Accumulated depreciation		(8.457.411.297)	(10.670.654.483)
227	2. Intangible fixed assets	10	84.740.130	103.341.636
228	- Historical cost		269.996.000	269.996.000
229	- Accumulated depreciation		(185.255.870)	(166.654.364)
240	III. Investment properties	11	24.997.823.676	25.579.168.407
241	- Historical cost		36.430.936.788	36.430.936.788
242	- Accumulated depreciation		(11.433.113.112)	(10.851.768.381)
260	V. Long-term investments	4		
262	1. Investments in joint-ventures, associates		473.212.674.000	473.212.674.000
264	2. Provision for diminution of value long-term inv		(473.212.674.000)	(473.212.674.000)
270	VI. Other long-term assets		309.059.639	416.577.607
271	1. Long-term Prepaid Expenses	12	309.059.639	416.577.607
			62.072.856.541	56.088.242.101



BALANCE SHEET*As at 30 Sep 2026**(continued)*

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	C. LIABILITIES		82.298.874.370	78.360.073.360
310	I. Short-term liabilities		23.475.478.382	23.290.965.790
311	1. Short-term trade payables	13	15.725.435.650	18.481.297.935
312	2. Short-term prepayments from customers	14	999.531.202	84.531.202
313	3. Dividends and profits payable	15	136.190.000	136.190.000
314	4. Taxes and other payables to the State budget		1.000.360.847	350.333.460
315	5. Payables to employees		208.631.966	173.336.033
316	6. Short-term accrued expenses	16	3.464.393.863	1.883.619.071
319	7. Short-term unrealised revenue	18	1.660.948.836	1.660.948.836
320	8. Other short-term payments		278.264.726	518.987.961
323	9. Bonus and welfare fund		1.721.292	1.721.292
330	II. Long-term liabilities		58.823.395.988	55.069.107.570
334	1. Long-term accrued expenses	16	13.454.306.662	13.454.306.662
337	2. Long-term unrealised revenue	18	41.904.649.326	38.150.360.908
338	3. Other long-term payables	17	3.464.440.000	3.464.440.000
400	D. OWNER'S EQUITY		(385.276.017.829)	(387.321.831.259)
410	I. Owner's equity	19	(20.226.017.829)	(22.271.831.259)
411	1. Contributed capital		365.050.000.000	365.050.000.000
411a	- Ordinary shares with voting rights		365.050.000.000	365.050.000.000
414	2. Other capital		11.500.000.000	11.500.000.000
418	3. Development investment funds		2.340.736.096	2.340.736.096
419	4. Other equity fund		163.000.000	163.000.000
420	5. Undistributed profit after tax		(399.279.753.925)	(401.325.567.355)
420a	- Undistributed post-tax profits accumulated by the end of the previous year		(404.385.461.224)	(404.385.461.224)
420b	- Undistributed profit after tax for the current year		5.105.707.299	3.059.893.869
440	TOTAL CAPITAL		62.072.856.541	56.088.242.101

Quang Ninh, 15 Oct 2026

Preparer

Manager of Accounting Department

General Director

Vũ Thị Mai Anh

Do Vu Linh

Doan Ngoc Tu



INCOME STATEMENTS

FROM 01 JANUARY 2026 TO 30 SEP 2026

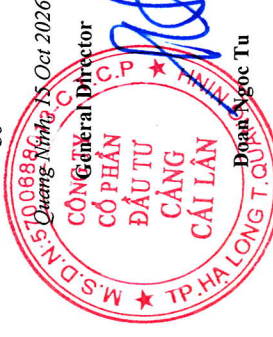
Code	ITEMS	Note	Quarter III		Cumulative from the beginning of the year to the end of this quarter
			This year	Previous year	
01	1. Revenues from sales of goods and providing of services	20	18.571.590.409	15.521.537.075	87.773.991.971
10	3. Net revenues from sales of goods and providing of services		18.571.590.409	15.521.537.075	87.773.991.971
11	4. Cost of goods sold	21	17.511.777.507	13.712.328.345	83.323.348.613
20	5. Gross profit from sales of goods and providing of services		1.059.812.902	1.809.208.730	4.450.643.358
21	6. Financial income	22	262.894.534	49.945.606	411.050.825
22	7. Financial expenses		-	-	-
23	- In which: Interest expenses				
26	8. General and administration expenses	23	837.227.844	819.144.348	2.650.650.282
30	9. Net profit from operating activities		485.479.592	1.040.009.988	2.211.043.901
31	10. Other income		432.670.321	-	461.009.321
32	11. Other expense	24	162.111	80.536.808	28.510.695
40	12. Other profit		432.508.210	(80.536.808)	432.498.626
50	13. Total net profit before tax		917.987.802	959.473.180	2.643.542.527
51	14. Current corporate income tax expenses	25	205.414.436	205.201.997	597.729.097
60	15. Profit after corporate income tax		712.573.366	754.271.183	2.045.813.430
70	16. Basic earnings per share	41a	20	21	56
					69

