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: 180A/DXP-CBTT	*Hải Phòng, ngày 27 tháng 8 năm 2026*
No: 180A/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 năm 2026 – Công ty mẹ 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 financial statements (FS) of the Parent Company 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 công ty mẹ năm 2026/ *Semi- annual Financial Statements of 2026*

☑ BCTC riêng/ *Separate Financial Statements*

- 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 riêng bán niên 2026/ *Semi-annual Separate Financial Statements of 2026*
- Văn bản giải trình/ *Explanatory Document*

Đại diện tổ chức
Người UQCBTT

M.S.D.N: 02004 ... CTCP
CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT)
Q. NGÔ QUYỀN TP. HẢI PHÒNG

Trang

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
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DOAN XA PORT

DOAN XA PORT JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE 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 (hereinafter referred to as the "Company") presents this report together with the Company's reviewed interim separate financial statements for the period from 01 January 2026 to 30 June 2026.

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

The members of the Board of Management, the Board of General Directors, the Board of Supervisors and the Chief Accountant who held office during the period from 01 January 2026 to 30 June 2026 and as at the date of this report are as follows:

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

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

Chief Accountant

Ms. Nguyen Thi Thanh Ha

Legal representative

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

Mr. Hoang Van Minh	General Director

EVENTS AFTER THE REPORTING PERIOD

The Board of Directors of the Company confirms that no significant events have occurred after the reporting period that would materially affect the separate financial statements for the period from 01 January 2026 to 30 June 2026, or require adjustment or disclosure.

AUDITOR

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

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

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing the interim separate financial statements for the period from 01 January 2026 to 30 June 2026, which give a true and fair view of the Company's financial position as at 30 June 2026, as well as its interim operating results and its interim cash flows for the period from 01 January 2026 to 30 June 2026. In preparing these interim separate financial statements, the Board of General Directors 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 separate financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business; and
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the interim separate 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 separate financial statements for the period from 01 January 2026 to 30 June 2026.

The Board of General Directors 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 to ensure that the separate financial statements comply with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of the separate 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,

M.S.D.N: 0200441527-CTCP
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
T : +84 24 5678 3999
E : uhy-info@uhy.vn
uhy.vn

No: 983/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

Regarding the interim separate 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 and Board of General Directors
Doan Xa Port Joint Stock Company

We have reviewed the accompanying separate financial statements for the period from 01 January 2026 to 30 June 2026 of Doan Xa Port Joint Stock Company (hereinafter referred to as the "Company"), which were prepared on 26 August 2026 and are presented on pages 06 to 45, including the interim separate statement of financial position as at 30 June 2026, the interim separate income statement, the interim separate cash flow statement for the period from 01 January 2026 to 30 June 2026, and the Notes to the interim separate 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 these interim separate financial statements in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of the separate financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the separate financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of the Auditors

Our responsibility is to express a conclusion on these interim 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 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 financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of Doan Xa Port Joint Stock Company as at 30 June 2026, of the interim separate results of its operations and its interim separate cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and other relevant legal regulations on the preparation and presentation of interim separate financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021962
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

Form B01a – DN

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	**100**		**662,528,795,502**	**566,439,214,060**
Cash and cash equivalents	**110**	**V.1**	**7,074,461,957**	**5,728,039,522**
Cash	111		7,074,461,957	5,728,039,522
Short-term financial investments	**120**	**V.2**	**477,687,312,862**	**501,047,339,144**
Short-term held-to-maturity investments	123		477,687,312,862	501,047,339,144
Short-term receivables	**130**		**131,706,822,460**	**51,187,128,675**
Short-term trade receivables	131	V.3	50,072,332,832	43,204,612,620
Short-term advances to suppliers	132	V.4	81,371,034,664	7,390,724,144
Other short-term receivables	135	V.6	263,454,964	591,791,911
Inventories	**140**		**43,266,048,885**	**5,436,012,618**
Inventories	141	V.7	43,266,048,885	5,436,012,618
Other short-term assets	**160**		**2,794,149,338**	**3,040,694,101**
Short-term prepaid expenses	161	V.5	1,925,795,740	3,040,694,101
Tax and other receivables from the State budget	163	V.11	868,353,598	-
NON-CURRENT ASSETS	**200**		**613,541,020,146**	**519,349,585,521**
Fixed assets	**220**		**36,631,995,899**	**23,858,358,177**
Tangible fixed assets	221	V.8	36,533,109,009	23,702,951,287
- Cost	*222*		*293,826,950,447*	*278,416,297,138*
- Accumulated depreciation	*223*		*(257,293,841,438)*	*(254,713,345,851)*
Intangible fixed assets	227	V.9	98,886,890	155,406,890
- 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**	**570,915,851,987**	**492,156,394,272**
Investments in subsidiaries	261		111,663,000,000	46,000,000,000
Investments in associates, joint-ventures	262		447,305,948,664	447,305,948,664
Investments in other entities	263		5,766,336,836	5,766,336,836
Provision for impairment of long-term investments	264		(6,503,305,254)	(6,915,891,228)
Long-term held-to-maturity investments	265		12,683,871,741	-
Other non-current assets	**270**		**1,638,470,953**	**1,923,995,498**
Long-term prepaid expenses	271	V.5	1,638,470,953	1,923,995,498
TOTAL ASSETS	**280**		**1,276,069,815,648**	**1,085,788,799,581**

Form B01a – DN

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	30/06/2026 VND	01/01/2026 VND
LIABILITIES	**300**		**227,667,326,521**	**140,626,442,723**
Current liabilities	**310**		**227,667,326,521**	**140,626,442,723**
Short-term trade payables	311	V.12	45,794,232,172	67,903,250,145
Short-term advances from customers	312	V.16	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	30,526,066,131	17,509,155,153
Payables to employees	315		16,550,094,288	15,973,524,008
Short-term accrued expenses	316	V.14	1,656,460,354	1,880,488,529
Other short-term payables	320	V.15	766,680,501	951,753,233
Short-term loans and finance lease obligations	321	V.17	100,432,756,228	20,596,318,592
Bonus and welfare funds	323		2,981,378,282	2,221,501,684
EQUITY	**400**	**V.18**	**1,048,402,489,127**	**945,162,356,858**
Share capital	411		599,101,330,000	599,101,330,000
- Shares with voting rights	*411a*		*599,101,330,000*	*599,101,330,000*
Share premium	412		1,123,771,566	1,123,771,566
Development investment fund	418		168,189,656,117	168,189,656,117
Retained earnings	420		279,987,731,444	176,747,599,175
- Retained earnings at the end of the previous period	*420a*		*170,847,599,175*	*60,944,200,691*
- Retained earnings for the current period	*420b*		*109,140,132,269*	*115,803,398,484*
TOTAL RESOURCES	**440**		**1,276,069,815,648**	**1,085,788,799,581**

