Mẫu số 01-A
Form no. 01-A

CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
DOAN XA PORT JOINT STOCK COMPANY	**Độc lập – Tự do – Hạnh phúc**
	SOCIALIST REPUBLIC OF VIETNAM
	Independence – Freedom – Happiness
Số: 179A./DXP-CBTT	*Hải Phòng, ngày ...27. tháng ...8... năm 2026*
No: 179A./DXP-CBTT	*Hai Phong, date ..27..August....2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty CP Cảng Đoạn Xá thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên hợp nhất năm 2026 đã được soát xét với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure in the securities market, Doan Xa Port Joint Stock Company hereby discloses its Semi-annual consolidated financial statements (FS) for 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ *Organization Name*: Công ty Cổ phần Cảng Đoạn Xá/ *Doan Xa Port Joint Stock Company*

- Mã chứng khoán/ *Securities Code*: DXP
- Địa chỉ/ *Address*: số 15 Đường Ngô Quyền, Phường Ngô Quyền, Thành phố Hải Phòng./ *No. 15 Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City, Vietnam.*
- Điện thoại liên hệ/Tel: (+84) 225 3765 029
- Email: contact@doanxaport.com.vn Website: https://doanxaport.com.vn

2. Nội dung thông tin công bố/ *Contents of Information Disclosure*:

- BCTC bán niên hợp nhất năm 2026/ *Semi- annual Consolidated Financial Statements of 2026*

☑ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (for a listed company with subsidiaries)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons*:

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate* *income tax in the Statement of Income for the reporting period changed by 10% or more compared to the same period of the previous year:*

Có/ *Yes* ☑ Không/ *No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in cases where "Yes" is checked:*

Có/ *Yes* ☑ Không/ *No* ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 27/8/2026 tại đường dẫn/ *This information was disclosed on the Company's website on August 27, 2026, at the following link*: https://doanxaport.com.vn

Tài liệu đính kèm/ Attached Documents:
- BCTC hợp nhất bán niên 2026/ *Semi- annual Consolidated Financial Statements of 2026*
- Văn bản giải trình/ *Explanatory Document*

Đại diện tổ chức
Người UQCBTT

CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT)

Phạm Thị Hiền Trang

CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ
C=VN, CN=CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ, L=Ngô Quyền, ST=HẢI PHÒNG, UID=MST:0200443827
Công bố thông tin
15 Ngô Quyền, P. Ngô Quyền, HP
2026.08.27 15:42:22+07'00'

DXP
DOAN XA PORT

DOAN XA PORT JOINT STOCK COMPANY

REVEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

August 2026

TABLE OF CONTENTS

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Doan Xa Port Joint Stock Company Group (hereinafter referred to as the "Company") presents this report together with the reviewed interim consolidated financial statements of the Company and its subsidiaries (hereinafter referred to as the "Group") for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS, BOARD OF SUPERVISORS AND CHIEF ACCOUNTANT

Members of the Board of Management, the Board of General Directors, the Board of Supervisors and Chief Accountant who managed the Company during the period from 01 January 2026 to 30 June 2026 and up to the date of this report include:

Board of Management

Mr. Bui Tuan Minh	Chairman
Mr. Tran Viet Hung	Member
Mr. Hoang Van Minh	Member
Mr. Duong Ba Linh	Member

Board of General Directors

Mr. Hoang Van Minh	General Director
Mr. Tran Van Son	Deputy General Director
Mr. Tran Thanh Tuan	Deputy General Director
Mr. Nguyen Van Thuc	Deputy General Director

Board of Supervisors

Mrs. Tran Thi Hang	Head of the Board of Supervisors
Mrs. Hoang Thanh Mai (dismissed on 05 June 2026)	Member
Mrs. Dinh Thi Thu Trang (appointed on 05 June 2026)	Member
Mrs. Le Tran Anh Thu	Member

Chief Accountant

Mrs. Nguyen Thi Thanh Ha

Legal representative

The legal representative of the Company as at the date of this report is as follows:

Mr. Hoang Van Minh	General Director

EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

The Board of General Directors confirms that there have been no other significant events occurring after the end of the accounting period that would have a material effect requiring adjustment to, or disclosure in, the accompanying consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

THE AUDITOR

The accompanying consolidated financial statements for the period from 01 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026 that give a true and fair view of the Group's interim consolidated financial position as at 30 June 2026, as well as its interim consolidated results of operations and its interim consolidated cash flows for the period from 01 June 2026 to 30 June 2026. In preparing the interim consolidated financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and 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 consolidated financial statements;
- Prepare the consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue as a going concern;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the consolidated financial statements and to mitigate the risks of material misstatement due to fraud or error.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the consolidated financial position of the Company and for ensuring that the consolidated financial statements of the Company comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of consolidated financial statements. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT) Q. NGÔ QUYỀN TP. HẢI PHÒNG

Hoang Van Minh
General Director
Hai Phong, 26 August 2026

UHY
Connect to possibility

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
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uhy.vn

No.: 984/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

On the interim consolidated financial statements of Doan Xa Port Joint Stock Company
For the period from 01 January 2026 to 30 June 2026

To: **Shareholders, Board of Management, Board of General Directors**
Doan Xa Port Joint Stock Company Group

We have reviewed the interim consolidated financial statements of Doan Xa Port Joint Stock Company Group (hereinafter referred to as the "Company") and its subsidiaries (hereinafter referred to as the "Group") prepared on 26 August 2026 and presented on pages 05 to 46, which comprise: interim consolidated statement of financial position as at 30 June 2026, interim consolidated income statement, interim consolidated cash flow statement for the period from 01 June 2026 to 30 June 2026 and Notes to the interim consolidated financial statements.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for the preparation and fair presentation of the Group's interim consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of consolidated financial statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim financial information performed by the Independent Auditor of the Entity.

A review of interim financial information 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.

REPORT ON REVIEW OF
INTERIM CONSOLIDATED FINANCIAL INFORMATION (CONT'D)

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of the Group as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows of the Group for the period from 01 June 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal requirements on the preparation and presentation of interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Ha Minh Long
Deputy General Director
Auditor's Practicing Certificate No. 1221-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 26 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	**100**		**681,249,223,448**	**584,836,146,108**
Cash and cash equivalents	**110**	**V.1**	**10,103,300,871**	**7,066,523,017**
Cash	111		10,103,300,871	7,066,523,017
Short-term financial investments	**120**	**V.2**	**482,673,607,382**	**515,934,928,680**
Short-term held-to-maturity investments	123		482,673,607,382	515,934,928,680
Short-term receivables	**130**		**132,594,798,792**	**51,189,877,995**
Short-term trade receivables from customers	131	V.3	50,072,332,832	43,204,612,620
Short-term advances to suppliers	132	V.4	81,859,768,914	7,390,724,144
Other short-term receivables	135	V.6	662,697,046	594,541,231
Inventories	**140**	**V.7**	**50,876,381,995**	**7,184,807,507**
Inventories	141		50,876,381,995	7,184,807,507
Other short-term assets	**160**		**5,001,134,408**	**3,460,008,909**
Short-term prepaid expenses	161	V.5	4,132,780,810	3,460,008,909
Taxes and other receivables from the State	163	V.13	868,353,598	-
NON-CURRENT ASSETS	**200**		**1.182.525.363.542**	**925.287.406.345**
Fixed assets	**220**		**704,162,228,147**	**468,895,515,559**
Tangible fixed assets	221	V.8	704,063,341,257	468,740,108,669
- Historical cost	*222*		*986,945,190,897*	*730,996,457,189*
- Accumulated depreciation	*223*		*(282,881,849,640)*	*(262,256,348,520)*
Intangible assets	227	V.9	98,886,890	155,406,890
- Historical cost	*228*		*1,340,960,000*	*1,340,960,000*
- Accumulated amortisation	*229*		*(1,242,073,110)*	*(1,185,553,110)*
Long-term assets in progress	**250**		**4,354,701,307**	**1,410,837,574**
Construction in progress	252	V.10	4,354,701,307	1,410,837,574
Long-term financial investments	**260**	**V.2**	**469,716,221,271**	**453,057,057,714**
Investments in associates, joint-ventures	262		451,726,352,030	447,751,060,214
Equity investments in other entities	263		5,766,336,836	5,766,336,836
Provision for devaluation of long-term financial investments	264		(460,339,336)	(460,339,336)
Long-term held-to-maturity investments	265		12,683,871,741	-
Other long-term assets	**270**		**4,292,212,817**	**1,923,995,498**
Long-term prepaid expenses	271	V.5	4,292,212,817	1,923,995,498
TOTAL ASSETS	**280**		**1,863,774,586,990**	**1,510,123,552,453**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	30/06/2026 VND	01/01/2026 VND
LIABILITIES	**300**		**790,410,640,833**	**551,348,235,447**
Current liabilities	**310**		**278,834,428,712**	**164,691,867,248**
Short-term trade payables to suppliers	311	V.11	50,168,150,399	67,903,250,145
Short-term advances from customers	312	V.12	28,876,091,990	13,506,884,804
Dividends and profits payable	313		83,566,575	83,566,575
Taxes and other payables to State Budget	314	V.13	32,413,344,985	19,457,742,241
Payables to employees	315		16,687,536,942	16,094,247,462
Short-term accrued expenses	316	V.14	3,195,016,698	3,338,593,395
Short-term other payables	320	V.15	1,012,574,457	951,753,233
Short-term borrowings and finance lease liabilities	321	V.16	143,416,768,384	41,134,327,709
Bonus and welfare funds	323		2,981,378,282	2,221,501,684
Non-current liabilities	**330**		**511,576,212,121**	**386,656,368,199**
Other non-current payables	338	V.15	92,278,237,523	92,278,237,523
Long-term borrowings and finance lease liabilities	339	V.16	419,297,974,598	294,378,130,676
EQUITY	**400**		**1,073,363,946,157**	**958,775,317,006**
Owner's contributed capital	411	V.17	599,101,330,000	599,101,330,000
- Ordinary shares with voting rights	*411a*		*599,101,330,000*	*599,101,330,000*
Share premium	412		1,123,771,566	1,123,771,566
Other capital of owners	414		4,600,000,000	-
Investment and development fund	418		168,189,656,117	168,189,656,117
Accumulated profit	420		291,154,148,039	186,143,575,587
- Accumulated profit brought forward	*420a*		*175,243,575,587*	*63,510,016,678*
- Retained profit for the current period	*420b*		*115,910,572,452*	*122,633,558,909*
Non-controlling shareholder interests	429		9,195,040,435	4,216,983,736
TOTAL RESOURCES	**440**		**1,863,774,586,990**	**1,510,123,552,453**