Preparer

Vũ Thị Mai Anh

Manager of Accounting Department

Đỗ Vũ Linh



Doan Ngoc Tu

NOTE FINANCIAL STATEMENTS*From 01 January 2026 to 30 Sep 2026***1 . ĐẶC ĐIỂM HOẠT ĐỘNG CỦA DOANH NGHIỆP****Hình thức sở hữu vốn**

Cailan Port Investment Joint Stock Company (the "Company") was incorporated and operates under Business Registration Certificate No. 5700688013, initially granted by the Department of Planning and Investment of Quang Ninh Province on November 02, 2007. The Company's business registration certificate was last amended on 06 May 2025.

The Company's head office is located at: No1 Cai Lan Roat - Bai Chay Ward - Quang Ninh Province.

The Company's charter capital is VND 365,050,000,000 (Three hundred sixty-five billion, one hundred fifty million Vietnamese Dong), divided into 36,505,000 shares with a par value of VND 10,000 per share.

Business lines:

- Road freight transportation;
- Wholesale trade;
- Coastal and ocean freight transportation;
- Warehousing and storage;
- Support services directly related to rail and road transport;
- Cargo handling;
- Other support services related to transportation;
- Real estate business, land use rights owned, used, and leased;
- Support services directly related to water transport.

2 . APPLIED ACCOUNTING POLICIES AND REGIMES AT COMPANY CÔNG TY**2.1 . Applied accounting documentation system**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

The financial statements are prepared in VND which is also the Company's accounting currency.

2.2 . Applicable Accounting Standards and Regimes*Applicable accounting regime*

The Company applies the Enterprise Accounting Regime issued under Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State; and presented in accordance with the provisions of each standard, circular guiding the implementation of the current Accounting Standards and Regime being applied.

2.3 . Financial instruments*Initial notes*

The Company's financial assets include cash and cash equivalents, trade and other receivables, loans, short-term and long-term investments. At the time of initial recognition, financial assets are determined at purchase price/issuance costs plus other costs incurred directly related to the purchase and issuance of such financial assets.

Financial liabilities

The Company's financial liabilities include loans, trade and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are measured at issue price plus costs incurred directly related to the issuance of such financial liabilities.

Value after initial recognition

There are currently no regulations on revaluation of financial instruments after initial recognition.

2.4 . Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- When contributing capital: is the foreign currency buying rate of the bank where the Company opens an account on the date
- When recording receivables: is the buying rate of the commercial bank where the Company designates the customer to pay at the time the transaction occurs;
- When recording payables: the selling rate of the commercial bank where the Company plans to transact at the time the transaction occurs.

All actual exchange rate differences arising during the year and differences due to revaluation of balances of foreign currency items at the time of preparing the Financial Statements are accounted for in the business results of the fiscal year. In which, the exchange rate difference profit due to revaluation of the end-of-period balances of foreign currency items is not used to distribute profits or pay dividends.

2.5 . Cash and cash equivalents

Cash includes cash in hand and non-term bank deposits.

2.6 . Financial investments

Investments in joint ventures and associates are accounted for using the cost method. Net profits distributed from joint ventures and associates arising after the date of investment are recognized in the Statement of Business Performance. Other payments (other than net profits) are considered as recovery of investments and are recognized as reductions in the cost of investments.

The capital contribution to the joint venture or associate is not adjusted for changes in the Company's ownership share in the net assets of the joint venture. The Company's income statement reflects the income distributed from the accumulated net profit of the joint venture or associate after the capital contribution to the joint venture or associate.

Joint venture and association activities in the form of jointly controlled business activities and jointly controlled assets are applied by the Company according to general accounting principles as with other normal business activities. In which:

- The Company separately monitors income and expenses related to joint venture and association activities and makes allocations to the parties in the joint venture according to the Joint Venture Contract;
- The Company separately keeps track of joint venture capital assets, capital contributions to jointly controlled assets and common liabilities, separate liabilities arising from joint venture activities.

Provisions for investment depreciation are made at the end of the year as follows:

Provisions for devaluation of investments are made at the end of the fiscal year, based on Circular 48/2019/TT-BTC dated August 8, 2019, amending and supplementing Circular 24/2022/TT-BTC dated April 7, 2022 of the Ministry of Finance on Guidance on the regime of setting up and using provisions at Enterprises.

2.7 . Receivables

Receivables are tracked in detail by receivable term, receivable entity, receivable currency type, and other factors according to the Company's management needs.

Provision for doubtful debts is made for the following items: overdue receivables recorded in economic contracts, loan agreements, contractual commitments or debt commitments and receivables that have not yet reached maturity but are unlikely to be recovered. In particular, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, not taking into account debt extensions between the parties and receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, missing or absconding.