Approved, 26 August 2026

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

Form B02a – DN

INTERIM SEPARATE INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Gross revenue from goods sold and services rendered	**01**	**VI.1**	**518,496,834,958**	**247,841,791,537**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**518,496,834,958**	**247,841,791,537**
Cost of goods sold	11	VI.2	355,405,642,300	181,382,321,916
Gross profit from sales of goods and rendering of services	**20**		**163,091,192,658**	**66,459,469,621**
Gain/(loss) on disposal of investment properties	21		-	-
Financial income	22	VI.3	21,594,385,044	13,980,276,121
Financial expenses	23	VI.4	4,103,361,638	1,491,954,252
- In which: Borrowing cost	*24*		*3,523,710,371*	*1,491,954,252*
Selling expenses	25	VI.5	34,991,604,861	12,463,616,359
General and administrative expenses	26	VI.6	9,373,038,286	10,120,253,548
Net profit from operating activities	**30**		**136,217,572,917**	**56,363,921,583**
Other income	31	VI.8	5,652,295	1,569,004,069
Other expenses	32		2,135,901	-
Other profit	**40**		**3,516,394**	**1,569,004,069**
Profit before tax	**50**		**136,221,089,311**	**57,932,925,652**
Current corporate income tax expense	51	VI.9	27,080,957,042	11,467,457,130
Profit after tax	**60**		**109,140,132,269**	**46,465,468,522**

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

Form B03a – DN

INTERIM SEPARATE CASH FLOW STATEMENT
(Under the indirect method)
For the period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. Cash flows from operating activities				
Profit before tax	***01***		***136,221,089,311***	***57,932,925,652***
Adjustments for:				
Depreciation and amortisation	02		2,682,615,587	2,049,790,052
Provisions	03		(412,585,974)	(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		(19,852,582,764)	(13,771,695,115)
Borrowing costs paid	06		3,523,710,371	1,491,954,252
Operating profit before changes in working capital	**08**		**122,161,304,750**	**47,607,085,160**
Increase, decrease in receivables	09		(81,551,489,124)	55,977,054,979
Increase, decrease in inventories	10		(37,830,036,267)	(16,024,397,645)
Increase, decrease in payables (excluding interest and corporate income tax)	11		(11,242,810,316)	1,208,124,935
Increase, decrease in prepaid expenses	12		1,400,422,906	210,505,009
Borrowing costs paid	14		(3,351,905,662)	(1,258,587,144)
Corporate income tax paid	15		(14,640,953,423)	(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***		***(25,055,467,136)***	***80,998,707,960***
II. Cash flows from investing activities				
Cash payments for acquisition and construction of fixed assets and other non-current assets	21		(18,464,668,892)	(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		(499,995,060,782)	(357,000,000,000)
Proceeds from collecting loans, sales of debt instruments of other entities	24		512,880,000,000	411,640,000,000
Payments for equity investments in other entities	25		(65,663,000,000)	-
Proceeds of interest and dividends	27		17,807,239,828	13,771,695,115
Net cash flows from investing activities	***30***		***(53,435,489,846)***	***67,917,810,157***

Form B03a – DN

INTERIM SEPARATE CASH FLOW STATEMENT (CONT'D)

(Under the indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
III. Cash flows from financing activities				
Proceeds from borrowings	33		207,998,041,438	74,100,665,917
Payment to settle loan principals	34		(128,161,603,802)	(99,401,701,052)
Net cash flows from financing activities	***40***		***79,836,437,636***	***(25,301,035,135)***
Net cash flows during the period	**50**		**1,345,480,654**	**123,615,482,982**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**5,728,039,522**	**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**	**7,074,461,957**	**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-C.T.C.P
CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ (DOAN XA PORT)
Q. NGÔ QUYỀN TP. HẢI PHÒNG

I. COMPANY OVERVIEW

1. Structure of ownership

Doan Xa Port Joint Stock Company (hereinafter referred to as the "Company") is a Joint Stock Company established through the equitization of the Doan Xa Stevedoring Enterprise according to Decision No. 1372/QD-TTg dated 19 October 2001, issued by the Prime Minister on the transformation of the Doan Xa Stevedoring Enterprise into the Doan Xa Port Joint Stock Company. The Company operates under the Business Registration Certificate No. 0203000123 issued by the Hai Phong City Department of Planning and Investment on 27 November 2001, and its subsequent amendments. The Company is assigned the enterprise registration No. 0200443827 and currently operates under the 18th amended Business Registration Certificate issued on 14 July 2026.

The Company's head office is located at No. 15 Ngo Quyen, Ngo Quyen Ward, Hai Phong City.

The Company is listed on the Hanoi Stock Exchange with the stock code DXP.

The charter capital, as stated in the Company's 18th amended Business Registration Certificate, 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 include:

- Cargo handling services; warehouse management; transportation and logistics services; freight forwarding, and maritime agency services.
- Wholesale and retail of solid, liquid and gaseous fuels and related products.

3. Principal business activities

The main business sectors of the Company, as stated in the Business Registration Certificate, include cargo handling; other related transport support services, including freight forwarding, customs declaration services, cargo inspection services, cargo lifting services, maritime agency services, sea transport agency services, ship brokerage services, warehouse management and storage services; coastal and ocean passenger transportation; coastal and ocean freight transportation; road freight transportation; other business support activities import-export services; inland waterway passenger transportation; inland waterway freight transportation; direct support services for waterway transportation; wholesale of solid, liquid, gas fuels, and related products.

4. Normal business cycle

The normal business cycle of the Company is conducted within a period not exceeding 12 months.

5. The Company's operations during the period affecting the financial statements

There were no significant operating activities or events of the Company during the period from 01 January 2026 to 30 June 2026 that had an impact on these interim separate financial statements.

6. **Company structure**

As of June 30 2026, the Company has one dependent branch, Branch of Doan Xa Port Joint Stock Company in Ha Noi, established under the Branch Operation Registration Certificate dated 17 October 2016.

As of 30 June 2026, the Company has a subsidiary:

- Company's name: Doan Xa Port Sea Shipping Joint Stock Company
- Address: 15 Ngo Quyen, Ngo Quyen Ward, Hai Phong City.
- Principal activities: Renting and leasing of machinery, equipment and other tangible goods.
- Charter capital: VND 125,000,000,000
- The company's capital contribution ratio, profit share ratio, and voting rights are 93.01%

As of 30 June 2026, the Company has the following associates:

No.	Associates	Head office address	Principal business activities	Capital contribution and voting rights percentage
1	Tratigroup Joint Stock Company	Hanoi	Trading of solid, liquid, gas raw materials and related products; real estate business.	47.06%
2	Vietnam Hi-tech Transportation Company Limited	Hanoi	Transportation of goods, combined with high-tech cargo transportation along coastal routes in Vietnam.	39.00%

7. **Number of Employees**

As at 30 June 2026, the Company had 200 employees (01 January 2026: 192 employees).

