DOAN XA PORT JOINT STOCK COMPANY

Address : No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City, Viet Nam
Tax code : 0200443827
Stock code : DXP

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
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CONSOLIDATED FINANCIAL STATEMENTS FOR QUARTER III- 2026

Hai Phong, October 2026

REPORT 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 its report together with the Financial Statements for the period ended September 30, 2026

COMPANY

Doan Xa Port Joint Stock Company is equitized from Doan Xa Loading and Unloading Enterprise according to the Prime Minister's Decision No. 1372/QD-TTg dated October 19, 2001 on the transformation of Doan Xa Loading and Unloading Enterprise into Doan Xa Port Joint Stock Company. The company operates under the Enterprise Registration Certificate No. 0203000123 issued by the Department of Planning and Investment of Hai Phong City for the first time on 27/11/2001 and its changes. The company was granted an enterprise code of 0200443827 and is currently operating under the 18th amended Business Registration Certificate dated June 14, 2025.

Company headquarters: No.15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City, Viet Nam

BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT

The members of the Board of Directors during the year and at the date of this report include:

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

The members of the Board of Directors who led the Company during the year and at the date of this report

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

The legal representative of the Company at the date of this report is Mr. Hoang Van Minh (General Director)

The Audit Committee members include:

Mrs Tran Thi Hang	Prefect
Mrs. Dinh Thi Thu Trang	Member
Mrs. Le Tran Anh Thu	Member

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Board of General Directors is responsible for the preparation of the financial statements which give a true and fair view of the financial position, results of operations and cash flows of the Company. In preparing these financial statements, the Board of Directors of the Company undertakes to comply with the following requirements:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates with caution;
- State clearly whether the accounting standards applied to the Company have been complied with or not and all material deviations from these standards have been presented and explained in the Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

- Design and implement an effective internal control system to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error.

The Board of General Directors of the Company ensures that accounting records are maintained to accurately and fairly reflect the Company's financial position at all times, and that the financial statements are prepared in compliance with the prevailing regulations of the State. The Board is also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other violations.

The Board of General Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

APPROVAL OF FINANCIAL STATEMENTS

The Board of General Directors approved the attached Financial Statements. The Statements have fairly and fairly reflected the Company's financial position as at September 30, 2026, its business performance and cash flow situation 09 months 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and in compliance with legal regulations related to the preparation and presentation of financial statements.

On behalf of the Board of General Directors
General Director

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

Hoang Van Minh
Hai Phong, October 28, 2026

FINANCIAL STATEMENT REPORT

As of September 30, 2026

ASSET	Code	Note	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	**100**		**1.030.705.978.903**	**584.836.146.108**
I. Cash and cash equivalents	**110**	V.1	**31.927.222.215**	**7.066.523.017**
1. Cash	111		31.927.222.215	7.066.523.017
2. Cash equivalents	112		-	-
II. Short-term investments	**120**		**727.898.596.919**	**515.841.604.844**
1. Held-to-maturity investments	123	V.2	727.898.596.919	515.841.604.844
III. Short-term receivables	**130**		**118.611.069.558**	**51.283.201.831**
1. Short-term trade receivables	131	V.3	46.765.105.879	43.204.612.620
2. Short-term prepayments to suppliers	132	V.4	70.249.877.895	7390724144
3. Other short-term receivables	136	V.6	1.596.085.784	687.865.067
				-
IV. Inventories	**140**		**143.932.996.490**	**7.184.807.507**
1. Inventories	141	V.7	143.932.996.490	7.184.807.507
VI. Other short-term assets	**160**		**8.336.093.721**	**3.460.008.909**
1. Shorten the cost analysis.	161	V.5	4.641.599.637	3.460.008.909
2. Deductible VAT	162		3.694.494.084	0
B. NON-CURRENT ASSETS	**200**		**1.169.499.725.227**	**925.287.406.345**
II. Fixed assets	**220**		**695.027.509.474**	**468.895.515.559**
1. Tangible fixed assets	221	V.8	694.526.274.268	468.740.108.669
- Historical cost	*222*		*991.198.837.811*	*730.996.457.189*
- Accumulated depreciation	*223*		*(296.672.563.543)*	*(262.256.348.520)*
2. Intangible fixed assets	227	V.9	501.235.206	155.406.890
- Historical cost	*228*		*1.784.280.000*	*1.340.960.000*
- Accumulated amortization	*229*		*(1.283.044.794)*	*(1.185.553.110)*
V. Long-term assets in progress	**250**		**121.250.393**	**1.410.837.574**
1. Construction in progress	252	V.10	121.250.393	1.410.837.574
VI. Long-term investment	**260**	V.2	**468.404.677.685**	**453.057.057.714**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		451.726.352.030	447.751.060.214
3. Equity investments in other entities	263		5.923.446.836	5.766.336.836
4. Provision for devaluation of long-term inve	264		(460.339.336)	(460.339.336)
5. Held-to-maturity investments	255		11.215.218.155	-
VII. Other long-term assets	**270**		**5.946.287.675**	**1.923.995.498**
1. Long-term deferred payment costs	271	V.5	5.946.287.675	1.923.995.498
TOTAL ASSETS	**280**		**2.200.205.704.130**	**1.510.123.552.453**

