ANGIANG PORT JOINT STOCK COMPANY

REVIEWED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

CÔNG TY CP CẢNG AN GIANG

Digitally signed by CÔNG TY CP CẢNG AN GIANG
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August 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of AnGiang Port Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed financial statements for the financial year ended 01/01/2026 đến ngày 30/06/2026.

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

The members of the Board of Directors, the Board of Management, the Board of Supervisors and the Chief Accountant of the Company during the year and up to the date of this report are as follows:

Board of Directors

Mr. Le Viet Thanh	Chairman	
Mr. Bui Thanh Hiep	Vice Chairman	Resigned on 05/01/2026
Mr. Tran Tan Phong	Member	Appointed on 18/06/2026
Mr. Nguyen Van Phu	Member	Appointed on 05/01/2026
Mr. Phan Thanh Tien	Member	
Mr. Vo Thanh Phu	Member	Appointed on 18/06/2026
Mr. Tran Van Cam	Member	Resigned on 05/01/2026
Mr. Nguyen Van Linh	Member	Resigned on 18/06/2026

Board of Supervisors

Mr. Le Van Huy	Head of the Board of Supervisors	Appointed on 18/06/2026
Mrs. Tran Thi Thu Tra	Head of the Board of Supervisors	Resigned on 18/06/2026
Mrs. Nguyen Thi Kim Hoa	Member	Appointed on 18/06/2026
Mrs. Nguyen Thi Thu Hien	Member	Appointed on 18/06/2026
Mrs. Tran Thi Thuy Hanh	Member	Resigned on 18/06/2026
Mr. Pham Van Thanh	Member	Resigned on 18/06/2026

Board of Management

Mr Tran Tan Phong	General Director	Appointed on 30/06/2026
	Deputy General Director	Resigned on 30/06/2026
Mr. Nguyen Van Phu	Deputy General Director	

Chief Accountant

Mr. Nguyen Van Co	Chief accountant

Legal represntative

The legal representative of the Company during the period from 01/01/2026 to 08/07/2026 is Mr Le Viet Thanh - Chairman; during the period from 09/07/2026 and up to the date of this report is Mr Tran Tan Phong - General Director.

THE AUDITOR

The accompanying financial statements have been audited by UHY Auditing and Consulting Company Limited.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the interim financial statements that give a true and fair view of the financial position of the Company as at 30 June 2026, as well as its interim results of operations and its interim cash flows for the period from 1 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements. In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure the preparation and fair presentation of the financial statements and to mitigate the risks of material misstatement due to fraud or error.

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

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and for ensuring that the interim financial statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations relating to the preparation and presentation of interim 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.

OTHER COMMITMENTS

The Board of Management commits that, as a company listed on the securities market, the Company has fully complied with its obligations to prepare, present and disclose financial information and other information truthfully, fairly, fully and in a timely manner in accordance with the Law on Securities No. 54/2019/QH14 dated 26 November 2019 and its implementing guidance, including Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of certain articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/ND-CP dated 11 September 2025; Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated 18 September 2024, Circular No. 18/2025/TT-BTC dated 26 April 2025 and Circular No. 08/2026/TT-BTC dated 3 February 2026; as well as regulations on corporate governance applicable to public companies under Circular No. 116/2020/TT-BTC dated 31 December 2020 and other prevailing securities laws and regulations.

APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The Board of Management approves the accompanying interim financial statements. The interim financial statements present fairly, in all material respects, the interim financial position of the Company as at 30 June 2026, as well as its interim results of operations and interim cash flows for the period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant statutory regulations governing the preparation and presentation of interim financial statements.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

For and on behalf of the Board of Management,

M.S.D.N: 1600125108
CÔNG TY
CP
CẢNG AN GIANG
P. MỸ THỚI - T. AN GIANG

Tran Tan Phong
General Director
An Giang, 13 August 2026

UHY AUDITING AND CONSULTING COMPANY LIMITED
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No: 137 /2026/UHYHCM – BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

On the Interim Financial Statements of AnGiang Port Joint Stock Company
For the period from 01 January 2026 to 30 June 2026

To: **The Shareholders, Board of Directors and Board of Management**
AnGiang Port Joint Stock Company

We have reviewed the interim financial statements of AnGiang Port Joint Stock Company (hereinafter referred to as the "Company"), which comprise the statement of financial position as at 30 June 2026, the interim income statement, the interim cash flows statement for the period from 1 January 2026 to 30 June 2026, and the notes to the interim financial statements. The Company's financial statements were prepared on 13 August 2026 and are presented on pages 07 to 39.

Responsibilities of the Board of Management

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

Auditors' Responsibilities

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with 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.

Opinion

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 financial position of An Giang Port Joint Stock Company as at 30 June 2026, and of its results of operations and its cash flows for the period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

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

Other Matter

The financial statements of AnGiang Port Joint Stock Company for the financial year ended 31 December 2025 and the interim financial statements for the period from 1 January 2025 to 30 June 2025 were audited and reviewed by another auditor and audit firm who expressed an unmodified audit opinion in Independent Auditor's Report No. 4.0057/26/TC-AC dated 24 February 2026 and an unmodified review conclusion in Review Report No. 4.0226/25/TC-AC dated 06 August 2025, respectively.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102821062
THÀNH PHỐ HÀ NỘI

Le Quang Nghia
Deputy General Director
Auditor's Practicing Certificate No. 3660-2026-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Ho Chi Minh, 13 August 2026

ANGIANG PORT JOINT STOCK COMPANY
Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province

Form B 01a - DN

STATEMENT OF INTERIM FINANCIAL POSITION
As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**100,735,687,289**	**95,309,034,148**
I.	**Cash and cash equivalents**	**110**	**5**	**28,108,162,236**	**16,339,059,623**
	Cash	111		23,108,162,236	16,339,059,623
	Cash equivalents	112		5,000,000,000	-
II.	**Short-term financial**	**120**	**6a**	**45,911,589,041**	**51,759,369,863**
	Short-term held-to-maturity investments	123		45,911,589,041	51,759,369,863
III.	**Current receivables**	**130**		**24,194,355,939**	**23,225,293,386**
	Short-term trade receivables	131	7	16,807,370,387	14,029,472,134
	Short-term advances to suppliers	132	8	624,734,880	308,468,200
	Other short-term receivables	135	10	10,191,655,769	10,471,874,206
	Provision for doubtful short-term receivables	136	11	(3,429,405,097)	(1,584,521,154)
IV.	**Inventories**	**140**	**12**	**1,542,297,642**	**1,666,276,685**
	Inventories	141		1,542,297,642	1,666,276,685
VI.	**Other current assets**	**160**		**979,282,431**	**2,319,034,591**
	Short-term prepaid expenses	161	15	78,566,348	624,672,115
	Tax and other receivables from the State budget	163	9	900,716,083	1,694,362,476
B.	**NON-CURRENT ASSETS**	**200**		**47,844,155,835**	**53,095,455,314**
I.	**Long-term receivables**	**210**		-	**526,902,200**
	Long-term advances to	212	8	-	526,902,200
II.	**Fixed assets**	**220**		**42,367,977,936**	**45,158,585,518**
	Tangible fixed assets	221	13	39,316,402,222	42,107,009,804
	- Cost	*222*		*192,015,245,426*	*191,531,106,536*
	- Accumulated depreciation	*223*		*(152,698,843,204)*	*(149,424,096,732)*
	Intangible fixed assets	227	14	3,051,575,714	3,051,575,714
	- Cost	*228*		*3,051,575,714*	*3,051,575,714*
V.	**Long-term assets in progress**	**250**		-	**41,037,037**
	Construction in progress	252		-	41,037,037
VI.	**Long-term financial investments**	**260**	**6b**	**2,849,589,466**	**2,849,589,466**
	Investments in other entities	263		4,320,000,000	4,320,000,000
	Provision for impairment of long-term investments	264		(1,470,410,534)	(1,470,410,534)
VII.	**Other non-current assets**	**270**		**2,626,588,433**	**4,519,341,093**
	Long-term prepaid expenses	271	15	2,626,588,433	4,519,341,093
	TOTAL ASSETS	**280**		**148,579,843,124**	**148,404,489,462**