2.8 . Inventories

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparation, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

Method for determining the value of unfinished products at the end of the year:

- Work in progress costs are collected according to actual costs incurred for each type of unfinished product.

2.9 . Fixed Assets and Investment Properties

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- Machinery and equipment:	05 - 12 years
- Means of transportation	04 - 08 years
- Office equipment	03 years
- Other assets	04 years
- Computer software	03 - 05 years

Investment properties are recorded at cost.

For investment real estate for operating lease, it is recorded at original cost, accumulated depreciation and residual value. In which, depreciation is calculated using the straight-line method with the estimated depreciation period as follows:

- Houses, buildings	47 years
- Land use rights	47 years

2.10 . Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

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

2.11 . Trade payables

Trade payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

2.12 . Accrued expenses

Payables for goods and services received from sellers or provided to buyers in the reporting year but not actually paid and other payables such as land rent payable, payable expenses not yet due for payment are recorded in production and business expenses of the reporting year.

The recording of payable expenses into production and business expenses during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the provision and the actual expenses will be reversed.

2.13 . Unrealised revenue

Unearned revenue includes pre-received revenue such as: the amount of money customers have paid in advance for one or more accounting periods for asset leasing, interest received in advance when lending capital or purchasing debt instruments and other unrealized revenue such as: the difference between the selling price of goods on deferred payment or installment payment as committed and the selling price paid immediately, revenue corresponding to the value of goods, services or the amount of discounts for customers in traditional customer programs...

Unearned revenue is transferred to Sales and Service Revenue at the amount determined in accordance with each accounting period.

2.14 . Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Other capital under Owner's Equity reflects the business capital formed by supplementing from business results or by being donated, presented, sponsored, or revaluation of assets (if allowed to record an increase or decrease in Owner's Investment Capital).

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders after setting aside funds according to the Charter and regulations of Vietnamese law.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the dividend announcement by the Board of Directors.

2.15 . Revenue

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Revenue from providing services

Revenue from providing services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed on the date of the Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

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

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

2.16 . Cost of goods sold

Cost of goods sold in the year is recorded in accordance with the revenue generated in the year and ensures compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual, etc. are fully and promptly recorded in the cost of goods sold in the year.

2.17 . Taxes

Corporate income tax (if any) represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible. Corporate income tax is calculated at the effective tax rate of 20% of taxable profit.

Other taxes are applied according to current tax laws in Vietnam.

2.18 . Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence over these enterprises.

In considering each possible related party relationship for the purpose of preparing and presenting financial statements, the Company pays attention to the substance of the relationship rather than the legal form.

3 . CASH AND CASH EQUIVALENTS

	<u>30/09/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
Cash on hand	30.000.000	30.000.000
Cash at banks	2.932.793.842	3.105.617.801
Cash equivalents	6.084.762.804	9.649.423.649
Total	<u>9.047.556.646</u>	<u>12.785.041.450</u>

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

	<u>Currency</u>		<u>Amount</u>
			<u>VND</u>
<i>Demand deposits</i>			
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vcb)	VND		549.563.469
- Vietnam Maritime Commercial Joint Stock Bank (MSB)	VND		2.381.225.899
- Vietnam Joint Stock Commercial Bank for Industry and Trade (VTB)	VND		2.004.474
Total demand deposits			<u>2.932.793.842</u>
	<u>Currency</u>	<u>Term</u>	<u>Annual interest rate</u>
			<u>Amount</u>
<i>Cash equivalents</i>			
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vcb)	VND	01 Month	4,75%
			3.036.848.361
- Vietnam Joint Stock Commercial Bank for Industry and Trade (VTB)	VND	01 Month	4,75%
			3.047.914.443
			<u>6.084.762.804</u>

4 . FINANCIAL INVESTMENTS

	<u>30/09/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
Short-term		
Deposits	9.262.944.584	
	<u>9.262.944.584</u>	<u>-</u>

Detailed information on the Company's held-to-maturity investments as at September 30, 2026, is as follows:

Term deposits

Description	<u>Currency</u>	<u>Term</u>	<u>Annual interest rate</u>	<u>Amount</u>
	<u>VND</u>		<u>8,40%</u>	<u>VND</u>
- Tien Phong Commercial Joint Stock Bank		06 month		9.251.136.986
	<u>Currency</u>	<u>Term</u>	<u>Annual interest rate</u>	<u>Amount</u>
	<u>VND</u>	<u>01 month</u>	<u>4,75%</u>	<u>VND</u>
- Joint Stock Commercial Bank for Foreign Trade of Vietnam				11.807.598

