HAI MINH CORPORATION

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30 June 2026

Ho Chi Minh City, August - 2026

TABLE OF CONTENTS

CONTENTS **Page(s)**

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Hai Minh Corporation presents this report together with the Company's reviewed interim separate financial statements for the period ended 30 June 2026.

THE COMPANY

Hai Minh Corporation ("the Company") was established and operated under Certificate of Business Registration No. 0302525162 granted by the Ho Chi Minh City Department of Planning and Investment on 24 January 2002, which were amended multiple times and the latest amendment is nineteen issued by Business Registration Office – Ho Chi Minh City Department of Finance made on 09 January 2026 on the change of one of the Company's legal representative.

The Company's name in English is HAI MINH CORPORATION.

Abbreviated name is HAMI CORP.

The charter capital as stipulated in the Business Registration Certificate amended for the nineteen time on 09 January 2026 is VND 138,422,290,000 *(in words: One hundred thirty-eight billion, four hundred twenty-two million, two hundred ninety thousand Vietnamese Dong only).*

The Company's shares are currently listed on Hanoi Stock Exchange (HNX) with Stock code: HMH.

Registered office at: 17th Floor, Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

THE BOARDS OF DIRECTORS, SUPERVISORS AND MANAGEMENT

Members of the Boards of Directors, Supervisors and Management, who held the Company during the period and at the date of this report are as follows:

BOARD OF DIRECTORS

Mr. Tran Quang Tien	Chairman
Mr. Tran Duc Trung	Member
Mr. Tran Doan Vien	Member
Mr. Phung Tuan Anh	Member
Ms. Vu Thi Thu Viet	Member

BOARD OF SUPERVISORS

Mr. Dao The Hung	Head of the Board
Ms. Ta Thu Huong	Member
Ms. Dang Thi Bich Ngoc	Member

BOARD OF MANAGEMENT

Mr. Tran Doan Vien	General Director
Mr. Tran Duc Trung	Deputy General Director

SUBSEQUENT EVENTS

According to the Board of Management, there have been no significant events occurring after the closing date of accounting book that would affect the interim separate financial position and performance of the Company that require adjustments to or disclosures to be made in the interim separate financial statements for the period ended 30 June 2026.

AUDITORS

The accompanying interim separate financial statements for the period ended 30 June 2026 that has been reviewed by CPA VIETNAM Auditing Company Limited - An independent member firm of INPACT.

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

THE BOARD OF MANAGEMENT' RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim separate financial statements for the year, which give a true and fair view of the interim separate financial position of the Company as of 30 June 2026 and of its interim separate financial performance and interim separate cash flows for the period then ended, in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim separate financial statement. In preparing those interim separate financial statements, The Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the interim separate financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim separate financial statements so as to obtain reasonable assurance that the interim separate financial statements are free of material misstatements caused by even frauds and errors;
- Prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

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

For and on behalf of the Board of Management,

M.S.D.N: 0302525162 C.T.C.P
CÔNG TY CỔ PHẦN HẢI MINH
P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH

Tran Doan Vien
General Director
Ho Chi Minh City, 12 August 2026

CÔNG TY CỔ PHẦN HẢI MINH

Digitally signed by CÔNG TY CỔ PHẦN HẢI MINH
DN: C=VN, S=HỒ CHÍ MINH, L=PHƯỜNG THẠNH MỸ TÂY, CN=CÔNG TY CỔ PHẦN HẢI MINH, OID.0.9.2342.19200300.100.1.1=MST:0302525162
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CPA VIETNAM

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INPACT MEMBER

No: 190/2026/BCSX-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION

To: **Shareholders**
The Boards of Directors, Supervisors and Management
Hai Minh Corporation

We have reviewed the accompanying interim separate financial statements of Hai Minh Corporation, which were prepared on 12 August 2026, as set out on pages 05 to pages 35, including the interim separate Statement of Financial Position as at 30 June 2026, and the interim separate statement of income, and the interim separate statement of cash flows for the six-month period then ended, and Notes to the interim separate financial statements.

The Board of Management's responsibility

The Board of Management is responsible for the true and fair preparation and presentation of these interim separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim separate financial statement and for such internal control as the Board of Management determines to be necessary to enable the preparation of the interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

A review of interim separate 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 Vietnam 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.

Conclusion of Auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 2026, and of its interim separate financial performance and its interim separate cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

M.S.D.N: 0101917 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI - VIỆT NAM

Bui Thi Thuy
Deputy General Director
Audit Practising Registration Certificate
No. 0580-2023-137-1
Letter of authorization No. 04/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
An independent member firm of INPACT
Hanoi, 12 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