ANGIANG PORT JOINT STOCK COMPANY
Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province

Form B 01a - DN

STATEMENT OF INTERIM FINANCIAL POSITION
As at 30 June 2026

Unit: VND

	EQUITY AND LIABILITIES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**3,731,866,037**	**4,407,664,671**
I.	**Current liabilities**	**310**		**2,231,976,037**	**2,907,774,671**
	Short-term trade payables	311	16	194,801,428	446,069,700
	Short-term advances from customers	312		27,136	27,136
	Dividends and profits payable	313		18,577,570	18,577,570
	Short-term tax and other payables to the State budget	314	17	606,827,652	218,259,544
	Payables to employees	315		1,109,616,221	1,741,403,691
	Short-term deferred revenue	319	19	180,000,000	360,000,000
	Other short-term payables	320	18	23,397,900	21,708,900
	Bonus and welfare fund	323		98,728,130	101,728,130
II.	**Non-current liabilities**	**330**		**1,499,890,000**	**1,499,890,000**
	Long-term deferred revenue	337	19	270,000,000	270,000,000
	Other long-term payables	338	18	1,229,890,000	1,229,890,000
D.	**EQUITY**	**400**	**20**	**144,847,977,087**	**143,996,824,791**
	Share capital	411		138,000,000,000	138,000,000,000
	- Shares with voting rights	*411a*		*138,000,000,000*	*138,000,000,000*
	Development investment fund	418		5,883,586,660	5,883,586,660
	Retained earnings	420		964,390,427	113,238,131
	- Retained earnings at the end of the prior year period	*420a*		*113,238,131*	*(661,573,169)*
	- Retained earnings for the current period	*420b*		*851,152,296*	*774,811,300*
	TOTAL EQUITY AND LIABILITIES	**440**		**148,579,843,124**	**148,404,489,462**

Approved, 13 August 2026

CÔNG TY CP CẢNG AN GIANG

Nguyen Thi Kim Chi	Nguyen Van Co	Tran Tan Phong
Preparer	**Chief Accountant**	**General Director**

ANGIANG PORT JOINT STOCK COMPANY
Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province

Form B 02a - DN

INTERIM INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from sales of goods and rendering of services**	**01**	**22**	**27,592,904,839**	**22,310,884,469**
2.	Revenue deductions	02		-	-
3.	**Net revenue from sales of goods and rendering of services**	**10**		**27,592,904,839**	**22,310,884,469**
4.	Cost of sales	11	**23**	20,779,471,050	19,433,777,770
5.	**Gross profit/(loss) from sales of goods and rendering of services**	**20**		**6,813,433,789**	**2,877,106,699**
6.	Gain/(loss) on disposal of investment property	21		-	-
7.	Finance income	22	24	1,537,950,401	1,358,786,280
8.	Financial expenses	23		-	-
	In which: Interest expense	*24*		-	-
9.	Selling expenses	25	25	371,226,857	419,852,796
10.	General and administrative expenses	26	26	6,305,117,211	3,796,563,016
11.	**Net profit/(loss) from operating activities**	**30**		**1,675,040,122**	**19,477,167**
12.	Other income	31		642	484
13.	Other expenses	32	28	488,880,311	1,480,447
14.	**Other profit/(loss)**	**40**		**(488,879,669)**	**(1,479,963)**
15.	**Profit/(loss) before tax**	**50**		**1,186,160,453**	**17,997,204**
16.	Current income tax expense	51	29	335,008,157	24,581,642
17.	Deferred income tax expense	52		-	-
18.	**Profit/(loss) after tax**	**60**		**851,152,296**	**(6,584,438)**
19.	**Basic earnings per share**	**70**	**30a**	**62**	**(0.48)**
20.	**Diluted earnings per share**	**71**	**30b**	**62**	**(0.48)**

Approved, 13 August 2026

M.S.D.N: 1600... CÔNG TY CP CẢNG AN GIANG P. MỸ THỚI - T. AN GIANG

Nguyen Thi Kim Chi	Nguyen Van Co	Tran Tan Phong
Preparer	**Chief Accountant**	**General Director**

Form B 03a - DN

INTERIM CASH FLOW STATEMENT

(Applying indirect method)
For the period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Codes	Notes	Current period	Prior period
I. Cash flows from operating activities				
Profit before tax	**01**		**1,186,160,453**	**17,997,204**
Adjustments for:				
Depreciation and amortization	02		3,274,746,472	3,504,680,711
Provisions	03		1,844,883,943	-
Foreign exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		(46,509)	(1,762,179)
Gain/(loss) from investing activities	05		(1,524,904,110)	(1,351,342,467)
Operating profit before changes in working capital	***08***		***4,780,840,249***	***2,169,573,269***
Increase, decrease in receivables	09		(1,493,397,903)	(4,539,086,346)
Increase, decrease in inventories	10		123,979,043	504,926,628
Increase, decrease in payables (excluding interest and corporate income tax)	11		(1,027,219,848)	(779,804,570)
Increase, decrease in prepaid expenses	12		2,438,858,427	(643,571,180)
Corporate income tax paid	15		(116,320,143)	-
Other operating cash outflows	17		(3,000,000)	(384,498,668)
Net cash flows from operating activities	***20***		***4,703,739,825***	***(3,672,460,867)***
II. Cash flows from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(307,368,653)	(30,555,556)
Cash outflows for loans granted and purchase of debt instruments of other entities	23		(35,000,000,000)	(40,000,000,000)
Cash inflows from collection of loans and disposal of debt instruments of other entities	24		40,000,000,000	42,000,000,000
Interest and dividends received	27		2,372,684,932	2,263,871,233
Net cash flows from investing activities	***30***		***7,065,316,279***	***4,233,315,677***

