Deloitte.

DA NANG PORT JOINT STOCK COMPANY

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

CÔNG TY C˚ PHьIN Cч NG ņ À Nȝ NG

Digitally signed by CÔNG TY C˚ PHьIN Cч NG ņ À Nȝ NG
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Reason: I am the author of this document
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Date: 2026-08-27 21:09+07:00

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Da Nang Port Joint Stock Company (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS AND MANAGEMENT

The members of the Boards of Directors, Supervisors and Management and Chief Accountant of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Nguyen Tuong Anh	Chairman (appointed on 20 April 2026)
Mr. Nguyen Dinh Chung	Chairman (resigned on 20 April 2026)
Mr. Tran Le Tuan	Member
Mr. Phan Bao Loc	Member
Mr. Chen Chun Kai	Member
Mr. To Minh Thuy	Independent Member
Ms. Hoang Ngoc Bich	Independent Member
Ms. Doan Thi Thu Huong	Member

Board of Management

Mr. Tran Le Tuan	General Director
Mr. Le Quang Duc	Deputy General Director
Mr. Nguyen Dang Song	Deputy General Director
Mr. Pham Dang Hoa Binh	Deputy General Director
Mr. Nguyen Duy Vinh	Deputy General Director

Board of Supervisors

Mr. Luong Dinh Minh	Head of BOS
Mr. Nguyen Quang Phat	Member
Ms. Bui Thi Ngan Hoa	Member

Chief Accountant

Mr. Nguyen Ngoc Tam	Chief Accountant

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY (Continued)

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

For and on behalf of the Board of Management,

M.S.D.N: 0400101972 - C.T.C.P
CÔNG TY
CỔ PHẦN
CẢNG ĐÀ NẴNG
THÀNH PHỐ ĐÀ NẴNG

Tran Le Tuan
General Director
Legal representative

Da Nang, 26 August 2026

Deloitte.

Deloitte Vietnam Audit Co. Ltd
12th Floor, Diamond Park Plaza
16 Lang Ha, Giang Vo Ward
Hanoi
Vietnam
Tel: +84 24 710 50000
www.deloitte.com/vn

No.:0270 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders**
The Board of Directors and the Board of Management
Da Nang Port Joint Stock Company

We have reviewed the accompanying interim financial statements of Da Nang Port Joint Stock Company (the "Company") approved on 26 August 2026, as set out from page 05 to page 38, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income and the interim statement of cash flows for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Interim Financial Statements

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.

Deloitte.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position of the Company as at 30 June 2026, and its interim financial performance and its interim cash flows for the 6-month period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

Other Matters

The interim financial statements for the 6-month period ended 30 June 2025 were reviewed by another auditor who expressed an unmodified conclusion on those statements on 08 August 2025.

The financial statements of the Company for the year ended 31 December 2025 were audited by another auditor who expressed an unmodified opinion on those statements on 10 February 2026.

M.S.D.N: 0100112500-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Pham Quynh Hoa
Audit Partner
Audit Practising Registration Certificate
No. 0910-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

26 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
A.	**CURRENT ASSETS**	**100**		**1,424,237,100,055**	**1,250,271,536,861**
I.	**Cash and cash equivalents**	**110**	**5**	**232,282,051,067**	**96,247,909,130**
1.	Cash	111		95,882,067,452	90,235,070,415
2.	Cash equivalents	112		136,399,983,615	6,012,838,715
II.	**Short-term financial investments**	**120**	**6**	**830,965,008,274**	**861,756,020,898**
1.	Short-term held-to-maturity investments	123		830,965,008,274	861,756,020,898
III.	**Short-term receivables**	**130**		**254,473,662,520**	**206,457,960,962**
1.	Short-term trade receivables	131	7	229,275,914,030	190,768,310,461
2.	Short-term advances to suppliers	132	8	24,121,779,678	16,096,600,749
3.	Other short-term receivables	135	9	3,771,750,434	2,288,796,289
4.	Provision for short-term doubtful debts	136	10	(2,695,781,622)	(2,695,746,537)
IV.	**Inventories**	**140**	**11**	**21,355,992,489**	**17,993,208,410**
1.	Inventories	141		21,355,992,489	17,993,208,410
V.	**Other short-term assets**	**160**		**85,160,385,705**	**67,816,437,461**
1.	Short-term prepayments	161	12	24,445,296,406	9,917,500,794
2.	Value added tax deductibles	162		54,400,017,826	57,898,936,667
3.	Taxes and other receivables from the State budget	163	20	6,315,071,473	-
B.	**NON-CURRENT ASSETS**	**200**		**1,533,359,689,445**	**1,498,383,982,108**
I.	**Fixed assets**	**220**		**1,265,667,560,181**	**1,293,218,762,560**
1.	Tangible fixed assets	221	13	1,161,258,768,751	1,187,289,983,332
	- Cost	*222*		*3,025,971,313,179*	*2,977,976,165,672*
	- Accumulated depreciation	*223*		*(1,864,712,544,428)*	*(1,790,686,182,340)*
2.	Intangible assets	227	14	104,408,791,430	105,928,779,228
	- Cost	*228*		*129,813,565,637*	*128,789,275,637*
	- Accumulated amortisation	*229*		*(25,404,774,207)*	*(22,860,496,409)*
II.	**Long-term assets in progress**	**250**		**210,417,099,173**	**157,659,817,533**
1.	Long-term construction in progress	252	15	210,417,099,173	157,659,817,533
III.	**Long-term financial investments**	**260**	**6**	**42,967,013,149**	**30,089,813,149**
1.	Investments in joint-ventures, associates	262		42,967,013,149	30,089,813,149
IV.	**Other long-term assets**	**270**		**14,308,016,942**	**17,415,588,866**
1.	Long-term prepayments	271	12	13,405,891,141	16,513,463,065
2.	Deferred tax assets	272	16	902,125,801	902,125,801
	TOTAL ASSETS (280=100+200)	**280**		**2,957,596,789,500**	**2,748,655,518,969**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassified)
C.	**LIABILITIES**	**300**		**775,479,666,523**	**693,623,100,623**
I.	**Current liabilities**	**310**		**387,392,971,582**	**317,269,380,664**
1.	Short-term trade payables	311	17	43,736,198,969	73,964,906,349
2.	Short-term advances from customers	312		3,014,867,597	1,174,406,205
3.	Dividends and profit payable	313	18	79,200,277,082	277,082
4.	Short-term taxes and amounts payable to the State budget	314	20	36,390,827,282	39,339,359,215
5.	Payables to employees	315		117,958,647,898	122,954,837,860
6.	Short-term accrued expenses	316	19	11,479,541,645	2,918,782,048
7.	Other current payables	320	21	2,504,960,774	5,374,805,665
8.	Short-term loans and obligations under finance leases	321	22	69,177,667,527	60,612,102,509
9.	Bonus and welfare funds	323		23,929,982,808	10,929,903,731
II.	**Long-term liabilities**	**330**		**388,086,694,941**	**376,353,719,959**
1.	Long-term loans and obligations under finance leases	339	23	388,086,694,941	376,353,719,959
D.	**EQUITY**	**400**	**24**	**2,182,117,122,977**	**2,055,032,418,346**
1.	Owners' contributed capital	411		990,000,000,000	990,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*990,000,000,000*	*990,000,000,000*
2.	Share premium	412		(215,000,000)	(215,000,000)
3.	Investment and development fund	418		955,159,949,383	696,828,926,081
4.	Retained earnings	420		237,172,173,594	368,418,492,265
	- Retained earnings of the current period/year	*420b*		*237,172,173,594*	*368,418,492,265*
	TOTAL RESOURCES (440=300+400)	**440**		**2,957,596,789,500**	**2,748,655,518,969**