Approved, 26 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thao	Nguyen Thi Thanh Ha	Hoang Van Minh

M.S.D.N: 0200443827 CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT) Q. NGÔ QUYỀN TP. HẢI PHÒNG

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from sales of goods and rendering of services	**01**	**VI.1**	**571,982,619,918**	**247,841,791,537**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**571,982,619,918**	**247,841,791,537**
Cost of sales	11	VI.2	389,995,897,953	181,382,321,916
Gross profit from sales of goods and rendering of services	**20**		**181,986,721,965**	**66,459,469,621**
Financial income	22	VI.3	22,003,694,995	13,980,276,121
Financial expenses	23	VI.4	18,536,192,948	1,491,954,252
In which: Borrowing costs	*24*		*17,542,162,023*	*1,491,954,252*
Selling expenses	25	VI.5	35,058,064,306	12,463,616,359
General and administrative expenses	26	VI.6	10,280,183,964	10,120,253,548
Share of profit or loss of joint-ventures and associates	27		3,975,291,816	-
Net profit from operating activities	**30**		**144,091,267,558**	**56,363,921,583**
Other income	31	VI.8	5,652,295	1,569,004,069
Other expenses	32		2,135,901	-
Profit from other activities	**40**		**3,516,394**	**1,569,004,069**
Total accounting profit before tax	**50**		**144,094,783,952**	**57,932,925,652**
Current corporate income tax expense	51	VI.9	27,943,154,801	11,467,457,130
Deferred corporate income tax expense	52		-	-
Net profit after corporate income tax	**60**		**116,151,629,151**	**46,465,468,522**
Profit after tax of shareholders of the parent company	61		115,910,572,452	46,465,468,522
Minority shareholder benefits	62		241,056,699	-
Basic earnings per share	**70**	**VI.10**	**1,939**	**776**
Diluted earnings per share	**71**	**VI.11**	**1,939**	**776**

Approved, 26 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thao	Nguyen Thi Thanh Ha	Hoang Van Minh

M.S.D.N: 0200443827 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT)
Q. NGÔ QUYỀN TP. HẢI PHÒNG

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash flows from operating activities				
Profit before tax	**01**		**144,094,783,952**	**57,932,925,652**
Adjustments for:				
Depreciation and amortisation of fixed assets and investment properties	02		20,727,621,120	2,049,790,052
Provisions	03		-	(83,411,124)
Foreign exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		(941,781)	(12,478,557)
Gain/(loss) from investing activities	05		(24,416,773,573)	(13,771,695,115)
Borrowing costs	06		17,542,162,023	1,491,954,252
Operating profit before changes in working capital	***08***		***157,946,851,741***	***47,607,085,160***
Increase, decrease in receivables	09		(87,509,275,862)	55,977,054,979
Increase, decrease in inventories	10		(43,691,574,488)	(16,024,397,645)
Increase, decrease in payables (excluding interest and corporate income tax)	11		4,142,370,139	1,208,124,935
Increase, decrease in prepaid expenses	12		(3,145,914,315)	210,505,009
Interest paid	14		(17,590,162,636)	(1,258,587,144)
Corporate income tax paid	15		(15,319,027,600)	(4,282,182,334)
Other operating cash inflows	16		-	(1,500,000,000)
Other operating cash outflows	17		-	(938,895,000)
Net cash flows from operating activities	***20***		***(5,166,733,021)***	***80,998,707,960***
Cash flows from investing activities				
Payments for acquisition and construction of fixed assets and other non-current assets	21		(259,002,749,291)	(1,993,884,958)
Proceeds from disposals of fixed assets and other non-current assets	22		-	1,500,000,000
Payments for granting loans and purchase of debt instruments of other entities	23		(510,991,921,482)	(357,000,000,000)
Proceeds from collecting loans, sales of debt instruments of other entities	24		528,671,126,400	411,640,000,000
Proceeds of interest and dividends	27		17,986,828,870	13,771,695,115
Net cash flows from investing activities	***30***		***(223,336,715,503)***	***67,917,810,157***

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONT'D)

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash flows from financing activities				
Proceeds from share issue and owners' contributed capital	31		4,337,000,000	-
Proceeds from borrowings	33		362,209,891,438	74,100,665,917
Payment to settle loan principals	34		(135,007,606,841)	(99,401,701,052)
Net cash flows from financing activities	***40***		***231,539,284,597***	***(25,301,035,135)***
Net cash flows during the period	**50**		**3,035,836,073**	**123,615,482,982**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**7,066,523,017**	**28,205,454,330**
Effects of exchange rate changes	61		941,781	12,478,557
Cash and cash equivalents at the end of the period	**70**	**V.1**	**10,103,300,871**	**151,833,415,869**

Approved, 26 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thao	Nguyen Thi Thanh Ha	Hoang Van Minh

M.S.D.N: 0200443827 CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT) Q. NGÔ QUYỀN TP. HẢI PHÒNG

I. COMPANY OVERVIEW

1. Ownership structure

Doan Xa Port Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company equitised from Doan Xa Stevedoring Enterprise pursuant to Decision No. 1372/QD-TTg dated 19 October 2001 issued by the Prime Minister on the conversion of Doan Xa Stevedoring Enterprise into Doan Xa Port Joint Stock Company. The Company operates under Business Registration Certificate No. 0203000123, first issued by the Department of Planning and Investment of Hai Phong City on 27 November 2001 and its subsequent amendments. The Company was granted enterprise code No. 0200443827 and is currently operating under the 18th amendment to the Business Registration Certificate dated 14 July 2025. The Company's head office is located at No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City.

The Company's shares are listed on the Hanoi Stock Exchange under the ticker symbol DXP.

The charter capital under the 18th amendment to the Business Registration Certificate of the Company is VND 599,101,330,000, divided into 59,910,133 shares with a par value of VND 10,000 per share.

2. Business sectors

The principal activities of the Company and its subsidiaries (hereinafter collectively referred to as the "Group") are:
- Cargo handling services; warehousing and storage operations; inland waterway transport and transport support services; freight forwarding agency and shipping agency services.
- Wholesale and retail of solid, liquid and gaseous fuels and related products.
- Rental of machinery, equipment, and other tangible goods without an operator.

3. Principle business activities

The Group's principal business activities according to its Enterprise Registration Certificate are cargo handling; other transportation support activities, specifically including: freight forwarding services, customs clearance services, cargo tallying services, cargo lifting services, shipping agency services, sea freight agency services, shipbroking services; warehousing and storage; coastal and transoceanic passenger water transport; coastal and transoceanic freight water transport; freight transport by road; other business support service activities – import-export services; inland waterway passenger transport; inland waterway freight transport; service activities incidental to water transportation; wholesale of solid, liquid and gaseous fuels and related products; rental of machinery, equipment and other tangible goods without operator; rental of motor vehicles; other passenger land transport; urban and suburban passenger land transport (except bus transport); service activities incidental to rail transportation; service activities incidental to land transportation; wholesale of cars and other motor vehicles; and retail sale of automotive fuel.