5 . SHORT-TERM TRADE RECEIVABLES

	<u>30/09/2026</u>		<u>01/01/2026</u>	
	<u>Historical cost</u>	<u>Provision</u>	<u>Historical cost</u>	<u>Provision</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
a) Customer details				
Cai Lan International Container Terminal Co., Ltd.	1.068.673.500	-	2.016.893.569	-
An Viet Phat Energy JSC	1.196.070.341	-	1.108.005.341	-
Duong Linh Production Ltd.	730.239.615	-	1.338.156.196	-
S-Way Logistics Vietnam Ltd.	1.309.446.000	-	1.941.192.000	-
Ha Long QN Lime Co., Ltd.	1.921.779.159	-	1.408.032.008	-
An Phat 68 Co., Ltd.	1.619.490.040	-	-	-
Others trade receivables	2.400.326.606	(443.476.678)	3.252.135.365	(443.476.678)
Total	<u>10.246.025.261</u>	<u>(443.476.678)</u>	<u>11.064.414.479</u>	<u>(443.476.678)</u>
b) Related parties	<u>1.068.673.500</u>	<u>-</u>	<u>2.016.893.569</u>	<u>-</u>
<i>(Details are presented in Notes 30)</i>				

6 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
a) Short term				
- Employee receivables	663.739.785		576.829.166	
- Deposit	5.000.000		3.000.000	
<i>Mai Thị Thanh Phương</i>	2.000.000		-	
<i>Mai Linh Quang Ninh Joint Stock Company</i>	3.000.000		3.000.000	
- Other receivables	1.234.763.130		101.355.550	-
- Accounts receivable pending settlement (*)	1.816.239.681	(1.816.239.600)	1.816.239.681	(1.816.239.600)
Total	3.719.742.596	(1.816.239.600)	2.497.424.397	(1.816.239.600)

(*) Receivables awaiting settlement are the remaining receivables classified by the Company from customer receivables after the Company and Cai Lan International Container Terminal Company Limited (CTCT) signed an Agreement dated July 11, 2022 to resolve all disputes between the two parties related to barge transportation services from Cai Lan Port to Hai Phong under Contract No. CICT.HDKT/2018.01/CPI dated January 1, 2018. Currently, the Company is carrying out procedures to settle this receivable.

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
b) Long term				
Mortgage, collaterals	3.692.400.000	-	3.680.400.000	-
<i>Tham Gia Tourism, Trading and Construction Investment Joint Stock Company</i>	3.692.400.000	-	3.680.400.000	-
Total	3.692.400.000	-	3.680.400.000	-

7 . BAD DEBTS

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Hoang Lam Ha Long Co., Ltd.	70.408.525	(70.408.525)	70.408.525	(70.408.525)
- Soc Son Steel Rolling Joint Stock Company	74.163.817	(74.163.817)	74.163.817	(74.163.817)
- TMT Wood Chip Production Trading Joint Stock Company	170.810.966	(170.810.966)	170.810.966	(170.810.966)
- Cai Lan International Container Co., Ltd.	1.816.239.681	(1.816.239.600)	1.816.239.600	(1.816.239.600)
- VINA Wood Chip Processing Co., Ltd.	23.140.329	(23.140.329)	23.140.329	(23.140.329)
- Ha Long Port Business Joint Stock Company	99.553.041	(99.553.041)	99.553.041	(99.553.041)
- Thuy Nguyen Trading Joint Stock Company	10.800.000	(5.400.000)	10.800.000	(5.400.000)
Total	2.265.116.359	(2.259.716.278)	2.265.116.278	(2.259.716.278)

8 . INVENTORIES

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Raw materials	122.357.828		82.145.635	-
Goods	79.685.185		-	-
Work in progress	1.325.171.626		-	-
Total	1.527.214.639	-	82.145.635	-

9 . TANGIBLE FIXED ASSETS*(Details are presented in Appendix 02)***10 . INTAGIBLE FIXED ASSETS**

	Computer Software
Historical cost	
Beginning Balance	269.996.000
- Purchases during the period	
Ending Balance	269.996.000
Accumulated Depreciation	
Beginning Balance	166.654.364
- Depreciation during the period	18.601.506
Ending Balance	185.255.870
Remaining Value	
At the beginning of the year	103.341.636
At the end of the period	84.740.130

11 . INVESTMENT PROPERTIES

	Land use rights	Infrastructure	Total
	VND	VND	VND
Historical cost			
Beginning Balance	33.623.389.808	2.807.546.980	36.430.936.788
Ending Balance	33.623.389.808	2.807.546.980	36.430.936.788
Accumulated Depreciation			
Beginning Balance	10.015.477.801	836.290.580	10.851.768.381
- Depreciation during the period	536.543.451	44.801.280	581.344.731
Ending Balance	10.552.021.252	881.091.860	11.433.113.112
Remaining Value			
At the beginning of the year	23.607.912.007	1.971.256.400	25.579.168.407
At the end of the period	23.071.368.556	1.926.455.120	24.997.823.676