CÔNG TY CỔ PHẦN CẢNG ĐÀ NẴNG
M.S.D.N: 0400101972 - C.T.C.P
THÀNH PHỐ ĐÀ NẴNG

Ngo Quoc Van	**Nguyen Ngoc Tam**	**Tran Le Tuan**
Preparer	**Chief Accountant**	**General Director**
		Legal Representative

Approved on 26 August 2026

INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**26**	**967,648,675,629**	**780,547,719,285**
2.	Deductions	02	26	250,000,000	-
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**967,398,675,629**	**780,547,719,285**
4.	Cost of sales	11	27	602,959,348,472	482,885,525,210
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**364,439,327,157**	**297,662,194,075**
6.	Financial income	22	29	34,910,799,659	23,421,489,790
7.	Financial expenses	23	30	11,397,410,546	12,535,331,500
	- In which: Borrowing costs	*24*		*10,498,239,729*	*12,164,035,133*
8.	Selling expenses	25	31	4,061,856,051	5,150,921,231
9.	General and administration expenses	26	31	87,577,118,641	80,576,933,670
10.	**Operating profit (30=20+(22-23)-(25+26))**	**30**		**296,313,741,578**	**222,820,497,464**
11.	Other income	31	32	1,235,732,381	2,403,357,919
12.	Other expenses	32		2,322,575,134	-
13.	**Profit from other activities (40=31-32)**	**40**		**(1,086,842,753)**	**2,403,357,919**
14.	**Accounting profit before tax (50=30+40)**	**50**		**295,226,898,825**	**225,223,855,383**
15.	Current corporate income tax expense	51	33	58,054,725,231	44,033,070,376
16.	**Net profit after corporate income tax (60=50-51)**	**60**		**237,172,173,594**	**181,190,785,007**
17.	Basic earnings per share	70	34	2,396	1,674

M.S.D.N: 0400101972 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG ĐÀ NẴNG
THÀNH PHỐ ĐÀ NẴNG

Ngo Quoc Van **Preparer**	**Nguyen Ngoc Tam** **Chief Accountant**	**Tran Le Tuan** **General Director** **Legal Representative**

Approved on 26 August 2026

INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***295,226,898,825***	***225,223,855,383***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets and investment properties	02	80,240,014,331	82,654,995,391
	Provisions	03	35,085	(50,456,947)
	Foreign exchange gain arising from translating foreign currency denominated monetary items	04	(1,526,698,204)	(1,274,886,368)
	Gain from investing, financing activities	05	(31,237,004,903)	(19,958,934,350)
	Borrowing costs	06	10,498,239,729	12,164,035,133
3.	***Operating profit before movements in working capital***	***08***	***353,201,484,863***	***298,758,608,242***
	(Increases) in receivables	09	(56,311,058,044)	(15,952,525,076)
	(Increases) in inventories	10	(3,362,784,079)	(299,731,897)
	(Decrease)/increase in payables (excluding accrued loan interest and corporate income tax payable)	11	(22,549,950,405)	24,405,090,163
	(Increases) in deferred expenses	12	(11,420,223,688)	(7,968,187,949)
	Borrowing costs paid	14	(10,517,739,993)	(12,433,017,673)
	Corporate income tax paid	15	(66,127,327,739)	(18,380,518,755)
	Other cash outflows	17	(17,887,389,886)	(17,755,376,484)
	Net cash generated by/(used in) operating activities	***20***	***165,025,011,029***	***250,374,340,571***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(99,249,513,237)	(42,007,190,398)
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	496,351,851	216,111,111
3.	Cash outflow for lending, buying debt instruments of other entities	23	(155,381,133,006)	(215,648,184,508)
4.	Cash recovered from lending, selling debt instruments of other entities	24	189,328,717,430	53,988,555,875
5.	Equity investments in other entities	25	(12,877,200,000)	-
6.	Cash recovered from investments in other entities	26	-	1,915,000,000
7.	Interest earned, dividends and profits received	27	27,584,081,252	16,364,431,639
	Net cash generated by/(used in) investing activities	***30***	***(50,098,695,710)***	***(185,171,276,281)***

INTERIM CASH FLOW STATEMENT (Continued)
For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	49,525,000,000	-
2.	Repayment of borrowings	34	(29,226,460,000)	(26,309,800,000)
	Net cash generated by/(used in) financing activities	***40***	***20,298,540,000***	***(26,309,800,000)***
	Net increases in cash (50=20+30+40)	**50**	**135,224,855,319**	**38,893,264,290**
	Cash and cash equivalents at the beginning of the period	**60**	**96,247,909,130**	**52,257,397,680**
	Effects of changes in foreign exchange rates	61	809,286,618	1,117,958,695
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**232,282,051,067**	**92,268,620,665**

M.S.D.N: 0400101972 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG ĐÀ NẴNG
THÀNH PHỐ ĐÀ NẴNG

Preparer	Chief Accountant	General Director
Ngo Quoc Van	**Nguyen Ngoc Tam**	**Tran Le Tuan**
Preparer	**Chief Accountant**	**General Director**
		Legal Representative

Approved on 26 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

Structure of ownership

Da Nang Port Joint Stock Company (the "Company") was established on the basis of converting the form of ownership from a State-owned One-member Company Limited to a Joint Stock Company under Decision No. 216/QD-HHVN dated 06 May 2014 by the Board of Members of Vietnam Maritime Corporation. The Company operated under the first Enterprise Registration Certificate No. 0400101972, dated 01 April 2008, issued by Da Nang Department of Finance (formerly known as Da Nang Department of Planning and Investment).

According to the 10th Amended Enterprise Registration Certificate dated 23 April 2026, the Company's charter capital is VND 990,000,000,000. The Company's shares have been listed on the Hanoi Stock Exchange (HNX) since 30 November 2016 under the ticker symbol CDN.

According to Notice No. 1028/CDN-QTTK dated 25 June 2026, the Company received the shareholder list No. VNDVCAVSDC018185/VSDCDNXX as at 23 June 2026. Based on the shareholder list, Da Nang Port Joint Stock Company continues not to satisfy the conditions for being classified as a public company, as the ownership ratio held by shareholders who are not major shareholders is only 4.71%.

The Parent Company of the Company is Vietnam Maritime Corporation - JSC ("the Corporation").

The Company's head office is located at No. 26 Bach Dang street, Hai Chau Ward, Da Nang City, Vietnam.

The total number of employees of the Company as at 30 June 2026 is 788 (as at 31 December 2025: 796).

Operating industry and principal activities

The Company's operating industry include:

- Loading and unloading goods. Details: Loading and unloading road cargo, seaport cargo, and river port cargo;
- Direct support services for waterway transport. Details: Operation of direct support services for coastal and ocean transport, and activities supporting inland waterway transport;
- Warehousing and storage of goods. Details: Warehousing and storage of goods in bonded warehouses. Warehousing and storage of goods in frozen warehouses. Warehousing and storage of goods in other warehouses;
- Wholesale of solid, liquid and gaseous fuels and related products. Details: Wholesale crude oil, petroleum and related products.