FINANCIAL STATEMENT REPORT

As of September 30, 2026
(Continue)

CAPITAL SOURCES	Code	Note	30/09/2026 VND	01/01/2026 VND
C. LIABILITIES	**300**		**1.069.221.691.827**	**551.348.235.447**
I. Current liabilities	**310**		**525.407.470.589**	**164.691.867.248**
1. Short-term trade payables	311	V.12	157.295.549.447	67.903.250.145
2. Short-term prepayments from customers	312	V.16	70.340.018.417	13.506.884.804
3. Dividends and profits must be paid.	313		83.566.575	83.566.575
4. Taxes and other payables to State budget	314	V.13	32.299.480.857	19.457.742.241
5. Payables to employees	315		17.261.335.661	16.094.247.462
6. Short-term accrued expenses	316	V.14	3.049.321.068	3.338.593.395
6. Other short-term payables	320	V.15	938.538.004	951.753.233
11. Short-term borrowings and finance lease li	321	V.17	241.237.986.754	41.134.327.709
13. Bonus and welfare fund	323		2.901.673.806	2.221.501.684
II. Non-current liabilities	**330**		**543.814.221.238**	**386.656.368.199**
1. Other long-term payables	337		92.278.237.523	92.278.237.523
2. Long-term borrowings and finance lease liabilities	338		451.535.983.715	294.378.130.676

CAPITAL SOURCES	Code	Note	30/09/2026 VND	01/01/2026 VND
D. OWNER'S EQUITY	**400**	**V.18**	**1.130.984.012.303**	**958.775.317.006**
1. Contributed capital	411		599.101.330.000	599.101.330.000
- Common shares with voting rights	*411a*		*599.101.330.000*	*599.101.330.000*
2. Share Premium	412		1.123.771.566	1.123.771.566
4. Other capital of owners	414		4.600.000.000	0
8. Development and investment funds	418		168.189.656.117	168.189.656.117
10. Retained earnings	420		348.725.101.712	186.143.575.587
- Retained earnings accumulated till the end of the previous year	*420a*		*175.243.575.587*	*63.510.016.678*
- Retained earnings of the current year	*420b*		*173.481.526.125*	*122.633.558.909*
Non-controlling interests	429		9.244.152.908	4.216.983.736
TOTAL CAPITAL	**440**		**2.200.205.704.130**	**1.510.123.552.453**

Hai Phong, October 28, 2026

Preparer	Person in charge of Accounting	General Director
Nguyen Thi Huong	Nguyen Thi Thao	Hoang Van Minh