	ASSETS	Code	Notes	30 June 2026 VND	01 January 2026 (Restated) VND
A -	**CURRENT ASSETS (100 = 110+120+130+160)**	**100**		**70,431,286,158**	**94,482,613,054**
I.	**Cash and cash equivalents**	**110**	**5.1**	**7,305,303,886**	**19,852,727,138**
1.	Cash	111		7,305,303,886	15,852,727,138
2.	Cash equivalents	112		-	4,000,000,000
II.	**Short-term financial investments**	**120**	**5.2**	**61,297,962,002**	**71,926,904,684**
1.	Trading securities	121	5.2a	61,299,512,506	74,880,219,554
2.	Allowances for decline in value of trading securities	122	5.2a	(1,501,550,504)	(4,453,314,870)
3.	Investments held to maturity	123	5.2b	1,500,000,000	1,500,000,000
III.	**Short-term receivables**	**130**		**624,048,105**	**1,617,242,275**
1.	Short-term receivables from customers	131	5.3	24,667,010	46,997,011
2.	Prepayments to sellers in short-term	132	5.4	89,388,453	35,113,953
3.	Other short-term receivables	135	5.5	509,992,642	1,535,131,311
VI.	**Other current assets**	**160**		**1,203,972,165**	**1,085,738,957**
1.	Short-term deferred expenses	161	5.6	203,972,165	85,738,957
2.	Other current assets	165	5.7	1,000,000,000	1,000,000,000
B -	**LONG-TERM ASSETS (200 = 210+220+240+260+270)**	**200**		**180,157,960,777**	**169,486,071,944**
I.	**Long-term receivables**	**210**		**8,000,000**	**8,000,000**
1.	Other long-term receivables	215	5.5	8,000,000	8,000,000
II.	**Fixed assets**	**220**		**13,249,460,102**	**13,641,591,836**
1.	Tangible fixed assets	221	5.8	12,797,326,369	13,182,466,345
-	*Historical costs*	*222*		*18,566,673,585*	*18,566,673,585*
-	*Accumulated depreciation*	*223*		*(5,769,347,216)*	*(5,384,207,240)*
2.	Intangible fixed assets	227	5.9	452,133,733	459,125,491
-	*Historical costs*	*228*		*601,291,237*	*601,291,237*
-	*Accumulated amortization*	*229*		*(149,157,504)*	*(142,165,746)*
IV.	**Investment properties**	**240**	**5.10**	**22,718,284,068**	**22,930,768,512**
1.	Historical cost	241		23,603,635,918	23,603,635,918
2.	Accumulated depreciation	242		(885,351,850)	(672,867,406)
VI.	**Long-term investments**	**260**	**5.2**	**143,451,490,000**	**132,051,490,000**
1.	Investments in subsidiaries	261	5.2c	132,051,490,000	132,051,490,000
2.	Investments in equity of other entities	263	5.2c	11,400,000,000	-
VII.	**Other Long-term assets**	**270**		**730,726,607**	**854,221,596**
1.	Long-term deferred expenses	271	5.6	560,030,770	719,648,114
2.	Deferred income tax assets	272	5.11	170,695,837	134,573,482
	TOTAL ASSETS (270 = 100+200)	270		250,589,246,935	263,968,684,998

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

As of 30 June 2026

	RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 (Restated) VND
C -	**LIABILITIES (300 = 310)**	**300**		**24,923,348,939**	**27,858,869,483**
I.	**Short-term liabilities**	**310**		**24,923,348,939**	**27,858,869,483**
1.	Short-term trade payables	311	5.12	933,680,743	939,996,262
2.	Short-term prepayments from customers	312		5,000,000	17,000,000
3.	Dividends and profit payables	313	5.13	63,451,065	52,720,815
4.	Short-term Taxes and other payables to State budget	314	5.14	1,419,162,186	1,425,258,251
5.	Payables to employees	315		1,000,187,465	1,068,740,675
6.	Short-term accrued expenses	316	5.15	101,950,002	124,265,312
7.	Other short-term payments	320	5.16	17,192,139,589	11,652,081,381
8.	Short-term borrowings and finance lease liabilities	321	5.17	-	10,504,010,898
9.	Bonus and welfare funds	323		4,207,777,889	2,074,795,889
D -	**OWNERS' EQUITY**	**400**	**5.18**	**225,665,897,996**	**236,109,815,515**
1.	Contributed capital	411		138,422,290,000	138,422,290,000
-	*Ordinary shares with voting rights*	*411a*		*138,422,290,000*	*138,422,290,000*
2.	Capital surplus	412		6,812,054,901	6,812,054,901
3.	Development and investment funds	418		6,614,442,869	6,614,442,869
4.	Undistributed profit after tax	420		73,817,110,226	84,261,027,745
-	*Undistributed profit after tax brought forward*	*420a*		*68,265,816,745*	*62,189,641,080*
-	*Undistributed profit after tax for the current year*	*420b*		*5,551,293,481*	*22,071,386,665*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**250,589,246,935**	**263,968,684,998**

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Hoang Thi Huong	Hoang Thi Huong	Tran Doan Vien

M.S.D.N: 0302525162 - C.T.C.P
CÔNG TY CỔ PHẦN HẢI MINH
P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH

INTERIM SEPARATE STATEMENT OF INCOME

For the period ended 30 June 2026

ITEMS		Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1.	**Revenues from sales and services rendered**	**01**	**6.1**	**7,694,806,125**	**6,252,017,718**
2.	Revenue deductions	02		-	-
3.	**Net revenues from sales and services rendered (10 = 01-02)**	**10**		**7,694,806,125**	**6,252,017,718**
4.	Cost of goods and services	11	6.2	5,381,875,918	4,526,906,832
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**2,312,930,207**	**1,725,110,886**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.3	3,885,654,793	16,301,429,630
8.	Financial expenses	23	6.4	(2,408,178,102)	(850,269,541)
	In which: interest expenses	*24*		*225,951,596*	*92,107,743*
8.	Selling expenses	25		-	-
9.	General administrative expenses	26	6.5	1,944,263,777	1,445,026,906
11.	**Net profits from operating activities {30 = 20+21+(22-23)-(25+26)+27}**	**30**		**6,662,499,325**	**17,431,783,151**
12.	Other income	31	6.6	18,517,733	-
13.	Other expenses	32	6.7	9,167,943	900,002
14.	**Other profits (40 = 31-32)**	**40**		**9,349,790**	**(900,002)**
15.	**Total net profit before tax (50 = 30+40)**	**50**		**6,671,849,115**	**17,430,883,149**
16.	Current corporate income tax expenses	51	6.8	1,156,677,989	2,367,255,519
17.	Deferred corporate income tax expenses	52	6.9	(36,122,355)	(42,496,889)
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**5,551,293,481**	**15,106,124,519**