The Company's principal activities include loading and unloading goods, support services for waterway transport and warehousing and storage of goods.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

The Company's structure

As at 30 June 2026, the Company has 3 direct joint-ventures and associates. Details of the Company's direct joint ventures and associates as at 30 June 2026 are as follows:

Name	Place of incorporation and operation	Proportion of direct ownership interest (%)	Proportion of direct voting power held (%)	Principal activity
Da Nang Port Logistics Joint Stock Company	No. 97 Yet Kieu Street, Son Tra Ward, Da Nang City, Vietnam	45.10%	45.10%	Transportation, warehousing and loading services
Da Nang Port Tugboat Joint Stock Company	No. 02 Street 3/2, Hai Chau Ward, Da Nang City, Vietnam	36.00%	36.00%	Ship towing and support services
Smart Logistics Service Danang Company Limited	Da Nang Port Logistics Service Center, Ba Na Commune, Da Nang City, Vietnam	49.00%	49.00%	Transportation, warehousing and loading services

Details of the Company's dependent unit without legal status and operating under the Company's accounting system as at 30 June 2026 are as follows:

Name	Address
Tien Sa Port Enterprise	No. 01 Yet Kieu Street, Son Tra Ward, Da Nang City, Vietnam

Disclosure of information comparability in the interim financial statements

Corresponding figures of the interim statement of financial position and corresponding notes are the figures of the Company's audited financial statements for the year ended 31 December 2025.

Corresponding figures of the interim income statement, interim cash flow statement and corresponding notes are the figures of the Company's reviewed interim financial statements for the 6-month period ended 30 June 2025.

As presented in Note 03, from 01 June 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") of the Ministry of Finance on a prospective basis. Certain corresponding figures have been reclassified to conform with the current period's presentation requirements under Circular 99, details are as follows:

	Previously reported amount	Reclassification	Amount after reclassification
	VND	VND	VND
Statement of financial position at 31 December 2025			
Short-term held-to-maturity investments	851,036,016,698	10,720,004,200	861,756,020,898
Other short-term receivables	13,008,800,489	(10,720,004,200)	2,288,796,289
Dividends and profit payable	-	277,082	277,082
Other current payables	5,375,082,747	(277,082)	5,374,805,665

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

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

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

These interim financial statements have been prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). This circular is effective from 01 January 2026 and applies for financial years beginning on or after 01 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 providing guidance on the corporate accounting regime, and the circulars amending and supplementing Circular 200.

The Company has adopted the changes in accounting guidance prescribed by Circular 99 for financial period beginning on 01 January on a prospective basis. Certain corresponding figures have been reclassified to conform with the presentation requirements of Circular 99 as disclosed in Note 01.

The adoption of these changes has not had any material impact on the disclosures or on amounts reported in these interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investments in joint ventures and associates

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investment in joint ventures (jointly controlled entities)

Joint venture arrangements involving the establishment of a new entity to carry out economic activities, where such activities are jointly controlled by the venturers in accordance with contractual agreements among the parties, are referred to as jointly controlled entities. Joint control is the contractually agreed sharing of control by the venturers over the financial and operating policies of the economic activities.

The Company initially recognises investments in joint ventures and associates at cost, including the purchase price and directly attributable costs of the investment. The Company recognises as income in the interim income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Investments in joint ventures and associates are presented in the interim statement of financial position at cost less any provision for impairment (if any).

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the weighted average. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.
The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

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

	Years
Buildings, structures	5 - 30
Machinery, equipment	4 - 20
Motor vehicles	5 - 10
Office equipment	3 - 8

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim income statement.

Intangible assets and amortization

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets include land use rights and computer software.

Land use rights

Land use rights are amortised using the straight-line method over the duration of the right to use the land.

Computer software

Computer software is amortised using the straight-line method over its estimated useful lives, ranging from 3 to 5 years.

Leasing

All the Company's leases are classified as operating leases.

The Company as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the interim income statement when incurred.

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost including costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including costs of tools and supplies issued for consumption, repair and maintenance expenses, insurance premium expenses and other deferred expenses. These expenditures are allocated to the interim income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognized when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation and are recognized in the interim income statement in the accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Other costs directly attributable to the Company's borrowings include appraisal fees, audit fees, loan documentation fees, loan arrangement fees,..., which are amortised using the straight-line basis over the term of the borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:
- The portion allocated to successfully issued shares is offset against share premium.

- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue and other income recognition

Revenue from rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of the interim statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of the interim statement of financial position can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Sales deductions

Sales deductions include trade discounts.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim statement of financial position are retranslated at the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law and the top-up tax expenses under the global minimum tax regulations. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any).

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit will be available against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	1,284,057,967	1,317,478,588
Bank demand deposits	94,598,009,485	88,917,591,827
In which:		
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch	*44,819,833,997*	*48,259,342,942*
Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch	*44,745,700,256*	*39,557,885,390*
Other banks	*5,032,475,232*	*1,100,363,495*
Cash equivalents (i)	136,399,983,615	6,012,838,715
In which:		
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*130,243,888,064*	*-*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*6,156,095,551*	*6,012,838,715*
	232,282,051,067	**96,247,909,130**

(i) Cash equivalents represent term deposits at several joint stock commercial banks with original maturities of less than 3 months and earning interest at a rate of 4.75% per annum.

6. FINANCIAL INVESTMENTS

	Closing balance			Opening balance (Reclassified)		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
a. Short-term held-to-maturity investments						
Term deposits (i)	**817,088,432,274**	**817,088,432,274**	**-**	**851,036,016,698**	**851,036,016,698**	**-**
Joint Stock Commercial Bank for Investment and Development of Vietnam	*351,776,811,308*	*351,776,811,308*	-	*295,193,711,649*	*295,193,711,649*	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*146,494,390,587*	*146,494,390,587*	-	*134,686,131,877*	*134,686,131,877*	-
Saigon - Hanoi Commercial Joint Stock Bank	*131,921,568,408*	*131,921,568,408*	-	*129,890,154,999*	*129,890,154,999*	-
Vietnam Bank for Agriculture and Rural Development	*106,775,368,996*	*106,775,368,996*	-	*80,412,951,798*	*80,412,951,798*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	*52,146,601,512*	*52,146,601,512*	-	*183,492,999,210*	*183,492,999,210*	-
Other banks	*27,973,691,463*	*27,973,691,463*	-	*27,360,067,165*	*27,360,067,165*	-
Accrued interest	**13,876,576,000**	**13,876,576,000**	**-**	**10,720,004,200**	**10,720,004,200**	**-**
Joint Stock Commercial Bank for Investment and Development of Vietnam	*5,242,955,200*	*5,242,955,200*	-	*3,256,944,400*	*3,256,944,400*	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*2,185,464,000*	*2,185,464,000*	-	*1,780,128,100*	*1,780,128,100*	-
Saigon - Hanoi Commercial Joint Stock Bank	*2,087,592,300*	*2,087,592,300*	-	*2,214,797,400*	*2,214,797,400*	-
Vietnam Bank for Agriculture and Rural Development	*2,020,743,700*	*2,020,743,700*	-	*865,757,000*	*865,757,000*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	*1,887,844,300*	*1,887,844,300*	-	*2,150,978,300*	*2,150,978,300*	-
Other banks	*451,976,500*	*451,976,500*	-	*451,399,000*	*451,399,000*	-
	830,965,008,274	**830,965,008,274**	**-**	**861,756,020,898**	**861,756,020,898**	**-**

(i) Short-term held-to-maturity investments represent term deposits at commercial banks with original maturities of more than 3 months and remaining maturities of less than 12 months from the end of the reporting period with interest from 5.00% per annum to 8.30% per annum.