INCOME STATEMENT

Quarter III - 2026

ITEMS	Code	Note	Quarter III		From 01/01/2026 to 30/09/2026	
			This year	Previous Year	This year	Previous Year
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	**01**	**VI.1**	**398.332.753.048**	**174.339.036.466**	**970.315.372.966**	**422.180.828.003**
2. Revenue deductions	02					
3. Net revenue from sales of goods and rendering of services	**10**		**398.332.753.048**	**174.339.036.466**	**970.315.372.966**	**422.180.828.003**
4. Cost of goods sold and services rendered	**11**	**VI.2**	**303.832.810.323**	**131.938.125.034**	**693.828.708.276**	**313.320.446.951**
5. Gross profit from sales of goods and rendering of services	**20**		**94.499.942.725**	**42.400.911.432**	**276.486.664.690**	**108.860.381.052**
6. Financial income	22	VI.3	14.209.866.524	7.966.063.441	36.213.561.519	21.946.339.562
7. Financial expense	23	VI.4	12.557.108.849	1.428.799.732	31.093.301.797	2.920.753.984
In which: Interest expense	*24*		12.392.591.390	1.428.799.732	29.934.753.413	2.920.753.984
8. Selling expense	25	VI.5	18.116.033.831	9.179.084.506	53.174.098.137	21.642.700.864
9. General and administrative expense	26	VI.6	6.181.113.387	3.431.455.558	16.461.297.351	13.551.709.106
10. Share of profit or loss of joint-ventures and associates	27				3.975.291.816	
11. Net profit from operating activities	**30**		**71.855.553.182**	**36.327.635.077**	**215.946.820.740**	**92.691.556.660**
12. Other income	31	VI.8	5.000	201.996	5.657.295	1.569.206.065
13. Other expense	32	VI.6	-	-	2.135.901	-
14. Other profit	**40**		**5.000**	**201.996**	**3.521.394**	**1.569.206.065**
15. Total net profit before tax	**50**		**71.855.558.182**	**36.327.837.073**	**215.950.342.134**	**94.260.762.725**
16. Current corporate income tax expense	51	VI.9	14.235.492.036	7.355.853.465	42.178.646.837	18.823.310.595
17. Profit after corporate income tax	**60**		**57.620.066.146**	**28.971.983.608**	**173.771.695.297**	**75.437.452.130**
- Profit after tax of shareholders of the parent company	**61**		**57.570.953.673**	**29.016.845.028**	**173.481.526.125**	**75.482.313.550**
- Minority shareholder benefits	**62**		**49.112.473**	**(44.861.420)**	**290.169.172**	**(44.861.420)**

Hai Phong, October 28, 2026

Preparer	Person in charge of Accounting	General Director
Nguyen Thi Huong	Nguyen Thi Thao	Hoang Van Minh

CASH FLOW STATEMENT

(Indirect method)

Quarter III -2026

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	***01***		***215.950.342.134***	***94.260.762.725***
2. Adjustment for			***(28.969.948.308)***	***(21.662.231.122)***
- Depreciation and amortization of fixed assets and investment properties	02		34.559.307.707	(3.221.385.752)
- Provisions	03		-	(83.411.124)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		941.781	-
- Gains / losses from investment	05		(33.181.149.846)	(21.278.188.230)
- Interest expense	06		(30.349.047.950)	2.920.753.984
3. Operating profit before changes in working capital	***08***		***186.980.393.826***	***72.598.531.603***
- Increase or decrease in receivables	09		(67.949.385.957)	1.071.018.053
- Increase or decrease in inventories	10		(136.748.188.983)	(43.398.091.647)
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		195.214.254.746	(6.743.212.650)
- Increase or decrease in prepaid expenses	12		(5.203.882.905)	(8.739.882.222)
- Borrowing costs have been paid	14		(29.934.753.413)	(2.344.031.265)
- Corporate income tax paid	15		(27.332.604.074)	(8.594.971.898)
- Other receipts from operating activities	16		-	(1.500.000.000)
- Other payments on operating activities	17		-	(984.495.000)
Net cash flow from operating activities	***20***		***115.025.833.240***	***1.364.864.974***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(259.466.265.291)	(456.665.873.405)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	1.500.000.000
3. Loans and purchase of debt instruments from other entities	23		(1.019.561.054.197)	(474.660.000.000)
4. Collection of loans and resale of debt instrument of other entities	24		799.262.256.537	576.537.400.000
5. Equity investments in other entities	25		(4.132.401.816)	-

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
6. Interest and dividend received	27		32.134.760.422	24.008.130.232
Net cash flow from investing activities	***30***		***(451.762.704.345)***	***(329.280.343.173)***
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		4.337.000.000	3.625.000.000
2. Proceeds from borrowings	33		619.814.429.737	454.655.156.002
3. Repayment of principal	34		*(262.552.917.653)*	(117.893.429.052)
4. Dividends or profits paid to owners	36		-	(29.955.066.500)
Net cash flow from financing activities	***40***		***361.598.512.084***	***310.431.660.450***
Net cash flows in the year	**50**		**24.861.640.979**	**(17.483.817.749)**
Cash and cash equivalents at the beginning of the year	**60**		**7.066.523.017**	**28.205.454.330**
Effect of exchange rate fluctuations	61		(941.781)	-
Cash and cash equivalents at the end of the year	**70**	**III.1**	**31.927.222.215**	**10.721.636.581**

Hai Phong, October 28, 2026

Preparer	Person in charge of Accounting	General Director
Nguyen Thi Huong	Nguyen Thi Thao	Hoang Van Minh

NOTES TO FINANCIAL STATEMENTS

Quarter III - 2026

I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES

Form of capital ownership

The Company's charter capital is VND 599,101,330,000, divided into 59,910,133 shares, with a par value of VND 10,000 per share, without preferential shares.