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Hoang Thi Huong	Hoang Thi Huong	Tran Doan Vien

M.S.D.N: 0302525162 - C.T.C.P
CÔNG TY CỔ PHẦN HẢI MINH
P.THẠNH MỸ TÂY - TP. HỒ CHÍ MINH

INTERIM SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

For the period ended 30 June 2026

	ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***6,671,849,115***	***17,430,883,149***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		604,616,178	496,795,994
	- Provisions	03		(2,951,764,366)	(1,590,244,079)
	- Gains, losses on investing activities	05		(290,647,944)	(16,144,762,643)
	- Interest expenses	06		225,951,596	92,107,743
3.	***Operating profit before changes in working capital***	***08***		***4,260,004,579***	***284,780,164***
	- Increase, decrease in receivables	09		1,016,032,160	(38,380,816)
	- Increase, decrease in payables	11		5,695,770,413	3,379,979,848
	- Increase, decrease defered expenses	12		41,384,136	(871,650,119)
	- Increase, decrease in trading securities	13		13,580,707,048	(9,341,104,650)
	- Interest paid	14		(245,566,908)	(92,107,743)
	- Corporate income tax paid	15		(1,408,054,986)	(1,374,543,496)
	- Other payments on operating activities	17		(20,000,000)	(60,000,000)
	Net cash flows from operating activities	***20***		***22,920,276,442***	***(8,113,026,812)***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(2,431,754,546)
2.	Expenditures on equity investments in other entities	25		(11,400,000,000)	-
3.	Proceeds from equity investment in other entities	26		-	28,500,000,000
4.	Proceeds from interests, dividends and distributed profits	27		267,809,954	1,701,653,465
	Net cashflow from investing activities	***30***		***(11,132,190,046)***	***27,769,898,919***
III.	**Cash flows from financing activities**				
1.	Proceeds from issuance of shares and receipt of contributed capital	31		-	5,405,659,330
2.	Proceeds from borrowings	33		-	2,092,081,443
3.	Repayment of financial principal	34		(10,504,010,898)	(2,057,997,845)
4.	Dividends and profits paid to the owner	36		(13,831,498,750)	(12,972,440,450)
	Net cashflow from financing activities	***40***		***(24,335,509,648)***	***(7,532,697,522)***
	Net cashflow during the period (50 = 20+30+40)	50		(12,547,423,252)	12,124,174,585
	Cash and cash equivalents at beginning of year	60	5.1	19,852,727,138	7,420,121,521
	Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	7,305,303,886	19,544,296,106

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Hoang Thi Huong	Hoang Thi Huong	Tran Doan Vien

M.S.D.N: 0302525 C.T.C.P ★ CÔNG TY CỔ PHẦN HẢI MINH ★ P.THANH MỸ TÂY - TP HỒ CHÍ MINH

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. GENERAL INFORMATION OF THE COMPANY

1.1 Structure of ownership

Hai Minh Corporation was established and operated under Certificate of Business Registration No. 0302525162 granted by the Ho Chi Minh City Department of Planning and Investment on 24 January 2002, which were amended multiple times and the latest amendment is nineteen issued by Business Registration Office - Ho Chi Minh City Department of Finance made on 09 January 2026 on the change of one of the Company's legal representative.

The Company's name in English is HAI MINH CORPORATION.

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The Company's shares are currently listed on Hanoi Stock Exchange (HNX) with Stock code: HMH.

Registered office at: 17th Floor, Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

Total employees of the Company as of 30 June 2026 are 27 persons (as of 31 December 2025 are 23 persons).

1.2 Operating industry and principal activities

The operating industries of the Company as stated in Certificate of Business Registration are as follows:

- Freight transport by road;
- Coastal and ocean freight transport;
- Inland water freight transport;
- Direct supporting services for water transport activities;
- Cargo handling;
- Other supporting services related to transport;
- Real estate business, land use rights owned by others, or leased. Details: Warehouse rental services;
- Renting machinery, equipment, and other tangible goods. Details: Renting specialized equipment for loading, unloading, and transport (without operators); renting ships and maritime equipment;

Main activities of the Company during the period: Shipping agency, transport support services, leasing of properties.

1.3 The Company's organization

As of 30 June 2026, The Company has the following subsidiaries:

No.	Name	Place of incoporaton and opeartion	Voting ratio	Equity owned ratio	Interest ratio
1	Nam Phat Logistics Company Limited	Hai Phong City	96,79%	96,79%	96,79%
2	Hai Minh Logistics Co., Ltd	Hai Phong City	100,00%	99,92%	99,92%
3	Hai Minh Marine Service Co., Ltd	Hai Phong City	100,00%	99,00%	99,00%

(i) The Company's voting power and benefit in Hai Minh Logistics Co., Ltd comprise direct voting power and direct benefits of 99.92%, and indirect voting power and indirect benefits of 0.08% held through a subsidiary of the Company, Nam Phat Logistics Co., Ltd.

(ii) The Company's voting power and benefit in Hai Minh Maritime Service Co., Ltd comprise direct voting power and direct benefits of 99%, and indirect voting power and indirect benefits of 1% held through a subsidiary of the Company, Nam Phat Logistics Company Limited.

1.4 The ordinary course of business

The ordinary course of business of the Company is 12 months.

1.5 Declaration on the comparability of information on the interim separate financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC from 1 January 2026. In cases where the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the separate interim financial statements are comparable, as they have been calculated and presented consistently.