As disclosed in Note 23, the Company has pledged certain time deposits as collateral for borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch.

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b. Investments in other entities						
Investments in joint ventures, associates	***42,967,013,149***	***42,967,013,149***	**-**	***30,089,813,149***	***30,089,813,149***	**-**
Da Nang Port Logistics Joint Stock Company	*19,907,661,902*	*19,907,661,902*	-	*19,907,661,902*	*19,907,661,902*	-
Da Nang Port Tugboat Joint Stock Company	*10,182,151,247*	*10,182,151,247*	-	*10,182,151,247*	*10,182,151,247*	-
Smart Logistics Service Danang Company Limited (i)	*12,877,200,000*	*12,877,200,000*	-	-	-	-

(i) According to Resolution No. 20/NQ-CDN dated 10 February 2026 regarding the capital contribution to Smart Logistics Service Danang Company Limited, the Board of Directors approved an investment in Smart Logistics Service Danang Company Limited with a capital contribution of USD 490,000. Following the capital contribution, the Company will hold a 49% ownership interest and voting rights in accordance with Cooperation and Capital Contribution Agreement No. 01/2026/HDHT/SITC-CDN dated 13 May 2026.

The Company has not determined fair value of its financial investments in unlisted companies as at the end of the reporting period since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments.

Significant transactions between the Company and its joint ventures and associates are presented in Note 35.

The operation status of joint-ventures and associates in the period is as follows:

	Current period	Prior period
Da Nang Port Logistics Joint Stock Company	Operating at profit	Operating at profit
Da Nang Port Tugboat Joint Stock Company	Operating at profit	Operating at profit
Smart Logistics Service Danang Company Limited	Operating at profit	The Company has not made the capital contribution

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
SITC Vietnam Limited Company	20,605,511,504	-	21,869,175,067	-
Maersk A/S	29,690,938,348	-	15,383,400,702	-
Others	178,979,464,178	(2,595,831,622)	153,515,734,692	(2,595,796,537)
	229,275,914,030	**(2,595,831,622)**	**190,768,310,461**	**(2,595,796,537)**
In which: Short-term trade receivables from related parties (Details stated in Note 35)	**16,891,139,045**	**-**	**11,773,999,193**	**-**

8. SHORT-TERM ADVANCE TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
Hanoi Waterway Construction Joint Stock Company	13,331,619,653	8,024,861,624
Other suppliers	10,790,160,025	8,071,739,125
	24,121,779,678	**16,096,600,749**

9. OTHER SHORT-TERM RECEIVABLES

	Closing balance		Opening balance (Reclassified)	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Receivables from employees	1,665,364,651	-	1,482,710,009	-
Other receivables	2,106,385,783	-	806,086,280	-
	3,771,750,434	**-**	**2,288,796,289**	**-**

10. BAD DEBTS

	Closing balance		Opening balance	
		VND		VND
	Cost	Recoverable amount	Cost	Recoverable amount
Dana - Australia Steel Joint Stock Company	2,175,853,219	-	2,175,853,219	-
Others	519,928,403	-	519,893,318	-
	2,695,781,622	**-**	**2,695,746,537**	**-**

11. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Raw materials	20,783,606,825	-	17,355,034,866	-
Tools and supplies	170,047,302	-	205,747,302	-
Merchandise	402,338,362	-	432,426,242	-
	21,355,992,489	**-**	**17,993,208,410**	**-**

12. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term	**24,445,296,406**	**9,917,500,794**
Repair and maintenance expenses	7,739,569,267	3,971,307,666
Insurance premium cost	15,506,136,630	4,601,982,066
Tools and dies issued for consumption	656,933,657	696,245,801
Others	542,656,852	647,965,261
b. Long-term	**13,405,891,141**	**16,513,463,065**
Repair and maintenance expenses	12,704,410,040	15,940,752,928
Tools and dies issued for consumption	349,617,522	425,674,930
Others	351,863,579	147,035,207
	37,851,187,547	**26,430,963,859**

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	**1,378,544,629,230**	**1,446,557,773,913**	**122,957,970,691**	**29,915,791,838**	**2,977,976,165,672**
Purchase in the period	1,951,738,889	30,661,811,869	4,763,622,364	3,217,904,386	40,595,077,508
Transfer from construction in progress	-	11,069,444,444	-	-	11,069,444,444
Disposals	-	(3,488,409,175)	(180,965,270)	-	(3,669,374,445)
Closing balance	**1,380,496,368,119**	**1,484,800,621,051**	**127,540,627,785**	**33,133,696,224**	**3,025,971,313,179**
ACCUMULATED DEPRECIATION					
Opening balance	**791,496,835,951**	**867,963,294,983**	**107,861,851,718**	**23,364,199,688**	**1,790,686,182,340**
Charge for the period	20,488,535,804	49,973,394,304	4,997,063,553	2,236,742,872	77,695,736,533
Disposals	-	(3,488,409,175)	(180,965,270)	-	(3,669,374,445)
Closing balance	**811,985,371,755**	**914,448,280,112**	**112,677,950,001**	**25,600,942,560**	**1,864,712,544,428**
NET BOOK VALUE					
Opening balance	**587,047,793,279**	**578,594,478,930**	**15,096,118,973**	**6,551,592,150**	**1,187,289,983,332**
Closing balance	**568,510,996,364**	**570,352,340,939**	**14,862,677,784**	**7,532,753,664**	**1,161,258,768,751**

As presented in Note 23, the Company has pledged certain assets with the carrying amount as at 30 June 2026 of VND 492,963,393,161 (as at 31 December 2025: VND 529,842,142,430) to secure bank loans.

The cost of the Company's tangible fixed assets as at 30 June 2026 includes VND 1,135,541,096,463 (as at 31 December 2025: VND 1,111,127,391,909) of assets which have been fully depreciated but are still in use.