Business field: Port Operation an bitumen trading

Business activities

The Company's main activities are:

- Cargo handling services, warehouse business, transportation and waterway transport services, freight forwarding, maritime agency
- Wholesale and retail of solid, liquid, and gas fuels and related products.

The Company's normal business cycle is 12 months.

As of September 30, 2026, the Company has one (01) dependent branch (Branch of Doan Xa Port Joint Stock Company located in Long Bien Ward, Hanoi)

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

This accounting period: From January 1, 2026 to September 30, 2026

The Company maintains its accounting records in Vietnam Dong (VND).

2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

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

3. Foreign currency transactions

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- Monetary items denominated in foreign currencies are translated using the average bank transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions at the transaction date.

4. Cash and cash equivalents

Cash includes cash in hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date, are highly liquid, can be easily converted into known amounts of cash and are subject to an insignificant risk of conversion into cash.

5. Receivables

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

Provision for doubtful debts is made for each doubtful debt based on the expected level of loss that may occur.

6. Inventories

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

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

7. Financial investments

Held-to-maturity investments: are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include bank deposits with maturities of more than three months to one year and are recorded at cost.

8. Fixed assets

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

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

- Buildings, structures	03 - 13 years
- Machinery and equipment	06 - 10 years
- Transportation, motor vehicles	03 - 10 years
- Office equipment and furniture	03 - 05 years
- Means of transportation: Seagoing vessel	06 - 20 years

9. Prepaid expenses

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

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

10. Payables

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

11. Borrowings and finance lease liabilities

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

12. Borrowing costs

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

13. Accrued expenses

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the period is carried out according to the principle of matching between revenue and expenses incurred during the period.

14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

- The company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Provide a reliable estimate of the value of that liability.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The provision for payables is recorded in the production and business expenses of the accounting period. The difference between the amount of provision for payables established in the previous period that is not fully used and the amount of provision for payables established in the reporting period is reversed and recorded as a reduction in production and business expenses of the period.

15. Owner's equity

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

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

16. Revenue

Sales revenue

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

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

Rendering of services

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

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

Financial revenue

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

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

18. Cost of goods sold

Cost of goods sold during the year is recorded in accordance with revenue generated during the year and ensures compliance with the principle of prudence.

19. Financial expenses

Expenses recorded in financial expenses include:

- Borrowing costs;
- Exchange rate losses of transactions involving foreign currencies

20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate in the current accounting period.

21. Related Parties

Parties are considered related if one party has the ability to control or has significant influence over the other party in making decisions regarding financial policies and operations. Parties are also considered related if they are under common control or are significantly influenced together.

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

III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN FINANCIAL STATEMENT REPORT

1. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
- Cash	94.445.130	282.475.840
- Demand deposits	31.832.777.085	6.784.047.177
- Cash equivalents	-	-
	31.927.222.215	**7.066.523.017**

2. FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026	01/01/2026
	Original cost	Original cost
	VND	VND
- Deposits from 06 months to 12 months	718.056.372.602	508.674.265.700
- Accrued interest income	9.842.224.317	7.260.662.980
	727.898.596.919	**515.934.928.680**

b) Equity investment in an associate

	30/09/2026		01/01/2026	
	Cost	Equity method value	Cost	Equity method value
Vietnam Hi-tech transportation Co., Ltd.	47.305.948.664	41.262.982.746	47.305.948.664	41.262.982.746
Tratigroup Corporation Joint Stock Company	400.000.000.000	410.463.369.284	400.000.000.000	410.463.369.284
	447.305.948.664	**451.726.352.030**	**447.305.948.664**	**451.726.352.030**

Details of the Company's associated investment companies as at September 30, 2026 are as follows:

Name of Investment Company	Interest rate	Voting share ratio	Principal activities
Vietnam Hi-tech transportation Co., Ltd.	39,00%	39,00%	Cargo transportation, combined with high-tech cargo transportation along the coastal route.
Tratigroup Corporation Joint Stock Company	47,06%	47,06%	Trading in solid, liquid, and gas materials, and related products.