2. ACCOUNTING PERIOD, MONETARY UNIT IN ACCOUNTING

Annual accounting period

Annual accounting period of the Company is solar year, which starts on 01 January and ends on 31 December every year.

The accompanying interim separate financial statements are prepared for the period ended 30 June 2026.

Monetary unit used in accounting period

The accompanying interim separate financial statements are expressed in Vietnamese Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

Applied accounting system

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the interim separate Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in preparing the interim separate financial statements are as follows:

Basis of preparing the interim separate financial statements

The accompanying interim separate financial statements are expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and related legal regulations in preparing interim separate financial statements.

The accompanying interim separate financial statements are the interim separate one of the Company, therefore, they do not consolidate the financial statements of its subsidiaries. Users of these interim separate financial statements should read them along with the Company's consolidated financial statements for the period ended 30 June 2026 to obtain a sufficient information on the Company's consolidated financial position and performance during the period.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Types of exchange rates applied in accounting

Transactions denominated in currencies other than VND during the period are translated into VND using the actual exchange rates at the transaction dates.

Monetary asset and liability items denominated in currencies other than VND, except for demand deposits, are translated into VND using the average telegraphic transfer buying and selling rates of the commercial bank with which the Company regularly conducts transactions. The Company does not retranslate any portion or the entirety of foreign-currency receivables for which an allowance for doubtful debts has been made.

Balances of demand deposits denominated in foreign currencies are translated using the average telegraphic transfer buying and selling rates at the end of the reporting period of the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising from the translation of foreign-currency monetary items are recognized in profit or loss for the period and presented on a net basis in the Statement of Profit or Loss.

Cash

Cash: Cash on hand, demand deposits.

Financial investments

Trading securities

Trading securities are financial instruments held by the Company for trading purposes or classified as trading securities in accordance with prevailing regulations. At initial recognition, trading securities are recorded at their fair value, being the consideration paid at the transaction date. Directly attributable costs related to the acquisition of trading securities are recognized as finance expenses in the period.

Subsequent to initial recognition, trading securities are measured at fair value at the reporting date. Increases or decreases arising from the remeasurement of the fair value of trading securities are recognized in finance income or finance expenses for the period.

Investments in subsidiaries and other entities

Investments in subsidiaries over which the Company has control, and investments in other entities over which the Company does not have control or significant influence, are presented at cost in the condensed separate interim financial statements.

Profit distributions received by the Company from the accumulated profits of subsidiaries after the date on which control was obtained, and from investees after the investment date, are recognized in the Company's condensed separate interim profit or loss for the period. Other distributions are considered recoveries of investment and are deducted from the carrying amount of the investments.

Investments in subsidiaries and other investments are presented in the separate statement of financial position at cost, net of provisions for long-term financial investment impairment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Provision for impairment of investments

Trading securities: The provision for diminution in value is determined based on the difference between the cost and the fair value of the securities at the date of preparation of the separate interim financial statements.

Investments in other entities: A provision for impairment is recognized when there are indications or evidence that the investment has declined in value at the date of preparation of the separate interim financial statements. The impairment amount is determined in accordance with prevailing accounting regulations and based on the nature of each investment.

For investees that are parent companies: The basis for determining the provision for impairment is the consolidated financial statements of the investee.

Receivables

Receivables are the recoverable amounts from the customers or other debtors. Receivables are presented at book value less provision for bad debts.

Provision for bad debts are evaluated and considered for overdue, probably irrecoverable receivables or other receivables from debtors that does not have the ability to repay because of disposal, bankruptcy, or similar difficulties.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost and presented at cost less accumulated depreciation. The cost of tangible fixed assets comprises all expenditures incurred by the Company to bring the asset to the location and condition necessary for it to operate as intended by the Company. Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Useful lives (years)
Buildings and structures	43
Vehicles	06 - 15
Office equipment	04

Whenever tangible fixed assets are sold or disposed, the cost and accumulated depreciation are eliminated and any gain or loss arising from the disposal are recorded in other income or other expenses of the period.

Intangible fixed assets and amortisation

Intangible fixed assets comprise computer software, are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all expenditures incurred by the Company to bring the intangible asset to the location and condition necessary for it to operate as intended by the Company.

Land use rights are the Company's head office at Pearl Plaza, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City. The available period of the land is until the end of year 2058.

Land use rights with definite useful lives are amortised over the effective period of land use right certificate, within 43 years, using the straight-line method.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The assessment of whether an arrangement contains a lease is based on the substance of the arrangement at inception: whether the fulfilment of the arrangement depends on the use of a specific asset and whether the arrangement conveys the right to use that asset.

A lease is classified as a finance lease if, under the lease agreement, substantially all the risks and rewards incidental to ownership of the asset are transferred to the lessee. All other lease arrangements are classified as operating leases.

Operating lease as lessor

The assets held for operating leases should be presented in the Statement of Financial Position of the lessor according to the nature of the asset.

Direct costs of lease income are recognised to interim separate profit or loss in the period they incur or allocated over the lease term. Lease income is recognised to interim separate profit or loss over the lease term on a straight-line basis, regardless of payment methods.

The depreciation policy for the assets held under operating leases is consistent with that for similar assets of the lessor.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses includes:

Fixed assets major repairs expenses

Fixed assets major repairs expenses are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Tools, supplies

Tools, supplies consumed are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Deferred expenses on apartment leasing

Deferred expenses on apartment leasing include apartment brokerage costs and costs for renovating the interior of the rental apartment, which are recorded at cost. these costs are allocated periodically on a straight-line basis over an allocation period of 12 to 24 months.

Deferred income tax

<u>Deferred income tax assets</u>

Deferred income tax assets is the amount of corporate income tax refundable due to temporary differences.

