

ENTITY: NGHE TINH PORT JOINT STOCK COMPANY

ADDRESS: No. 10, Truong Thi Street, Nghe An Province, Vietnam

TEL: (0238)3847145 – (0238)3847199

FAX: (0238)3847142 - E. Mail TCKT @nghetinhport.com.vn

FINANCIAL STATEMENTS

(Issued in accordance with Circular No. 99/2025/TT-BTC)

For the Third Quarter of 2026

- Statement of Financial Position
- Statement of Income
- Statement of Cash flows
- Notes to the Financial Statements

Form No. B01-DN

Form No. B02-DN

Form No. B03-DN

Form No. B09-DN

Recipients of the Financial Statements:



INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		68,007,781,375	50,497,470,577
I. Cash and cash equivalents	110	III.1	12,905,102,303	18,460,683,643
1. Cash	111		12,905,102,303	18,460,683,643
2. Cash equivalents	112		-	-
II. Held-to-maturity investments	120	III.2	7,055,568,493	4,023,145,205
1. Held-to-maturity investments	123		7,055,568,493	4,023,145,205
III. Short-term receivables	130		44,351,674,595	23,393,202,339
1. Short-term Trade Receivables	131	III.3	30,541,031,843	23,054,556,156
2. Short-term Advances to Suppliers	132	III.4	14,542,643,147	929,280,000
3. Other Short-term Receivables	135	III.5	670,446,926	888,488,965
4. Allowance for Doubtful Short-term Receivables	136		(1,752,477,172)	(1,829,152,633)
5. Assets Pending Resolution	137		350,029,851	350,029,851
IV. Inventories	140	III.6	2,916,068,889	2,301,157,731
1. Inventories	141		2,916,068,889	2,301,157,731
VI. Other short-term assets	160		779,367,095	2,319,281,659
1. Short-term prepaid expenses	161	III.10	778,615,601	2,131,701,080
2. Deductible Value Added Tax	162		-	182,294,934
3. Taxes and Other Receivables from the State	163		751,494	5,285,645
B. NON-CURRENT ASSETS	200		242,166,514,779	259,928,759,223
II. Fixed assets	220		218,695,688,655	236,630,095,922
1. Tangible fixed assets	221	III.8	216,873,172,527	236,350,095,922
- Historical costs	222		728,747,387,151	725,800,130,415
- Accumulated depreciation	223		(511,874,214,624)	(489,450,034,493)
2. Intangible fixed assets	227	III.9	1,822,516,128	280,000,000
- Historical costs	228		2,625,862,000	875,862,000
- Accumulated amortization	229		(803,345,872)	(595,862,000)
V Long-term Assets under Construction	250	III.7	4,681,236,385	4,960,526,880
1. Long-term Work in Progress	251		-	-
2. Construction in progress	252		4,681,236,385	4,960,526,880
VI. Long-term Financial Investments	260	III.2	4,860,000,000	4,860,000,000
1. Investments in Joint Ventures and Associates	262		4,860,000,000	4,860,000,000
VII. Other Non-current Assets	270		13,929,589,739	13,478,136,421
1. Long-term Deferred Expenses	271	III.10	13,929,589,739	13,478,136,421
TOTAL ASSETS	280		310,174,296,154	310,426,229,800

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(continued)

CAPITAL	Code	Note	30/09/2026	01/01/2026
			VND	VND
C. LIABILITIES	300		58,961,051,255	57,482,718,066
I. Current liabilities	310		45,492,051,255	39,270,718,066
1. Short-term trade payables	311	III.11	5,242,317,291	12,717,681,712
2. Short-term prepayments from customers	312	III.12	309,954,086	377,663,844
3. Dividends and profits payable	313	III.14	46,018,000	13,713,250
4. Taxes and other payables to State budget	314	III.13	5,014,179,840	1,089,415,400
5. Payables to employees	315		23,236,763,576	15,261,542,153
6. Short-term accrued expenses	316		221,846,327	225,462,250
7. Other Short-term Payables	320	III.15	317,392,183	2,419,036,783
8. Short-term borrowings and financial lease liabilities	321	III.16	6,324,000,000	6,324,000,000
9. Bonus and welfare fund	323		4,779,579,952	842,202,674
II. Long term liabilities	330		13,469,000,000	18,212,000,000
1 Long-term borrowings and financial lease liabilities	339	III.16	13,469,000,000	18,212,000,000
D. OWNER'S EQUITY	400	III.17	251,213,244,899	252,943,511,734
I. Owner's equity	410	19	251,213,244,899	252,943,511,734
1. Contributed Capital	411		215,172,000,000	215,172,000,000
- Ordinary Shares with Voting Rights	411a		215,172,000,000	215,172,000,000
Development Investment Fund	418		16,670,815,915	12,206,298,524
2. Retained Earnings	420		19,370,428,984	25,565,213,210
- Accumulated Retained Earnings as of the End of the Previous Year	420a		907,502,828	903,187,969
- Current Year's Retained Earnings	420b		18,462,926,156	24,662,025,241
TOTAL CAPITAL	440		310,174,296,154	310,426,229,800