12 . PREPAID EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term	258.947.502	202.151.937
Other prepaid expenses	258.947.502	202.151.937
b) Long-term	309.059.639	416.577.607
Other prepaid expenses	309.059.639	416.577.607
Total	568.007.141	618.729.544

13 . TRADE PAYABLES

	30/09/2026		01/01/2026	
	Historical cost	Ability to repay debt	Historical cost	Ability to repay debt
	VND	VND	VND	VND
a) Vendor details				
Maritime Project Management Unit 2	4.000.000.000	4.000.000.000	4.000.000.000	4.000.000.000
Vietnam Maritime Corporation	6.411.832.100	6.411.832.100	4.615.974.078	4.615.974.078
Tham Gia Tourism and Trade Construction Joint Stock Company	321.639.235	321.639.235	1.003.583.214	1.003.583.214
Hi-tech Transportation Company Limited	1.336.239.600	1.336.239.600	1.436.239.600	1.436.239.600
Quang Ninh Port Joint Stock Company	329.126.976	329.126.976	1.776.925.578	1.776.925.578
Van Khanh HD Joint Stock Company	611.025.472	611.025.472	498.069.000	498.069.000
Cai Lan International Container Port Company Limited	1.158.537.247	1.158.537.247	233.700.000	233.700.000
Other payables	1.557.035.020	1.557.035.020	4.916.806.465	4.916.806.465
Total	15.725.435.650	15.725.435.650	18.481.297.935	18.481.297.935
b) Related parties	9.806.242.915	9.806.242.915	9.237.656.696	9.237.656.696
<i>(Details are presented in Notes 30)</i>				

14 . PREPAYMENT FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Hao Hung Long An Company Limited	84.331.170	84.331.170
Phu Ninh Green Energy Joint Stock Company	915.000.000	-
Others	200.032	200.032
Total	999.531.202	84.531.202

15 . TAXES AND OTHER PAYABLES TO THE STATE*(Details are presented in Appendix 03)***16 . ACCRUED EXPENSES**

	30/09/2026	01/01/2026
	VND	VND
a) Short term	3.464.393.863	1.883.619.071
Property taxes payable	428.256.660	428.256.660
Other accrued expenses	3.036.137.203	1.455.362.411
b) Long term	13.454.306.662	13.454.306.662
Land tax payables	13.454.306.662	13.454.306.662
Total	16.918.700.525	15.337.925.733

17 . OTHER PAYABLES

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short term	414.454.726	655.177.961
- Union fees	20.159.467	21.527.090
- Dividends and profits payable to shareholders	136.190.000	136.190.000
- Other payables	258.105.259	497.460.871
b) Long term	3.464.440.000	3.464.440.000
Receive deposits and wagers	3.464.440.000	3.464.440.000
Total	<u>3.878.894.726</u>	<u>4.119.617.961</u>

18 . UNEARNED REVENUE

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short term	1.660.948.836	1.660.948.836
Revenue from leasing 2,3 ha of premises	1.660.948.836	1.660.948.836
b) Long term	41.904.649.326	38.150.360.908
Revenue from leasing 2,3 ha of premises	41.904.649.326	38.150.360.908
Total	<u>43.565.598.162</u>	<u>39.811.309.744</u>

19 . OWNERS' EQUITY**a) Equity Fluctuation Reconciliation Table***(Details are presented in Appendix 04)***b) Owner's equity details**

	<u>30/09/2026</u>	<u>Ratio</u>	<u>01/01/2026</u>	<u>Ratio</u>
	VND	%	VND	%
Vietnam Maritime Corporation	206.550.000.000	56,58	206.550.000.000	56,58
QuangNinh Port Joint Stock Company	29.709.990.000	8,14	29.709.990.000	8,14
Hanoi General Import Export Joint Stock Company	18.000.000.000	4,93	18.000.000.000	4,93
Others	110.790.010.000	30,35	110.790.010.000	30,35
Total	<u>365.050.000.000</u>	<u>100</u>	<u>365.050.000.000</u>	<u>100</u>

c) Capital transactions with owners and distribution of dividends and profits

	<u>From 01 January 2026 to 30 Sep 2026</u>	<u>From 01 January 2025 to 30 Sep 2025</u>
	VND	VND
Owner's equity		
- Beginning capital contribution	365.050.000.000	365.050.000.000
- End of year capital contribution	365.050.000.000	365.050.000.000

d) Shares

	<u>30/09/2026</u>	<u>01/01/2026</u>
Number of shares sold to the public	36.505.000	36.505.000
- Common stock	36.505.000	36.505.000
Number of shares outstanding	36.505.000	36.505.000
- Common stock	36.505.000	36.505.000

Outstanding share price: 10,000 VND/share

e) Company funds

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Development Investment Fund	2.340.736.096	2.340.736.096
Other Equity Funds	163.000.000	163.000.000