Deferred corporate income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the Statement of Financial Position date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used.

Deferred corporate income tax assets are determined at the estimated rate to be applied in the period when the assets are recovered based on the effective tax rates as of the Statement of Financial Position date.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Trade Payables and Other Payables

Trade payables and other payables (excluding dividends and profit payables) are monitored in detail by maturity, counterparty, currency denomination, and other management-related factors as required by the Company.

These payables are considered to have values and settlement timings that are almost certain and are recognized at no less than the amounts payable. They are classified as follows:

- Trade payables: These include commercial payables arising from transactions for the purchase of goods, services, or assets from suppliers or sellers (independent entities from the buyer). Trade payables also include payables between the parent company and its subsidiaries, joint ventures, and associates.
- Other payables include non-commercial payables that are not related to transactions for the purchase or provision of goods or services.

Dividend and profit payables

Dividends are recognized as payables after being approved by the Company's General Meeting of Shareholders. The payment of such dividends is carried out upon the issuance of the dividend distribution notice by the Company's Board of Directors under the authorization of the General Meeting of Shareholders, and upon the announcement of the record date for entitlement to dividends by the Vietnam Securities Depository and Clearing Corporation.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Accrued expenses are recognised on the following basis:

- Other service costs: Accrued based on contracts, quotations, or other relevant documents when the Company has actually received the services provided but has not yet received the invoice.

Loans and finance lease liabilities

These accounts shall be used to record loans from joint stock commercial banks.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term

Borrowing expenses directly related to the loans shall be accounted for in financial expenses.

Borrowing costs and capitalization

All of the borrowing costs are recognised in the Statement of Income when incurring.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premium is recognized as the difference - whether positive or negative - between the actual issuance price and the par value of the shares upon the initial issuance, additional issuance, or re-issuance of treasury shares.

Retained earnings represent the profits from the Company's operations after deducting adjustments arising from the retrospective application of changes in accounting policies and the retrospective correction of material prior-year errors.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income

Revenue includes revenue from services rendered in accordance with warehousing, container agency; and operating leases.

Rendering from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the period by reference to the percentage of completion of the transaction at the Statement of Financial Position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be reliably measured;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the Statement of Financial Position date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income

These incomes are recognised when the Company is probably able to receive economic benefits from the activities and reliably measured.

Cost of goods sold

Cost of services rendered and of operating lease including the cost of services incurred during the period is recorded corresponding to revenue of the period.

Current corporate income tax and deferred tax expenses

Corporate income tax expenses: is total current and deferred income tax expenses in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Company has an obligation to pay corporate income tax at the rate of 17% on taxable profits.

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

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects. When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

5. INFORMATION SUPLLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30 June 2026 VND	01 January 2026 (Restated) VND
Cash on hand	14,416,833	4,122,045
Bank deposits (i)	7,290,887,053	15,848,605,093
Cash equivalents (iii)	-	4,000,000,000
Total	**7,305,303,886**	**19,852,727,138**

(i) Details of bank deposits are as follows:

	30 June 2026 VND	01 January 2026 (Restated) VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Sai Gon Branch	4,627,735,210	6,606,327,609
SSI Securities Corporation	1,476,223,970	7,083,956,480
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch	1,040,265,328	1,723,596,676
Others Bank	146,662,545	434,724,328
Total	**7,290,887,053**	**15,848,605,093**

(ii) Details of cash equivalents are as follows:

	30 June 2026 VND	01 January 2026 (Restated) VND
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch	-	4,000,000,000
	-	**4,000,000,000**

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.2 Financial investments

a. Trading securities

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Shares	**61,299,512,506**	**67,659,493,200**	**(1,501,550,504)**	**74,880,219,554**	**77,216,854,000**	**(4,453,314,870)**
Dinh Vu Petroleum Services Port JSC (Stock code: PSP)	11,268,812,075	15,900,000,000	-	11,268,812,075	17,300,000,000	-
Pacific Petroleum Transportation JSC (Stock code: PVP) (ii)	3,850,481,715	4,380,000,000	-	33,480,084,402	29,540,000,000	(3,940,084,402)
Haiphong Port Tugboat And Transport JSC (Stock code: TUG)	12,278,498,212	14,851,753,200	-	12,278,498,212	11,838,354,000	(440,144,212)
Hapaco Group JSC (Stock code: HAP)	13,755,963,135	13,327,740,000	(428,223,135)	10,270,651,969	10,965,000,000	-
Hoa Phat Group JSC (Stock code: HPG)	7,435,568,471	6,990,000,000	(445,568,471)	1,339,506,256	1,320,000,000	(19,506,256)
Others	12,710,188,898	12,210,000,000	(627,758,898)	6,242,666,640	6,253,500,000	(53,580,000)
Total	**61,299,512,506**	**67,659,493,200**	**(1,501,550,504)**	**74,880,219,554**	**77,216,854,000**	**(4,453,314,870)**

As of the date of these interim separate financial statements, the fair value of these stocks are calculated by the number of outstanding shares that are in the possession of the Company multiply (x) by the closing price as stated in stock exchanges where these stocks are listed or traded.