Detailed list of tangible fixed assets currently in existence with a value equal to or greater than 10% of the total tangible fixed assets:

Name of tangible fixed assets	Cost
	VND
Berth No. 4 (Tien Sa Phase 2 Project)	371,151,024,726

14. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights (i)	Computer software	Total
	VND	VND	VND
COST			
Opening balance	**103,081,178,057**	**25,708,097,580**	**128,789,275,637**
Purchase in the period	-	1,024,290,000	1,024,290,000
Closing balance	**103,081,178,057**	**26,732,387,580**	**129,813,565,637**
ACCUMULATED AMORTISATION			
Opening balance	**4,238,470,172**	**18,622,026,237**	**22,860,496,409**
Charge for the period	159,584,142	2,384,693,656	2,544,277,798
Closing balance	**4,398,054,314**	**21,006,719,893**	**25,404,774,207**
NET BOOK VALUE			
Opening balance	**98,842,707,885**	**7,086,071,343**	**105,928,779,228**
Closing balance	**98,683,123,743**	**5,725,667,687**	**104,408,791,430**

Detailed list of intangible assets currently in existence with a value equal to or greater than 10% of the total intangible assets:

Name of intangible assets	Cost
	VND
Indefinite land use rights at 26 Bach Dang, Hai Chau Ward, Da Nang City	51,436,439,000
Indefinite land use rights at 18 Tran Phu, Hai Chau Ward, Da Nang City	35,686,324,570
Indefinite land use rights in Group 27, Hai Chau Ward, Da Nang City	14,168,861,500

As presented in Note 23, the Company has pledged certain assets with the carrying amount as at 30 June 2026 of VND 51,436,439,000 (as at 31 December 2025: VND 51,436,439,000) to secure bank loans.

The cost of intangible assets includes VND 9,720,200,000 (31 December 2025: VND 5,420,200,000) of assets which have been fully amortised but are still in use.

15. CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Acquisition	1,066,181,818	753,954,545
Construction	209,229,250,688	156,905,862,988
In which:		
Hoa Vang Logistics Center Project (i)	*206,665,925,851*	*155,030,604,366*
Major repair of fixed assets	121,666,667	-
	210,417,099,173	**157,659,817,533**

(i) According to Decision No. 4831/QD-UBND dated 10 June 2011, the People's Committee of Da Nang City leases land to Da Nang Port One Member Limited Company (currently known as Da Nang Port Joint Stock Company) to invest in the construction of a Logistics Center, details are as follows:

- Land area: 200.000 m^2 located in Ba Na Commune, Hoa Khanh Ward, Da Nang City;
- Total investment capital: VND 550.086 billion;
- Funding sources: Equity capital and borrowed capital;
- Expected implementation schedule: From Q1/2023 to Q2/2026;
- Lease term: 50 years from the signing date;
- Purpose: To build a logistics center in accordance with the Master Plan approved by Decision No. 47/QD-CDN dated 12 April 2023, issued by the Board of Management of Da Nang Port Joint Stock Company.

  As at 30 June 2026, the Company had substantially completed the construction works under Phase 1 of the project. However, the project implementation was behind schedule compared to the original plan due to delays in site clearance, adverse weather conditions, and additional work arising outside the original contract scope. Phase 2 of the project is expected to be completed in the fourth quarter of 2027.

As disclosed in Note 23, the Company has pledged pledged the Hoa Vang Logistics Service Center Project as collateral for borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch.

16. DEFERRED TAX ASSETS

	Closing balance	Opening balance
	VND	VND
Deferred tax assets related to deductible temporary differences	902,125,801	902,125,801
	902,125,801	**902,125,801**

17. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Da Nang Port Tugboat Joint Stock Company	10,693,327,611	11,606,203,443
Da Nang Port Logistics Joint Stock Company	3,645,677,536	10,899,953,242
Thanh Quan Joint Stock Company	2,978,410,036	8,742,158,779
Other suppliers	26,418,783,786	42,716,590,885
	43,736,198,969	**73,964,906,349**
In which: Short-term trade payables to related parties (Details stated in Note 35)	**14,339,005,147**	**22,506,156,685**

18. DIVIDENDS AND PROFIT PAYABLE

	Closing balance	Opening balance (Reclassified)
	VND	VND
Dividends, profit payable	79,200,277,082	277,082
	79,200,277,082	**277,082**

19. SHORT-TERM ACCURED EXPENSES

	Closing balance	Opening balance
	VND	VND
Interest payable	1,201,515,549	1,221,015,813
Others	10,278,026,096	1,697,766,235
	11,479,541,645	**2,918,782,048**

20. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
a. Receivables				
Personal income tax	-	-	6,315,071,473	6,315,071,473
	-	**-**	**6,315,071,473**	**6,315,071,473**
b. Payables				
Corporate income tax	35,189,829,960	58,054,725,231	66,127,327,739	27,117,227,452
Personal income tax	4,012,118,789	16,993,601,597	21,005,720,386	-
Land and housing tax	137,410,466	16,230,458,575	7,094,269,211	9,273,599,830
	39,339,359,215	**91,278,785,403**	**94,227,317,336**	**36,390,827,282**

21. OTHER SHORT-TERM PAYABLES

	Closing balance	Opening balance (Reclassified)
	VND	VND
Trade union fee	701,850,589	173,436,504
Others	1,803,110,185	5,201,369,161
	2,504,960,774	**5,374,805,665**

22. SHORT-TERM LOANS

	Opening balance		In the period	Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
Current portions of long-term loans (Details in Note 23)				
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	8,625,320,000	-	-	8,625,320,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch	7,320,000,000	-	-	7,320,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	1,052,382,509	2,104,765,018	-	3,157,147,527
Da Nang City Development Investment Fund	43,614,400,000	6,460,800,000	-	50,075,200,000
	69,177,667,527	**8,565,565,018**	**-**	**69,177,667,527**

23. LONG-TERM LOANS

	Opening balance		In the period	Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
Long-term loans				
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch (i)	61,802,252,124	-	4,312,660,000	57,489,592,124
Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch (i)	63,930,000,000	-	3,660,000,000	60,270,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch (i)	37,885,770,344	-	-	37,885,770,344
Da Nang City Development Investment Fund (i)	273,347,800,000	49,525,000,000	21,253,800,000	301,619,000,000
	436,965,822,468	**49,525,000,000**	**29,226,460,000**	**457,264,362,468**
In which:				
- Amount due for settlement within 12 months	60,612,102,509			69,177,667,527
- Amount due for settlement after 12 months	376,353,719,959			388,086,694,941

(i) Details of long-term loans (including Current portions of long-term loans) are as follows:

Name	Closing balance	Opening balance	Principal and interest payment terms	Interest rate (% per annum)	Loan purpose	Collateral
	VND	VND				
Da Nang City Development Investment Fund	301,619,000,000	273,347,800,000	The loans are subject to principal and interest repayments on a quarterly basis after the grace period specified in the credit agreements. The grace periods are 12 months, 18 months, and 24 months from the day following the initial loan disbursement date. The loan terms are from 120 months to 156 months, respectively, from the disbursement date.	5.6% - 6.1%	Investment in construction and equipment items of the Tien Sa Port upgrading and expansion project (Phase 02); Payment for construction and equipment costs of the yard area behind Berths No. 4 and No. 5 at Tien Sa Port; Payment of investment costs for the Four ERTG Cranes Project at Tien Sa Port; Payment of investment costs for the Logistics Service Center Project in Ba Na Commune.	Land use rights for the land plot at 26 Bach Dang (1,011.1 m^2); Assets financed by the loans, including the ERTG rubber-tyred gantry crane system, QC rail-mounted quay cranes, machinery and equipment relating to the Yard Area behind Berths No. 4 and No. 5 at Tien Sa Port, the Four ERTG Cranes Project at Tien Sa Port, and related assets of the Logistics Service Center Project.
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	57,489,592,124	61,802,252,124	The loans are subject to principal and interest repayments on a quarterly basis after the grace period specified in the credit agreements. The grace periods are 12 months, 18 months, and 24 months from the day following the initial loan disbursement date. The loan terms are from 83 months to 120 months, respectively, from the disbursement date.	6.0% - 8.4%	Payment of investment costs for the repair and renovation project of Berth No. 02 at Tien Sa Port; Payment for the acquisition of fixed assets, including two mobile cranes at Tien Sa Port Berth No. 5.	Term deposit pledge contract No. 123/2023/VCB dated 23 June 2023 (Details stated in Note 06).
Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch	60,270,000,000	63,930,000,000	The loan is subject to a 12-month grace period from the day following the date of the first loan disbursement. The loans are subject to principal and interest repayments on a quarterly basis after the grace period specified in the credit agreements. The loan terms is 120 months from the disbursement date.	6.0%	Payment for the acquisition of fixed assets, including one QCC crane at Tien Sa Port Berth No. 4.	One QCC crane at Berth No. 4, Tien Sa Port.
Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	37,885,770,344	37,885,770,344	The loan is subject to a 12-month grace period from the day following the date of the first loan disbursement. The loans are subject to principal and interest repayments on a quarterly basis after the grace period specified in the credit agreements. The loan terms is 120 months from the disbursement date.	5.8%	Payment of eligible investment costs incurred for the Logistics Service Center Construction Investment Project in Ba Na Commune.	All property rights and interests associated with the Logistics Service Center Project in Ba Na Commune; and all future assets to be formed under the project (Details stated in Note 15).
Total	**457,264,362,468**	**436,965,822,468**				

Details of long-term loans from investment fund and banks are as follows:

Da Nang City Development Investment Fund:

Loan Agreement	***Loan purpose/Limit***	***Term***	**Collateral**
Credit contract No. 01/2022/HDTD dated 19 January 2022	Investment in construction and equipment for Berth No. 4, 5 at Tien Sa Port with the amount of VND 143,000,000,000	120 months	Land use rights at 26 Bach Dang and assets financed by the loan, including the ERTG system, RTG cranes and QCC quay cranes at Tien Sa Port.
Credit Contract No. 06/2017/HDTD dated 21 July 2017	Investment in construction and equipment items of the Tien Sa Port upgrading and expansion project (Phase 2), with the amount of VND 180,000,000,000	156 months	Land use rights at 26 Bach Dang.
Credit Contract No. 18/2022/HDTD dated 26 December 2022	Investment in the Four ERTG Cranes Project at Tien Sa Port, with the amount of VND 85,000,000,000	120 months	Land use rights at 26 Bach Dang and assets financed by the Project on Procurement of Four ERTG Cranes at Tien Sa Port, including four ERTG cranes, auxiliary facilities and the associated electrical system.
Credit Contract No. 15/2025/HDTD dated 09 September 2025	Investment in the Logistics Service Center Construction Project in Hoa Vang District, with the amount of VND 70,000,000,000	120 months	Land use rights at 26 Bach Dang and two rubber-tyred gantry cranes (ERTG No. 14 and No. 15), Mitsui Paceco Transtainer brand.

Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch:

Loan Agreement	***Loan purpose/Limit***	***Term***	**Collateral**
One-time loan contract No. 97/2023/CVTDH/VCB-KHDN dated 23 June 2023	Payment of investment costs for the project of repair and renovation of Berth No. 02 at Tien Sa port with the amount of VND 23,068,000,000	83 months	Term deposit pledge contract No. 123/2023/VCB dated 23 June 2023
Loan contract under project No. 101/2024/CVDA/VCB-KH Da Nang dated 02 August 2024	Payment for the purchase of fixed assets - 02 mobile cranes at Tien Sa 5 Berth with the amount of VND 55,000,000,000	120 months	02 mobile cranes at Tien Sa 5 Berth

Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch:

Loan Agreement	***Loan purpose/Limit***	***Term***	**Collateral**
Loan contract No. 01/2024/3461900/HDTD dated 04 September 2024	Payment for the cost of fixed asset procurement: 01 QCC crane at Tien Sa 4 Berth with the amount of VND 75,000,000,000	120 months	01 QCC crane at Tien Sa 4 Berth, Tien Sa Port

Vietnam Joint Stock Commercial Bank for Industry and Trade - Da Nang Branch:

Loan Agreement	***Loan purpose/Limit***	***Term***	**Collateral**
Loan contract No. 300206311/2025-HDCVDADTNHCT480-DNP dated 10 September 2025	Payment of investment costs of the Project on Investment in the Construction of the Logistics Service Center in Hoa Vang District with amount of VND 315,000,000,000	120 months	All property rights and interests associated with the Logistics Service Center Project in Hoa Vang District; all future assets to be formed from the Logistics Service Center Project in Hoa Vang District.

Long-term loans are repayable as follows:

	Closing balance	**Opening balance**
	VND	**VND**
Within one year	69,177,667,527	60,612,102,509
In the second year	69,177,667,527	60,612,102,509
In the third to fifth year inclusive	192,395,914,705	176,095,219,651
After five years	126,513,112,709	139,646,397,799
	457,264,362,468	**436,965,822,468**
Less: Amount due for settlement within 12 months (shown under short-term loan)	69,177,667,527	60,612,102,509
Amount due for settlement after 12 months	**388,086,694,941**	**376,353,719,959**

24. OWNERS' EQUITY

	Owners' contributed capital	Share premium	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND
For the six-month period ended 30 June 2025					
Prior period's opening balance	**990,000,000,000**	**(215,000,000)**	**539,350,565,529**	**301,338,435,382**	**1,830,474,000,911**
Profit for the period	-	-	-	181,190,785,007	181,190,785,007
Dividends declared	-	-	-	(118,800,000,000)	(118,800,000,000)
Appropriation to investment and development fund	-	-	157,478,360,552	(157,478,360,552)	-
Appropriation to bonus and welfare fund and the Board of Directors' fund	-	-	-	(25,060,074,830)	(25,060,074,830)
Prior period's closing balance	**990,000,000,000**	**(215,000,000)**	**696,828,926,081**	**181,190,785,007**	**1,867,804,711,088**
For the six-month period ended 30 June 2026					
Current period's opening balance	**990,000,000,000**	**(215,000,000)**	**696,828,926,081**	**368,418,492,265**	**2,055,032,418,346**
Profit for the period	-	-	-	237,172,173,594	237,172,173,594
Dividends declared (i)	-	-	-	(79,200,000,000)	(79,200,000,000)
Appropriation to investment and development fund (i)	-	-	258,331,023,302	(258,331,023,302)	-
Appropriation to bonus and welfare fund and the Board of Directors' fund (i)	-	-	-	(30,887,468,963)	(30,887,468,963)
Current period's closing balance	**990,000,000,000**	**(215,000,000)**	**955,159,949,383**	**237,172,173,594**	**2,182,117,122,977**

(i) According to the Annual General Meeting of Shareholders' Resolution No. 57/NQ-DHDCD dated 20 April 2026, the Company's General Meeting of Shareholders approved the plan for the payment of cash dividends, the appropriation of the Investment and Development Fund, Bonus and welfare fund and the Board of Directors' fund from undistributed profit after tax for the year 2025, amounting to VND 79,200,000,000; VND 258,331,023,302 and VND 30,887,468,963, respectively.