20 . REVENUE FROM SALES OF GOODS AND PROVIDING OF SERVICES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Maritime service revenue	18.156.353.215	12.134.424.881	81.586.342.889	35.882.352.184
Revenue from office rental, hotel, and warehouse services	415.237.194	415.237.194	1.245.711.582	1.245.711.582
Other service revenue		2.971.875.000	4.941.937.500	11.682.675.000
Total	18.571.590.409	15.521.537.075	87.773.991.971	48.810.738.766
Revenue of related parties	48.000.000	3.209.816.520	11.362.832.389	21.703.834.400

(Details are presented in Notes 27)

21 . COST OF GOODS SOLD

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Cost of maritime services	17.317.995.930	11.268.298.788	78.551.280.730	33.054.979.483
Cost of services for office rental and warehouse leasing becomes the cost of services for office, hotel, and warehouse leasing.	193.781.577	193.781.577	581.344.731	581.344.731
Cost of real estate leasing		2.250.247.980	4.190.723.152	9.498.358.867
Total	17.511.777.507	13.712.328.345	83.323.348.613	43.134.683.081

22 . FINANCIAL INCOMES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Interest from bank deposits, loan	262.894.534	49.945.606	411.050.825	70.334.679
Total	262.894.534	49.945.606	411.050.825	70.334.679

23 . GENERAL AND ADMINISTRATIVE EXPENSES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Employee expenses	330.875.383	445.861.694	1.111.459.967	1.074.171.241
External service purchase costs	94.021.723	149.907.820	360.634.861	377.768.343
Depreciation expenses	32.798.868	32.798.868	98.396.604	98.396.604
Material, office supplies expenses	18.455.497	18.201.276	53.855.281	52.088.104
Taxes, fees, and charges				3.000.000
Other expenses	361.076.373	172.374.690	1.026.303.569	789.022.679
Total	837.227.844	819.144.348	2.650.650.282	2.394.446.971

24 . OTHER INCOMES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Gain on disposal of fixed assets	432.670.000		432.670.000	
Others	9.321		9.321	
Tổng	432.679.321	0	432.679.321	-

25 . OTHER EXPENSES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Remuneration of the Board of Directors and Supervisories		80.000.000	-	240.000.000
Tax penalty costs		536.808		536.808
Others	162.111		180.695	21.932.001
Total	162.111	80.536.808	180.695	262.468.809

26 . CURRENT CORPORATE INCOME TAX EXPENSES

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Corporate income tax from business activities				
Total accounting profit before corporate income tax	696.532.185	738.017.563	1.979.175.676	2.427.039.733
Adjustments for increase:				
- Remuneration of the BOD and BOS part-time	109.083.376	66.536.808	345.101.960	238.536.808
- Non-deductible business expenses	105.000.000	66.000.000	336.000.000	198.000.000
- Company football team support expenses	3.921.266		3.921.266	40.000.000
- Penalties for tax, accounting, and			5.000.000	
- Losses carried forward from previous years	162.110	536.808	180.694	536.808
Corporate income	805.615.561	804.554.371	2.324.277.636	2.178.050.371
Corporate income tax rate	20%	20%	20%	20%
Corporate income tax expense pursuant to the tax arrears notice	201		201	
Corporate income tax expenses	161.123.313	160.910.874	464.855.728	435.610.074
CIT payable at the beginning	261.482.760	152.204.573	106.451.587	(42.249.853)
CIT paid during the period	(55.795.692)	(152.204.573)	(248.788.057)	(232.449.345)
Corporate income tax payable at the end of the period from main business activities	366.810.381	160.910.874	322.519.258	160.910.876
Corporate income tax from real estate investment activities				
Total accounting profit from real estate business	221.455.617	221.455.617	664.366.851	664.366.851
Taxable income	221.455.617	221.455.617	664.366.851	664.366.851
Corporate income tax rate	20%	20%	20%	20%
CIT expense of real estate	44.291.123	44.291.123	132.873.369	132.873.369
CIT payable at the beginning	44.291.123	44.291.123	44.291.123	44.291.123
CIT paid during the period	-	(44.291.123)	(44.291.123)	(132.873.371)
CIT payable of real estate	88.582.246	44.291.123	132.873.369	44.291.121
Total corporate income tax expense	205.414.436	205.201.997	597.729.097	568.483.443
Total corporate income tax payable at the	455.392.627	205.201.997	455.392.627	205.201.997

27 . OPERATING COST BY FACTOR

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Raw material costs	970.670.338	872.720.481	3.039.950.861	2.014.167.436
Labor costs	1.932.346.328	6.804.648.456	7.178.395.004	14.505.901.266
Tool and equipment costs	57.693.996		162.450.415	-
Depreciation and amortisation	281.719.932	285.849.318	845.159.988	874.065.132
Taxes, fees, and charges	-		-	3.000.000
Outsourced services	15.004.424.586	6.088.441.080	73.778.607.361	26.704.116.515
Other montary expenses	640.808.402	479.813.358	2.294.606.892	1.427.879.703
Total	18.887.663.582	14.531.472.693	87.299.170.521	45.529.130.052