4. Normal business cycle

The normal production and business cycle of the Group is carried out within a period not exceeding 12 months.

5. Operating features of the Group during the year affecting the consolidated financial statements

There were no material activities of the Group occurring during the period from 01 January 2026 to 30 June 2026 that affect these interim consolidated financial statements.

6. Number of employees

As at 30 June 2026, the Group had 205 employees (at the beginning of the year: 198 employees).

7. Company structure

As at 30 June 2026, the Company has a dependent accounting branch, which is Doan Xa Port Joint Stock Company - Hanoi Branch, established under the Branch Operation Registration Certificate dated 17 October 2016.

Subsidiaries consolidated in the financial statements as at 30 June 2026:

- Company name: Doan Xa Port Sea Shipping Joint Stock Company
- Head office address: No.15 Ngo Quyen, Ngo Quyen Ward, Hai Phong City.
- Principle business activities: Renting and leasing of other machinery, equipment and tangible goods.
- Charter capital: VND 125,000,000,000
- The capital contribution ratio, equity interest, and voting rights of the Group are 93.01%.

As at 30 June 2026, the Company associates as follows:

No	Company name	Office address	Principle business sectors	Ownership interest and voting ratio
1	Tratigroup Group JSC	Hanoi	Trading of solid, liquid and gaseous fuels and related products; real estate trading.	47.06%
2	Vietnam Hi-Tech Transportation Co., Ltd	Hanoi	Freight transport, integrated with high-tech freight transportation along the Vietnamese coast.	39.00%

8. Statement on the comparability of information in the consolidated financial statements

Comparative figures are the figures presented in the consolidated financial statements for the financial year ended 31 December 2025, which were audited, and the interim consolidated financial statements for the period from 01 January 2025 to 30 June 2025, which were reviewed, of the Group, after presenting and reclassifying such comparative figures to conform with the current period's presentation in accordance with the provisions of Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC guiding the methods for preparing and presenting consolidated financial statements (effective from 01 January 2026).

The changes in accounting policies were made to better reflect the economic substance of transactions and events, and do not significantly alter the consolidated financial position, consolidated financial performance, and consolidated cash flows of the Group as at 30 June 2026. Therefore, the reclassified figures are completely comparable.

II. BASIS FOR THE PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENTS, FINANCIAL YEAR AND ACCOUNTING CURRENCY

1. Basis for the preparation of the consolidated financial statements

Scope of consolidation and control

The consolidated financial statements comprise the financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries).

The Group is deemed to control an entity when it has the power to govern the financial and operating policies of that entity so as to obtain economic benefits from its activities. Control is normally evidenced by holding more than half of the voting rights of the investee. In assessing control, the Group also considers the existence and effect of potential voting rights that are currently exercisable or convertible.

Accounting period and summary of significant accounting policies

The financial statements of the subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements, using consistent accounting policies with those applied by the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies adopted by the Company and its subsidiaries.

Commencement and cessation of consolidation

Subsidiaries are fully consolidated from the date on which control is obtained by the Group and continue to be consolidated until the date that such control ceases.

The financial results of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date the Group obtains control or up to the date the Group ceases control over such subsidiaries.

Elimination of intragroup transactions

All intragroup transactions and balances, including unrealised gains or losses arising from intragroup transactions between entities within the Group, are eliminated upon consolidation.

2. Financial year

The Company's financial year begins on 01 January and ends on 31 December each year. The accompanying consolidated financial statements are prepared for the period from 01 January 2026 to 30 June 2026.

3. Accounting currency

The currency used in accounting is the Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Group applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance guiding the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Minister of Finance guiding the preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT; Circulars guiding the implementation of accounting standards issued by the Ministry of Finance; and other relevant legal requirements on the preparation and presentation of consolidated financial statements.

2. Statement of compliance with accounting standards and regulations

The Board of General Directors ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System stipulated under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT, circulars guiding the implementation of accounting standards issued by the Ministry of Finance, and other relevant legal regulations on the preparation and presentation of the consolidated financial statements.

IV. APPLICABLE ACCOUNTING POLICY, ACCOUNTING ESTIMATES AND LEGAL REGULATIONS

The following are the principal accounting policies adopted by the Group in the preparation of these interim consolidated financial statements:

1. Types of exchange rates applied in accounting

Transactions arising in foreign currencies are translated at the exchange rates ruling at the transaction dates. Balances of monetary items denominated in foreign currencies at the reporting date are translated at the exchange rates ruling at that date.

Foreign exchange differences arising during the year from foreign currency transactions are recognised as financial income or financial expenses. Foreign exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the reporting date, after offsetting gains and losses, are recognised in financial income or financial expenses.
The exchange rates used to translate transactions arising in foreign currencies are the actual transaction exchange rates at the time the transactions occur. The actual transaction exchange rates for foreign currency transactions are determined as follows:

- The actual transaction exchange rate for foreign currency trading (spot contracts, forward contracts, futures contracts, options contracts, and swap contracts) is the rate agreed upon in the purchase or sale contract between the Group and the bank.
- Where the contract does not specify the payment exchange rate: the actual transaction exchange rate on the transaction date is the average telegraphic transfer (TT) buying and selling rate of the commercial bank where the enterprise regularly transacts.

The exchange rate used to revalue balances of monetary items denominated in foreign currencies at the reporting date is the average telegraphic transfer (TT) buying and selling rate of the commercial bank where the enterprise regularly transacts as at the end of the accounting period. Specifically for demand deposits denominated in foreign currencies, the Group revalues all foreign currency monetary items based on the average TT buying and selling rate of the commercial bank where the deposit account is opened. The Group does not perform revaluation for part or all of the value of foreign currency receivables for which allowance for doubtful debts has been provided (if any).

2. Cash and cash equivalents

Cash comprises cash on hand, demand deposits, cash in transit, and monetary gold. Cash equivalents are short-term, highly liquid investments with an original maturity of no more than three months from the purchase date that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3. Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Group has the positive intent and ability to hold it until maturity. Held-to-maturity investments comprise term bank deposits (including treasury bills and promissory notes), bonds, preference shares that the issuer is obligated to repurchase at a specified future date, held-to-maturity loans held for the purpose of collecting periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, including purchase price and transaction costs directly attributable to the acquisition of the investments. Subsequent to initial recognition, these investments are stated at recoverable amount. Interest income from held-to-maturity investments after the acquisition date is recognised in the income statement on an accrual basis. Interest earned prior to the period when the Group holds the investments is deducted from the cost of the investments at the acquisition date.

Investments held-to-maturity are valued at cost less provisions for doubtful receivables.

Provisions for doubtful receivables regarding investments held-to-maturity are made in accordance with current accounting regulations.

Investments in associates

An associate is an entity over which the Group has significant influence, but not control, over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control over those policies.

The financial statements of the associate are prepared for the same reporting period as the Company's consolidated financial statements and use accounting policies consistent with those of the Company. Appropriate adjustments have been made to ensure accounting policies are applied consistently with those of the Company where necessary.

Investments in associates are accounted for using the equity method. Under the equity method, an investment is initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for post-acquisition changes in the Company's share of the net assets of the joint ventures and associates. Goodwill arising on the acquisition of an associate is included in the carrying amount of the investment. The Company does not amortise this goodwill, but tests it for impairment annually.

Provision for loss on investments in associates is made when the associate incurs a loss. The provision amount equals the difference between the actual invested capital of all parties in the associate and its actual total equity, multiplied by the ratio of the Company's invested capital to the total actual invested capital of all parties in the associate.

Increases or decreases in the required provision for loss on investments in associates as at the reporting date are recognised in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise equity investments in other entities where the Group has no control, joint control, or significant influence over the investees.

Investments in equity instruments of other entities are initially recognised at cost, comprising the purchase price or capital contribution plus directly attributable investment costs. Dividends and distributed profits attributable to periods prior to the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and distributed profits attributable to periods after the acquisition are recognised as revenue. Stock dividends received are monitored by tracking only the additional number of shares, with no accounting value recorded for the received shares.

Provision for loss on investments in equity instruments of other entities is made as follows:

- For investments in listed shares or where the fair value of the investment can be reliably determined, the provision is based on the market value of the shares.
- For investments whose fair value cannot be reliably determined at the reporting date, the provision is made based on the loss incurred by the investee. The provision amount equals the difference between the total actual contributed capital of all parties in the investee and its actual total equity, multiplied by the ratio of the Group's contributed capital to the total actual contributed capital of all parties in the investee.

Increases or decreases in the required provision for loss on investments in equity instruments of other entities as at the reporting date are recognised in financial expenses.

4. Receivables and provision for doubtful receivables

Receivables are tracked in detail by original maturity, remaining maturity at the reporting date, original currency, and by debtor; they are presented at carrying amount less prvision for doubtful receivables.