Form B 03a - DN

INTERIM CASH FLOW STATEMENT

(Applying indirect method)
For the period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Codes	Notes	Current period	Prior period
III. Cash flows from financing activities				
Net cash flows from financing activities	***40***		-	-
Net cash flows during the period	**50**		**11,769,056,104**	**560,854,810**
Opening balance of cash and cash equivalents	**60**	5	**16,339,059,623**	**10,824,353,350**
Effects of exchange rate changes	61		46,509	1,762,179
Closing balance of cash and cash equivalents	**70**	5	**28,108,162,236**	**11,386,970,339**

Approved, 13 August 2026

M.S.D.N: 1600125108 CÔNG TY CP CẢNG AN GIANG P. MỸ THỚI - T. AN GIANG

Nguyen Thi Kim Chi	**Nguyen Van Co**	**Tran Tan Phong**
Preparer	**Chief Accountant**	**General Director**

1. Company overview

Ownership structure

AnGiang Port Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company transformed from the state-owned enterprise, My Thoi An Giang Port, under Decision No. 1644/QD-UBND dated 07 September 2010 issued by the People's Committee of An Giang Province. An Giang Port Joint Stock Company (the "Company") operates under Business Registration Certificate ("BRC") No. 1600125108, issued by the Department of Planning and Investment (currently the Department of Finance) of An Giang Province for the first time on 29 March 2011 and amended for the 4th time on 09 July 2026.

The Company's registered head office is located at Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province, Vietnam.

As at 30 June 2026, the Company's actual contributed charter capital according to the Business Registration Certificate was VND 138,000,000,000, divided into 13,800,000 ordinary shares with a par value of VND 10,000 per share.

Business sectors

The Company's business sector is the provision of port transportation services.

Principal business activities

The Company's principal business activities are: warehousing activities, services supporting waterway transportation, freight forwarding agency services, road freight transport, and inland waterway freight transport.

Normal business cycle

The Company's normal business cycle does not exceed 12 months.

Company structure

The Company has no subsidiaries, joint ventures, associates, or dependent units without legal status that maintain dependent accounting records.

Number of employees

At the end of the accounting period, the Company had 110 employees (at the beginning of the year: 121 employees).

Statement on the comparability of information in the financial statements

As presented in Note III.1, effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises. Accordingly, the Company updated certain accounting policies relating to the classification and recognition of financial investments, recognition of revenue and expenses, treatment of foreign exchange differences, and presentation of the financial statements.

The changes in accounting policies were made to better reflect the substance of transactions and economic events and did not materially affect the Company's financial position, results of operations and cash flows as at 30 June 2026, except for changes in presentation and disclosures, which have been specifically disclosed in the relevant notes.

The Company has restated the comparative figures and accordingly, the figures presented in the financial statements for the period from 1 January 2026 to 30 June 2026 are comparable with the corresponding figures of the previous period.

Other information

The Company is a public company whose shares (stock code: CAG) are traded on the Hanoi Stock Exchange (HNX), operating primarily in port operations, stevedoring, transportation, warehousing, and related logistics services. The Company is subject to various specialized legal regulations governing inland waterway transport, maritime, transport, construction investment, and environmental protection activities. During its operations, the Company manages and operates ports and water vessels in accordance with Inland Waterway Transport Law No. 23/2004/QH11 dated 15 June 2004, as amended and supplemented by Law No. 48/2014/QH13 dated 17 June 2014; Decree No. 08/2021/ND-CP dated 28 January 2021 on the management of inland waterway activities, as amended and supplemented by Decree No. 54/2022/ND-CP dated 22 August 2022; and complies with the Vietnam Maritime Code No. 95/2015/QH13 dated 25 November 2015 and Decree No. 58/2017/ND-CP dated 10 May 2017 for activities falling under the scope of maritime law.

As a listed public company on the stock market, the Company is responsible for preparing, presenting, and disclosing full, true, fair, and timely financial information as well as other information in accordance with Securities Law No. 54/2019/QH14 dated 26 November 2019 and its guiding implementation documents, including Decree No. 155/2020/ND-CP dated 31 December 2020 detailing the implementation of certain articles of the Securities Law; Circular No. 96/2020/TT-BTC dated 16 November 2020 guiding information disclosure on the stock market, as amended and supplemented by Circular No. 68/2024/TT-BTC, Circular No. 18/2025/TT-BTC, and Circular No. 08/2026/TT-BTC; alongside public company corporate governance regulations under prevailing securities law, including Circular No. 116/2020/TT-BTC dated 31 December 2020.

2. Financial year and accounting currency

Financial year

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

Accounting currency

The Company's accounting currency is Vietnamese Dong ("VND") as the majority of the Company's transactions are conducted in VND.

3. Applied accounting standards and regulations

Applied accounting standards

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

Statement of compliance with accounting standards and regulations

The Board of Management confirms that the Company has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circulars guiding the implementation of accounting standards issued by the Ministry of Finance, and other relevant legal regulations on the preparation and presentation of financial statements in the preparation of these financial statements.

4. Significant accounting policies, accounting estimates and relevant legal regulations

Exchange rates

Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies outstanding at the end of the financial year are translated using the exchange rates prevailing at the reporting date.

Exchange differences arising during the year 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 financial year, 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.
- If the contract does not specify the settlement exchange rate: the actual transaction exchange rate at the transaction date is the average of the bank's telegraphic transfer buying and selling rates of the commercial bank with which the enterprise 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 recognised.

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.

Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has the positive intention and ability to hold it to maturity. Held-to-maturity investments include term deposits with banks, bonds and preference shares which the issuer is obliged to redeem at a specified future date, loans granted for the purpose 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.

When there is firm evidence that part or all of an investment may not be recoverable and the amount of the loss can be measured reliably, the loss is recognised in financial expenses during the year and deducted directly from the carrying amount of the investment.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments of investees over which the Company has neither control, joint control nor significant influence.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investments. Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as 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 losses on investments in equity instruments of other entities is made as follows: For investments for which fair value cannot be determined at the reporting date, the provision is made based on the loss incurred by the investee, with the provision amount being equal to the difference between the actual contributed capital of the parties in the other entity and its actual equity, multiplied by the Company's ownership interest as a proportion of the total actual contributed capital of the parties in the other entity.

Increases or decreases in the provision for impairment losses on investments in equity instruments of other entities required to be made at the end of the accounting period are recognized in finance costs.

Receivables

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 represent 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 overdue receivables:
  - 30% of the outstanding balance for receivables overdue for more than 6 months but less than 1 year.
  - 50% of the outstanding balance for receivables overdue for 1 year but less than 2 years.
  - 70% of the outstanding balance for receivables overdue for 2 years but less than 3 years.
  - 100% of the outstanding balance for receivables overdue for 3 years or more.

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

Any increase or decrease in the provision for doubtful debts required at the end of the financial year is recognised in administrative expenses.

Inventories

Inventories are measured at the lower of cost and net realisable value.

The cost of inventories is determined as follows:

- Raw materials and goods: comprise purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Work in progress: comprises costs of direct raw materials, direct labour costs and other directly attributable costs.