Tran Lu Giap
Preparer

Nghe An, 12 October 2026



Nguyen Thi Thanh Hong
Chief Accountant




Bui Kieu Hung
Legal Representative

INTERIM STATEMENT OF INCOME
For the accounting period from 01/01/2026 to 30/09/2026

ITEMS	Code	Note	Third Quarter		Accumulated to the end of this quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
Revenue from sales of goods and rendering of services	01	IV.1	64,538,808,177	56,157,933,693	200,039,527,846	182,399,105,307
Revenue deductions	02		-	-	-	-
Net revenue from sale of goods and rendering of services	10		64,538,808,177	56,157,933,693	200,039,527,846	182,399,105,307
Cost of goods sold	11	IV.2	51,813,794,715	43,556,724,946	155,873,735,755	136,005,688,925
Gross profit from sales of goods and rendering of services	20		12,725,013,462	12,601,208,747	44,165,792,091	46,393,416,382
Financial income	22	IV.3	1,904,731,228	1,946,716,690	5,191,105,134	5,227,032,010
Financial expenses	23	IV.4	488,488,352	421,255,893	1,419,570,630	1,384,074,221
In which: Interest expenses	24		385,306,390	421,255,893	1,220,930,408	1,326,526,856
Selling expenses	25		-	-	-	-
General and administrative expense	26	IV.5	7,936,864,357	8,855,416,736	26,371,199,814	26,383,000,289
Net profit from operating activities	30		6,204,391,981	5,271,252,808	21,566,126,781	23,853,373,882
Other income	31	IV.6	626,296,000	868,007,327	1,203,056,537	878,239,391
Other expense	32	IV.7	-	480,000	693,797,365	229,084,124
Other profit	40		626,296,000	867,527,327	509,259,172	649,155,267
Total net profit before tax	50		6,830,687,981	6,138,780,135	22,075,385,953	24,502,529,149
Current corporate income tax expenses	51	IV.9	1,058,991,850	963,935,900	3,612,459,797	4,153,336,512
Profit after corporate income tax	60		5,771,696,131	5,174,844,235	18,462,926,156	20,349,192,637
Basic earnings per share	70		268	240	858	946



Tran Lu Giap
Preparer
Nghe An, 12 October 2026



Nguyen Thi Thanh Hong
Chief Accountant



Bui Kien Hung
Legal Representative

INTERIM STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/09/2026

(Indirect method)

ITEMS	Code Note	Accumulated to the end of this quarter	
		Current year VND	Previous year VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	22,075,385,953	24,502,529,149
2. Adjustments for		22,236,500,921	21,025,299,349
- Depreciation of fixed assets and investment properties	02	26,658,936,729	25,503,460,747
- Provisions	03	(76,675,461)	(80,210,859)
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04	(6,350,105)	(127,263,823)
- Gains/losses from investing activities	05	(5,560,340,650)	(5,597,213,572)
- Interest expense	06	1,220,930,408	1,326,526,856
3. Operating profit before changes in working capital	08	44,311,886,874	45,527,828,498
- Increase/decrease in receivables	09	(20,881,796,795)	(9,043,954,052)
- Increase/decrease in inventories	10	(614,911,158)	470,288,724
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11	14,298,141,562	(402,775,894)
- Increase/decrease in prepaid expenses	12	901,632,161	(38,602,108)
- Interest paid	14	(1,234,899,482)	(1,326,526,856)
- Corporate income tax paid	15	(2,126,381,674)	(2,200,890,527)
- Other cash inflows from operating activities	16	-	-
- Other cash outflows for operating activities	17	(2,269,635,713)	(682,102,000)
Net cash flows from operating activities	20	32,384,035,775	32,303,265,785
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21	(21,777,009,332)	(53,595,580,001)
2. Cash received from disposal and liquidation of fixed assets and other long-term assets	22	561,762,000	853,657,000
3. Cash paid for loans and purchase of debt instruments of other entities	23	(7,000,000,000)	(83,309,589)
4. Cash received from recovery of loans and resale of debt instruments of other entities	24	4,023,145,205	-
5. Interest, dividends and shared profits received	27	4,943,010,157	4,706,554,913
Net cash flows from investing activities	30	(19,249,091,970)	(48,118,677,677)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash received from borrowings	33	4,335,960,000	47,771,580,861
2. Cash repayments of principal	34	(9,078,960,000)	(28,074,580,861)
3. Dividends and profits paid to owners	36	(13,953,875,250)	(11,696,978,856)
Net cash flows from financing activities	40	(18,696,875,250)	8,000,021,144
Net increase/decrease in cash and cash equivalents	50	(5,561,931,445)	(7,815,390,748)
Cash and cash equivalents at the beginning of the year	60 III.1	18,460,683,643	12,413,338,128