The classification of receivables into trade receivables and other receivables is performed in accordance with the following principles:

- Trade receivables reflect commercial receivables arising from purchase-and-sale transactions between the Group and buyers that are independent entities from the Company;
- Other receivables reflect non-commercial receivables that are not related to purchase-and-sale transactions.

For receivables that are not yet past due but unlikely to be recovered: the provision is made based on the estimated loss.

Increases or decreases in the required balance of provision for doubtful receivables as at the reporting date are recognised in general and administrative expenses.

5. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of inventories comprises direct material costs, direct labor costs, and manufacturing overheads, where applicable, incurred in bringing the inventories to their present location and condition. The cost of inventories is determined using the specific identification method. Net realisable value

represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling, and distribution.
The Company applies the perpetual inventory system to account for inventories. The cost of inventory issued is calculated using the weighted average method.

As at 30 June 2026, the Company has no inventories requiring provision for decline in value.

Provision for decline in value of inventories is recognised in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make a provision for obsolete, damaged, or defective inventories, and in cases where the cost of inventories exceeds their net realisable value as at the accounting period-end date.

6. Prepaid expenses

Prepaid expenses comprise actual costs incurred that are related to the business operation results of multiple accounting periods. Prepaid expenses include:

Tools and supplies

Tools and supplies issued for use are allocated to expenses on a straight-line basis over an allocation period not exceeding 3 years.

Fixed asset repair costs

Non-recurring major repair costs of fixed assets are allocated to expenses on a straight-line basis over 3 years.

Other prepaid expenses

Other prepaid expenses comprise insurance costs, store rental costs, and other costs, which are initially recognised at cost and allocated to the income statement over a period ranging from 18 to 36 months.

7. Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises all expenditures incurred by the Company to acquire the assets up to the point they are in the location and condition necessary for them to operate in the manner intended by the Company. Subsequent expenditures are capitalised only if they are probable to generate future economic benefits from the use of the assets. Expenditures that do not meet this criterion are recognised as production or business expenses for the period.

The cost of fixed assets constructed by contractors includes the value of the completed and handed-over works, directly related costs, and registration fees.

The cost of self-constructed or self-manufactured tangible fixed assets includes the actual cost of construction or manufacture, as well as installation and trial run costs.

Upon the sale or disposal of tangible fixed assets, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in income or expenses for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The specific depreciation periods are as follows:

Assets	**Useful lives (years)**

Buildings, structures	03 - 13
Machines, equipments	06 - 10
Motor vehicles, transmission	03 - 10
Office equipments	03 - 05

Intangible fixed assets are stated at cost less accumulated amortisation. These comprise management software, which is amortised on a straight-line basis over its estimated useful life of 3 years.

8. Construction in progress

Construction in progress reflects costs directly attributable (including relevant borrowing costs in accordance with the Group's accounting policy) to assets under construction, machinery and equipment being installed for production, rental, or administrative purposes, as well as costs associated with ongoing fixed asset repairs. These assets are recognised at cost and are not depreciated.

9. Payables and accrued expenses

Payables and accrued expenses are recognised at the present obligation value that the Group will be required to settle in the future, arising from transactions of goods or services already received, or other financial obligations as at the date of the interim consolidated financial statements.

Accrued expenses are recognised based on reasonable and reliable estimates of the amount payable, taking into account available information and conditions as at the reporting date.

Payables are tracked in detail by original maturity, remaining maturity at the reporting date, original currency, and by counterparty. Payables shall not be recognised at an amount lower than the settlement obligation.

The classification of payables into trade payables, accrued expenses and other payables is determined based on the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions for the purchase of goods, services or assets, where the suppliers are entities independent of the Company;
- Accrued expenses reflect payables for goods and services already received from suppliers or already provided to customers but not yet paid due to the absence of invoices or incomplete accounting documentation, as well as payables to employees for unused annual leave, and accrued production and business expenses;
- Dividend and profit payable: Represents dividends and profits payable by the Company to its owners (shareholders, members of the Company, etc.).
- Other payables reflect payables that are non-commercial in nature and not related to transactions for the purchase, sale or provision of goods and services.

10. Recognition and capitalisation of borrowing costs

Borrowing costs comprise interest and other costs directly incurred in connection with the borrowings of the enterprise.

Borrowing costs are recognised as an expense in the period in which they are incurred, except to the extent that borrowing costs are directly attributable to the acquisition, construction, or production of a qualifying asset, in which case they are capitalised as part of the cost of the corresponding asset until such time as the asset is substantially ready for its intended use or sale.

Capitalisation of borrowing costs is determined based on the actual timeline and extent of investment, and is applied only during the period in which activities necessary to prepare the asset for its intended use are in progress.

11. Owner's Equity

Contributed capital is recognised based on the actual capital contributed by the owners.

Profit after corporate income tax is distributed to shareholders after making appropriations to funds in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-monetary items included in undistributed post-tax profit that may impact cash flows and dividend payment capacity, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognised as a liability when approved by the General Meeting of Shareholders.

12. Recognition of revenue and income

Revenue is recognised when it is probable that the Group will receive economic benefits that can be reliably measured. Net revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales rebates, and sales returns.

Revenue from sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- The Group has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the Group will receive the economic benefits associated with the sales transaction; and
- The costs incurred or to be incurred in respect of the sales transaction can be measured reliably.

Revenue from rendering of services

Revenue from a transaction involving the rendering of services is recognised when the outcome of such transaction can be estimated reliably. Where a service is rendered in multiple periods, revenue recognised in the period is determined by reference to the stage of completion of the transaction as at the reporting date. The outcome of a service transaction is determined when all of the following conditions are satisfied:

- Revenue can be measured reliably. When the contract stipulates that the buyer has the right to return the services purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer is no longer entitled to return the services provided.
- It is probable that the economic benefits associated with the service transaction will flow to the Group.
- The stage of completion of the transaction as at the financial year-end date can be measured reliably.

- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Financial income

Financial income comprises dividends and profit distributions from entities in which the Group has invested, as well as bank deposit interest.

Dividends and profit distributions are recognised when the Group's right to receive payment is established.

Deposit interest is recognised on an accrual basis, calculated based on the outstanding deposit balances and the applicable effective interest rate for each period.

13. Corporate income tax

Corporate income tax represents the total value of current tax payable. Current tax payable is calculated based on taxable income for the year and the prevailing corporate income tax rate.

Taxable income differs from the net profit presented in the income statement because it excludes income or expenses that are taxable or deductible in other years (including tax losses carried forward, if any) and also excludes items that are non-taxable or non-deductible.

Deferred income tax is calculated based on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recognised using the statement of financial position method. Deferred income tax liabilities are recognised for all taxable temporary differences, whereas deferred income tax assets are recognised only when it is probable that sufficient future taxable profit will be available against which the temporary differences can be utilised.

Deferred income tax is determined using the tax rates expected to apply in the year when the asset is realised or the liability is settled. Deferred income tax is recognised in the income statement, except when the tax relates to items recognised directly in equity; in such cases, the deferred income tax is also recognised directly in equity.

Deferred income tax assets and liabilities are offset when the Group has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income tax assets and liabilities relate to corporate income tax levied by the same tax authority and the Company intends to settle current tax on a net basis.

Current income tax expense is calculated based on taxable income for the year. Taxable income differs from the net profit reported in the Income Statement because it excludes income or expenses that are taxable or deductible in other years (including tax losses carried forward, if any) and also excludes items that are non-taxable or non-deductible.

The Company's income tax is determined based on current tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax depends on the results of audits conducted by competent tax authorities.

Other taxes are applied in accordance with current Vietnamese tax laws.

14. Related Parties

A party is considered to be related to the Company if it has the ability to control the Company or exercise significant influence over the Company in making financial and operating policy decisions. Parties are also considered related parties if they are under joint control or subject to joint significant influence.

In considering related party relationships, the substance of the relationship is given greater emphasis than its legal form.

15. Segment reporting

A reportable segment is a distinguishable component of the Company that is engaged either in providing an individual product or service or a group of related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other business segments.