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

The comparative figures are the figures in the audited separate financial statements for the financial year ended 31 December 2025 and the reviewed interim separate financial statements for the period from 01 January 2025 to 30 June 2025 of the Company after presenting and reclassifying the comparative figures to conform with the new presentation regulations under Circular No.99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System (effective from 01 January 2026).

The changes in accounting policies are implemented to reflect more appropriately the nature of economic transactions and events, and do not significantly affect the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group as at 30 June 2026. Therefore, the reclassified figures are fully comparable.

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

Financial year and accounting currency

Financial year

The Company's financial year begins on 01 January and ends on 31 December each year. These interim separate financial statements have been prepared for the period from 01 January 2026 to 30 June 2026.

Accounting currency

The financial statements are presented in Vietnamese Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

1. Applied accounting standards

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the guidance circulars for the implementation of Vietnamese Accounting Standards, and other relevant legal regulations on preparation and presentation of the financial statements.

2. Statement of compliance with accounting standards and regulations

The Board of General Directors consistently applied the requirements of Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, the circulars providing guidance on the implementation of accounting standards issued by the Ministry of Finance, and other relevant legal regulations governing the preparation and presentation of financial statements.

IV. SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS

The principal accounting policies applied by the Company in the preparation of these interim separate financial statements are as follows:

1. Exchange Rates Applied in Accounting

Foreign currency transactions are translated into the functional currency using the exchange rate at the date of the transaction. Monetary items denominated in foreign currencies are translated at the closing rate at the end of the reporting period.

Exchange differences arising during the period from foreign currency transactions are recognised in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period , after offsetting exchange gains and exchange losses, are recognised in financial income or financial expenses.

The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Company and the bank.

- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

The exchange rate used for the retranslation of monetary items denominated in foreign currencies at the reporting date is the average transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions at the end of the accounting period. For balances of demand deposits denominated in foreign currencies, the Company retranslates all monetary items denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the foreign currency deposit accounts are maintained. The Company does not retranslate part or all of foreign currency denominated receivables for which a provision for doubtful debts has been recognized (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 investments with original maturities of three months or less from the acquisition date, which are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

3. Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Group intends and has the ability to hold it until maturity. Held-to-maturity investments include: Term deposits at banks (including treasury bills and promissory notes), bonds and preference shares that the issuer is obliged to repurchase at a specified future date, and loans granted with the intent of earning periodic interest income and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, including the purchase price and costs directly attributable to the acquisition of the investments. After initial recognition, these investments are recognised at recoverable amount. Interest income arising after the acquisition date is recognised as financial income on an accrual basis. Interest income attributable to the period before the Company acquired the investment is deducted from the cost of the investment at the acquisition date.

Held-to-maturity investments are stated at cost less provision for doubtful debts.

The provision for doubtful debts related to held-to-maturity investments is established in accordance with prevailing accounting regulations.

Investments in subsidiaries, associates

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee to obtain economic benefits from its activities.

An associate is an entity in which the Company has significant influence but does not have the power to govern the financial and operating policies of the investee. Significant influence is the power to participate in decisions concerning the financial and operating policies of the investee, but not to control those policies.

Investments in associates are initially recognised at cost, including the purchase price and other costs directly attributable to the acquisition of the investments.

Dividends and profits relating to periods prior to the investment date are deducted from the carrying amount of these investments. Dividends and profits earned after the acquisition date are recognised as financial income. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

Provision for impairment of investments in subsidiaries and associates is recognized when the subsidiaries or associates incur losses. The provision is measured at the difference between the actual contributed capital of all parties in the subsidiaries or associates and their actual equity, multiplied by the Company's ownership ratio to the total actual contributed capital of all parties in the subsidiaries or associates. Where the subsidiaries or associates are required to prepare consolidated financial statements, the basis for determining the provision for impairment is their consolidated financial statements.

Any increase or reversal of the provision for losses on investments in subsidiary, associates is recognised at the end of the accounting period as a financial expense.

Equity investments in other entities

Investment in capital instruments of other entities refers to capital contributions to other entities where the Company does not have control, joint control, or significant influence over the investee.

Investment in capital instruments of other entities is initially recognised at cost, including the purchase price or capital contributions plus any costs directly attributable to the investments. Dividends and profits relating to periods prior to the acquisition are deducted from the carrying amount of such investments. Dividends and profits relating to periods after the acquisition are recognised as revenue. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

Provision for losses of investments in capital instruments of other entities is made as follows:

- For investments in listed shares, or where the fair value of the investment can be measured reliably, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined reliably as at the reporting date, the provision is recognised based on the loss incurred by the investee, at an amount equal to the difference between the total actual contributed capital of all investors in the investee and its net assets, multiplied by the Company's ownership percentage of the total actual contributed capital of all investors in the investee.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities required at the end of the period is recognised in financial expenses.

4. Receivables and provision for doubtful debts

Receivables are tracked in detail by original repayment term, remaining repayment term at the reporting date, original currency, and individual debtor, and are presented at their carrying amounts, net of provisions for doubtful debts.

The classification of receivables into trade receivables, internal receivables, and other receivables is based on the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers, including receivables arising from entrusted export sales through other entities.
- Other receivables reflect non-commercial receivables that are not related to sales transactions.

The provision for doubtful debts is established for each doubtful receivable based on overdue ageing or estimated potential losses, specifically:

- For receivables that are not yet overdue but are unlikely to be recovered, the provision is based on estimated losses.

Increases and decreases in the provision for doubtful debts at the end of the period are recognised in administrative expenses.

5. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost includes expenses incurred to bring the inventories to their present location and condition, such as purchase price, non-refundable taxes, stevedoring, loading and unloading, preservation costs, wastage norms, and other costs directly attributable to the acquisition of inventories. The cost of inventories is determined using the specific identification method. Net realisable value is determined as the estimated selling price less the estimated costs to complete the product and the estimated marketing, selling, and distribution costs.

Inventories are accounted for under perpetual inventory method. Stock-out cost is calculated using the weighted average method.

As at 30 June 2026, the Company does not have any inventory with provisions for price reduction.

Provisions for inventory devaluation are made in accordance with prevailing accounting regulations. Accordingly, the Company recognises provisions for obsolete, damaged, or substandard inventories, and for inventories whose cost exceeds their net realisable value at the end of the period.