Cost of raw material are allocated to each product, project, or contract based on actual quantities consumed.

Net realizable value is the estimated selling price of inventories in the ordinary course of production and business activities, less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is determined using the weighted average cost method and is calculated on each occurrence of an inventory transaction.

A provision for inventory devaluation is recognised for each inventory item where the cost exceeds its net realisable value. For unfinished services, provisions are determined for each type of service with a distinct pricing structure. Increases and decreases in the provision for inventory devaluation at the end of the financial year are recognised in the cost of sales.

Prepaid expenses

Prepaid expenses include actual costs incurred in the current period but related to multiple accounting periods. The Company's prepaid expenses include the following: Tools and equipment, Fixed asset repair expenses. Prepaid expenses are amortised over the period in which the corresponding economic benefits are generated from such expenditures.

Tools and equipment

Tools and equipment put into use are amortised on a straight-line basis over a maximum period of 03 years.

Fixed asset repair expenses

Significant one-time fixed asset repair costs are amortised on a straight-line basis over 03 years.

Other prepaid expenses

Other prepaid expenses comprise maintenance costs and other costs, which are initially recognized at cost and amortized to the Statement of Income over a period of 18 to 36 months.

Operating leases

A lease is classified as an operating lease when substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Operating lease expenses are recognised on a straight-line basis over the lease term, irrespective of the method of lease payment.

Tangible fixed assets

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 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.

Where the final settlement of a construction project has not yet been approved, the Company initially recognises the tangible fixed asset at a provisional cost. Such provisional cost is determined based on actual costs incurred together with reliably estimated costs expected to be incurred in order to bring the asset to the location and condition necessary for its intended use. The asset is depreciated based on the provisional cost and is subsequently adjusted in accordance with the approved final settlement.

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 year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful life or depreciation rates of the various categories of tangible fixed assets are as follows:

Asset category	**Estimated useful lives**
Office equipment and management tools	25 - 30
Machinery and equipment	05 - 20
Transportation and transmission equipment	06 - 15

Intangible fixed assets

Intangible fixed assets are presented at cost less accumulated amortisation.

The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to the location and condition necessary for it to operate in the manner intended by the Company. Costs related to intangible fixed assets incurred after initial recognition are recognised as production and business expenses in the period incurred unless these costs are directly associated with a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortisation are derecognised, and any gains or losses arising from the disposal are recognised as income or expense for the year.

The Company's intangible fixed assets include:

Land use rights

Land use rights comprise all actual costs incurred by the Company that are directly attributable to the land in use, including amounts paid to obtain land use rights, compensation costs, site clearance costs, land leveling costs, registration fees, etc. The Company's land use rights are held for an indefinite period and therefore are not depreciated in accordance with prevailing regulations.

Construction in progress

Construction in progress reflects directly attributable costs (including interest expenses where applicable in accordance with the Company's accounting policy) incurred for assets under construction, machinery, and equipment being installed for production, leasing, and management purposes, as well as costs related to ongoing fixed asset repairs. These assets are recognised at cost and are not subject to depreciation until they are brought into use.

In cases where a construction project or work item in which the Company is investing or cooperating with other parties to invest cannot be continued, the Company assesses, based on the actual circumstances, the recoverability of the construction in progress costs incurred. Any resulting difference, if any, is recognized in the Company's results of operations for the period.

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 financial year.

Liabilities are monitored in detail by original repayment term, the remaining repayment term at the reporting date, original currency, and individual creditor. Liabilities are not recognised at an amount lower than the obligation to be settled.

The classification of payables into trade payables, accrued expenses, internal payables, and other payables is based on 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, including payables arising from imports conducted through an entrusted party.
- 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, toghether 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 a limited liability company, etc.).
- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

Principles of recognising deferred revenue

Deferred revenue comprises amounts received in advance, being amounts paid in advance by customers for one or more accounting periods for the lease of assets.

Deferred revenue is recognized as revenue in the accounting period in which the Company satisfies its obligations to provide goods or services, or is allocated over the period during which the customer receives the economic benefits, in accordance with the substance of the transaction and the terms of the contract.

Owners' equity

Contributed charter capital

Contributed charter capital is recognised based on the actual capital contributions made by shareholders and approved by the competent authorities (if any).

Profit distribution

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

The distribution of profits to the shareholders takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the Company's ability to pay dividends/profits, such as gains arising from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognised as liabilities when they are approved by the General Meeting of Shareholders.

Revenue and income recognition

Revenue from sale of goods and finished products

Revenue from sale of goods and finished products is recognised when all of the 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 can be measured reliably. Where contracts provide buyers with the right to return purchased goods or products subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the buyer no longer has the right to return the goods or products (except where customers are entitled to return goods in exchange for other goods or services).
- The Company has received or will probably receive economic benefits from the sales transaction.
- The costs relating to the sales transaction can be measured reliably.

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

Revenue from operating lease of assets

Revenue from operating lease of assets is recognized on a straight-line basis over the lease term. Lease payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Interest income

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

Expense recognition

Cost of sales is recognised when costs directly related to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle, regardless of the timing of payment. Where necessary, costs directly related to the revenue recognised during the year are estimated and recognised based on reasonable and consistent assumptions. Costs in excess of normal consumption levels are recognised immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses, and other operating expenses, are recognised in the income statement during the period in which they are incurred, in accordance with the related revenue and regardless of the timing of payment. Such expenses are recognised when sufficient evidence exists that an obligation has arisen and the amount can be measured reliably.

Expenses that do not generate future economic benefits are recognised immediately as expenses in the year in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense, in compliance with applicable accounting standards and the accounting regulations in force.

Corporate income tax

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carryforwards.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to examination by the competent tax authorities.

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

Related party

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making decisions on financial and operating policies. Parties are also considered related if they are under common control or subject to common significant influence.

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

Segment reporting

A segment is a separately identifiable component of the Company engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment). Each segment experiences different risks and returns compared to other segments.

The Company's principal business activity is the provision of cargo handling services, while its other activity is the trading of goods within the territory of Vietnam. During the accounting period, the trading of goods accounted for a very small proportion of the Company's total revenue, representing less than 10%, and of the Company's operating results. Accordingly, in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting, the Company is not required to prepare and present segment financial statements. The financial information presented in the statement of interim financial position and all revenue and expenses presented in the separate Statement of Income primarily relate to the Company's principal business activity.

5. Cash and cash equivalents

	Closing balance (VND)	Opening balance (VND)
- Cash	**338,864,400**	**450,250,000**
- Demand deposits	**22,769,297,836**	**15,888,809,623**
+ Vietnam Public Joint Stock Commercial Bank	*16,668,628,581*	*192,266,587*
+ Tien Phong Commercial Joint Stock Bank	*2,306,620,907*	*6,085,420,522*
+ Joint Stock Commercial Bank For Foreign Trade Of Vietnam	*2,960,694,992*	*3,180,839,841*
+ Other banks	*833,353,356*	*6,430,282,673*
- Cash equivalents	**5,000,000,000**	-
+ Joint Stock Commercial Bank For Foreign Trade Of Vietnam (*)	*5,000,000,000*	-
Total	**28,108,162,236**	**16,339,059,623**

(*) Cash equivalents as at 30 June 2026 comprise savings deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam with an original maturity of one month and an interest rate of 4.75% per annum.