The Company's primary segment reporting format is based on business segments. Segment results include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise assets and liabilities, financial income, financial expenses, general and administrative expenses, selling expenses, other gains and losses, and corporate income tax.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
- Cash on hand	172,737,792	282,475,840
- Cash at bank	9,930,563,079	6,784,047,177
+ *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*8,080,544,872*	*728,489,442*
+ *VPS Securities JSC*	*1,120,822,539*	*404,558*
+ *Vietnam Joint Stock Commercial Bank for Industry and Trade*	*474,702,470*	*2,840,582,345*
+ *Vietnam Technological and Commercial Joint Stock Bank*	*25,182,523*	*1,029,082,888*
+ *Military Commercial Joint Stock Bank - Hoang Quoc Viet Branch*	*64,811,422*	*1,327,656,654*
+ *Demand deposits at other banks*	*164,499,253*	*857,831,290*
Total	**10,103,300,871**	**7,066,523,017**

2. **Financial investments**

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

Items	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short-term	**482,673,607,382**	**482,673,607,382**	-	**515,934,928,680**	**515,934,928,680**	-
- Term deposits (*)	482,673,607,382	482,673,607,382	-	515,340,662,980	515,340,662,980	-
+ *Vietnam International Joint Stock Commercial Bank*	*114,916,986,301*	*114,916,986,301*	-	*238,700,000,000*	*238,700,000,000*	-
+ *Vietnam Prosperity Joint Stock Commercial Bank*	*327,394,202,740*	*327,394,202,740*	-	*207,380,000,000*	*207,380,000,000*	-
+ *Term deposits at other banks*	*31,000,000,000*	*31,000,000,000*	-	*62,000,000,000*	*62,000,000,000*	-
+ *Accrued interest income*	*9,362,418,341*	*9,362,418,341*	-	*7,260,662,980*	*7,260,662,980*	-
- Term certificate of deposit	-	-	-	594,265,700	594,265,700	-
+ *Vietnam Technological and Commercial Joint Stock Bank*	-	-	-	*594,265,700*	*594,265,700*	-
Long-term	**12,683,871,741**	**12,683,871,741**	-	-	-	-
- Term certificate of deposit	12,683,871,741	12,683,871,741	-	-	-	-
+ *Bao Loc Certificate of Deposit (**)*	*12,600,000,000*	*12,600,000,000*	-	-	-	-
+ *Accrued interest income*	*83,871,741*	*83,871,741*	-	-	-	-
Total	**495,357,479,123**	**495,357,479,123**	-	**515,934,928,680**	**515,934,928,680**	-

(*) These represent term deposits with a maturity of 6 months at commercial banks, earning interest rates ranging from 7.4% to 9.0% per annum.

(**) Bao Loc certificates of deposit of Vietnam Technologial and Commercial Joint Stock Bank with an original maturity of 48 months, earning interest rates ranging from 6.2% to 6.7% per annum.

b. Investments in joint-ventures, associates

	30/06/2026		01/01/2026	
	Cost	Equity method value	Cost	Equity method value
	VND	VND	VND	VND
- Tratigroup JSC (i)	400,000,000,000	410,463,369,284	400,000,000,000	413,356,215,334
- Vietnam Hi-tech transportation Co., Ltd (ii)	47,305,948,664	41,262,982,746	47,305,948,664	34,394,844,880
Total	**447,305,948,664**	**451,726,352,030**	**447,305,948,664**	**447,751,060,214**

c. Investments in other entities

Items	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
- Dinh Vu Port Investment and Development JSC (iii)	1,203,026,136	15,939,909,000	-	1,203,026,136	15,110,406,000	-
- Military Joint Stock Commercial Bank (iv)	1,563,310,700	3,959,247,600	-	1,563,310,700	3,974,958,900	-
- Hai Phong Marine Investment and Trading JSC (v)	3,000,000,000	(*)	(460,339,336)	3,000,000,000	(*)	(460,339,336)
Total	**5,766,336,836**		**(460,339,336)**	**5,766,336,836**		**(460,339,336)**

(*) The Group has not determined the fair value of its investment in Hai Phong Maritime Trading and Investment Joint Stock Company as at the end of the accounting period because the shares of this entity are not currently listed on the stock market. Furthermore, under current regulations, there is no specific guidance on determining the fair value of financial investments in such cases. Consequently, the aforementioned investment is recorded at its carrying amount, and its fair value may differ from the amount presented in the financial statements.

As at 30 June 2026, information on associates and other investments is as follows:

Companies Name	Place of establishment and operation	Principal activities	Ownership ratio (%)	Voting ratio (%)
Tratigroup JSC	Room 1303, 13th Floor, Tungshing Square Building, No.02 Ngo Quyen Street, Trang Tien Ward, Ha Noi City	Trading in solid, liquid, and gas raw materials and related products; real estate business	47.06%	47.06%
Vietnam Hi-tech transportation Co., Ltd	Room 1502, Ocean Park Building, No.1 Dao Duy Anh Street, Phuong Mai Ward, Ha Noi City	Transportation of goods, combined with high-tech cargo transportation along the coastal routes of Vietnam	39.00%	39.00%
Haiphong Marine Investment and Trading JSC	No. 13 Nguyen Trai, Ngo Quyen Ward, Hai Phong City	Passenger and cargo transpotation services by road and sea, werehouse services, and cargo agency services	3.525%	3.525%
Dinhvu Port Investment and Development JSC	Dinh Vu Port, Dong Hai Ward, Hai Phong City	Cargo handling services, werehouse management, multimodal transportation of goods, maritime services	0.56%	0.56%
Military Joint Stock Commercial Bank	MB Building, No.18 Le Van Luong Street, Trung Hoa Ward, Ha Noi City	Banking services, securities brokerage services, fund management, real estate business, insurance, debt management and asset exploitation	0.002%	0.002%

Summary of operations of associates and financial investments during the period:

(i) The investment in Tratigroup Joint Stock Company as at 30 June 2026 amounted to VND 400,000,000,000, representing 47.06% of its charter capital. Currently, this company is operating under normal business conditions.

(ii) The investment in High-Tech Cargo Transport Company Limited as at 30 June 2026 amounted to VND 47,305,026,136, representing 39.00% of its charter capital. Currently, this company is operating under normal business conditions.

(iii) As at 30 June 2026, the investment in Dinh Vu Port Investment and Development Joint Stock Company comprised 224,190 shares, equivalent to VND 1,203,026,136, representing 0.56% of its charter capital.

Dinh Vu Port Investment and Development Joint Stock Company is currently listed and trading its shares on the Ho Chi Minh City Stock Exchange (HOSE) under the ticker symbol DVP.

The closing price of DVP shares as at 30 June 2026 was VND 71,100 per share, and as at 01 January 2026 was VND 67,400 per share.

(iv) As at 30 June 2026, the investment in Military Commercial Joint Stock Bank comprised 157,113 shares, equivalent to VND 1,563,310,700, representing 0.002% of its charter capital.

Military Commercial Joint Stock Bank is currently listed and trading its shares on the Ho Chi Minh City Stock Exchange (HOSE) under the ticker symbol MBB.

The closing price of MBB shares as at 30 June 2026 was VND 25,200 per share, and as at 01 January 2026 was VND 25,300 per share.

(v) The investment in Hai Phong Maritime Trading Joint Stock Company as at 30 June 2026 amounted to VND 3,000,000,000, equivalent to 300,000 shares, representing 3.525% of its charter capital.

3. Short-term trade receivables from customers

	30/06/2026		01/01/2026	
	Balance VND	Provision VND	Balance VND	Provision VND
- International Shipping Lines and Broking Agency Co., Ltd	10,270,042,434	-	12,060,324,949	-
- Vincons Constriction Development an Investment JSC	8,612,379,000	-	5,954,805,720	-
- Trading and Transport Materials Import JSC	241,110,431	-	1,130,263,342	-
- Others	30,948,800,967	-	24,059,218,609	-
Total	**50,072,332,832**	**-**	**43,204,612,620**	**-**

In which, short-term trade receivables from related parties are presented in Note VII.2.c.

4. Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
- Trading and Transport Materials Import Export JSC	80,826,275,011	3,011,273,651
- Thanh Vinh Construction and Trading JSC	310,543,605	3,853,251,478
- Others	722,950,298	526,199,015
Total	**81,859,768,914**	**7,390,724,144**

In which, short-term advances to related parties are presented in Note VII.2.c.

5. Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**4,132,780,810**	**3,460,008,909**
- Tools and equipments issued for use	631,526,454	105,267,036
- Major repair and dredging costs for berth	763,039,187	2,742,737,101
- Fixed asset repair and maintenance expenses	573,242,744	-
- Other shorrt-term prepaid expenses	2,164,972,425	612,004,772
Long-term	**4,292,212,817**	**1,923,995,498**
- Tools and equipments issued for use	969,691,519	232,998,693
- Major repair expenses	1,276,674,883	1,632,176,899
- Fixed asset repair and maintenance expenses	2,007,526,505	-
- Other long-term prepaid expenses	38,319,910	58,819,906
Total	**8,424,993,627**	**5,384,004,407**

6. Other short-term receivables

	30/06/2026		01/01/2026	
	Balance VND	Provision VND	Balance VND	Provision VND
- Advance receivables	474,274,922	-	272,299,645	-
- Short-term deposit and collateral receivables	22,000,000	-	22,000,000	-
- Other receivables	166,422,124	-	300,241,586	-
Total	**662,697,046**	**-**	**594,541,231**	**-**

7. Inventories

	30/06/2026		01/01/2026	
	Balance VND	Provision VND	Balance VND	Provision VND
- Goods in transit	5,817,240	-	54,823,133	-
- Raw materials and supplies	11,791,173,120	-	5,813,953,078	-
- Tools and equipment	602,792,548	-	428,668,219	-
- Work in progress	3,433,773	-	2,961,256	-
- Merchandise	38,473,165,314	-	884,401,821	-
Total	**50,876,381,995**	**-**	**7,184,807,507**	**-**