Charter capital

According to the Enterprise Registration Certificate No. 0400101972 dated 01 April 2008 and the Company 10th amendment dated 23 April 2026 issued by the Da Nang Department of Finance, the Company's charter capital is VND 990,000,000,000.

The charter capital was fully contributed by the shareholders as at 30 June 2026 as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
Vietnam Maritime Corporation - JSC	742,500,000,000	75.00%	742,500,000,000	75.00%
Wan Hai Lines (Singagore) PTE LTD	200,900,000,000	20.29%	200,900,000,000	20.29%
Others	46,600,000,000	4.71%	46,600,000,000	4.71%
	990,000,000,000	**100%**	**990,000,000,000**	**100%**

Shares

	Closing balance	Opening balance
	Shares	Shares
Number of shares issued to the public	99,000,000	99,000,000
Ordinary shares	*99,000,000*	*99,000,000*
Number of outstanding shares in circulation	99,000,000	99,000,000
Ordinary shares	*99,000,000*	*99,000,000*

A common share has par value of VND 10,000.

25. OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	Closing balance	Opening balance
United States Dollar (USD)	3,142,087.51	3,294,114.03
JPY	44,000.00	44,000.00

Operating lease assets

- The Company signed the Land lease Contract No. 417/HD-TD dated 07 August 2007, with the People's Committee of Da Nang City for land located in Son Tra Ward, Da Nang City. The purpose of use is for the exploitation of seaport services, the leased land is 176,145 m^2 and the lease term is 50 years starting from 13 April 2007. According to this contract, the Company must pay annual land rent until the contract's expiration date, according to current regulations of the State.
- On 09 May 2016, the People's Committee of Da Nang City issued Decision No. 2798/QD-UBND on leasing 85,674 m^2 of land in Son Tra Ward, Da Nang City to Da Nang One Member Limited Liability Company (currently known as Da Nang Port Joint Stock Company) for the purpose of investment in the upgrading and expansion of Tien Sa Port – Phase II. The land lease term runs from the date of issuance of the Decision until 2057, with annual land rental payments in accordance with prevailing regulations.
- On 10 June 2011, the People's Committee of Da Nang City issued Decision No. 4831/QD-UBND on leasing land to Da Nang Port One Member Co., Ltd., (currently known as Da Nang Port Joint Stock Company) to invest in the construction of logistics centers in Ba Na Commune and Hoa Khanh Ward, Da Nang City. The Company has been granted a land use right certificate for a leased land area of 200,000 m^2, the lease term is 50 years from the signing date in 2011, with annual land rent payments required in accordance with current regulations of the State.

	Closing balance	Opening balance
	VND	VND
Minimum lease payment in the future under operating lease under the following terms:		
Within one year	30,453,964,548	30,453,964,548
In the second to fifth year inclusive	121,815,858,192	121,815,858,192
After five years	809,058,987,128	839,512,951,676
	961,328,809,868	**991,782,774,416**

26. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Sales of merchandise	198,817,101	5,919,026,789
Sales of services	967,449,858,528	774,628,692,496
	967,648,675,629	**780,547,719,285**
In which: Revenue from goods and services rendered to related parties (Details stated in Note 35)	**89,464,841,938**	**74,159,136,295**
Deductions		
Trade discount	250,000,000	-
	250,000,000	**-**

27. COST OF SALES

	Current period VND	Prior period VND
Cost of products and merchandise sold	188,997,316	5,646,256,786
Cost of services rendered	602,770,351,156	477,239,268,424
	602,959,348,472	**482,885,525,210**

28. PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Raw materials and consumables	29,538,946,812	25,679,930,332
Labour	226,105,512,872	174,166,469,822
Depreciation and amortization	80,240,014,331	82,654,995,391
Out-sourced services	314,051,746,553	218,484,561,313
Other monetary expenses	44,412,735,942	61,981,166,467
	694,348,956,510	**562,967,123,325**

29. FINANCIAL INCOME

	Current period VND	Prior period VND
Bank interest	25,140,944,252	14,764,009,239
Gain on disposal of financial investments	-	312,390,000
Dividends and profit received in cash	5,599,708,800	4,666,424,000
Foreign exchange gain	4,170,146,607	3,678,666,551
	34,910,799,659	**23,421,489,790**
Financial income from related parties (Details stated in Note 35)	5,599,708,800	4,666,424,000

30. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Borrowing costs	10,498,239,729	12,164,035,133
Foreign exchange loss	899,170,817	412,851,867
Reversal of provision for impairment of investments	-	(41,555,500)
	11,397,410,546	**12,535,331,500**

31. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Selling expenses		
Sales staff costs	-	71,601,251
Others	4,061,856,051	5,079,319,980
	4,061,856,051	**5,150,921,231**
General and administration expenses		
Administration staff costs	51,559,449,168	39,936,502,784
Depreciation and amortisation	2,261,837,073	2,006,975,233
Addition to/(reversal of) provisions	35,085	(8,901,447)
Out-sourced services	19,949,627,442	20,129,513,872
Others	13,806,169,873	18,512,843,228
	87,577,118,641	**80,576,933,670**

32. OTHER INCOME

	Current period VND	Prior period VND
Sale, disposal of fixed assets	496,351,851	216,111,111
Others	739,380,530	2,187,246,808
	1,235,732,381	**2,403,357,919**

33. CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	57,898,616,019	44,012,805,174
Adjustments for corporate income tax expense in previous periods to the current period	156,109,212	20,265,202
Total current corporate income tax expense	**58,054,725,231**	**44,033,070,376**

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	**295,226,898,825**	**225,223,855,383**
Adjustments for taxable profit		
Less: non-taxable income	*(8,157,882,264)*	*(6,149,829,511)*
Add back: non-deductible expenses	*2,424,063,534*	*990,000,000*
Taxable profit	**289,493,080,095**	**220,064,025,872**
Taxable profit at normal tax rate of 20%	*289,493,080,095*	*220,064,025,872*
Adjustment to corporate income tax from prior periods into the current period's corporate income tax expenses	156,109,212	20,265,202
Corporate income tax expense based on taxable profit in the current period	**58,054,725,231**	**44,033,070,376**

The determination of the Company's CIT payable is based on the prevailing tax regulations. However, such regulations are subject to change from time to time, and tax regulations applicable to various types of transactions may be interpreted differently. Accordingly, the CIT amounts presented in these interim financial statements may change upon examination by the tax authorities.

34. BASIC EARNINGS PER SHARE

	Current period	Prior period (Restated) (ii)
Profit after tax attributable to parent company (VND)	**237,172,173,594**	**181,190,785,007**
Allocate to bonus and welfare fund and Board of Director's fund (VND) (i)	-	(15,443,734,482)
Profit attributable to ordinary shareholders (VND)	**237,172,173,594**	**165,747,050,526**
Average ordinary shares in circulation for the period (Share)	99,000,000	99,000,000
Basic earnings per share (VND/share)	**2,396**	**1,674**

(i) As at 30 June 2026, the Company has not been able to reliably estimate the amount of 2026 profit that can be allocated to the bonus and welfare fund, and the Board of Directors' fund.