6. *Financial investments*

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. Details of the Company's financial investments are as follows:

6a. *Held-to-maturity investments*

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	**45,911,589,041**	**45,911,589,041**	-	**51,759,369,863**	**51,759,369,863**	-
Time deposits	**45,911,589,041**	**45,911,589,041**	-	**51,759,369,863**	**51,759,369,863**	-
At Vietnam Public Joint Stock Commercial Bank (1)	35,155,835,616	35,155,835,616	-	51,759,369,863	51,759,369,863	-
+ *Principal of term deposits*	*35,000,000,000*	*35,000,000,000*	-	*50,000,000,000*	*50,000,000,000*	-
+ *Interest on term deposits*	*155,835,616*	*155,835,616*	-	*1,759,369,863*	*1,759,369,863*	-
At Military Commercial Joint Stock Bank (2)	10,755,753,425	10,755,753,425	-	-	-	-
+ *Principal of term deposits*	*10,000,000,000*	*10,000,000,000*	-	-	-	-
+ *Interest on term deposits*	*755,753,425*	*755,753,425*	-	-	-	-
Long-term	-	-	-	-	-	-
Total	**45,911,589,041**	**45,911,589,041**	-	**51,759,369,863**	**51,759,369,863**	-

Term deposits as at 30 June 2026 comprise:

(1) Term deposits at Vietnam Public Joint Stock Commercial Bank (PVComBank) with an original maturity of 12 months, earning interest at rates ranging from 5.9% to 7.7% per annum;

(2) Term deposits at Military Commercial Joint Stock Bank (MBBank) with an original maturity of 12 months, earning interest at rates from 7.9% per annum.

6b. Investment in other entities

	Closing balance (VND)			Opening balance (VND)		
	Cost	**Recoverable amount**	**Provision**	**Cost**	**Recoverable amount**	**Provision**
Investment in other entities	**4,320,000,000**	**2,849,589,466**	**(1,470,410,534)**	**4,320,000,000**	**2,849,589,466**	**(1,470,410,534)**
Mekong Petroleum Joint Stock Company (1)	*4,320,000,000*	*2,849,589,466*	*(1,470,410,534)*	*4,320,000,000*	*2,849,589,466*	*(1,470,410,534)*
Total	**4,320,000,000**	**2,849,589,466**	**(1,470,410,534)**	**4,320,000,000**	**2,849,589,466**	**(1,470,410,534)**

(1) Pursuant to Official Letter No. 143/AGP dated 16 June 2011 sent to the People's Committee of An Giang Province, An Giang Port Joint Stock Company agreed to contribute capital as a founding shareholder of An Giang Petroleum Joint Stock Company, with a total charter capital of VND 80,000,000,000. Under the agreement on the establishment of An Giang Petroleum Joint Stock Company dated 27 June 2011, the capital contribution of An Giang Port Joint Stock Company was VND 9,000,000,000, equivalent to 11.25% of the charter capital. In 2015, An Giang Port Joint Stock Company's shares in An Giang Petroleum Joint Stock Company were swapped for shares in MeKong Petroleum Joint Stock Company at a ratio of 1:0.96 in accordance with Merger Notice No. 1063/TB-DKMP dated 30 June 2015 issued by MeKong Petroleum Joint Stock Company. As at 30 June 2026, the Company's investment amounted to VND 4,320,000,000, equivalent to 0.84% of the charter capital (as at 01 January 2026: VND 4,320,000,000, equivalent to 0.84% of the charter capital).

The Company has not determined the fair value as at the end of the accounting period because the prevailing regulations do not provide specific guidance on determining the fair value of financial investments; therefore, the Company presents these investments at cost. The fair value of these investments may differ from their carrying amounts.

Provision for investments in equity of other entities:

	Current period (VND)	**Prior year (VND)**
Opening balance	1,470,410,534	1,199,291,187
Additional provision made	-	271,119,347
Reversal of provision	-	-
Closing balance	**1,470,410,534**	**1,470,410,534**

7. Short-term trade receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	**Provision**	**Cost**	**Provision**
- **Trade receivables from related parties**	**4,600,047,863**	-	**1,992,617,443**	-
+ Phuoc Tao Logistic Corporation	4,600,047,863	-	1,992,617,443	-
- **Trade receivables from other customers**	**12,207,322,524**	**(2,837,421,497)**	**12,036,854,691**	**(1,584,521,154)**
+ Ngo Dam Multimodal Transport One Member Limited Company	4,731,299,380	(1,126,100,343)	4,473,593,486	-
+ Systech Southern Solar Electric Company	1,344,000,000	(16,800,000)	1,144,000,000	-
+ Petrovietnam Ca Mau Fertilizer Joint Stock Company	1,419,146,352	-	2,782,078,752	-
+ Gemadept Shipping Limited Company	726,467,940	-	526,123,668	-
+ Southern Lines Shipping Services Company	544,292,497	-	416,221,670	-
+ Other trade receivables	3,442,116,355	(1,694,521,154)	2,694,837,115	(1,584,521,154)
Total	**16,807,370,387**	**(2,837,421,497)**	**14,029,472,134**	**(1,584,521,154)**

The provision for doubtful receivables increased during the period due to the prolonged overdue periods of certain receivables and the Company's assessment that the recoverability of these receivables had deteriorated as at 30 June 2026. During the period, the Company did not have any reversal of the provision for doubtful receivables.

8. Advances to suppliers

	Closing balance (VND)	Opening balance (VND)
Short-term	**624,734,880**	**308,468,200**
- Advances to other suppliers	**624,734,880**	**308,468,200**
+ Phu Qui Construction – Electronics Co., Ltd.	-	135,733,200
+ Construction Consultation Joint Stock Company for Maritime Building	108,660,000	-
+ Branch of construction Consultation Joint Stock Company for Maritime Building	355,000,000	-
+ 5239 Trading Services Construction One Member Company Limited	79,695,000	79,695,000
+ Minh Phuong Transportation Services & Import Export Investment Joint Stock Company	35,540,000	35,540,000
+ Other short-term advances to suppliers	45,839,880	57,500,000
Long-term	**-**	**526,902,200**
- Advances to other suppliers	**-**	**526,902,200**
+ Branch of construction Consultation Joint Stock Company for Maritime Building	-	355,000,000
+ Construction Consultation Joint Stock Company for Maritime Building	-	108,660,000
+ Branch No. 1 of the Land Fund Development Center	-	63,242,200
Total	**624,734,880**	**835,370,400**