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.2 Financial investments (Continued)

b. Investments held to maturity

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Term deposits	*1,500,000,000*	*1,500,000,000*	-	*1,500,000,000*	*1,500,000,000*	-
Vietnam Technological And Commercial Joint Stock Bank - Ngo Quyen Branch	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-
Total	**1,500,000,000**	**1,500,000,000**	-	**1,500,000,000**	**1,500,000,000**	-

A 12-month term deposit at VietinBank - Ngo Quyen Branch, bearing an annual interest rate of 4.2%.

c. Investments in other entities

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Investment in Subsidiaries			**132,051,490,000**	**132,051,490,000**	-	**132,051,490,000**	**132,051,490,000**	-
Nam Phat Logistics Co., Ltd.	96.8%	96.8%	44,510,290,000	44,510,290,000	-	44,510,290,000	44,510,290,000	-
Hai Minh Logistics Co., Ltd.	99.9%	100.0%	45,961,200,000	45,961,200,000	-	45,961,200,000	45,961,200,000	-
Hai Minh Marine Service Co., Ltd.	99.0%	100.0%	41,580,000,000	41,580,000,000	-	41,580,000,000	41,580,000,000	-
Investments in other entities			**11,400,000,000**	**11,400,000,000**	-	-	-	-
Hai Minh Dinh Vu JSC	19.0%	19.0%	11,400,000,000	11,400,000,000	-	-	-	-
Total			**143,451,490,000**	**143,451,490,000**	-	**132,051,490,000**	**132,051,490,000**	-

The significant transactions and balances of the Company and its subsidiaries and associates during the period are presented in Note 7.2.

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
VITAMAS Co., Ltd.	22,095,000	-	-	-
Special Aquatic Products JSC	-	-	32,017,170	-
Ms. Dinh Thu Thu Hoa	-	-	5,888,000	-
Others	2,572,010	-	9,091,841	-
Total	**24,667,010**	-	**46,997,011**	-

5.4 Prepayments to sellers in short-term

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
FPT Securities JSC - Ho Chi Minh City Branch	27,500,000	-	33,000,000	-
Hung Thinh D&D TM XD Co., Ltd	59,651,370	-	-	-
Others	2,237,083	-	2,113,953	-
Total	**89,388,453**	-	**35,113,953**	-

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
a) Short-term	**509,992,642**	-	**1,535,131,311**	-
Deposits	51,060,287	-	41,500,000	-
Others	458,932,355	-	1,493,631,311	-
+ Ho Chi Minh City Infrastructure Investment JSC	*176,122,812*	-	*176,147,836*	-
+ Other receivables (i)	*282,809,543*	-	*1,317,483,475*	-
b) Long-term	**8,000,000**	-	**8,000,000**	-
Deposits	8,000,000	-	8,000,000	-
Total	**517,992,642**	-	**1,543,131,311**	-

(i) Other non-trade receivables mainly include the payments made on behalf of the Company's clients.

5.6 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	**203,972,165**	**85,738,957**
Repair costs	-	42,899,464
Insurances	56,002,815	12,876,790
Tools, equipment	-	13,684,374
Prepaid expenses on apartment leasing	11,560,863	3,874,997
Cost of software	4,854,546	2,300,000
Others	131,553,941	10,103,332
Long-term	**560,030,770**	**719,648,114**
Repair costs	371,542,753	469,191,589
Tools, equipment	32,466,957	44,242,492
Cost of software	69,354,396	92,184,867
Prepayments for operating leases	86,666,664	96,666,666
Others	-	17,362,500
Total	**764,002,935**	**805,387,071**

5.7 Other short-term assets

	30 June 2026 VND	01 January 2026 (Restated) VND
Cash equivalents pledged as collateral for the issuance of bank guarantees (i)	1,000,000,000	1,000,000,000
Total	**1,000,000,000**	**1,000,000,000**

(i) The balance of a 3-month term deposit bearing an annual interest rate of 4.75% is pledged as collateral to secure the issuance of guarantees (as detailed in Note 5.15).

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.8 Increase, decrease in tangible fixed assets

Unit: VND

	Buildings and Structures	Vehicles	Office tools and equipment	Total
HISTORY COST				
Balance as at 01 January 2026	**14,505,410,057**	**3,722,933,909**	**338,329,619**	**18,566,673,585**
Balance as at 30 June 2026	**14,505,410,057**	**3,722,933,909**	**338,329,619**	**18,566,673,585**
ACCUMULATED DEPRECIATION				
Balance as at 01 January 2026	3,429,573,598	1,747,430,038	207,203,604	5,384,207,240
Depreciation	168,667,554	188,820,000	27,652,422	385,139,976
Balance as at 30 June 2026	**3,598,241,152**	**1,936,250,038**	**234,856,026**	**5,769,347,216**
NET BOOK VALUE				
Balance as at 01 January 2026	**11,075,836,459**	**1,975,503,871**	**131,126,015**	**13,182,466,345**
Balance as at 30 June 2026	**10,907,168,905**	**1,786,683,871**	**103,473,593**	**12,797,326,369**

Cost of tangible fixed assets that was fully depreciated but still in use as of 30 June 2026 totalling VND 1,629,508,982 (as of 01 January 2026: VND 1,629,508,982).

Tangible fixed assets currently in use with individual carrying amounts representing 10% or more of total tangible fixed assets are as follows:

		30 June 2026 (VND)			01 January 2026 (VND)		
Description	**Category**	**Cost**	**Accumulated depreciation**	**Net book value**	**Cost**	**Accumulated depreciation**	**Net book value**
Hai Minh Office - Ho Chi Minh City - 17.01	Buildings and Structures	7,803,104,897	1,935,653,888	5,867,451,009	7,803,104,897	1,844,920,112	5,958,184,785
Hai Minh Office - Ho Chi Minh City - 17.05	Buildings and Structures	6,702,305,160	1,662,587,264	5,039,717,896	6,702,305,160	1,584,653,486	5,117,651,674
Passenger car - office use	Vehicles	1,457,093,909	1,457,093,909	-	1,457,093,909	1,457,093,909	-
Passenger car - office use	Vehicles	2,265,840,000	479,156,129	1,786,683,871	2,265,840,000	290,336,129	1,975,503,871
Total		18,228,343,966	5,534,491,190	12,693,852,776	18,228,343,966	5,177,003,636	13,051,340,330