The investment in Tratigroup Joint Stock Company as of September 30, 2026, is 400,000,000,000 VND, representing 47.06% of the charter capital. Currently, the company is operating normally

The investment in Vietnam Hi-tech transportation Co., Ltd. as of September 30, 2026, is 47,305,948,664 VND, representing 39.00% of the charter capital. Currently, the company is operating normally.

d. Investment in other entities

	30/09/2026		01/01/2026	
Name of Investment Company	Cost	Provision	Cost	Provision
Dinh Vu Port Investment and Development Joint Stock Company	1.203.026.136	-	1.203.026.136	-
Military Commercial Joint Stock Bank	1.720.420.700	-	1.563.310.700	-
Hai Phong Maritime Investment and Trading Joint Stock Company	3.000.000.000	(460.339.336)	3.000.000.000	(460.339.336)
	5.923.446.836	**(460.339.336)**	**5.766.336.836**	**(460.339.336)**

(*) As of September 30, 2026, the investment in Dinh Vu Port Investment and Development Joint Stock Company comprises 224,190 shares, representing 0.56% of its charter capital. Dinh Vu Port Investment and Development Joint Stock Company is listed on HOSE under the stock code DVP. The closing price as of September 30, 2026, was VND 75,500 per share.

(**) As of September 30, 2026, the investment in Military Commercial Joint Stock Bank comprises 172.824 shares, representing 0.002% of its charter capital. Military Commercial Joint Stock Bank is listed on HOSE under the stock code MBB. The closing price of MBB shares on September 30, 2026, was VND 19.650 per share.

(***) The investment in Hai Phong Maritime Investment and Trading Joint Stock Company had a value of VND 3,000,000,000 as of September 30, 2026, equivalent to 300,000 shares, accounting for 3.525% of the charter capital. Currently, the company is temporarily suspended from operations.

e **Long-term held-to-maturity financial investments**

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Bao Loc Certificate of Deposit	11.150.000.000	-	-	-
Accrued interest	65.218.155	-	-	-
	11.215.218.155	**0**	**-**	**0**

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
Related parties	***2.125.483.011***	***1.619.526.981***
- Traffic Materials Trading and Import-Export Joint Stock Company	1.589.686.344	1.130.263.342
- VN Asphalt Joint Stock Company	535.796.667	489.263.639
Others	***44.639.622.868***	***41.585.085.639***
- International Maritime Agency and Brokerage Limited Liability Company	9.505.411.762	12.060.324.949
- Vincons Construction Investment and Development Joint Stock Company	5.464.672.560	5.954.805.720
- Other customers	29.669.538.546	23.569.954.970
	46.765.105.879	**43.204.612.620**
b) Long term		

4. OTHER SHORT-TERM RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
Advances	131.789.820	272.299.645
Short-term deposits and collaterals	22.000.000	22.000.000
Others	1.442.295.964	300.241.586
	1.596.085.784	**594.541.231**
b) Long term		

5. INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	16.960.164	-	-	-
Raw materials	14.969.992.453	-	5.813.953.078	-
Tools, supplies	1.312.675.697	-	428.668.219	-
Work in progress	3.210.230.970	-	2.961.256	-
Goods	124.423.137.206	-	884.401.821	-
	143.932.996.490	**-**	**7.129.984.374**	**-**

6. LONG-TERM ASSETS IN PROGRESS

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
Construction in progress: Office building renovation	-	1.230.637.204
Purchasing fixed assets	121.250.393	180.200.370
Mua sắm	**121.250.393**	**1.410.837.574**

7. TANGIBLE FIXED ASSETS

(Page 13)

7 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	63.110.427.638	9.996.721.561	655.394.059.786	2.495.248.204	730.996.457.189
- Purchase in the period	10.730.816.679	-	248.561.832.578	955.331.365	260.247.980.622
- Completed construction investment	-	-	-	(45.600.000)	(45.600.000)
Ending balance	**73.841.244.317**	**9.996.721.561**	**903.955.892.364**	**3.404.979.569**	**991.198.837.811**
Accumulated depreciation					
Beginning balance	(62.181.374.677)	(9.947.765.018)	(187.891.446.370)	(2.235.762.455)	(262.256.348.520)
- Depreciation during the period	(489.256.613)	(14.124.996)	(33.647.333.689)	(311.099.725)	(34.461.815.023)
			-	45.600.000	45.600.000
Ending balance	**(62.670.631.290)**	**(9.961.890.014)**	**(221.538.780.059)**	**(2.501.262.180)**	**(296.672.563.543)**
Net carrying amount					
Beginning balance	929.052.961	48.956.543	467.502.613.416	259.485.749	468.740.108.669
Ending balance	**11.170.613.027**	**34.831.547**	**682.417.112.305**	**903.717.389**	**694.526.274.268**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: 0 VND
- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 236.640.516.621 VND