8. Tangbile fixed assets

	Buildings, structures VND	Machinery, equipment VND	Motor vehicles, transmission VND	Office equipment VND	Total VND
COST					
01/01/2026	**63,110,427,638**	**9,996,721,561**	**655,394,059,786**	**2,495,248,204**	**730,996,457,189**
- Purchase during the period	10,730,816,679	-	244,308,185,664	955,331,365	255,994,333,708
- Others	-	-	-	(45,600,000)	(45,600,000)
30/06/2026	**73,841,244,317**	**9,996,721,561**	**899,702,245,450**	**3,404,979,569**	**986,945,190,897**
ACCUMULATED DEPRECIATION					
01/01/2026	**(62,181,374,677)**	**(9,947,765,018)**	**(187,891,446,370)**	**(2,235,762,455)**	**(262,256,348,520)**
- Depreciation during the period	(137,861,522)	(9,416,664)	(20,387,234,376)	(136,588,558)	(20,671,101,120)
- Others	-	-	-	45,600,000	45,600,000
30/06/2026	**(62,319,236,199)**	**(9,957,181,682)**	**(208,278,680,746)**	**(2,326,751,013)**	**(282,881,849,640)**
CARRYING AMOUNT					
01/01/2026	**929,052,961**	**48,956,543**	**467,502,613,416**	**259,485,749**	**468,740,108,669**
30/06/2026	**11,522,008,118**	**39,539,879**	**691,423,564,704**	**1,078,228,556**	**704,063,341,257**

Details of existing tangible fixed assets with an original cost accounting for 10% or more of the total cost of tangible fixed assets:

No	Items	Depreciation commencement date	Cost VND	Accumulated depreciation VND	Carrying amount VND
1	Dai Vinh vessel -IMO	01 October 2025	452,580,160,051	22,629,008,007	429,951,152,044
2	Vessel DX PIONEER - IMO No. 9430703	29 April 2006	240,538,080,399	2,959,000,195	237,579,080,204
Total			**693,118,240,450**	**25,588,008,202**	**667,530,232,248**

The original cost of fully depreciated tangible fixed assets still in use as at 30 June 2026 was VND 236,594,916,621 (as at 01 January 2026: VND 236,640,516,621).

9. Intangible fixed assets

	Computer software VND	Total VND
COST		
01/01/2026	**1,340,960,000**	**1,340,960,000**
30/06/2026	**1,340,960,000**	**1,340,960,000**
ACCUMULATED AMORTISATION		
01/01/2026	**(1,185,553,110)**	**(1,185,553,110)**
- Depreciation	(56,520,000)	(56,520,000)
30/06/2026	**(1,242,073,110)**	**(1,242,073,110)**
CARRYING AMOUNT		
01/01/2026	**155,406,890**	**155,406,890**
30/06/2026	**98,886,890**	**98,886,890**

Details of existing intangible fixed assets with an original cost accounting for 10% or more of the total cost of intangible fixed assets:

No	Items	Armotisation commencement date	Cost VND	Accumulated amotisation VND	Carrying amount VND
1	Container management software	01 November 2011	756,120,000	729,455,322	26,664,678
2	PL-CEM software connected to the Customs system	27 January 2018	384,840,000	384,840,000	-
3	Cyber Software for Asphalt Business Management	22 July 2024	200,000,000	127,777,788	72,222,212
Total			**1,340,960,000**	**1,242,073,110**	**98,886,890**

The original cost of fully amortised intangible fixed assets still in use as at 30 June 2026 was VND 384,840,000 (as at 01 January 2026: VND 384,840,000).

10. Construction in progress

	30/06/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Provision
	VND	VND	VND	VND
- Purchases of fixed assets	4,354,701,307	4,354,701,307	180,200,370	180,200,370
- Capital construction - Office building repairs	-	-	1,230,637,204	1,230,637,204
Total	**4,354,701,307**	**4,354,701,307**	**1,410,837,574**	**1,410,837,574**

11. Short-term trade payables to customers

	30/06/2026 VND	01/01/2026 VND
- Hiin Asia Pacific PTE LD	32,463,210,000	44,939,813,750
- Other payables	17,704,940,399	22,963,436,395
Total	**50,168,150,399**	**67,903,250,145**

In which, short-term trade payables to related parties are presented in Note VII.2.c.

12. Short-term advances from customers

	30/06/2026 VND	01/01/2026 VND
- Hung Thinh Materials Import Export Trading Co., Ltd	2,678,618,782	-
- K34 Kinh Mon Group JSC	2,164,355,751	-
- Hien Hanh Traffic Supplies Supply JSC	1,836,000,000	-
- Techpro Ata JSC	1,798,457,628	728,072,448
- Others	20,398,659,829	12,778,812,356
Total	**28,876,091,990**	**13,506,884,804**

13. Short-term taxes and other payables to, receivables from the State budget

Short-term taxes and other payables to the State budget

	01/01/2026 VND	Amounts payable in the period VND	Amounts paid in the period VND	30/06/2026 VND
- Value added tax payable	3,907,252,109	42,046,432,004	41,863,183,194	4,090,500,919
- Value Added Tax (VAT) on imported goods	-	16,598,626,452	16,598,626,452	-
- Corporate income tax	15,319,027,600	27,943,154,801	15,319,027,600	27,943,154,801
- Personal income tax	231,462,532	1,823,437,172	1,675,210,439	379,689,265
Total	**19,457,742,241**	**88,411,650,429**	**75,456,047,685**	**32,413,344,985**

Short-term taxes and other receivables from the State budget

	01/01/2026 VND	Amounts payable in the period VND	Amounts paid in the period VND	30/06/2026 VND
- Housing and land tax, land rental	-	2,899,012,002	3,767,365,600	868,353,598
Total	**-**	**2,899,012,002**	**3,767,365,600**	**868,353,598**

14. Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
- Remuneration of the Board of Directors	300,000,000	500,000,000
- Electricity, water, telephone expenses	5,537,291	91,843,472
- Bank loan interest	1,747,119,976	1,494,863,789
- Other accrued expenses	1,142,359,431	1,251,886,134
Total	**3,195,016,698**	**3,338,593,395**

In which, short-term accrued expenses to related parties are presented in Note VII.2.c.

15. Other payables

	30/06/2026 VND	01/01/2026 VND
a) Short-term	**1,012,574,457**	**951,753,233**
- Trade Union fees	113,317,103	278,636,012
- Sales bonus payable	310,494,650	-
- Other payables	588,762,704	673,117,221
b) Long-term	**92,278,237,523**	**92,278,237,523**
- Vessel charter deposits received	90,527,400,000	90,527,400,000
- Vessel fuel deposits	1,750,837,523	1,750,837,523
Total	**93,290,811,980**	**93,229,990,756**

16. Loans and finance lease obligations

	30/06/2026	During the period		01/01/2026
	Balance VND	Increase VND	Decrease VND	Balance VND
Short-term loans	**143,416,768,384**	**237,290,047,516**	**135,007,606,841**	**41,134,327,709**
Short-term loans from banks	***100,432,756,228***	***207,998,041,438***	***128,161,603,802***	***20,596,318,592***
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Phong Branch (i)*	*92,542,849,978*	*153,213,628,228*	*81,267,096,842*	*20,596,318,592*
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Center Branch (ii)*	*7,889,906,250*	*54,784,413,210*	*46,894,506,960*	-
Current portion of long-term liabilities	***42,984,012,156***	***29,292,006,078***	***6,846,003,039***	***20,538,009,117***
- *Military Joint Stock Commercial Bank - Hoang Quoc Viet*	*27,384,012,156*	*13,692,006,078*	*6,846,003,039*	*20,538,009,117*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Phong Branch (iv)*	*15,600,000,000*	*15,600,000,000*	-	-
Long-term loans	***419,297,974,598***	***154,211,850,000***	***29,292,006,078***	***294,378,130,676***
- *Military Joint Stock Commercial Bank - Hoang Quoc Viet Branch (iii)*	*280,686,124,598*	-	*13,692,006,078*	*294,378,130,676*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Phong Branch (iv)*	*138,611,850,000*	*154,211,850,000*	*15,600,000,000*	-
Total	**562,714,742,982**	**391,501,897,516**	**164,299,612,919**	**335,512,458,385**

(i) The short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch under Line of Credit Agreement No. 01/2025/630291/HDTD dated 09 September 2025 with a credit limit of VND 150,000,000,000, for the purpose of financing asphalt import payments. Collateral for the loan includes: Assets to be formed in the future (securing the L/C opening limit only); Savings books, deposits (term/demand deposits), deposit contracts, and certificates of deposit issued by BIDV (VND/USD denominated only) owned by the borrower or a third party; and Rotating inventory of various types of asphalt stored at Tratimex's warehouse or third-party storage warehouses assigned to the Company for management. The total loan amount is VND 92,542,849,978, with interest rates ranging from 7.1% per annum to 7.9% per annum, and a loan term of 5 months from the disbursement date.