5.9 Increase, decrease in intangible fixed assets

Unit: VND

	Land use rights	Total
HISTORY COST		
Balance as at 01 January 2026	**601,291,237**	**601,291,237**
Balance as at 30 June 2026	**601,291,237**	**601,291,237**
ACCUMULATED DEPRECIATION		
Balance as at 01 January 2026	**142,165,746**	**142,165,746**
Depreciation	6,991,758	6,991,758
Balance as at 30 June 2026	**149,157,504**	**149,157,504**
NET BOOK VALUE		
Balance as at 01 January 2026	**459,125,491**	**459,125,491**
Balance as at 30 June 2026	**452,133,733**	**452,133,733**

Land use rights are the Company's head office at Pearl Plaza at 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City. The available period is until the end of year 2058.

5.10 Increase, decrease in investment properties

Unit: VND

	01 January 2026	Increase during the period	Decrease during the period	30 June 2026
a) Investment property for lease				
Historical cost	**23,603,635,918**	**-**	**-**	**23,603,635,918**
- Land use rights	2,355,191,859	-	-	2,355,191,859
- Buildings	21,248,444,059	-	-	21,248,444,059
Accumulated depreciation	**672,867,406**	**212,484,444**	**-**	**885,351,850**
- Land use rights	-	-	-	-
- Buildings	672,867,406	212,484,444	-	885,351,850
Net book value	**22,930,768,512**	**(212,484,444)**	**-**	**22,718,284,068**
- Land use rights	2,355,191,859	-	-	2,355,191,859
- Buildings	20,575,576,653	(212,484,444)	-	20,363,092,209

The Company's investment properties are the apartments from the apartment block in the office tower complex combined with commerce, services, and apartments at 152 Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City.

The revenue and cost of sales in terms of investment properties leased out during the period are disclosed in Note 6.1 and 6.2 with the amount of VND 428.202.060 and VND 221,616,915, respectively.

In accordance with Vietnamese Accounting Standard No. 05 - Investment properties, the fair value of investment properties as of 30 June 2026 need to be disclosed. However, the Company do not have sufficient information to determine the fair value of investment properties mentioned above as of the preparation date of the interim separate financial statements.

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.11 Deferred income tax assets

	30 June 2026 VND	01 January 2026 VND
a) Deferred income tax assets	**170,695,837**	**134,573,482**
Corporate income tax rate used to determine the value of deferred tax assets	*20%*	*20%*
Deferred income tax assets relate to temporary deductible differences	170,695,837	134,573,482
Total deferred income tax assets	**34,139,167**	**26,914,696**

5.12 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Ho Chi Minh City Infrastructure Investment JSC	851,558,400	851,558,400
SSG Van Thanh JSC	-	3,113,214
Ohers	82,122,343	85,324,648
Total	**933,680,743**	**939,996,262**
In which, trade payables to related parties (Details in Note 7.2)	-	*4,681,467*

5.13 Dividends and profit payables

	30 June 2026 VND	01 January 2026 VND
Dividends and profit payable (i)	63,451,065	52,720,815

(i) Dividends from prior years payable to individuals holding non-deposited shares.

5.14 Tax and other amounts payables to government budget in short-term

Unit: VND

	01 January 2026	Additions	Paid	30 June 2026
a) Payables	**1,425,258,251**	**4,389,872,620**	**4,395,968,685**	**1,419,162,186**
Value added tax	12,392,246	160,032,194	73,644,187	98,780,253
Corporate imcome tax	1,008,054,986	1,156,677,989	1,408,054,986	756,677,989
Personal income tax	84,333,098	696,959,891	761,188,226	20,104,763
Withholding tax from foreign contractors	320,477,921	2,376,202,546	2,153,081,286	543,599,181
	-	-	-	-

5.15 Short-term accrued expenses

	30 June 2026 VND	01 January 2026 VND
Interest payable	-	19,615,312
Remuneration of the Board of Directors and Supervisory Board	30,600,000	33,300,000
Others	71,350,002	71,350,000
Total	**101,950,002**	**124,265,312**

5.16 Other payables

	30 June 2026 VND	01 January 2026 VND
Trade Union fees	36,169,500	34,328,500
Payable deposits (i)	98,000,000	166,000,000
Samudera Shipping Line Ltd. - Payable on behalf of the shipping lines under the agency agreement	2,300,839,086	5,221,972,450
Others	14,757,131,003	6,229,780,431
Total	**17,192,139,589**	**11,652,081,381**

(i) Deposits relate to leasing of the Company's apartments.

5.17 Loans and finance lease liabilities

Unit: VND

	30 June 2026	Increase during the period	Decrease during the period	01 January 2026
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch (i)	-	-	2,097,447,940	2,097,447,940
SSI Securities Corporation - Hai Phong Branch (ii)	-	-	8,406,562,958	8,406,562,958
Total	**-**	**-**	**10,504,010,898**	**10,504,010,898**

(i) Credit facilities Agreement reference number PDL20231129632/HDTD dated 14 July 2023, the Appendix reference number PDL20231129632/HDTD/PL3267527 dated 04 July 2025, the terms of the credit facilities for the Company are as follows:

Line of credit	:	VND 4,100,000,000, of which the loan limit is 2,100,000,000 VND;
The available period of credit facilities	:	12 months, from 04 July 2025 to the end of 04 July 2026
Purpose of the loan	:	Adding working capital to support the Company's business activities;
Interest rate	:	determined at each drawdown
Form of guarantee	:	Mortgaged the Company's assets, including term deposits totalling VND 1,000,000,000