9. Taxes and other receivables from the State

Items	Closing balance (VND)	Payable (VND)	Paid (VND)	Opening balance (VND)
- Land and housing tax, land rental fees	900,716,083	793,646,393	-	1,694,362,476
Total	**900,716,083**	**793,646,393**	**-**	**1,694,362,476**

9. Taxes and other receivables from the State (cont'd)

Land Rental

The Company is required to pay land rental for the land plots currently in use at the following rental rates:

Land Location	Rental Rate
- Plot No. 64, Map No. 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area of 1,957.6 m^2	120,960 VND/m^2/year
- Plot No. 64, Map No. 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area of 1,927.5 m^2	72,576 VND/m^2/ year
- Plot No. 64, Map No. 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area of 1,974.6 m^2	48,384 VND/m^2/ year
- Plot No. 64, Map No. 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area of 36,725.5 m^2	24,192 VND/m^2/ year
- Land plot in Chau Phu Commune, An Giang Province, area of 18,860.5 m^2	24,192 VND/m^2/ year

10. Short-term other receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Receivables from related parties	-	-	-	-
- Receivables from other organisations and individuals	**10,191,655,769**	-	**10,471,874,206**	-
- Receivables for provisional land-use fee payments	10,000,000,000	-	10,000,000,000	-
+ *An Giang Vocational Education Center for Transport (*)*	*10,000,000,000*	-	*10,000,000,000*	-
- Deposit	8,000,000	-	8,000,000	-
- Advance	83,169,107	-	172,752,031	-
- Other short-term receivables	100,486,662	-	291,122,175	-
Total	**10,191,655,769**	**-**	**10,471,874,206**	-

(*) Pursuant to Official Letter No. 4008/STC-TCDT dated 31 December 2024 issued by the Department of Finance of An Giang Province regarding the refund of the advance payment of land use fee used for site clearance compensation of the Investment and Construction Project of An Giang Transport Vocational Technique School, and Notice No. 116/TB-STC dated 22 November 2025 issued by the Department of Finance of An Giang Province notifying the termination of the My Thoi Port Expansion Investment Project. The Department of Finance received Official Letter No. 125/CV-CAG dated

10. Short-term other receivables (cont'd)

26 December 2025, Report No. 124/BC-CAG dated 26 December 2025, Report No. 05/CV-CAG dated 08 January 2026, and Report No. 06/CV-CAG dated 08 January 2026 submitted by the Company to the People's Committee of An Giang Province requesting the refund of VND 10,000,000,000 advanced for land use fees to pay for site clearance compensation of the Transport Vocational Technique School Construction Investment Project; And according to Report No. 63/BC-STC dated 21 January 2026 of the Department of Finance of An Giang Province agreeing to propose that the People's Committee of An Giang Province approve the policy on refunding the temporarily collected land use fee amount of VND 10,000,000,000 to the Company, and Official Letter No. 87/CV-CAG dated 05 May 2026 submitted by the Company to the People's Committee of An Giang Province regarding the refund of the temporarily collected land use fee amount of VND 10,000,000,000 of the "My Thoi Port Expansion" project.

11. Bad debts

Items	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Trade receivables	**5,224,114,640**	**2,386,693,143**	**(2,837,421,497)**	**1,584,521,154**	-	**(1,584,521,154)**
Ngo Dam Multimodal Transport One Member Limited Company	3,473,593,486	2,347,493,143	(1,126,100,343)	-	-	-
Trung Hung Shipping and Trading Joint Stock Company	350,160,000	-	(350,160,000)	350,160,000	-	(350,160,000)
An Hai Overland and Waterway Transportation Limited Company	181,200,000	-	(181,200,000)	181,200,000	-	(181,200,000)
Hai Chau Trading and Service Company Limited	160,933,487	-	(160,933,487)	160,933,487	-	(160,933,487)
Tan Son Transport Services Company Limited	159,500,000	-	(159,500,000)	159,500,000	-	(159,500,000)
Dong Bac Maritime Service Trading Joint Stock Company	146,400,000	-	(146,400,000)	146,400,000	-	(146,400,000)
Taurus Star Shipping and Trading Company Limited	145,400,000	-	(145,400,000)	145,400,000	-	(145,400,000)
Ty Hung Trading and Construction Company Limited	143,656,776	-	(143,656,776)	143,656,776	-	(143,656,776)
Other companies	463,270,891	39,200,000	(424,070,891)	297,270,891	-	(297,270,891)
Other receivables	**13,088,600**	-	**(13,088,600)**	-	-	-
Other entities	13,088,600	-	(13,088,600)	-	-	-
Advances to suppliers	**578,895,000**	-	**(578,895,000)**	-	-	-
5239 Trading Services Construction One Member	79,695,000	-	(79,695,000)	-	-	-
Construction Consultation Joint Stock Company for Maritime Building	463,660,000	-	(463,660,000)	-	-	-
Minh Phuong Transportation Services & Import Export Investment Joint Stock Company	35,540,000	-	(35,540,000)	-	-	-
Total	**5,816,098,240**	**2,386,693,143**	**(3,429,405,097)**	**1,584,521,154**	-	**(1,584,521,154)**

12. Inventories

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Raw materials and supplies	769,748,362	-	605,065,833	-
- Tools and equipment	735,664,070	-	1,055,165,831	-
- Merchandise	36,885,210	-	6,045,021	-
Total	**1,542,297,642**	**-**	**1,666,276,685**	**-**

13. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Total
Cost				
Opening balance	83,925,433,728	6,944,059,376	100,661,613,432	*191,531,106,536*
Transfers from construction in progress	-	*484,138,890*	-	*484,138,890*
Closing balance	83,925,433,728	7,428,198,266	100,661,613,432	192,015,245,426
Accumulated depreciation				
Opening balance	(62,238,994,976)	*(6,700,964,744)*	(80,484,137,012)	(149,424,096,732)
Depreciation for the period	*(1,222,839,756)*	*(60,034,136)*	*(1,991,872,580)*	*(3,274,746,472)*
Closing balance	(63,461,834,732)	(6,760,998,880)	(82,476,009,592)	(152,698,843,204)
Net book value				
Opening balance	21,686,438,752	243,094,632	20,177,476,420	42,107,009,804
Closing balance	20,463,598,996	667,199,386	18,185,603,840	39,316,402,222

Cost of fully depreciated fixed assets still in active use as at 30 June 2026 was VND 46,329,429,615 (as at 01 January 2026: VND 40,123,884,160).