28 . RELATED PARTIES**Related Parties**

- Vietnam Maritime Corporation
- Cailan International Container Terminal Co., Ltd
- High-tech Transport Co., Ltd
- Maritime Development JSC
- VIMC Logistic JSC
- Vietnam Maritime Agency Joint Stock Company - Quang Ninh Branch

Relationship

- Parent Company
- Joint Venture Company
- Same Parent Company
- Same Parent Company
- Same Parent Company
- Same Parent Company

- Quang Ninh Port JSC

Mr. Nguyen Van Manh - Member of the Board of Director is the Deputy General Director of this Company

- Tham Gia Tourism Construction and Trade Investment JSC

Mr. Tham Hong Son - Member of the Board of Director is the General Director of this Company

Transactions during the year:

	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
Purchased Services	10.232.650.356	5.863.169.424	33.816.492.675	13.005.655.154
- Cailan International Container Terminal Co., Ltd.	5.083.556.850	366.269.070	10.937.268.330	825.060.870
- Quang Ninh Port Joint Stock Company	1.760.375.500	2.484.316.440	11.235.377.525	4.602.507.930
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company	2.751.517.810	2.605.057.010	8.096.061.810	7.112.354.450
- Marine Development Joint Stock Company	18.000.000	12.000.000	52.000.000	39.795.000
- Vietnam Maritime Agency - Quang Ninh Branch	432.144.080	318.952.830	1.237.301.060	318.952.830
- Vietnam Maritime Corporation - JSC		39.074.074	1.662.831.501	39.074.074
- VIMC Logistics Joint Stock Company	172.697.750	37.500.000	577.000.400	67.910.000
- VIMC Hai Phong Branch	14.358.366	-	18.652.049	-
Service Provider	48.000.000	3.209.816.520	11.362.832.389	21.703.834.400
- Cailan International Container Terminal Co., Ltd		3.194.816.520	11.257.632.389	21.688.834.400
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company			2.000.000	
- Quang Ninh Port JSC	48.000.000	15.000.000	103.200.000	15.000.000

Balance as of the end of the accounting period, June 30, 2026:

	30/09/2026	01/01/2026
	VND	VND
Accounts receivable	1.068.673.500	2.016.893.569
- Cailan International Container Terminal Co., Ltd	1.068.673.500	2.016.893.569
- Tham Gia Tourism and Trade Construction Investment Joint Stock Company		-
Other receivable	5.496.639.681	5.496.639.681
- Cailan International Container Terminal Co., Ltd	1.816.239.681	1.816.239.681
- Tham Gia Tourism Construction and Trade Investment JSC	3.680.400.000	3.680.400.000
Trade payables	9.806.242.915	9.237.656.696
- High-Tech Transportation Co., Ltd.	1.336.239.600	1.436.239.600
- Vietnam Maritime Corporation - JSC	6.411.832.100	4.615.974.078
- Tham Gia Tourism and Trade Investment Construction Joint Stock Company	321.639.235	1.003.583.214
- Quang Ninh Port Joint Stock Company	329.126.976	1.776.925.578
- Vietnam Maritime Agency - Quang Ninh Branch Joint Stock Company	138.600.000	143.571.824
- Cailan International Port - Ten - No Limited Liability Company	1.158.537.247	233.700.000
- VIMC Logistics Joint Stock Company	110.267.757	27.662.402
- VIMC Hai Phong Branch		-
Other payables	790.000.000	790.000.000
- Tham Gia Tourism Construction and Trade Investment JSC	790.000.000	790.000.000

Income of members of the BOD, BOS, BOM and other managers of the Company:

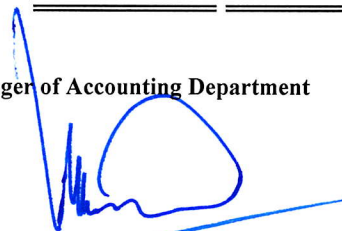
	Third quarter		Accomolated	
	This year	Pervious year	30/09/2026	30/09/2025
	VND	VND	VND	VND
- Income of members of the BOD, BOM and other managers of the Company:	347.414.220	238.266.108	997.251.625	1.679.805.983
+ Mr. Do Duc An - Chairman	78.237.000	15.000.000	129.237.000	45.000.000
+ Mr. Doan Ngoc Tu - Member of Board, General Director	115.696.340	70.700.000	357.911.105	204.522.909
+ Mr. Nguyen Van Manh - Member of Board	17.000.000	9.000.000	51.000.000	27.000.000
+ Mr. Tham Hong Son - Member of Board	17.000.000	9.000.000	51.000.000	27.000.000
+ Ms. Tran Thi Kieu Oanh - Member of Board	17.000.000	9.000.000	51.000.000	27.000.000
+ Mr. Nguyen Ba Son - Deputy General Director	102.480.880	63.275.000	357.103.520	1.183.482.875
+ Mr. Do Tuan Hien - Deputy General Director	-	62.291.108	-	165.800.199
- Income of the Company's Board of Supervisors members:	39.000.000	24.000.000	129.000.000	72.000.000
Total	386.414.220	262.266.108	1.126.251.625	1.751.805.983