16. Loans and finance lease obligations (Cont'd)

(ii) Short-term loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Operation Center Branch under Credit Line Agreement No. KH2-250643/HDCVHM/DOANXA dated 31 July 2025 with a credit limit of VND 65,000,000,000, for the purpose of financing legitimate, reasonable, and valid short-term working capital needs for production and business activities, excluding short-term requirements for fixed asset investments. Collateral for the loan includes:

- Certificates of Land Use Rights, Ownership of Houses and Other Assets Attached to Land under Mortgage Contract No. KH2-250745/HDTC/CANGDOANXA dated 08 October 2025 between Doan Xa Port Joint Stock Company and Transport Material Import-Export and Trading Joint Stock Company.
- Deposits, real estate, and means of transportation owned by the borrower or third parties, in compliance with applicable laws and VCB's regulations.
- Circulating inventory in the course of production and business activities and/or receivables/property rights arising from commercial contracts owned by Doan Xa Port Joint Stock Company financed by VCB's loans.

The outstanding principal balance as at 30 June 2026 was VND 7,889,906,250 under Promissory Note No. 04 dated 06 February 2026, with a fixed interest rate of 6.2% per annum throughout the loan tenure, with the loan period starting from the disbursement date to 06 July 2026.

(iii) Long-term loan of Doan Xa Port Shipping Joint Stock Company from Military Joint Stock Commercial Bank – Hoang Quoc Viet Branch (MB) under Credit Facility Agreement No. 238801.25.056.39849194.TD dated 05 September 2025, with a credit limit of VND 315 billion. As at 3o June 2026, the outstanding balance was VND 308,070,136,754 with an interest rate of 7.6% per annum, fixed for 12 months from the initial disbursement date; thereafter, the interest rate is determined at MB's published 24-month VND term deposit rate for individual customers (interest paid at maturity) as of the adjustment date, plus a margin of 3% per annum, with rate adjustments every 03 months. The loan purpose is to finance the purchase costs of the vessel Eastern Orchid (IMO 9827970) pursuant to the Memorandum of Agreement (MOA) dated 31 July 2025 signed between Doan Xa Port Shipping Joint Stock Company and Eastern Juniper Shipping Pte Ltd.

Collateral for the loan includes: Receivables under Bareboat Charter Agreement No. 01/2025/HD/EXP-VOS dated 31 July 2025 between Vietnam Ocean Shipping Joint Stock Company and Doan Xa Port Shipping Joint Stock Company; and a future-formed vessel, Eastern Orchid (call sign DSSB7, IMO 9827970, oil/chemical tanker), under the Memorandum of Agreement (MOA) dated 31 July 2025 between Eastern Juniper Shipping Pte Ltd and Doan Xa Port Shipping Joint Stock Company.

(iv) Long-term loan of Doan Xa Port Shipping Joint Stock Company from Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch under Credit Facility Agreement No. 01/2026/26540952/HDTDH dated 14 April 2026 in the amount of VND 154,211,850,000, with a floating interest rate calculated as the Bank's base rate plus a margin of 3.8% per annum. The interest rate is adjusted every 6 months on the 1st day of the first month of each rate adjustment period, with the first adjustment date being 1 October 2026; the interest rate applied at the drawdown date was 9.7% per annum. The loan purpose is to finance the purchase costs of the vessel ASIA EVERGREEN (IMO 9430703) pursuant to the MOA dated 11 February 2026 signed between Doan Xa Port Shipping Joint Stock Company and Hill Dickinson LLP.

Collateral for the loan includes:

- Prior to the completion of vessel ownership registration: Mortgage of property rights arising from the Ship Sale and Purchase Agreement between the borrower and the shipowner, including but not limited to: rights to claim damages arising from the Ship Sale and Purchase Agreement, rights to insurance proceeds under the Ship Sale and Purchase Agreement, and other property rights (if any).
- After the completion of vessel registration: Mortgage of all assets formed from the loan capital, property rights, and associated benefits or interests attached to or arising from the Project.

17. Owner's equity

a) Statement of changes in equity

Items	Share capital	Share premium	Other capital of owners	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
01/01/2025	**599,101,330,000**	**1,123,771,566**	-	**93,649,267,191**	-	**862,064,024,874**
- Increased capital in the prior year	-	-	-	-	4,000,000,000	4,000,000,000
- Gain in the prior year	-	-	-	122,633,558,909	216,983,736	122,850,542,645
- Appropriations to funds	-	-	-	(2,750,000,000)	-	(2,750,000,000)
- Dividends distributed in cash	-	-	-	(29,955,066,500)	-	(29,955,066,500)
- Other adjustments	-	-	-	2,565,815,987	-	2,565,815,987
31/12/2025	**599,101,330,000**	**1,123,771,566**	-	**186,143,575,587**	**4,216,983,736**	**958,775,317,006**
01/01/2026	**599,101,330,000**	**1,123,771,566**	-	**186,143,575,587**	**4,216,983,736**	**958,775,317,006**
- Increase capital in the current period	-	-	-	-	4,337,000,000	4,337,000,000
- Gain in the current period	-	-	-	115,910,572,452	241,056,699	116,151,629,151
- Appropriations to funds (i)	-	-	-	(5,900,000,000)	-	(5,900,000,000)
- Dividends distributed in shares (ii)	-	-	4,600,000,000	(5,000,000,000)	400,000,000	-
30/06/2026	**599,101,330,000**	**1,123,771,566**	**4,600,000,000**	**291,154,148,039**	**9,195,040,435**	**1,073,363,946,157**

(i) According to Resolution of the 2026 Annual General Meeting of Shareholders No. 18/NQ-DHDCD dated 5 June 2026, the Company distributed the 2025 profit after tax to appropriate funds, including the Management Board Bonus Fund, Bonus Fund, and Welfare Fund, in the amounts of VND 4,500,000,000, VND 700,000,000, and VND 700,000,000, respectively.

(ii) According to the Minutes of the General Meeting of Shareholders of Doan Xa Port Shipping Joint Stock Company No. 01/BB-DHDCD dated 10 April 2026, the Company increased its charter capital from VND 50,000,000,000 to VND 125,000,000,000 through the issuance of 250,000 shares for 2025 dividend payment from undivided profit after tax of 2025, the issuance of 250,000 shares for stock dividend payment for the first quarter of 2026, and the additional issuance of 7,000,000 shares to existing shareholders; however, as the existing shareholders did not fully subscribe, the unsubscribed shares were sold to other individuals via a private placement.

17. Owner's equity (Cont'd)

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

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Contribution by owners	599,101,330,000	599,101,330,000
+Contribution at the beginning of period	*599,101,330,000*	*599,101,330,000*
+Contribution at the end of period	*599,101,330,000*	*599,101,330,000*
- Dividends and profits distributed	-	29,955,066,500

c) Shares

	30/06/2026 Shares	01/01/2026 Shares
- Number of registered shares to be issued	59,910,133	59,910,133
- Number of shares sold to the public	59,910,133	59,910,133
+ Common shares	*59,910,133*	*59,910,133*
- Number of shares outstanding	59,910,133	59,910,133
+ Common shares	*59,910,133*	*59,910,133*
** Per value of outstanding shares (VND per share)*	*10,000*	*10,000*

d) Funds

	30/06/2026 VND	01/01/2026 VND
- Investment and Development Fund	168,189,656,117	168,189,656,117
Total	**168,189,656,117**	**168,189,656,117**

18. Items off the Statement of financial position

	30/06/2026 VND	01/01/2026 VND
- Foreign currencies (USD)	116,646,39	22,927.90

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENT

1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Revenue from sale of goods	378,026,678,381	157,068,319,600
- Revenue from rendering of services	193,955,941,537	90,773,471,937
Total	**571,982,619,918**	**247,841,791,537**

In which, transactions on sales of goods and rendering of services to related parties are presented in Note VII.2.b.