14. Intangible fixed assets

	Land use rights	Total
Cost		
Opening balance	3,051,575,714	3,051,575,714
Closing balance	3,051,575,714	3,051,575,714
Accumulated amortisation		
Opening balance	-	-
Closing balance	-	-
Net book value		
Opening balance	3,051,575,714	3,051,575,714
Closing balance	3,051,575,714	3,051,575,714

15. Prepaid expanses

Short-term

	Closing balance (VND)	Opening balance (VND)
- Tools and equipment	-	272,962,070
- Insurance expenses	9,981,059	150,219,780
- Repairs and maintenance expenses of fixed assets	-	125,032,265
- Other short-term prepaid expenses pending allocation	68,585,289	76,458,000
Total	**78,566,348**	**624,672,115**

Long-term

	Closing balance (VND)	Opening balance (VND)
- Tools and equipment	702,471,251	957,743,270
- Repairs and maintenance expenses of fixed assets	1,358,261,215	2,415,991,077
- Other long-term prepaid expenses pending allocation	565,855,967	1,145,606,746
Total	**2,626,588,433**	**4,519,341,093**

16. Trade payables

	Closing balance (VND)	Opening balance (VND)
- **Payables to other suppliers**	**194,801,428**	**446,069,700**
+ Timber Hoang Khai Co., Ltd	89,880,719	-
+ Tan Cang Waterway Transport Joint Stock Company	45,766,709	-
+ Ms. Nguyen Thi Ngoc Trang	42,170,000	21,694,000
+ SP Tecserco JSC	14,688,000	293,760,000
+ An Giang Post Insurance Joint Stock Company	-	54,450,000
+ Thuan Trung Construction and Investment Joint Stock Company	-	49,588,500
+ Other short-term payables to suppliers	2,296,000	26,577,200
Total	**194,801,428**	**446,069,700**

17. Tax and other payables to the State budget

	Closing balance (VND)	Payable (VND)	Paid (VND)	Opening balance (VND)
- Output value-added tax	377,651,590	1,944,693,641	1,773,291,380	206,249,329
- Corporate income tax	228,298,229	335,008,157	116,320,143	9,610,215
- Personal income tax	877,833	16,624,057	18,146,224	2,400,000
Total	**606,827,652**	**2,296,325,855**	**1,907,757,747**	**218,259,544**

Value-added tax

The Company pays value-added tax under the credit method. The applicable value-added tax rates are as follows:
- Wharfage fees, vessel unmooring fees, tugboat fees: 0% (international transportation) and 8% (domestic transportation);
- Provision of fresh water and domestic water supply: 5%;
- Handling fees for agricultural products, domestic electricity, rental of wharves for rice loading and unloading, and transportation: 8%;
- Office and warehouse rental: 10%.

Input value-added tax credited during the period from 1 January 2026 to 30 June 2026 amounted to VND 261,994,994.

Corporate income tax

The Company is subject to corporate income tax on taxable income at the tax rate of 20%.

Other taxes

The Company declares and pays other taxes in accordance with applicable regulations.

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to different types of transactions may be subject to various interpretations, the amount of tax presented in the interim financial statements may be changed upon a decision by the tax authorities.

18. Other payables

	Closing balance (VND)	Opening balance (VND)
Short-term	**23,397,900**	**21,708,900**
- Payables to other organisations and individuals	23,397,900	21,708,900
+ *Other short-term payables*	*23,397,900*	*21,708,900*
Long-term	**1,229,890,000**	**1,229,890,000**
- Payables to other organisations and individuals	1,229,890,000	1,229,890,000
+ *Long-term deposits received (*)*	*1,229,890,000*	*1,229,890,000*
Total	**1,253,287,900**	**1,251,598,900**

(*) Represents the deposit received under Warehouse Roof Lease Contract No. 01/HDTM/2020/AGPORT-SSE dated 24 November 2020 for the rooftop solar power system project with Southern Solar Power Group Joint Stock Company. The Company agreed to lease to Southern Solar Power Group Joint Stock Company: (1) an area of 2,000 m^2 of the roof of Warehouse No. 5 managed by My Thoi Port Enterprise, under An Giang Port Joint Stock Company; and (2) an area of 6,000 m^2 of the roofs of Warehouses No. 1 and No. 2 managed by Binh Long Port Enterprise, under An Giang Port Joint Stock Company. The lease term is 20 years from the signing date of the contract.

19. Deferred revenue

	Closing balance (VND)	Opening balance (VND)
Short-term	**180,000,000**	**360,000,000**
- Deferred revenue related to other organisations and individuals	180,000,000	360,000,000
+ Advance receipts for lease of fixed assets and investment property	180,000,000	360,000,000
Long-term	**270,000,000**	**270,000,000**
- Deferred revenue related to other organisations and individuals	270,000,000	270,000,000
+ Advance receipts for lease of fixed assets and investment property	270,000,000	270,000,000

20. Equity

Reconciliation of movements in equity

	Share capital	Development investment fund	Retained earnings	Total
Opening balance of the prior year	**138,000,000,000**	**5,883,586,660**	**(661,573,169)**	**143,222,013,491**
- Profit for the year	-	-	774,811,300	774,811,300
Opening balance of the current period	**138,000,000,000**	**5,883,586,660**	**113,238,131**	**143,996,824,791**
- Profit for the period	-	-	851,152,296	851,152,296
Closing balance	**138,000,000,000**	**5,883,586,660**	**964,390,427**	**144,847,977,087**

Details of equity

	Closing balance (VND)	Opening balance (VND)
- State Capital Investment Corporation	73,116,000,000	73,116,000,000
- Phuoc Tao Logistics Joint Stock Company	25,376,000,000	-
- Mr. Nguyen Van Linh	-	25,313,000,000
- Other shareholders	39,508,000,000	39,571,000,000
Total	**138,000,000,000**	**138,000,000,000**

Shares

	Closing balance (VND)	Opening balance (VND)
- Number of shares authorised for issuance	**13,800,000**	**13,800,000**
- Numbers of shares issued to the public	**13,800,000**	**13,800,000**
Ordinary shares	*13,800,000*	*13,800,000*
- Numbers of shares outstanding	**13,800,000**	**13,800,000**
+ Ordinary shares	*13,800,000*	*13,800,000*

**** Par value per share (VND/share): 10.000***

Capital transactions with owners and dividend, profit distributions

	Current period (VND)	Prior period (VND)
- Share capital		
+ Opening balance	*138,000,000*	*138,000,000*
+ Increases	-	-
+ Clossing balance	*138,000,000*	*138,000,000*
- Dividends and profits distributed	-	-

21. Off-balance sheet items

Foreign currencies

	Closing balance (VND)	Opening balance (VND)
- Dollar Mỹ (USD	2,571.0	2,578.4

Operating lease assets

	Closing balance (VND)	Opening balance (VND)
- Within one year	1,587,292,786	1,587,292,786
- Between one and five years	6,349,171,144	6,349,171,144
- Over five years	47,931,025,874	48,724,672,267
Total	**55,867,489,804**	**56,661,136,197**

22. Revenue from sales of goods and rendering of services

	Current period (VND)	Prior period (VND)
- Revenue from sale of goods (excluding	200,696,297	61,333,332
- Revenue from rendering of services (excluding construction services)	27,392,208,542	22,249,551,137
Total	**27,592,904,839**	**22,310,884,469**

Revenue from related parties: Details in Note 31.