8. INTANGIBLE FIXED ASSETS

	Software	Cộng
	VND	VND
Original cost		
Beginning balance	1.340.960.000	1.340.960.000
- Purchases during the year	443.320.000	443.320.000
Ending balance	**1.784.280.000**	**1.784.280.000**
Accumulated depreciation		
Beginning balance	(1.185.553.110)	(1.185.553.110)
- Depreciation for the period	(97.491.684)	(97.491.684)
Ending balance	**(1.283.044.794)**	**(1.283.044.794)**
Net book value		
At the beginning of the year	155.406.890	155.406.890
At the end of the period	501.235.206	501.235.206

9. DEFERRED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
Tools and equipment	697.103.886	717.271.808
Other short-term prepaid expenses	3.944.495.751	2.742.737.101
	4.641.599.637	**3.460.008.909**
b) Long term		
Tools and equipment	4.819.293.888	232.998.693
Other long-term prepaid expenses	1.126.993.787	1.690.996.805
	5.946.287.675	**1.923.995.498**

10. BORROWINGS AND FINANCE LEASE LIABILITIES (Page 15)

10. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Bank loan	**41.134.327.709**	**20.538.009.117**	**445.064.570.620**	**244.960.911.575**	**241.237.986.754**	**241.237.986.754**
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch	20.596.318.592		304.414.885.592	140.346.483.170	184.664.721.014	184.664.721.014
Vietnam Foreign Trade Commercial Bank - Head Office Branch	-		111.357.678.950	54.784.413.210	56.573.265.740	56.573.265.740
Military Joint Stock Commercial Bank - Hoang Quoc Viet	20.538.009.117	20.538.009.117	29.292.006.078	49.830.015.195		
Total Short-term borrowings	**41.134.327.709**	**20.538.009.117**	**445.064.570.620**	**244.960.911.575**	**241.237.986.754**	**241.237.986.754**
b) Long-term borrowings						
Bank loan	**294.378.130.676**	**294.378.130.676**	**174.749.859.117**	**17.592.006.078**	**451.535.983.715**	**451.535.983.715**
Military Joint Stock Commercial Bank - Hoang Quoc Viet	294.378.130.676	294.378.130.676	20.538.009.117	13.692.006.078	301.224.133.715	301.224.133.715
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch	-		154.211.850.000	3.900.000.000	150.311.850.000	150.311.850.000
Total Short-term borrowings	**294.378.130.676**	**294.378.130.676**	**174.749.859.117**	**17.592.006.078**	**451.535.983.715**	**451.535.983.715**

11. TRADE PAYABLES

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a. Trade payables	**152.885.031.165**	**62.074.663.743**
- International Maritime Agency and Brokerage Limited Liability Company	4.347.129.600	4.974.491.880
- PACIFIC WELLS PTE LTD	10.869.615.770	1.136.057.390
- HIIN ASIA PACIFIC PTE LTD	-	44.939.813.750
- SUNSHINE OIL PTE LTD	68.318.396.500	-
- TRAFIGURA PTE LIMITED	50.872.580.750	-
- Others	18.477.308.545	11.024.300.723
b. Trade payables to related parties	**4.410.518.282**	**5.828.586.402**
- Traffic Materials Trading and Import-Export Joint Stock Company	348.840.000	357.534.000
- VN Asphalt Joint Stock Company	-	211.178.289
- Vietnam Hi-tech Transportation Co., Ltd.	4.061.678.282	5.259.874.113
	157.295.549.447	**67.903.250.145**

12. TAX AND OTHER PAYABLES TO THE STATE BUDGET (Page 17)

12. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		During the year		Ending balance	
	Receivable 01/01/2026	Payables 01/01/2026	Payables in the year	Actual payment in the year	Receivables 30/09/2026	Payables 30/09/2026
	VND	VND	VND	VND	VND	VND
- Value Added Tax	-	3.907.252.109	111.278.717.377	114.127.876.238	-	1.058.093.248
- Corporate income tax	-	15.319.027.600	42.178.646.837	27.332.604.074	-	30.165.070.363
- Personal income tax	-	231.462.532	2.312.602.015	2.048.899.704	-	495.164.843
- Land tax and land rent	-	-	4.348.518.003	3.767.365.600	-	581.152.403
- Fees, charges and other payables	-	-	-	-	-	-
	-	**19.457.742.241**	**160.118.484.232**	**147.276.745.616**	**-**	**32.299.480.857**