6. Prepaid expenses

Prepaid expenses represent actual costs incurred that relate to the operating results of multiple accounting periods. Prepaid expenses comprise the following:

Tools and equipment

Tools and equipment put into use are amortised on a straight-line basis over a maximum period of 3 years.

Fixed asset repair expenses

Costs incurred for one-off major repairs of fixed assets with significant value are amortised to expenses on a straight-line basis over a period of 3 years.

Other prepaid expenses

Other prepaid expenses include insurance expenses, store rental expenses and other costs. These expenses are initially recognised at cost and amortised to the statement of profit or loss 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 a tangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time the asset is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred subsequent to initial recognition are added to the carrying amount of the asset only when it is probable that such expenditures will generate future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period incurred.

The cost of tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The cost of tangible fixed assets acquired from construction contractors includes the value of completed and delivered works, directly related costs, and upfront taxes and fees.

The cost of self-constructed or self-manufactured tangible fixed assets includes the actual costs incurred and the costs of installation and trial operation.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised as income or expense for the period.

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

Type of assets	Useful lives (years)
Buildings, structures	03 - 13
Machinery, equipment	06 - 10
Transportation, motor vehicles	03 - 10
Office equipment	03 - 05

8. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation. These include management software, depreciated over an estimated useful life of 3 years.

9. Construction in progress

Construction in progress reflects direct costs (including borrowing costs capitalized in accordance with the Company's accounting policies) related to assets under construction and machinery and equipment being installed for production, leasing, and administrative purposes, as well as costs associated with ongoing repairs of fixed assets. These assets are recognised at historical cost and are not subject to depreciation.

10. Payables and accrued expenses

Payables and accrued expenses are recognised at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods purchased or services received, or other financial obligations at the time of preparing the financial statements.

Accrued expenses are recognised based on reasonable and reliable estimates of the amounts payable, taking into account the information and conditions available at the end of the period.

Payables are monitored in detail by original maturity, remaining maturity at the reporting date, by original currency, and by individual counterparties. Payables are not recognised at less than the obligations to be settled.

The classification of payables as trade payables, accrued expenses, and other payables is made under the following principles:

- Trade payables represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company;
- Accrued expenses represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation, and payables to employees for accrued annual leave, together with other accrued production and business expenses;
- Dividends and profits payable: Represent the dividends and profits payable by the Company to its owners (shareholders, members of the company, etc.).
- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

11. Principles for recognition and capitalisation of borrowing costs

Borrowing costs comprise interest expenses and other costs incurred directly in connection with the Company's borrowings.

Borrowing costs are recognised as expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, in which case such borrowing costs are capitalised as part of the cost of the respective assets until the assets are ready for their intended use or sale.

The capitalisation of borrowing costs is carried out based on the actual timing and extent of investment activities, and is applied only during the period in which activities necessary to prepare the asset for its intended use are in progress.

12. Owners' equity

Contributed capital is recognised at the actual amount contributed by shareholders.

Undistributed after-tax profit represents the profit (or loss) from business operations after deducting corporate income tax expenses for the current interim period, and adjustments arising from the application of retroactive accounting policy changes and corrections of material errors from prior years.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and relevant laws, as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items included in undistributed after-tax profits that may affect cash flows and the Company's ability to pay dividends, such as revaluation gains on contributed assets, foreign exchange gains on monetary items, and other non-cash adjustments.

13. Revenue and income recognition

Revenue is recognised when it is probable that the Company will obtain economic benefits that can be reliably measured. Net revenue is measured at the fair value of the amounts received or receivable, after deducting trade discounts, sales rebates, and sales returns.

Sales of goods

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

- The Company has transferred substantially all the risks and rewards of ownership of the goods or products to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership, or effective control over the goods or products;
- The revenue amount can be measured reliably;
- The Company has received or will receive the economic benefits arising from the sales transaction;
- The costs associated with the sale transaction can be measured reliably.

Rendering of services

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where services are rendered over multiple accounting periods, revenue recognised in each period is determined based on the stage of completion of the transaction as at the reporting date. The outcome of a service transaction is considered to be reliably measurable when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from financial activities

Revenue from financial activities includes dividends and profits distributed by investees in which the Company has invested, as well as interest income from bank deposits.

Dividends and distributed profits are recognised when the Company's right to receive such amounts is established.

Interest income from bank deposits is recognised on an accrual basis, based on the deposit account balances and the actual interest rates applicable for each period.

14. Corporate income tax

Corporate income tax represents the total amount of current tax payable. The current tax payable is calculated based on taxable income for the period and the applicable corporate income tax rate.

Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant temporary differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to items recognised 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 taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Current corporate income tax is the tax that is calculated based on taxable profit. Taxable profit differs from net profit as reported in the income statement and it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

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

Other taxes are in accordance with the prevailing regulations in Vietnam.

15. Related parties

Parties are considered related if one party has the ability to control or exert significant influence over the other in making financial and operating policy decisions. Entities are also considered related parties if they are under common control or share common significant influence.

When assessing related party relationships, the substance of the relationship is considered rather than merely the legal form.

16. Segment reporting

A reportable segment is a distinguishable component of the Company that engages in the production or provision of individual products or services, or a group of related products or services (business segment), or engages in the production or provision of products or services within a particular economic environment (geographical segment), and which is subject to risks and returns that are different from those of other business segments.

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

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

1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
- Cash	172,737,792	282,475,840
- Demand deposits in VND	6,901,724,165	5,445,563,682
+ *Bank for Investment and Development of Vietnam JSC*	*5,147,429,367*	*726,592,977*
+ *VPS Securities Joint Stock Company*	*1,120,822,539*	*404,558*
+ *Vietnam Joint Stock Commercial Bank for Industry and Trade*	*443,918,879*	*2,838,768,188*
+ *Vietnam Technological and Commercial Joint Stock Company*	*20,242,453*	*1,022,285,153*
+ *Demand deposits at other banks*	*169,310,927*	*857,512,806*
Total	**7,074,461,957**	**5,728,039,522**

2. Financial investments

a) Short-term

Short-term held-to-maturity investments

	30/06/2026			01/06/2026		
	Cost	**Recoverable amount**	**Provision**	**Cost**	**Recoverable amount**	**Provision**
	VND	**VND**	**VND**	**VND**	**VND**	**VND**
- Term deposits (*)	472,507,723,820	472,507,723,820	-	501,047,339,144	501,047,339,144	-
+ *Vietnam Prosperity Joint Stock Commercial Bank*	*322,394,202,740*	*322,394,202,740*	-	*202,380,000,000*	*202,380,000,000*	-
+ *Vietnam International Joint Stock Commercial Bank*	*114,916,986,301*	*114,916,986,301*	-	*234,500,000,000*	*234,500,000,000*	-
+ *Term deposits at other banks*	*26,000,000,000*	*26,000,000,000*	-	*57,000,000,000*	*57,000,000,000*	-
+ *Accrued interest*	*9,196,534,779*	*9,196,534,779*	-	*7,167,339,144*	*7,167,339,144*	-
- Loans to related parties	5,179,589,042	5,179,589,042	-	-	-	-
+ *Loan to Doan Xa Port Joint Stock Company (**)*	*5,000,000,000*	*5,000,000,000*	-	-	-	-
+ *Accrued interest*	*179,589,042*	*179,589,042*	-	-	-	-
Total	**477,687,312,862**	**477,687,312,862**	-	**501,047,339,144**	**501,047,339,144**	-

(*) Term deposits with a six-month maturity at commercial banks, bearing interest rates ranging from 7.4% to 9.0% per annum.