23. Cost of goods sold and services rendered

	Current period (VND)	Prior period (VND)
- Cost of goods sold	157,580,991	49,910,000
- Cost of services rendered	20,621,890,059	19,383,867,770
Total	**20,779,471,050**	**19,433,777,770**

24. Financial income

	Current period (VND)	Prior period (VND)
- Interest income from term deposits	1,524,904,110	1,351,342,467
- Interest income from demand deposits	12,999,782	5,681,634
- Other finance income	46,509	1,762,179
Total	**1,537,950,401**	**1,358,786,280**

25. Selling expenses

	Current period (VND)	Prior period (VND)
- Employee expenses	262,452,364	253,835,860
- Materials and packaging expenses	26,716,143	14,553,748
- Tools and supplies expenses	1,447,100	1,850,000
- Depreciation of fixed assets	27,007,122	30,341,130
- Purchased services	45,829,680	67,596,545
- Other expenses	7,774,448	51,675,513
Total	**371,226,857**	**419,852,796**

26. General and administrative expenses

	Current period (VND)	Prior period (VND)
- Employee expenses	2,353,565,045	2,479,431,880
- Administrative materials expenses	46,215,661	57,965,413
- Office supplies expenses	65,106,252	25,425,265
- Depreciation of fixed assets	151,738,194	172,915,512
- Taxes, fees and charges	854,943,017	313,170,045
- Provision for doubtful receivables	1,844,883,943	-
- Purchased services	309,748,867	182,700,627
- Other expenses	678,916,232	564,954,274
Total	**6,305,117,211**	**3,796,563,016**

27. *Costs of production and business by nature of expense*

	Current period (VND)	Prior period (VND)
- Materials expenses	5,611,825,975	3,040,134,151
- Labour costs	10,853,998,225	11,903,088,080
- Depreciation of fixed assets	3,274,746,472	3,504,680,711
- Provision for doubtful receivables	1,844,883,943	-
- Purchased services	3,547,965,996	3,946,812,048
- Other cash expenses	2,164,813,496	1,100,021,159
Total	**27,298,234,107**	**23,494,736,149**

28. Others expenses

	Current period (VND)	Prior period (VND)
- Tax penalties and back taxes	-	87,842
- Other	488,880,311	1,392,605
Total	**488,880,311**	**1,480,447**

29. Corporate income tax expenses

	Current period (VND)	Prior period (VND)
- **Accounting profit before tax**	**1,186,160,453**	**17,997,204**
- **Tax calculated at the applicable corporate income tax rate**	**237,232,091**	**3,599,441**
- Adjustments:	97,776,066	20,982,201
+ Non-deductible expenses	97,776,066	20,696,089
+ Adjustments for corporate income tax payable in prior years	-	286,112
- Total current corporate income tax expense	**335,008,157**	**24,581,642**

30. Earnings per share

30a. Basic earnings per share

	Current period (VND)	Prior period (VND)
- Profit after corporate income tax	851,152,296	(6,584,438)
- Profit attributable to ordinary shareholders for basic earnings per share	851,152,296	(6,584,438)
- Weighted average number of ordinary shares outstanding during the period	13,800,000	13,800,000
Basic earnings per shares	**62**	**(0.48)**

30b. Diluted earnings per share

There were no dilutive potential ordinary shares as of 30 June 2026, and therefore, diluted earnings per share is equal to basic earnings per share.

31. Transactons and balances with other related parties

Related parties of the Company include key management personnel, individuals related to key management personnel, and other related parties.

Related parties	**Relationship**
Phuoc Tao Logistics Corporation	Related party – member of the Board of Directors

Transactions with related party

	Current period (VND)	Prior period (VND)
Revenue from sales of goods and rendering of services	**10,888,815,493**	**3,542,470,917**
- Phuoc Tao Logistics Corporation	10,888,815,493	3,542,470,917

Balances with related parties

Balances with related parties are disclosed in detail in Note 7.

Compensation of key management personnel

Full name	Title/Position	Current period (VND)	Prior period (VND)
Mr. Le Viet Thanh	Chairman of BOD	36,000,000	36,000,000
Mr. Tran Tan Phong	Member of BOD – General Director	134,005,000	163,270,000
Mr. Nguyen Van Phu	Member of BOD – Deputy General Director	155,760,000	-
Mr. Phan Thanh Tien	Member of BOD	24,000,000	24,000,000
Mr. Vo Thanh Phu	Member of BOD	1,600,000	-
Mr. Le Van Huy	Head of Supervisory Board (appointed)	1,200,000	-
Ms. Nguyen Thi Kim Hoa	Member of Supervisory Board (appointed)	47,276,000	-
Mr. Nguyen Thi Thu Hien	Member of the Supervisory Board (appointed)	800,000	-
Mr. Bui Thanh Hiep	Member of the Board of Directors (resigned)	-	330,020,000
Mr. Tran Van Cam	Member of the Board of Directors (resigned)	-	187,270,000
Mr. Nguyen Van Linh	Member of the Board of Directors (resigned)	-	24,000,000
Ms. Tran Thi Thu Tra	Head of the Supervisory Board (resigned)	-	18,000,000
Ms. Tran Thi Thuy Hanh	Member of the Supervisory Board (resigned)	-	78,475,000
Mr. Pham Van Thanh	Member of the Supervisory Board (resigned)	-	92,744,000
Total remuneration of the Board of Directors, the Supervisory Board and the Board of General Directors		**400,641,000**	**953,779,000**

32. Comparative figures

The comparative figures on the Statement of Financial Position are the figures from the audited Financial Statements for the financial year ended 31 December 2025 of the Company. The comparative figures on the Statement of Income and the Statement of Cash Flows are the figures from the reviewed interim Financial Statements for the period from 01 January 2025 to 30 June 2025 of the Company.

Effective from 01 January 2026, the Company applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the Corporate Accounting System. Accordingly, the Company updated certain accounting policies regarding the classification and recognition of financial investments, accounting treatment for foreign exchange differences, and the presentation of Financial Statements. The Company restated comparative figures; therefore, the figures presented in the Financial Statements for the period from 01/01/2026 to 30/06/2026 are comparable with the corresponding figures of the previous year as follows:

STATEMENT OF FINANCIAL POSITION As at 01/01/2026			**BALANCE SHEET As at 31/12/2025**		
Items	**Code**	**Amount (VND)**	**Items**	**Code**	**Amount (VND)**
ASSETS					
Short-term held-to-maturity investments	123	51,759,369,863	Short-term held-to-maturity investments	123	50,000,000,000
Other short-term receivables	135	10,471,874,206	Other short-term receivables	136	12,231,244,069
Dividends and profits payable	313	18,577,570			
Other short-term payables	320	21,708,900	Other short-term payables	319	40,286,470

33. Events after the reporting period

There have been no material events occurring after the end of the reporting period that require adjustments to or disclosures in these interim financial statements.

34. Events occurring after the end of the accounting period

There have been no events occurring after the end of the accounting period that require adjustments to or disclosures in these interim Financial Statements.

Nguyen Thi Kim Chi	**Nguyen Van Co**	**Tran Tan Phong**
Preparer	**Chief Accountant**	**General Director**
An Giang, 13 August 2026		