INTERIM STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/09/2026

(Indirect method)

ITEMS	Code Note	Accumulated to the end of this quarter	
		Current year	Previous year
		VND	VND
Effects of foreign exchange differences	61	6,350,105	12,051,298
Cash and cash equivalents at the end of the year	70 III.1	12,905,102,303	4,609,998,678



Tran Lu Giap
Preparer

Nghe An, 12 October 2026



Nguyen Thi Thanh Hong
Chief Accountant



Bui Kieu Hung
Legal Representative

NOTES TO FINANCIAL STATEMENTS
For the accounting period from 01/01/2026 to 30/09/2026

I. GENERAL INFORMATION OF THE COMPANY

1. Form of ownership

Nghe Tinh Port Joint Stock Company was converted from Nghe Tinh Port One Member Limited Liability Company in accordance with Decision No. 749/NQ-HHVN dated 19 March 2014 issued by the Member Council of Vietnam National Shipping Lines. The Company officially operated as a joint stock company under Business Registration Certificate No. 2900325068, initially issued by the Department of Planning and Investment of Nghe An Province on 31 December 2009, with the seventh amendment registered on 21 May 2026.

The Company's head office is located at: No. 10, Truong Thi Street, Truong Vinh Ward, Nghe An Province.

Company's Charter capital is VND 215,172,000,000, actual contributed Charter capital by 30 October 2026 is VND 215,172,000,000; equivalent to 21,517,200 shares with the price of VND 10,000 per share.

As at 30 October 2026, the Company's total number of employees was: 376 people.

2. Business field

The Company's primary business activity is the provision of cargo handling services.

3. Business activities

Main business activities of the Company include:

- Cargo handling. Detailed as: Forwarding and preservation of goods;
- Warehousing and storage. Detailed as: Business of warehouses and bonded warehouses;
- Coastal and ocean freight transport. Detailed as: Waterway freight transport;
- Other support services related to transport. Detailed as: Ship pilotage, sea tugboat services, guiding and monitoring vessels operating within port areas; maritime search and rescue services; shipping services and cargo consolidation;
- Real estate activities with own or leased property. Detailed as: Construction and leasing of office spaces.

4. Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Cua Lo Cargo Handling Enterprise	Nghe An	Cargo handling and warehousing services
Ben Thuy Cargo Handling Enterprise	Nghe An	Cargo handling and warehousing services

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in VND.

2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

3. Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

4. Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

- When recording receivables, applying the bid rate of the commercial bank stipulated by the Company for customers to make payment at the transaction time;
- When recording payables, applying the offer rate of the commercial bank where the Company expects to conduct transactions at the transaction time;

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Financial Statements is determined under the following principles:

- For items classified as assets: Apply the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions;
- For foreign currency deposits: Apply the average transfer buying and selling exchange rate of the specific bank where the Company opens its foreign currency accounts;
- For items classified as liabilities: Apply the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting period. In which, foreign exchange gains arising from the revaluation of year-end balances of monetary items denominated in foreign currencies are not used for profit distribution or dividend payments.

5. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

6. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

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

Provision for devaluation of investments is made at the end of the year as follows:

- With regard to investments in joint ventures or associates: the provisions shall be made based on the financial statement of joint ventures, associates at the provision date;
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance With statutory regulations.

7. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the financial statements based on the remaining maturity of the receivables as at the reporting date.