Preparer



Vũ Thị Mai Anh

Manager of Accounting Department



Do Vu Linh

Quang Ninh, 15 Oct 2026

General Director



Doan Ngoc Tu

APPENDIX 01: FINANCIAL INVESTMENTS**Investments in other entities**

	30/09/2026			01/01/2026		
	Historical cost VND	Reasonable value VND	Provision VND	Historical cost VND	Reasonable value VND	Provision VND
Investments in joint ventures, associates	473.212.674.000	473.212.674.000	(473.212.674.000)	473.212.674.000	473.212.674.000	(473.212.674.000)
Cai Lan International Container Terminal Company Limited	473.212.674.000	473.212.674.000	(473.212.674.000)	473.212.674.000	473.212.674.000	(473.212.674.000)
Total	473.212.674.000	473.212.674.000	(473.212.674.000)	473.212.674.000	473.212.674.000	(473.212.674.000)

Investment in Cai Lan International Container Terminal Company Limited (CICT) under the Joint Venture Contract dated November 6, 2007. The Company's interest rate in Cai Lan International Container Terminal Company Limited is 51%. The contributed capital is equivalent to 25,490,000 USD, the ownership rate in the book currency VND is 51%.

The Company has made a provision for financial investment depreciation for the investment in Cai Lan International Container Terminal Company Limited (CICT) up to Sep 30, 2026: VND 473,212,674,000. The basis for making the provision is according to Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance and the accumulated losses on CICT's financial statements. Accordingly, the Company has made a provision for 100% of the capital invested in CICT up to Sep 30, 2026.

Form B 09 - DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)

From 01 January 2026 to 30 Sep 2026

CaiLan Port Invest Join Stock Company

No 1 Cai Lan Roat - Bai Chay Ward - Quang Ninh Province

APPENDIX 02: TANGIBLE FIXED ASSETS

	Machinery and equipment	Means of transportation	Office equipment	Other fixed assets	Total
	VND	VND	VND	VND	VND
Historical cost					
Opening balance	608.800.000	10.108.245.111	212.276.000	1.054.724.000	11.984.045.111
- Purchases during the year	-	-	-	-	-
- Disposals	-	(2.458.456.937)	-	-	(2.458.456.937)
Ending balance	608.800.000	7.649.788.174	212.276.000	1.054.724.000	9.525.588.174
Accumulated depreciation					
Opening balance	555.560.898	8.923.277.257	212.276.000	979.540.328	10.670.654.483
- Depreciation	26.619.570	143.410.509	-	75.183.672	245.213.751
- Disposals	-	(2.458.456.937)	-	-	(2.458.456.937)
Ending balance	582.180.468	6.608.230.829	212.276.000	1.054.724.000	8.457.411.297
Remaining value					
At the beginning of the year	53.239.102	1.184.967.854	-	75.183.672	1.313.390.628
At the end of the year	26.619.532	1.041.557.345	-	-	1.068.176.877

APPENDIX 03: TAXES AND OTHER PAYABLES TO THE STATE

	Beginning of year receivables	Beginning of year payables	Payables	Paid	End of year receivables	End of year payables
	VND	VND	VND	VND	VND	VND
Value added tax payables				863.355.918		314.596.501
Corporate income tax		150.742.710	597.729.097	293.079.180		455.392.627
Personal income tax		199.590.750	720.243.221	689.462.252		230.371.719
Total	-	350.333.460	2.495.924.737	1.845.897.350	-	1.000.360.847

APPENDIX 04: OWNERS' EQUITY

	Owners' contributed capital	Other capital	Development investment funds	Other equity fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Previous Period Opening Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(404.385.461.224)	(25.331.725.128)
Previous Period Profit/(Loss)	-	-	-	-	3.059.893.869	3.059.893.869
Previous Period Closing Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(401.325.567.355)	(22.271.831.259)
This Period Opening Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(401.325.567.355)	(22.271.831.259)
This Year Profit/(Loss)	-	-	-	-	2.045.813.430	2.045.813.430
This Year Closing Balance	365.050.000.000	11.500.000.000	2.340.736.096	163.000.000	(399.279.753.925)	(20.226.017.829)