2. Cost of goods sold

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Cost of goods sold	305,244,972,195	142,424,383,932
- Cost of services rendered	84,750,925,758	38,957,937,984
Total	**389,995,897,953**	**181,382,321,916**

3. Financial income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Interest income from term deposits	20,255,360,690	12,874,935,115
- Dividends and profit distributions	1,120,950,000	896,760,000
- Realised foreign exchange gains	626,442,524	196,102,449
- Unrealised foreign exchange gains	941,781	12,478,557
Total	**22,003,694,995**	**13,980,276,121**

4. Financial expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Interest expenses	17,542,162,023	1,491,954,252
- Unrealised interest difference loss	988.415.351	-
- Other financial expenses	5.615.574	-
Total	**18,536,192,948**	**1,491,954,252**

5. Selling expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Employee expenses	6,455,042,895	153,905,881
- Materials and packaging expenses	1,323,779,572	2,163,806,047
- Tools and supplies expenses	196,223,604	89,142,211
- Depreciation of fixed assets	525,250,270	145,830,679
- Outsourced service expenses	25,580,916,489	7,077,706,963
- Other expenses	976,851,476	2,833,224,578
Total	**35,058,064,306**	**12,463,616,359**

6. General and administrative expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Employee expenses	5,738,161,519	4,481,591,238
- Administrative material expenses	230,203,637	377,954,187
- Office supplies expenses	188,893,249	135,526,033
- Depreciation of fixed assets	598,103,098	431,208,786
- Taxes, fees and charges	1,162,304,802	2,905,114,845
- Outsourced service expenses	1,530,892,462	575,942,435
- Other expenses	831,625,197	1,212,916,024
Total	**10,280,183,964**	**10,120,253,548**

7. Operating costs by nature

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Raw materials, supplies, and goods enpenses	16,146,172,456	4,843,431,665
- Labour costs	38,904,157,593	26,696,840,625
- Tools and supplies expenses	2,834,036,130	-
- Depreciation of fixed assets	20,777,545,065	2,049,790,052
- Taxes, fees and charges	1,164,392,102	-
- Outsourced service expenses	44,567,097,915	20,752,122,764
- Other expenses	5,554,102,642	7,158,160,079
Total	**129,947,503,903**	**61,500,345,185**

8. Other income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Gain on disposal of fixed assets	-	1,500,000,000
- Receivables for repair compensation	5,622,500	-
- Other income	29,795	69,004,069
Total	**5,652,295**	**1,569,004,069**

9. Current corporate income tax expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Corporate income tax expense of the Parent Company	27,080,957,042	11,467,457,130
- Corporate income tax expense of the Subsidiary	862,197,759	-
Total	**27,943,154,801**	**11,467,457,130**

10. Basic earrnings per share

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Profit after corporate income tax	116,151,629,151	46,465,468,522
- Profit allocated to common stockholders	116,151,629,151	46,465,468,522
- Weighted average number of shares outstanding during the period (Share)	59,910,133	59,910,133
Earning per share (VND/share)	**1,939**	**776**

11. Diluted earrnings per share

The Board of General Directors assesses that in the subsequent period, there will be no impact from potential dilutive instruments. Therefore, the Company determines that diluted earnings per share is equal to basic earnings per share.

VII. OTHER INFORMATION

1. Events after the end of the period

There have been no material events occurring after 30 June 2026 that require adjustment to or disclosure in these interim consolidated financial statements.

2. Transactions and balances with related parties

a) Related parties

Related Parties	Relationship
- Tratigroup JSC	Associate
- Vietnam Hi-tech Transportation Co., Ltd	Associate
- VN ASPHALT JSC	Subsidiary of an associate
- Trading and Transport Materials Import Export JSC	Same key management personnel
- Members of the Board of Management, the Board of Supervisors, the Board of General Directors and the Chief Accountant	

b) Transactions with related parties

Remuneration, allowances of the Board of Management, the Board of General Directors and other key management personnel

Name	Tiltle	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Mr. Bui Tuan Minh	Chairman of the Board of Management	105,000,000	-
- Mr. Tran Viet Hung	Vice Chairman of the Board of Management	175,000,000	100,000,000
- Mrs. Nguyen Ngoc Dao	Vice Chairman of the Board of Management	17,500,000	100,000,000
- Mr. Duong Ba Linh	Member of the Board of Management	17,500,000	-
- Mr. Hoang Van Minh	General Director	1,527,675,365	334,102,079
- Mr. Tran Van Son	Deputy General Director	1,031,105,187	319,875,122
- Mr. Tran Thanh Tuan	Deputy General Director	859,254,322	413,939,204
- Mr. Nguyen Van Thuc	Deputy General Director	1,202,779,458	220,750,000
- Mrs. Nguyen Thi Thanh Ha	Chief Accountant/Head of Finance and Accounting Department	261,071,933	162,495,800
- Mrs. Tran Thi Hang	Head of the Supervisory Board	45,000,000	20,000,000
- Mrs. Hoang Thanh Mai	Member of the Supervisory Board (Dismissed on 05 June 2026)	-	15,000,000
- Mrs. Dinh Thi Thu Trang	Member of the Supervisory Board (Appointed on 05 June 2026)	10,000,000	-
- Mrs. Le Tran Anh Thu	Member of the Supervisory Board	30,000,000	-
Total		**5,281,886,265**	**1,686,162,205**

Transactions with other related parties

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Provision of services to related parties	**2,502,745,874**	**8,391,877,423**
- Vietnam Hi-tech Transportation Co., Ltd	2,720,000	5,399,931,528
- VN ASPHALT JSC	858,245,137	2,987,669,895
- Trading and Transport Materials Import Export JSC	1,641,780,737	4,276,000
Purchase of services from related parties	**156,550,954,955**	**88,562,917,806**
- VN ASPHALT JSC	28,236,377,118	7,071,941,846
- Vietnam Hi-tech Transportation Co., Ltd	123,834,078,000	77,809,175,274
- Trading and Transport Materials Import Export JSC	4,480,499,837	3,681,800,686

c) Balances with related parties

	30/06/2026 VND	01/01/2026 VND
Short-term receivables from related parties	**319,271,697**	**1,619,526,981**
- VN ASPHALT JSC	78,161,266	489,263,639
- Trading and Transport Materials Import Export JSC	241,110,431	1,130,263,342
Short-term payables to related parties	**4,486,804,772**	**5,828,586,402**
- VN ASPHALT JSC	888,895,834	211,178,289
- Vietnam Hi-tech Transportation Co.,Ltd	4,125,544,772	5,259,874,113
- Trading and Transport Materials Import Export JSC	361,260,000	357,534,000
Short-term advances to related parties	**80,826,275,011**	**3,011,273,651**
- Trading and Transport Materials Import Export JSC	80,826,275,011	3,011,273,651
Short-term accrued expenses	**300,000,000**	**500,000,000**
- Members of the Board of Management	300,000,000	500,000,000

3. Segment reporting

Business segment report

	Selling VND	Services VND	Total VND
From 01/01/2026 to 30/06/2026			
- Revenue from outsourcing	378,026,678,381	193,955,941,537	571,982,619,918
- Cost of goods sold and services rendered	305,244,972,195	84,750,925,758	389,995,897,953
Gross profit	**72,781,706,186**	**109,205,015,779**	**181,986,721,965**
- Financial income	-	-	22,003,694,995
- Financial expenses	-	-	18,536,192,948
- Profit/Loss from joint-ventures and associates	-	-	3,975,291,816
- Selling expenses	-	-	35,058,064,306
- General and administrative expenses	-	-	10,280,183,964
Net profit from operating activities	**72,781,706,186**	**109,205,015,779**	**181,986,721,965**
- Unallocated segment other income	-	-	5,652,295
- Unallocated segment other expenses	-	-	2,135,901
Unallocated segment other profit	**-**	**-**	**3,516,394**
- Unallocated segment current assets	-	-	681,249,223,448
- Unallocated segment non-current assets	-	-	1,182,525,363,542
Total unallocated segment assets	**-**	**-**	**1,863,774,586,990**
- Unallocated segment current liabilities	-	-	278,834,428,712
- Unallocated segment non-current liabilities	-	-	511,576,212,121
Total liabilities	**-**	**-**	**790,410,640,833**

4. Comparative figures

As presented in Note I.8, the comparative figures are those of the audited consolidated financial statements for the financial year ended 31 December 2025 of the Group, and the reviewed interim financial statements for the period from 01 January 2025 to 30 June 2025 of the Company, after representing and reclassifying the comparative figures to conform with the new presentation prescribed under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC on guidelines for the preparation and presentation of consolidated financial statements (effective from 1 January 2026).

The Board of General Directors of the Company has reclassified certain items on the separate financial statements for the financial year ended 31 December 2025 in accordance with the adjusting events specified in Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Accordingly, certain items on the consolidated financial statements for the financial year ended 31 December 2025 have been adjusted as follows: (Unit: VND)

Balance sheet as at 31/12/2025 according to Circular No.200/2014/TT-BTC			**Statement of financial positions as at 01/01/2026 according to Circular No.99/2025/TT-BTC**		
Items	**Code**		**Items**	**Code**	
Held-to-maturity investments	123	508,674,265,700	Held-to-maturity investments	123	515,934,928,680
Other short-term receivables	136	7,855,204,211	Other short-term receivables	135	594,541,231
			Dividends and profits payable	313	83,566,575
Other short-term payables	319	1,035,319,808	Other short-term payables	320	951,753,233

Approved, 26 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thao	Nguyen Thi Thanh Ha	Hoang Van Minh