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

8. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

9. Fixed assets

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

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

- Buildings, structures	05 - 50	years
- Machinery, equipment	05 - 15	years
- Vehicles, Transportation equipment	05 - 20	years
- Office equipment and furniture	03 - 05	years
- Other fixed assets	03 - 10	years
- Management software	03 - 05	years

10. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date but not finished and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

11. Operating lease

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

12. Prepaid expenses

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

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

The Company's prepaid expenses include:

- Tools and supplies include assets held by the Company for use in its normal business operations, with an original cost of each asset being less than VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The original cost of tools and supplies is allocated on a straight-line basis over a period of 01 to 03 years.
- Other prepaid expenses are recognized at cost and allocated on a straight-line basis over their useful lives ranging from 02 to 03 years.

13. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the financial statements based on the remaining maturity of the payables as at the reporting date.

14. Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

15. Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

16. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

17. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development Investment Fund: The fund is appropriated to finance the Company's business expansion and capital investment projects.
- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Statement of Financial position.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

18. Revenue

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Revenue from operating lease

Revenue from operating lease mainly includes warehouse rentals, which are charged to income statement on a straight-line basis over the period of the leases under leasing contract.

Financial income

Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established or to receive profits from capital contributions

19. Cost of goods sold

The recognition of cost of goods sold is matched against revenue in the year and complies with the prudence principle.

20. Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Foreign exchange loss

The above items are recorded by the total amount arising in the year without offsetting against financial income.

21. Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b) Current corporate income tax rate:

The Company is subject to a corporate income tax (CIT) rate of 20% for its business activities generating taxable income for the accounting period from 01 January 2026 to 30 September 2026.

22. Earnings per share

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

23. Related Parties

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

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

24. Segment information

Due to the Company's primary business activity is cargo handling services within the territory of Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

III. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
- Cash on hand	-	5,276,201
- Demand deposits	12,905,102,303	18,455,407,442
- Cash equivalents	-	-
Total	12,905,102,303	18,460,683,643

2. FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term investments				
- Term deposits at Vietcombank – Vinh Branch	7,055,568,493	-	4,023,145,205	-
Total	7,055,568,493	-	4,023,145,205	-

b) Investment in associates

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Cua Lo Port Maritime Service and Tugboat Joint Stock Company	4,860,000,000	-	4,860,000,000	-

Total	4,860,000,000	-	4,860,000,000	-
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Detailed information on the Company's investment in associates as at 30 September 2026 is as follows:

Name of investee company	Place of establishment and	Ownership interest	Voting rights	Principal business activities
Cua Lo Port Maritime Service and Tugboat Joint Stock Company	Nghe An	36.00%	36.00%	Transport business and ship tugboat services

3. SHORT-TERM TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Trade receivables detailed by customers with large account balances				
- Dong Duong Logistics Joint Stock Company	5,160,501,900	-	5,178,075,509	-
- Mekong International Transport Company	3,780,980,121	-	4,239,469,579	-
- GLS Shipping Joint Stock Company	2,693,461,366	-	2,873,490,318	-
- Duc Thanh Trading and Petroleum Company Limited	1,772,808,107	-	2,492,169,744	-
- Cua Lo Port Company Limited	3,170,052,276	-	1,337,654,444	-
- Tan Viet Metal Science and Technology Company Limited	3,329,382,241	-	343,444,779	-
- Hoanh Son General Services Company Limited	350,525,070	-	226,625,040	-
- Namico Mineral Joint Stock Company	1,022,777,590	(1,022,777,590)	1,022,777,590	(1,022,777,590)
- Other trade receivables	9,260,543,172	(379,669,731)	5,340,849,153	(456,345,192)
Total	30,541,031,843	(1,402,447,321)	23,054,556,156	(1,479,122,782)

4. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- RSM Vietnam Auditing & Consulting Company	-	-	649,080,000	-
- Maritime Construction Consultation Joint Stock	151,200,000	-	151,200,000	-
- BINH MINH VINA CONSTRUCTION	2,152,570,510	-	-	-
- TAN HAI TRADING CONSTRUCTION	8,152,369,895	-	-	-
- Hong Phuc Construction Group Joint Stock	1,435,159,782	-	-	-

- An Phat Metal Supplies and Construction Company Limited	1,673,313,960	-	-	-
- Others	978,029,000	-	129,000,000	-
Total	14,542,643,147	-	929,280,000	-

5. SHORT-TERM OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Receivables from interest of deposit, loan	-	-	23,145,205	-
- Advances	261,962,946	-	-	-
- Social insurance	315,302,753	-	311,321,265	-
- Social Insurance	-	-	-	-
- Personal Income Tax	6,618,642	-	60,228,529	-
- Trade Union Fees	-	-	95,648,000	-
- Other receivables	86,562,585	-	398,145,966	-
Total	670,446,926	-	888,488,965	-

6. INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw material	2,555,053,531	-	2,130,532,334	-
- Tools, supplies	361,015,358	-	170,625,397	-
Total	2,916,068,889	-	2,301,157,731	-

7. CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
	VND	VND
- Dredging project for the waters in front of Ben Thuy Port	46,296,296	46,296,296
- Repair and renovation of Warehouse No. 2 – Cua Lo Construction Enterprise	-	4,164,230,584
- 2025NCBRV: Bravo 10 software upgrade	-	350,000,000
- Upgrading and developing the Port management and operation software system	400,000,000	400,000,000
- Repair and Renovation of Warehouse No. 2 - Ben Thuy Construction Enterprise	1,894,889,533	-
- Dredging and Maintenance of the Water Area in Front of Cua Lo Port	120,888,889	-
- Investment Project for Warehouse No. 5 at Cua Lo Construction Enterprise	277,500,000	-
- Internal Road Upgrading Project at Berths No. 1 and No. 2, Cua Lo Construction Enterprise	292,500,000	-
- Others	1,649,161,667	-
Total	4,681,236,385	4,960,526,880

8. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Office equipment and furniture	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
01/01/2026	353,032,472,186	16,237,845,130	336,563,803,496	1,266,427,593	18,699,582,010	725,800,130,415
- Purchase in the period		1,916,250,000	3,782,370,371	655,538,721	620,370,370	6,974,529,462
- Completed construction investment						
- Liquidation, disposal			4,027,272,726			4,027,272,726
30/09/2026	353,032,472,186	18,154,095,130	336,318,901,141	1,921,966,314	19,319,952,380	728,747,387,151
Accumulated depreciation						
01/01/2026	284,659,556,328	14,198,843,389	171,720,229,558	970,632,080	17,900,773,138	489,450,034,493
- Depreciation for the period	7,800,387,849	284,072,191	17,852,583,725	67,206,477	447,202,615	26,451,452,857
- Other increase						
- Liquidation, disposal			4,027,272,726			4,027,272,726
30/09/2026	292,459,944,177	14,482,915,580	185,545,540,557	1,037,838,557	18,347,975,753	511,874,214,624
Net carrying amount						
01/01/2026	68,372,915,858	2,039,001,741	164,843,573,938	295,795,513	798,808,872	236,350,095,922
30/09/2026	60,572,528,009	3,671,179,550	150,773,360,584	884,127,757	971,976,627	216,873,172,527

9. TANGIBLE FIXED ASSETS

	Land use rights	Publishing rights	Copyrights and patents	Computer software	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
01/01/2026				875,862,000		875,862,000
- Purchase in the period				1,750,000,000		
- Completed construction investment						
- Liquidation, disposal						
30/09/2026	-	-	-	2,625,862,000	-	2,625,862,000
Accumulated depreciation						
01/01/2026				595,862,000		595,862,000
- Depreciation for the period				207,483,872		207,483,872
- Liquidation, disposal						
30/09/2026	-	-	-	803,345,872	-	803,345,872
Net carrying amount						
01/01/2026				280,000,000		280,000,000
30/09/2026	-	-	-	1,822,516,128	-	1,822,516,128

10. Prepaid Expenses

	30/09/2026	01/01/2026
	VND	VND
a) Short-term prepaid expenses		
- Repair expenses	550,511,430	1,116,425,153
- Dispatched tools and supplies	228,104,171	840,083,615
- Others	-	175,192,312
Total	778,615,601	2,131,701,080
b) Long-term prepaid expenses		
- Dredging expenses for the waters in front of Cua Lo Port		
- Repair expenses	13,604,997,492	11,073,565,881
- Dispatched tools and supplies	153,308,299	69,491,292
- Others	171,283,948	2,335,079,248
Total	13,929,589,739	13,478,136,421

11. SHORT-TERM TRADE PAYABLES

	30/09/2026		01/01/2026	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances				
- 569 Construction & Consultation Joint Stock	-	-	3,229,048,341	3,229,048,341
- PICIFA Company Limited	-	-	1,857,070,190	1,857,070,190
- Nhat Viet Nghe An Logistics Joint Stock Company	-	-	968,161,680	968,161,680
- Tan Hai Construction and Trading Joint Stock	-	-	861,473,806	861,473,806
- Bao Phat Transport Company Limited	809,281,432	809,281,432	791,091,803	791,091,803
- Tuan Anh Steel Wire Rope Company Limited	132,236,000	132,236,000	386,039,000	386,039,000
- Minh Hung Trading and Construction Investment	660,000,000	660,000,000	-	-
- TRUST MARINE TRANSPORT TRADING	1,331,011,761	1,331,011,761	-	-
- VIETNAM PROJECT MANAGEMENT CONS	299,700,000	299,700,000	-	-
- Hung Cuong Import Export Joint Stock	374,359,500	374,359,500	-	-
- Others	1,635,728,598	1,635,728,598	4,624,796,892	4,624,796,892
Total	5,242,317,291	5,242,317,291	12,717,681,712	12,717,681,712

12. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
- Binh Phat Agriculture and Forestry Products Company Limited	-	140,000,000
- Lao - China Base Petroleum Oil Co., Ltd.	69,281,864	69,281,864
- Ha Tinh Branch of Hansen Transport Vietnam Company Limited	32,473,311	-
- Others	208,198,911	168,381,980
Total	309,954,086	377,663,844

13. TAX AND PAYABLES FROM STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Taxes and other payables						
- Value-added tax	-	-	5,019,210,098	3,387,656,184	-	1,631,553,914
- Corporate income tax	-	1,089,415,400	3,612,459,797	2,126,381,674	-	2,575,493,523
- Personal income tax	5,285,645	-	684,703,603	680,169,452	751,494	-
- Land-related Taxes and Land Rental Fees	-	-	2,479,621,348	1,672,488,945	-	807,132,403
- Others	-	-	71,707,755	71,707,755	-	-
	5,285,645	1,089,415,400	11,867,702,601	7,938,404,010	751,494	5,014,179,840

14. Dividends and profits payable

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
- Dividends and profits payable	46,018,000	13,713,250
Total	46,018,000	13,713,250

15. Other short-term payables

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
- Trade union fees	36,461,399	143,801
- Interest Payable	8,716,077	-
- Payables for labor restructuring	-	1,929,183,000
- Other payables	272,214,707	489,709,982
Total	317,392,183	2,419,036,783

16. Borrowings and finance lease liabilities

	<u>30/09/2026</u>		<u>During the period</u>		<u>01/01/2026</u>	
	<u>Value</u>	<u>Amount within</u>	<u>Increase</u>	<u>Decrease</u>	<u>Value</u>	<u>Amount within</u>
	VND	repayment capacity VND	VND	VND	VND	repayment capacity VND
a. Short-term borrowings	6,324,000,000	6,324,000,000	9,078,960,000	9,078,960,000	6,324,000,000	6,324,000,000
Short-term borrowings	-	-	4,335,960,000	4,335,960,000	-	-
- Joint Stock Commercial Bank	-	-	4,335,960,000	4,335,960,000	-	-
for Foreign Trade of Vietnam						
(Vietcombank) - Vinh Branch						
- Current portion of long-term	6,324,000,000	6,324,000,000	4,743,000,000	4,743,000,000	6,324,000,000	6,324,000,000
borrowings						
b. Long-term borrowings	13,469,000,000	13,469,000,000	-	4,743,000,000	18,212,000,000	18,212,000,000
From over 1 year to 5 years	-	-	-	-	-	-
- Joint Stock Commercial Bank	13,469,000,000	13,469,000,000	-	4,743,000,000	18,212,000,000	18,212,000,000
for Foreign Trade of Vietnam						
Total	19,793,000,000	19,793,000,000	9,078,960,000	13,821,960,000	24,536,000,000	24,536,000,000

17. OWNER'S EQUITY

a) Changes in owner's equity

	Owner's investment capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of	215,172,000,000	9,789,366,731	17,748,453,608	242,709,820,339
Increase in capital of previous year	-	-	-	-
Profit of previous year	-	-	20,349,192,637	20,349,192,637
Profit distribution	-	2,416,931,793	(16,845,265,639)	(14,428,333,846)
Ending balance of previous year	215,172,000,000	12,206,298,524	21,252,380,606	248,630,679,130
Beginning balance of	215,172,000,000	12,206,298,524	25,565,213,210	252,943,511,734
Increase in capital of this year	-	-	-	-
Profit of this year	-	-	18,462,926,156	18,462,926,156
Profit distribution	-	4,464,517,391	(24,657,710,382)	(20,193,192,991)
Ending balance of this year	215,172,000,000	16,670,815,915	19,370,428,984	251,213,244,899