(ii) Basic earnings per share figures for the 6-month period ending 30 June 2025 are restated as follows:

	Reported amount	Adjustment compared to reported amount	Restated amount
Accounting profit after corporate income tax (VND)	**181,190,785,007**	**-**	**181,190,785,007**
Allocate to bonus and welfare fund and Board of Director's fund (VND)	-	(15,443,734,482)	(15,443,734,482)
Profit attributable to ordinary shareholders (VND)	**181,190,785,007**	**(15,443,734,482)**	**165,747,050,526**
Average ordinary shares in circulation for the period (Share)	99,000,000	-	99,000,000
Basic earnings per share (VND/share)	**1,830**	**(156)**	**1,674**

35. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances during the period:

Related parties	Relationship
Vietnam Maritime Corporation - JSC	Parent Company
Da Nang Port Logistics Joint Stock Company	Associate
Da Nang Port Tugboat Joint Stock Company	Associate
Smart Logistics Service Danang Company Limited	Joint Venture
Bien Dong Shipping Company Limited	Affiliate
Da Nang Shipping Agency Branch of Vietnam Ocean Shipping Agency Corporation (VOSA Da Nang)	Affiliate
VIMC Container Transport Joint Stock Company	Affiliate
VIMC Shipping Joint Stock Company	Affiliate
VIMC Maritime Project Management Unit - Branch of Vietnam Maritime Corporation - JSC	Dependent unit of Parent Company
Hai Phong Branch of Vietnam Maritime Corporation - JSC	Dependent unit of Parent Company
Wan Hai Line Ltd	Parent company of major shareholder
Wan Hai Vietnam Company Limited	Subsidiary of major shareholder

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Revenue from goods sold and services rendered	**89,464,841,938**	**74,159,136,295**
Wan Hai Line Ltd	45,786,891,939	41,074,532,685
Da Nang Port Logistics Joint Stock Company	24,473,690,000	18,420,088,592
VIMC Container Transport Joint Stock Company	14,064,517,271	9,687,921,870
Da Nang Port Tugboat Joint Stock Company	3,568,804,012	4,170,419,943
Da Nang Shipping Agency Branch of Vietnam Ocean Shipping Agency Corporation (VOSA Da Nang)	1,501,978,716	758,413,205
Bien Dong Shipping Company Limited	68,960,000	47,760,000
Purchases	**98,838,983,992**	**74,077,106,307**
Da Nang Port Logistics Joint Stock Company	53,060,754,274	33,629,325,541
Da Nang Port Tugboat Joint Stock Company	45,776,377,866	40,446,354,840
Hai Phong Branch of Vietnam Maritime Corporation - JSC	1,851,852	1,425,926
Dividends and profit received	**5,599,708,800**	**4,666,424,000**
Da Nang Port Tugboat Joint Stock Company	3,267,000,000	2,722,500,000
Da Nang Port Logistics Joint Stock Company	2,332,708,800	1,943,924,000
Dividend declared	**75,472,000,000**	**113,208,000,000**
Vietnam Maritime Corporation - JSC	59,400,000,000	89,100,000,000
Wan Hai Line Ltd	16,072,000,000	24,108,000,000
Capital contributed	**12,877,200,000**	**-**
Smart Logistics Service Danang Company Limited	12,877,200,000	-

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance VND	Opening balance VND
Short-term trade receivables	**16,891,139,045**	**11,773,999,193**
Wan Hai Line Ltd	8,598,335,388	6,733,753,404
VIMC Container Transport Joint Stock Company	7,555,777,811	5,035,426,289
Da Nang Shipping Agency Branch of Vietnam Ocean Shipping Agency Corporation (VOSA Da Nang)	433,247,166	-
Smart Logistics Service Danang Company Limited	259,303,680	4,819,500
Da Nang Port Tugboat Joint Stock Company	44,475,000	-
Short-term trade payables	**14,339,005,147**	**22,506,156,685**
Da Nang Port Tugboat Joint Stock Company	10,693,327,611	11,606,203,443
Da Nang Port Logistics Joint Stock Company	3,645,677,536	10,899,953,242
Dividends, profit payable	**75,472,000,000**	**-**
Vietnam Maritime Corporation - JSC	59,400,000,000	-
Wan Hai Line Ltd	16,072,000,000	-

Remuneration of Board of Directors, Board of Management and other managers

Remunerations paid to the Board of Directors, the Board of Management and other managers during the period were as follows:

	Position	Current period VND	Prior period VND
Board of Directors		**1,826,489,434**	**1,287,482,437**
Mr. Nguyen Dinh Chung	Chairman (resigned on 20 April 2026)	128,300,000	180,000,000
Mr. Nguyen Tuong Anh	Chairman (appointed on 20 April 2026)	81,700,000	-
Mr. Phan Bao Loc	BOD Member	1,136,489,434	627,482,437
Ms. Doan Thi Thu Huong	BOD Member	120,000,000	60,000,000
Mr. To Minh Thuy	BOD Member	120,000,000	120,000,000
Ms. Hoang Ngoc Bich	BOD Member	120,000,000	120,000,000
Mr. Chen Chun Kai	BOD Member	120,000,000	120,000,000
Mr. Ly Quang Thai	BOD Member	-	60,000,000
Board of Management		**5,311,199,651**	**2,670,856,235**
Mr. Tran Le Tuan	BOD Member cum General Director	1,652,223,799	1,010,939,196
Mr. Le Quang Duc	Deputy General Director	988,909,954	657,132,957
Mr. Duong Duc Xuan	Deputy General Director	-	656,429,662
Mr. Nguyen Dang Song	Deputy General Director	1,033,916,469	346,354,420
Mr. Nguyen Duy Vinh	Deputy General Director	826,401,460	-
Mr. Pham Dang Hoa Binh	Deputy General Director	809,747,969	-
Board of Supervisors		**993,908,509**	**755,073,082**
Mr. Luong Dinh Minh	Head of BOS	120,000,000	120,000,000
Mr. Nguyen Quang Phat	Member	783,908,509	545,073,082
Ms. Bui Thi Ngan Hoa	Member	90,000,000	90,000,000
Chief Accountant		**817,620,766**	**-**
Mr. Nguyen Ngoc Tam	Chief Accountant	817,620,766	-
Total		**8,949,218,360**	**4,713,411,754**

36. SUPPLEMENTAL DISCLOSURES OF INTERIM CASH FLOW INFORMATION

The General Meeting of Shareholders approved the cash dividend payment from 2025 retained earnings amounting to VND 79,200,000,000. The Company issued Notice No. 863/TB-CDN dated 01 June 2026 regarding the record date for determining shareholders entitled to receive the 2025 cash dividend, with dividend payments commencing from 28 July 2026.

	Current period VND	Prior period VND
Dividends and profits payable to shareholders	79,200,000,000	-

37. SUBSEQUENT EVENTS

There were no material events occuring after the end of the reporting period that require adjustment to or disclosure in the Company's interim financial statements.

M.S.D.N: 0400101972 - C.T.C.P
CÔNG TY
CỔ PHẦN
CẢNG ĐÀ NẴNG
THÀNH PHỐ ĐÀ NẴNG

Ngo Quoc Van	**Nguyen Ngoc Tam**	**Tran Le Tuan**
Preparer	**Chief Accountant**	**General Director**
		Legal Representative

Approved on 26 August 2026