(**) Short-term loan under a temporary loan agreement between Doan Xa Port Joint Stock Company and its subsidiary, Doan Xa Port Shipping Joint Stock Company, with a loan term of less than three months and an interest rate of 4.75% per annum.

b) Investments in other entities

	30/06/2026			01/06/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**111,663,000,000**	-	-	**46,000,000,000**	-	-
- Doan Xa Port Sea Shipping Joint Stock Company (i)	111,663,000,000	(*)		46,000,000,000	(*)	-
Investments in associates, jointly controlled entities	**447,305,948,664**	-	**(6,042,965,918)**	**447,305,948,664**	-	**(6,455,551,892)**
- Tratigroup Group Joint Stock	400,000,000,000	(*)	-	400,000,000,000	(*)	-
- Vietnam Hi-Tech Transportation Company Limited (iii)	47,305,948,664	(*)	(6,042,965,918)	47,305,948,664	(*)	(6,455,551,892)
Investment in other entities	**5,766,336,836**		**(460,339,336)**	**5,766,336,836**		**(460,339,336)**
- Dinh Vu Port Investment and Development Joint Stock Company	1,203,026,136	15,939,909,000	-	1,203,026,136	15,110,406,000	-
- Millitary Joint Stock Commercial	1,563,310,700	3,959,247,600	-	1,563,310,700	3,974,958,900	-
- Hai Phong Marine Investment and Trading Joint Stock Company (vi)	3,000,000,000	(*)	(460,339,336)	3,000,000,000	(*)	(460,339,336)
Long-term held-to-maturity financial investments	**12,683,871,741**	**12,683,871,741**	-	-	-	-
- Bao Loc Certificate of Deposit (**)	12,600,000,000	12,600,000,000	-	-	-	-
- Accrued interest	83,871,741	83,871,741	-	-	-	-
Total	**577,419,157,241**	-	**(6,503,305,254)**	**499,072,285,500**	-	**(6,915,891,228)**

(*) For items (i), (ii), (iii) and (vi), which are investments in unlisted companies, the Company has not determined the fair value as of 30 June 2026 because current regulations do not provide specific guidance on determining the fair value of these financial investments. The fair value of these investments may differ from their carrying amounts.

(**) Bao Loc Certificates of Deposit issued by Vietnam Technological and Commercial Joint Stock Bank, with an original maturity of 48 months and an interest rate ranging from 6.2% to 6.7% per annum.

As of 30 June 2026, information regarding associated companies and other investments is as follows:

Companies Name	Place of establishment and operation	Principal activities	Ownership ratio (%)	Voting ratio (%)
Doan Xa Port Sea Shipping JSC	15 Ngo Quyen, Ngo Quyen Ward, Hai Phong City, Vietnam	Leasing of machinery, equipment, and other tangible assets.	93.01%	93.01%
Tratigroup Joint Stock Company	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 Commercial Joint Stock 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 operation of associates and financial investments during the year:

(i) The investment in Doan Xa Port Sea Shipping Joint Stock Company had a carrying amount of VND 111,663,000,000 as at 30 June 2026, representing 93.01% of its charter capital. Currently, the Company's operations remain stable and normal.

(ii) The investment in Tratigroup Joint Stock Company had a carrying amount of VND 400,000,000,000 as at 30 June 2026, representing 47.06% of its charter capital. Currently, the Company's operations remain stable and normal.

(iii) The investment in Vietnam Hi-tech Transport Co., Ltd. had a carrying amount of VND 47,305,948,664 as at 30 June 2026, representing 39.00% of its charter capital. Currently, the Company's operations remain stable and normal.

(iv) As at 30 June 2026, the investment in Dinh Vu Port Investment and Development Joint Stock Company amounted to 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 was VND 71,000 per share as at 30 June 2026, compared to VND 67,400 per share as at 01 January 2026.

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

Military Commercial Joint Stock Bank is 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 was VND 25,200 per share as at 30 June 2026, compared to VND 25,300 per share as at 01 January 2026.

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

3. Short-term trade receivables

	30/06/2026		01/01/2026	
	Balance VND	**Provision VND**	**Balance VND**	**Provision VND**
- Trade receivables from related parties	319,271,697	-	1,619,526,981	-
+ *VN ASPHALT Joint Stock Company*	*78,161,266*	-	*489,263,639*	-
+ *Trading and Transport Materials Import Export JSC*	*241,110,431*	-	*1,130,263,342*	-
- Trade receivables from other customers	49,753,061,135	-	41,585,085,639	-
+ *International Shipping Lines and Broking Agency Co., Ltd*	*10,270,042,434*	-	*12,060,324,949*	-
+ *Vincons Construction Development and Investment JSC*	*8,612,379,000*	-	*5,954,805,720*	-
+ *Others*	*30,870,639,701*	-	*23,569,954,970*	-
Total	**50,072,332,832**	-	**43,204,612,620**	-

4. Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
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*
Advances to other suppliers	544,759,653	4,379,450,493
- *Thanh Vinh Construction and Trading JSC*	-	*3,853,251,478*
- *Others*	*544,759,653*	*526,199,015*
Total	**81,371,034,664**	**7,390,724,144**

5. Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,925,795,740**	**3,040,694,101**
- Tools and equipments issued for use	244,396,084	105,267,036
- Major repair and dredging costs for berth	763,039,187	2,742,737,101
- Other short-term prepaid expenses	918,360,469	192,689,964
Long-term	**1,638,470,953**	**1,923,995,498**
- Tools and equipments issued for use	323,476,160	232,998,693
- Major repair and dredging costs for berth	1,276,674,883	1,632,176,899
- Other long-term prepaid expenses	38,319,910	58,819,906
Total	**3,564,266,693**	**4,964,689,599**