b) Details of Contributed capital

	30/09/2026	Rate	01/01/2026	Rate
	VND	(%)	VND	(%)
Vietnam Maritime Corporation - JSC	109,737,720,000	51.00%	109,737,720,000	51.00%
Tuan Loc Commodities Company Limited	-	0.00%	45,941,560,000	21.35%
Mr. Nguyen Minh Duc	45,941,560,000	21.35%	-	0.00%
Mr. Ho Ngoc Toan	23,072,010,000	10.72%	-	0.00%
Others	36,420,710,000	16.93%	59,492,720,000	27.65%
Total	215,172,000,000	100%	215,172,000,000	100%

c) Share

	30/09/2026	01/01/2026
	VND	VND
Quantity of Authorized issuing shares	21,517,200	21,517,200
Quantity of issued shares and full capital contribution	21,517,200	21,517,200
- Common shares	21,517,200	21,517,200
Quantity of outstanding shares in circulation	21,517,200	21,517,200
- Common shares	21,517,200	21,517,200
Par value per share (VND)	10,000	10,000

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

Foreign currencies

	30/09/2026	01/01/2026
	USD	USD
US Dollars	261,032.19	403,440.75
Total	261,032.19	403,440.75

IV. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

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

	Current period	Previous period
	VND	VND
Revenue from rendering services at Cua Lo Stevedoring Enterprise	187,980,893,193	172,445,959,654
Revenue from rendering services at Ben Thuy Stevedoring Enterprise	11,528,674,285	9,398,547,165
Office leasing and service revenue	529,960,368	554,598,488
Total	200,039,527,846	182,399,105,307

2. COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost at Cua Lo Stevedoring Enterprise	145,615,799,909	126,177,301,037
Cost at Ben Thuy Stevedoring Enterprise	10,257,935,846	9,828,387,888
Total	155,873,735,755	136,005,688,925

3. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income	128,909,484	154,582,939
Dividends and shared profits	4,878,777,867	4,604,623,306
Realized foreign exchange gains	177,067,678	455,774,467
Unrealized foreign exchange gains from revaluation of foreign currency	6,350,105	12,051,298
Total	5,191,105,134	5,227,032,010

4. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Interest expenses	1,220,930,408	1,326,526,856
Realised exchange loss	198,640,222	57,547,365
Total	1,419,570,630	1,384,074,221

5. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Management staff costs	12,324,428,597	12,409,894,253
Office materials and tools expenses	1,821,386,501	2,246,215,357
Depreciation expenses	694,958,274	564,342,598
Provision expenses/ Reversal of provision expenses	(76,675,461)	(80,210,859)
Tax, Charge, Fee	633,676,183	396,693,879
Expenses of outsourcing services	1,928,639,085	1,941,036,122
Other cash expenses	9,044,786,635	8,905,028,939
Total	26,371,199,814	26,383,000,289

6. OTHER INCOME

	Current period	Previous period
	VND	VND
Income from disposal and liquidation of fixed assets	561,762,000	838,007,327
Recovered scrap materials	618,456,000	-
Others	22,838,537	40,232,064
Total	1,203,056,537	878,239,391

7. OTHER EXPENSE

	Current period	Previous period
	VND	VND
Administrative tax penalties	3,796,978	-
Donations and contributions	690,000,000	227,500,000
Others	387	1,584,124
Total	693,797,365	229,084,124

8. OPERATING EXPENSE BY NATURE

	Current period	Previous period
	VND	VND
Raw materials	32,361,990,954	13,210,779,572
Labour costs	71,192,100,480	66,809,224,800
Depreciation expenses	26,658,936,729	25,503,460,747
Expenses of outsourcing services	36,721,695,342	38,539,938,773
Other cash expenses	15,310,212,064	18,325,285,322
Total	182,244,935,569	162,388,689,214

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	22,075,385,953	24,502,529,149
Increase	685,174,178	708,675,629
- <i>Remuneration for non-executive members of the Board of Directors and Supervisory Board</i>	456,366,667	364,500,000
- <i>Non-deductible expenses</i>	3,796,978	344,175,629
- <i>Unrealized foreign exchange losses from revaluation of cash and receival</i>	-	-
- <i>Other non-deductible expenses</i>	225,010,533	-
Decrease	4,885,127,972	4,604,623,306
- <i>Dividends and shared profits</i>	4,878,777,867	4,604,623,306
- <i>Unrealized foreign exchange gains</i>	6,350,105	-
Taxable income	17,875,432,159	20,606,581,472
Current corporate income tax expense based on taxable income for the curr	3,575,086,432	4,121,316,294
Current corporate income tax expense (tax rate 20%)	3,575,086,432	4,121,316,294
Additional CIT expenses arising from adjustments of risky invoices	37,373,365	32,020,218
Current corporate income tax payable in the period	3,612,459,797	4,153,336,512
Tax payable at the beginning of year	1,089,415,400	998,898,935
Tax paid in the year	2,126,381,674	1,030,919,152
Corporate income tax payable at the end of the year	2,575,493,523	4,121,316,295

10. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties and their relationship with the Company are as follows:

Related party	Relationship
Vietnam Maritime Corporation - JSC	Parent Company

Mr. Nguyen Minh Duc	Major Shareholder
Mr. Ho Ngoc Toan	Major Shareholder
Cua Lo Port Marine Towing and Services Joint Stock Company	Associate company
Nghe An Branch of International Maritime Transport and Labour Cooperation	Under common parent company
VIMC Sea Transport Company – Branch of Vietnam Maritime Corporation – Branch of the parent company	

In addition to the information regarding related parties presented in the above notes, the Company also had the following transactions with related parties during the year:

	Current period	Previous period
	VND	VND
Revenue from sales and rendering of services	1,544,344,095	4,731,934,095
- Incomat - Nghe An Branch (International Shipping and Labour Cooperation JSC)	-	286,526,776
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	256,104,844	244,224,014
- Vietnam Ocean Shipping Agency Corporation - Ben Thuy Shipping Agency	1,288,239,251	3,539,793,208
- VIMC Container Transport Joint Stock Company	-	-
- VIMC Logistics Joint Stock Company	-	661,390,097
Dividends received	4,878,777,867	4,604,623,306
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	4,878,777,867	4,604,623,306
Balances at the beginning of the year and at the end of the quarter		
	30/09/2026	01/01/2026
	VND	VND
Trade receivables	32,232,779	29,585,874
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	32,232,779	24,221,557
- VIMC Container Transport Joint Stock Company	-	5,364,317
Prepayments to suppliers	125,824,800	-
- Vietnam Maritime Corporation – JSC – VIMC Hai Phong Warehousing C	70,200,000	-
- Cua Lo Port Marine Towing and Services Joint Stock Company	55,624,800	-
Dividend Income	151,200,000	151,200,000
- Cua Lo Port Marine Service and Tugboat Joint Stock Company	151,200,000	151,200,000

Compensation of Key Management Personnel

	Position	Current period	Previous period
		VND	VND
		3,646,230,000	3,486,758,358
- Mr. Do Tien Duc	Chairman of the Board of Directors (Appointed on April 14, 2026)	72,366,667	-
- Mr. Le Doan Long	Chairman of the Board of Directors (Resigned on April 14, 2026)	563,202,000	597,004,038
- Mr. Bui Kieu Hung	General Director	657,368,000	650,243,038
- Mr. Nguyen Thac Hoai	Member of the Board of Directors	102,740,000	105,997,630

- Mr. Nguyen Hong Son	Member of the Board of Directors	102,740,000	105,997,630
- Mr. Nguyen Tuan Anh	Member of the Board of Directors (Appointed on April 14, 2026)	36,183,333	-
- Ms. Tran Thi Huong	Member of the Board of Directors (Resigned on April 14, 2026)	19,500,000	66,511,848
- Mr. Tran Nam Hai	Deputy General Director	468,567,000	453,713,630
- Mr. Nguyen Danh Hai	Deputy General Director	440,227,000	438,111,630
- Mr. Nguyen Xuan Hung	Deputy General Director	446,393,000	416,469,772
- Ms. Nguyen Thi Thanh Hong	MeChief Accountant	415,223,000	336,216,252
- Ms. Phan Thi Nhi Ha	Head of the Supervisory Board (Appointed on April 15, 2024)	116,240,000	102,305,687
- Ms. Nguyen Thi Minh Thu	Head of the Supervisory Board (Resigned on April 15, 2024)	-	12,191,943
- Ms. Nguyen Ngoc Thuy Dun	Member of the Supervisory Board (Resigned on April 14, 2026)	66,556,667	100,997,630
- Mr. Nguyen The Tien	Member of the Supervisory Board	102,740,000	100,997,630
- Ms. Nguyen Thi Ha Trang	Member of the Supervisory Board(Appointed on April 14, 2026)	36,183,333	-



Tran Lu Giap
Preparer

Nghe An, 12 October 2026



Nguyen Thi Thanh Hong
Chief Accountant




Bui Kieu Hung
Legal Representative