13. ACCRUED EXPENSES

	30/09/2026	01/01/2026
	Giá trị	Giá trị
	VND	VND
a) Short term		
- Interest expense	1.807.044.016	1.494.863.789
- Electricity, water	7.578.944	91.843.472
- Board of Directors and Supervisory Board remuneration	480.000.000	500.000.000
- Others	754.698.108	1.251.886.134
	3.049.321.068	**3.338.593.395**
b) Long term		

14. OTHER PAYABLES

	30/09/2026	01/01/2026
	Giá trị	Giá trị
	VND	VND
a) Short term		
Trade union fee	127.833.460	278.636.012
Other payables	810.704.544	673.117.221
	938.538.004	**951.753.233**
b) Long term		

15. OWNER'S EQUITY (Page 19)

OWNER'S EQUITY

	Owner's investment capital	Owner's equity	Development Investment Fund	Other capital of owners	Retained earnings	Non-controlling intersts	**Total**
	VND	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**599.101.330.000**	**1.123.771.566**	**168.189.656.117**	**-**	**93.649.267.191**	**-**	**862.064.024.874**
Capital increase during the year	-	-	-	-	-	4.000.000.000	4.000.000.000
Profit for previous period	-	-	-	-	122.633.558.909	216.983.736	122.633.558.909
Cash dividend	-	-	-	-	(29.955.066.500)	-	(29.955.066.500)
Provision of funds from profits	-	-	-	-	(2.750.000.000)	-	(2.750.000.000)
Other adjustment	-	-	-	-	2.565.815.987	-	2.565.815.987
Ending balance of previous year	**599.101.330.000**	**1.123.771.566**	**168.189.656.117**	**-**	**186.143.575.587**	**4.216.983.736**	**958.558.333.270**
Beginning balance of current year	**599.101.330.000**	**1.123.771.566**	**168.189.656.117**	**-**	**186.143.575.587**	**4.216.983.736**	**958.775.317.006**
Capital increase during the year		-	-	-	-	4.337.000.000	-
Profit for this year	-	-	-	-	215.950.342.134	290.169.172	216.240.511.306
Benefit reward fund	-	-	-	-	(1.400.000.000)	-	(1.400.000.000)
Provision for the executive board's reward fund	-	-	-	-	(4.500.000.000)	-	(4.500.000.000)
Chi phí phát hành tăng vốn	-	-	-	4.600.000.000	(5.000.000.000)	400.000.000	(400.000.000)
Ending balance for this period	**599.101.330.000**	**1.123.771.566**	**168.189.656.117**	**4.600.000.000**	**391.193.917.721**	**9.244.152.908**	**1.168.715.828.312**

b, Details of Contributed capital	Ending of the period	Rate	Beginning of the year	Rate
	VND	%	VND	%
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%
	599.101.330.000	**100%**	**599.101.330.000**	**100%**

c) Capital transactions with owners and dividend and profit distribution

	30/09/2026	01/01/2026
	VND	VND
Owner's equity	**599.101.330.000**	**599.101.330.000**
- *At the beginning of the year*	*599.101.330.000*	*599.101.330.000*
- *At the end of the period*	*599.101.330.000*	*599.101.330.000*
Distributed dividends and profit		
- *Dividends and profits distributed*	-	*29.955.066.500*

d) Stocks

	30/09/2026	01/01/2026
	VND	VND
Number of shares registered for issuance	59.910.133	59.910.133
Number of shares sold to the public	59.910.133	59.910.133
- *Common stock*	*59.910.133*	*59.910.133*
- *Cổ phiếu ưu đãi*		
Số lượng cổ phiếu được mua lại	59.910.133	59.910.133
- *Cổ phiếu phổ thông*	*59.910.133*	*59.910.133*
- *Cổ phiếu ưu đãi*		
Number of shares outstanding	59.910.133	59.910.133
- *Common stock*	*59.910.133*	*59.910.133*
- *Cổ phiếu ưu đãi*	-	-
Outstanding shares par value (VND):	10.000	10.000

e) Reasons for changes in the Company's equity components

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Total Revenue From Sales Of Goods And Rendering Of Services

Revenue	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sale of goods	646.514.917.735	279.784.662.700
Revenue from rendering of services	323.800.455.231	142.396.165.303
	970.315.372.966	**422.180.828.003**

2. Cost Of Goods Sold

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Cost of finished products and goods sold	543.325.706.535	253.970.947.052
Cost of services provided	150.503.001.741	59.349.499.899
	693.828.708.276	**313.320.446.951**