6. Other short-term receivables

	30/06/2026		01/01/2026	
	Balance VND	Provision VND	Balance VND	Provision VND
- Advances	77,859,020	-	272,299,645	-
- Deposits and collaterals	22,000,000	-	22,000,000	-
- Others	163,595,944	-	297,492,266	-
Total	**263,454,964**	**-**	**591,791,911**	**-**

7. Inventories

	30/06/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
- Goods in transit	5,817,240	-	54,823,133	-
- Raw materials and supplies	4,279,370,807	-	4,065,158,189	-
- Tools and equipment	504,261,751	-	428,668,219	-
- Work in progress	3,433,773	-	2,961,256	-
- Merchandise	38,473,165,314	-	884,401,821	-
Total	**43,266,048,885**	**-**	**5,436,012,618**	**-**

8. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles, transmission VND	Tools and equipments VND	Total VND
Cost					
01/01/2026	**63,110,427,638**	**9,996,721,561**	**202,813,899,735**	**2,495,248,204**	**278,416,297,138**
- Increase in fixed assets during the period	10,730,816,679	-	3,770,105,265	955,331,365	15,456,253,309
- Others	-	-	-	(45,600,000)	(45,600,000)
30/06/2026	**73,841,244,317**	**9,996,721,561**	**206,584,005,000**	**3,404,979,569**	**293,826,950,447**
Accumulated depreciation					
01/01/2026	**(62,181,374,677)**	**(9,947,765,018)**	**(180,348,443,701)**	**(2,235,762,455)**	**(254,713,345,851)**
- Depreciation for the period	(137,861,522)	(9,416,664)	(2,342,228,843)	(136,588,558)	(2,626,095,587)
- Dismantling and disposal of fixed assets				45,600,000	45,600,000
30/06/2026	**(62,319,236,199)**	**(9,957,181,682)**	**(182,690,672,544)**	**(2,326,751,013)**	**(257,293,841,438)**
Carrying amount					
01/01/2026	**929,052,961**	**48,956,543**	**22,465,456,034**	**259,485,749**	**23,702,951,287**
30/06/2026	**11,522,008,118**	**39,539,879**	**23,893,332,456**	**1,078,228,556**	**36,533,109,009**

Details of existing tangible fixed assets with an original cost representing 10% or more of the total carrying amount of tangible fixed assets are as follows:

No	Items	Depreciation commencement date	Cost VND	Accumulated depriciation VND	Carrying amount VND
1	Pier	01 January 1995	38,340,581,585	38,340,581,585	-
2	Portal crane TUKAL 02	11 July 2006	29,141,977,733	29,141,977,733	-
Total			**67,482,559,318**	**67,482,559,318**	-

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

9. Intangible fixed assets

	Computer software VND	Total VND
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)**
- Amortisation during the period	(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 representing 10% or more of the total carrying amount of intangible fixed assets are as follows:

No	Items	Armotisation commencement date	Cost VND	Accumulated armotisation 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 historical cost of fully amortized intangible fixed assets that were 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 VND	Recoverable amount VND	Cost VND	Recoverable amount VND
- Acquisition of fixed assets	4,354,701,307	4,354,701,307	180,200,370	180,200,370
- Construction in progress: 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. Tax and other receivables from the State budget

	01/01/2026 VND	Amount receivable during the period VND	Amount actually received during the period VND	30/06/2026 VND
- Land and housing tax, land rental fees	-	2,899,012,002	3,767,365,600	868,353,598
Total	-	**2,899,012,002**	**3,767,365,600**	**868,353,598**

12. Short-term trade payables

	30/06/2026 VND	01/01/2026 VND
- Payables to related parties	4,575,700,606	5,828,586,402
+ Vietnam Hi-Tech Transportation Co., Ltd	*4,125,544,772*	*5,259,874,113*
+ Trading and Transport Materials Import Export	*361,260,000*	*357,534,000*
+ VN ASPHALT JSC	*88,895,834*	*211,178,289*
- Payables to other suppliers	41,218,531,566	62,074,663,743
+ Hiin Asia Pacific PTE LTD	*32,463,210,000*	*44,939,813,750*
+ Viet Sea Logistics and Stevedoring JSC	*4,467,029,040*	-
+ International Shipping Lines and Broking Agency Co., Ltd	*1,177,850,160*	*4,974,491,880*
+ Others	*3,110,442,366*	*12,160,358,113*
Total	**45,794,232,172**	**67,903,250,145**

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

	01/01/2026 VND	Amount payable during the period VND	Amount actually paid during the period VND	30/06/2026 VND
- Output value-added tax	2,642,714,726	39,413,687,688	38,977,629,163	3,078,773,251
- Export and import duties	-	16,598,626,452	16,598,626,452	-
- Corporate income tax	14,640,953,423	27,080,957,042	14,640,953,423	27,080,957,042
- Personal income tax	225,487,004	1,806,931,973	1,666,083,139	366,335,838
Total	**17,509,155,153**	**84,900,203,155**	**71,883,292,177**	**30,526,066,131**

14. Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
- Remuneration of the Board of Directors and the Board of Supervisors	300,000,000	500,000,000
- Borrowing costs payable	168,347,352	36,758,923
- Electricity, water and telephone expenses	5,537,291	91,843,472
- Other accrued expenses	1,182,575,711	1,251,886,134
Total	**1,656,460,354**	**1,880,488,529**

In which, accrued expenses payable to related parties are presented in Note VII.2.b.

15. Other short-term payables

	30/06/2026 VND	01/01/2026 VND
- Trade union funds	113,317,103	278,636,012
- Payables relating to equitisation	310,494,650	-
- Other short-term payables	342,868,748	673,117,221
Total	**766,680,501**	**951,753,233**

16. 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**

17. Loan and finance lease obligations

	30/06/2026	During the period		01/01/2026
	Balance VND	Increase VND	Decrease VND	Balance VND
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 (*)	92,542,849,978	153,213,628,228	81,267,096,842	20,596,318,592
- Joint Stock Commercial Bank for Foreign Trade - Transaction Office Branch (**)	7,889,906,250	54,784,413,210	46,894,506,960	-
Total	**100,432,756,228**	**207,998,041,438**	**128,161,603,802**	**20,596,318,592**

(*) Short-term loans from Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch under the revolving credit facility agreement No. 01/2025/630291/HDTD dated 9 September 2025, with a credit limit of VND 150,000,000,000. The purpose of the loan is to finance payments for imported bitumen. Collateral for the loan includes goods formed in the future (applicable only to L/C issuance limits), savings books, deposits (term and demand), deposit contracts, certificates of deposit issued by BIDV (VND/USD only), owned by the borrower or third parties, and circulating inventories of various types of bitumen stored at Tratimex warehouses or held by third parties under custody arrangements, for which the Company is responsible for management.

The total loan amount was VND 92,542,849,978, with interest rates ranging from 7.1% to 7.9% per annum and loan terms of five months from the respective disbursement dates.

(**) Short-term loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch under Credit Agreement No. KH2-250643/HĐCVHM/DOANXA dated 31 July 2025, with a credit limit of VND 65,000,000,000. The loan is used to finance legitimate, reasonable and valid short-term borrowing needs for the Company's business operations, excluding short-term needs for investment in fixed assets. The collateral for the loan comprises:

- Certificates of land use rights and ownership of houses and other assets attached to land under Mortgage Agreement No. KH2-250745/HĐTC/CANGDOANXA dated 8 October 2025 between Doan Xa Port Joint Stock Company and Transport Materials Trading and Import-Export Joint Stock Company.
- Deposits, real estate and means of transport owned by the customer or third parties, in accordance with applicable laws and VCB's regulations.
- Inventory in the course of production and business operations and/or receivables/property rights arising from commercial contracts owned by Doan Xa Port Joint Stock Company and formed from loans provided by VCB.

The outstanding principal balance as at 30 June 2026 was VND 7,889,906,250 under Debt Acknowledgement No. 04 dated 6 February 2026, bearing an interest rate of 6.2% per annum, fixed over the loan term, with a tenor from the disbursement date to 6 July 2026.

18. Owners' equity

a) Statement of changes in equity

	Share capital	Share premium	Development and investment fund	Retained earnings	Total
	VND	VND	VND	VND	VND
01/01/2025	**599,101,330,000**	**1,123,771,566**	**168,189,656,117**	**93,649,267,191**	**862,064,024,874**
- Profit in the prior year	-	-	-	115,803,398,484	115,803,398,484
- Appropriation of funds	-	-	-	(2,750,000,000)	(2,750,000,000)
- Dividends payment in cash	-	-	-	(29,955,066,500)	(29,955,066,500)
01/01/2026	**599,101,330,000**	**1,123,771,566**	**168,189,656,117**	**176,747,599,175**	**945,162,356,858**
- Profit for the period	-	-	-	109,140,132,269	109,140,132,269
- Appropriation of funds (i)	-	-	-	(5,900,000,000)	(5,900,000,000)
30/06/2026	**599,101,330,000**	**1,123,771,566**	**168,189,656,117**	**279,987,731,444**	**1,048,402,489,127**

(i) According to the Resolution of the 2026 Annual General Meeting of Shareholders No. 18/NQ-ĐHĐCĐ dated 05 June 2026, the Company implemented the appropriation of 2025 profit after tax to set aside the Reward Fund for the Executive Board; the Bonus Fund; and the Welfare Fund, with the amounts of VND 4,500,000,000; VND 700,000,000; and VND 700,000,000, respectively.

18. Owners' equity (cont'd)

b) Detail of owners' equity

	30/06/2026		01/01/2026	
	Contributed capital VND	Percentage %	Contributed capital VND	Percentage %
- Mr. Hoang Van Quang	78,051,600,000	13.03%	78,051,600,000	13.03%
- Mr. Nguyen Van Thuc	55,000,000,000	9.18%	55,000,000,000	9.18%
- Other shareholders	466,049,730,000	77.79%	466,049,730,000	77.79%
Total	**599,101,330,000**	**100%**	**599,101,330,000**	**100%**

c) Transactions related to capital with owners and dividend, profits distributions

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Owners' invested capital	599,101,330,000	599,101,330,000
+ *Contributed capital at the end of the period*	*599,101,330,000*	*599,101,330,000*
+ *Contributed capital at the beginning of the period*	*599,101,330,000*	*599,101,330,000*
- Dividends and profits distributed	-	29,955,066,500

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
- Number of shares registered for issuance	59,910,133	59,910,133
- Number of shares issued to the public	59,910,133	59,910,133
Ordinary shares	*59,910,133*	*59,910,133*
- Number of shares outstanding	59,910,133	59,910,133
Ordinary shares	*59,910,133*	*59,910,133*
**Par value per share (VND/share)*	*10,000*	*10,000*

e) Funds

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

19. Off-statement of financial position items

	30/06/2026	01/01/2026
- US Dollar (USD)	5,615.23	22,927.90

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE INCOME STATEMENT

1. Revenue from sale 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	140,470,156,577	90,773,471,937
Total	**518,496,834,958**	**247,841,791,537**

In which, revenue from related parties is presented in Note VII.2.b

2. Cost of goods sold and services rendered

	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	50,160,670,105	38,957,937,984
Total	**355,405,642,300**	**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	19,852,582,764	12,874,935,115
- Dividends and profit received	1,120,950,000	896,760,000
- Realised foreign exchange differences gains	619,910,499	196,102,449
- Unrealised foreign exchange differences gains	941,781	12,478,557
Total	**21,594,385,044**	**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
- Borrowing costs	3,523,710,371	1,491,954,252
- Realised foreign exchange losses	986,621,667	-
- Reversal of provision for financial investments	(412,585,974)	-
- Other financial expenses	5,615,574	-
Total	**4,103,361,638**	**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 expenses of fixed assets	525,250,270	145,830,679
- Outsourced services expenses	25,580,916,489	7,077,706,963
- Other expenses	910,392,031	2,833,224,578
Total	**34,991,604,861**	**12,463,616,359**

6. General & administrative expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Employee expenses	4,969,930,855	4,481,591,238
- Management materials expenses	230,203,637	377,954,187
- Office supplies expenses	188,893,249	135,526,033
- Depreciation expenses of fixed assets	598,103,098	431,208,786
- Taxes, fees and charges	1,162,304,802	2,905,114,845
- Outsourced services expenses	1,455,958,955	575,942,435
- Other expenses	767,643,690	1,212,916,024
Total	**9,373,038,286**	**10,120,253,548**

7. Operating cost by nature

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Labour expenses	38,115,202,070	26,696,840,625
- Management materials expenses	6,431,635,026	4,843,431,665
- Office supplies expenses	1,688,981,691	-
- Depreciation expenses of fixed assets	2,732,539,532	2,049,790,052
- Taxes, charges, fees	1,162,304,802	-
- Outsourced services expenses	42,386,772,429	20,752,122,764
- Other expenses	1,866,207,577	7,158,160,079
Total	**94,383,643,127**	**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
- Disposal of fixed assets	-	1,500,000,000
- Compensation for repair costs	5,622,500	-
- Other income	29,795	69,004,069
Total	**5,652,295**	**1,569,004,069**

9. Corporate income tax expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Accounting profit before tax	**136,221,089,311**	**57,932,925,652**
- Adjustments	**(816,304,099)**	**(595,640,000)**
+ Adjustments increasing profit before tax	304,645,901	301,120,000
Non-deductible expenses	*304,645,901*	*301,120,000*
+ Adjustments decreasing profit before tax	(1,120,950,000)	(896,760,000)
Dividends and profits distributed	*(1,120,950,000)*	*(896,760,000)*
- Taxable income	**135,404,785,212**	**57,337,285,652**
- Tax rate	20%	20%
- Current income tax expense	**27,080,957,042**	**11,467,457,130**

10. Basic earnings per share

Earnings per share information is disclosed in the consolidated financial statements.