3. Financial Income

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Interest income	33.181.149.846	20.458.801.776
Dividends or profits received	1.950.633.000	1.156.657.500
Realised exchange gain	1.080.836.892	330.880.286
Unrealised exchange gain	941.781	-
	36.213.561.519	**21.946.339.562**

4. FINANCIAL EXPENSES

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Interest expense on loans	30.349.047.950	2.920.753.984
Foreign exchange loss arising during the period	1.156.839.821	-
Other financial expenses	(412.585.974)	-
	31.093.301.797	**2.920.753.984**

5. OTHER INCOME

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Revenue from the liquidation of fixed assets	-	1.500.000.000
Other income	2.135.901	69.004.069
	2.135.901	**1.569.004.069**

6. OTHER EXPENSES

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Other expenses	5.657.295	-
	5.657.295	**-**

7. Selling Expenses And General Administrative Expenses

a) *Selling expenses include:*

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	2.176.916.404	409.798.244
Labour expenses	9.593.107.370	3.779.295.976
Tools, equipment, supplies expenses	341.114.771	180.789.407
Depreciation expenses	977.867.848	332.650.399
Expenses of outsourcing services	38.899.586.927	11.702.084.551
Other expenses in cash	1.185.504.817	5.238.082.287
	53.174.098.137	**21.642.700.864**

b) *General administrative expense include:*

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	251.535.290	437.060.136
Labour expenses	8.601.775.785	6.731.124.647
Tools, equipment, supplies expenses	315.167.608	210.308.636
Depreciation expenses	1.201.719.774	654.641.127
Tax, Charge, Fee	2.611.810.803	2.615.213.646
Expenses of outsourcing services	2.320.046.186	1.305.101.623
Other expenses in cash	1.159.241.905	1.598.259.291
	16.461.297.351	**13.551.709.106**

8. Operating Expenses By Nature

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Raw materials, supplies and goods expenses	34.659.258.098	7.681.568.077
Labor cost	40.799.924.398	41.005.261.246
Depreciation of fixed assets	32.297.110.312	3.217.274.198
Outsourced service expenses	45.253.813.969	32.719.921.300
Other expenses	1.226.735.461	9.504.231.965
	154.236.842.238	**94.128.256.786**

9. Corporate Income Tax Expense

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
	VND	VND
Corporate income tax from main business activities		
Total accounting profit before corporate income tax	**456.230.901**	**451.680.000**
Adjustments to increase	**456.230.901**	**451.680.000**
- Other non-deductible expenses	456.230.901	451.680.000
Adjustments for reduction	**(1.950.633.000)**	**(1.156.657.500)**
Dividends, distributed profits	(1.950.633.000)	(1.156.657.500)
Taxable income	214.455.940.035	94.116.552.975
Current corporate income tax expense (tax rate 20%)	**42.891.188.007**	**18.823.310.595**

10. Related parties

Details of related parties and their relationships are as follows:

Name	*Relationship*
Tratigroup Joint Stock Company	Associate
Vietnam Hi-tech transportation Co., Ltd.	Associate
Doan Xa Port Sea Shipping Joint Stock Company	Direct subsidiary
VN Asphalt Joint Stock Company	Subsidiary of an associate
Traffic Materials Trading and Import-Export Joint Stock Company	Common member of management board
Members of the Board of Directors, Supervisory Board, Executive Board, Chief Accountant, and other individuals related to these members	Key management personnel

The Company had transactions with related parties during the year as follows:

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
Sales revenue		
Vietnam Hi-tech transportation Co., Ltd.	2.720.000	4.276.000
VN Asphalt Joint Stock Company	2.091.064.504	6.218.828.348
Traffic Materials Trading and Import-Export Joint Stock Company	4.217.932.900	4.261.529.856

	Form 01/01/2026 to 30/09/2026	Form 01/01/2025 to 30/09/2025
Purchases of goods and services		
Vietnam Hi-tech transportation Co., Ltd.	6.847.978.860	6.049.813.968
VN Asphalt Joint Stock Company	28.579.672.272	3.857.730.860
Traffic Materials Trading and Import-Export Joint Stock Company	149.770.957.662	190.271.064.666

11. COMPARATIVE FIGURES

Unless otherwise disclosed, the comparative information as of January 1, 2026 is carried forward from the figures presented in the Company's financial statements audited by UHY Audit and Advisory Co., Ltd. for the year ended December 31, 2025

Hai Phong, October 28, 2026

Preparer	Person in charge of Accounting	General Director
Nguyen Thi Huong	Nguyen Thi Thao	Hoang Van Minh