VII. OTHER INFORMATION

1. Transactions and balances with related parties

a) Related Parties

No	Related Parties	Relationship
1	Tratigroup Group Co., Ltd	Associate
2	Vietnam Hi-Tech Transportation Co., Ltd	Associate
3	Doan Xa Port Sea Shipping Co., Ltd	Direct subsidiary
4	VN ASPHALT Joint Stock Company	Subsidiary of associate
5	Trading and Transport Materials Import Export JSC	Same member of the Board of Management
6	Members of the Board of Management, the Board of Supervisors, the Board of General Directors, Chief Accountant, and their related personnel.	Key management personnel

b) Transactions with related parties

The remuneration and allowances of the Board of General Directors and key management personnel

Name	Title	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Mr. Bui Tuan Minh	Chairman	105,000,000	-
Mr. Tran Viet Hung	Vice Chairman	175,000,000	100,000,000
Ms. Nguyen Ngoc Dao	Member 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	413,939,204
Mr. Tran Thanh Tuan	Deputy General Director	859,254,322	319,875,122
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
Ms. Tran Thi Hang	Head of Board of Supervisors	45,000,000	20,000,000
Ms. Hoang Thanh Mai	Member of Board of Supervisors (Resigned on 05 June 2026)	-	15,000,000
Ms. Dinh Thi Thu Trang	Member of Board of Supervisors (Appointed on 05 June 2026)	10,000,000	-
Ms. Le Tran Anh Thu	Member of Board of Supervisors	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
Revenue from sale of goods and services	**2,502,745,874**	**8,391,877,423**
- VN ASPHALT Joint Stock Company	2,720,000	5,399,931,528
- Trading and Transport Materials Import Export JSC	858,245,137	2,987,669,895
- Vietnam Hi-Tech Transportation Co., Ltd	1,641,780,737	4,276,000
Purchase of goods and services	**156,550,954,955**	**88,562,917,806**
- VN ASPHALT Joint Stock Company	28,236,377,118	7,071,941,846
- Trading and Transport Materials Import Export JSC	123,834,078,000	77,809,175,274
- Vietnam Hi-Tech Transportation Co., Ltd	4,480,499,837	3,681,800,686

c) **Balances with related parties**

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Investments in associates, joint-ventures	**447,305,948,664**	**447,305,948,664**
- Tratigroup Group Co., Ltd	400,000,000,000	400,000,000,000
- Vietnam Hi-Tech Transportation Co., Ltd	47,305,948,664	47,305,948,664
Short-term loans to related parties	**5,000,000,000**	**-**
Doan Xa Port Sea Shipping Co., Ltd	5,000,000,000	-
Short-term receivables from related parties	**319,271,697**	**1,619,526,981**
- VN ASPHALT Joint Stock Company	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	**4,575,700,606**	**5,828,586,402**
- 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
- VN ASPHALT Joint Stock Company	88,895,834	211,178,289
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
Accured expenses	**300,000,000**	**500,000,000**
- Members of the Board of Management	300,000,000	500,000,000

2. Segment reporting by business activities

	Service	Sale	Total segments
	VND	VND	VND
From 01/01/2026 to 30/06/2026			
- Revenue from sales of goods to external customers	140,470,156,577	378,026,678,381	518,496,834,958
- Cost of goods sold and services rendered	50,160,670,105	305,244,972,195	355,405,642,300
Gross profit	**90,309,486,472**	**72,781,706,186**	**163,091,192,658**
- Financial income	-	-	21,594,385,044
- Financial expenses	-	-	4,103,361,638
- Selling expenses	-	-	34,991,604,861
- Administrative expenses	-	-	9,373,038,286
Net profit from operating activities	**90,309,486,472**	**72,781,706,186**	**136,217,572,917**
- Unallocated other income	-	-	5,652,295
- Unallocated other expense	-	-	2,135,901
Unallocated other profit	-	-	**3,516,394**
- Short-term unallocated assets	-	-	662,528,795,502
- Long-term unallocated assets	-	-	613,541,020,146
Total unallocated segment assets	-	-	**1,276,069,815,648**
- Short-term unallocated liabilites	-	-	227,667,326,521
- Long-term unallocated liabilites	-	-	-
Total unallocated segment liabilities	-	-	**227,667,326,521**

3. Comparative information

As disclosed in Note 03, effective from 1 January 2026, the Company adopted Circular No. 99/2026/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Accounting Regime for Enterprises. Accordingly, the Company has restated the comparative information presented in the financial statements for the period from 01 January 2026 to 30 June 2026 based on the financial statements for the period from 01 January 2025 to 30 June 2025, which were previously prepared in accordance with the Vietnamese Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the Accounting Regime for Enterprises, Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing certain articles of Circular No. 200/2014/TT-BTC, the accounting standards implementation guidance issued by the Ministry of Finance, and other relevant legal regulations.

The Board of General Directors of the Company has reclassified certain line items in the separate financial statements for the financial year ended 31 December 2025 in accordance with the transitional provisions of Circular No. 99/2025/TT-BTC. Accordingly, certain line items in the separate financial statements for the financial year ended 31 December 2025 have been adjusted as follows: (Unit: VND)

Figures according to Circular No. 200/2014/TT-BTC			Figures adjusted in accordance with Circular 99/2025/TT-BTC		
Account name	**Code**	**Amount (VND)**	**Account name**	**Code**	**Amount (VND)**
Balance Sheet as at 31 December 2025			**Statement of Financial Position as at 1 January 2026**		
Short-term financial investments	**120**	**493,880,000,000**	**Short-term financial investments**	**120**	**501,047,339,144**
Held-to-maturity investments	123	493,880,000,000	Short-term held-to-maturity investments	123	501,047,339,144
Short-term receivables	**130**	**58,354,468,819**	**Short-term receivables**	**130**	**51,187,128,675**
Other short-term receivables	136	7,759,131,055	Other short-term receivables	135	591,791,911
			Dividends and profits payable	313	83,556,575
Other short-term payables	319	1,035,319,808	Other short-term payables	320	951,763,233

4. Events after the reporting period

There are no events occurring after 30 June 2026 that require adjustment or disclosure in these interim separate financial statements.

Approved, 26 August 2026

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

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