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.18 Owners' equity

a. Change of owners' equity

Unit: VND

	Owners' equity	Share premium	Own shares repurchased	Development Investment Fund	Retained profits	Total
Balance as at 01 January 2025	**131,998,470,000**	**5,893,984,271**	**(4,394,588,700)**	**6,614,442,869**	**76,830,774,080**	**216,943,082,520**
Profit for the previous year	-	-	-	-	22,071,386,665	22,071,386,665
Dividend distribution	-	-	-	-	(13,199,847,000)	(13,199,847,000)
Appropriation to funds	-	-	-	-	(1,441,286,000)	(1,441,286,000)
Reissue of treasury shares	-	1,011,070,630	4,394,588,700	-	-	5,405,659,330
Share issuance under Employee Stock Ownership Plan (i)	6,423,820,000	(93,000,000)	-	-	-	6,330,820,000
Balance as at 01 January 2026	138,422,290,000	6,812,054,901	-	6,614,442,869	84,261,027,745	236,109,815,515
Profit for the current year	-	-	-	-	5,551,293,481	5,551,293,481
Dividend distribution (ii)	-	-	-	-	(13,842,229,000)	(13,842,229,000)
Appropriation to funds (ii)	-	-	-	-	(2,152,982,000)	(2,152,982,000)
Balance as at 30 June 2026	**138,422,290,000**	**6,812,054,901**	**-**	**6,614,442,869**	**73,817,110,226**	**225,665,897,996**

5.18 Owners' equity (Continued)

(i) As at the Reporting Date, the utilization of proceeds from the share issuance under the employee stock ownership program, up to 10 August 2026, is as follows:

No.	Description	Amount (VND)
A	**Total proceeds from the issuance**	**6,423,820,000**
B	**Utilization of proceeds from the issuance**	**6,425,897,020**
1	Payment of expenses related to agency contracts with shipping lines	4,577,850,939
2	Opening a guarantee account at a bank for the execution of an economic contract	1,500,000,000
3	Payment for outsourced services supporting business operations	297,965,915
4	Payment of the remaining portion of advisory fees for the issuance of shares under the Employee Stock Option Program	33,000,000
5	Payment for banking services	17,080,166
C	**Interest income from non-term deposit accounts**	**2,077,020**
D	**Remaining funds from the issuance (C = A+B-C)**	**-**

(ii) The Company appropriated its 2025 profits as approved under the Annual General Meeting of Shareholders' Resolution No. 01/2026/NQ-ĐHĐCĐ dated 27 March 2026, comprising:

- Appropriation to the reward and welfare fund: 5% of profit after tax for 2025, equivalent to VND 1,345,614,000;
- Appropriation to the Board of Directors' performance reward fund: 3% of profit after tax for 2025, equivalent to VND 807,368,000;
- Dividend distribution: 10% of charter capital, equivalent to VND 13,842,229,000.

b. Details of owners' equity

	30 June 2026 VND	01 January 2026 VND
Green Field JSC	14,288,000,000	14,288,000,000
Mr. Tran Quang Tien	14,600,870,000	14,600,870,000
Green Field Agency JSC	13,743,000,000	13,743,000,000
Mr. Vu Duc Tuan	10,000,000,000	10,000,000,000
Mr. Tran Quang Thanh Dat	10,000,000,000	10,000,000,000
Others	75,790,420,000	75,790,420,000
Total	**138,422,290,000**	**138,422,290,000**

5.18 Owners' equity (Continued)

c. Capital transactions with owners and dividends

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
- Shareholders' capital		
Opening balance	138,422,290,000	131,998,470,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	138,422,290,000	131,998,470,000
- Dividend, Profit distribution	**13,842,229,000**	**13,199,847,000**

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**13,842,229**	**13,842,229**
Quantity of issued shares	**13,842,229**	**13,842,229**
Common shares	13,842,229	13,842,229
Outstanding shares	**13,842,229**	**13,842,229**
Common shares	13,842,229	13,842,229
Par value of outstanding shares (VND per share)	*10,000*	*10,000*

5.19 Interim separate off Statement of Financial Position Items

a. Assets pledged or mortgaged

Description of asset	Line item	Carrying amount (VND)	Pledgee / Mortgagee	Purpose of security	Term
3-month term deposit	Cash equivalents	1,000,000,000	Techcombank - Gia Dinh Branch	Issuance of guarantees	Until July of 2026

5.19 Interim separate off Statement of Financial Position Items

b. Bad debts written off

	30 June 2026 VND	01 January 2026 VND
Thami Shipping & Airfreight Corporation	17,820,000	17,820,000
Giang Ha Trading Services Delivery Company Limited	16,632,000	16,632,000
Thinh Phat Import-Export, Warehousing, and Transportation Services Co., Ltd.	21,224,815	21,224,815
An Phat Investment, Trade, and Transportation Services Co., Ltd.	150,587,322	150,587,322
JD-LINK International Logistics Vietnam Company Limited	17,820,000	17,820,000
Southern Trading And Logistics Company Limited	44,172,000	44,172,000
Minh Quan Food Co., Ltd	11,600,000	11,600,000
Trong Nhan Aquatic Products Co., Ltd.	12,904,200	12,904,200
Cuulong Seaproducts JSC	31,693,800	31,693,800
Quan Nhuan Co., Ltd.	10,677,400	10,677,400
Nhan Chau Co., Ltd.	18,900,000	18,900,000
Thien Tan Logistics Corporation	1,400,000	1,400,000
Hung Loc Thinh Transportation Trade Co., Ltd.	100,000,000	100,000,000
Tran Gia Phat Import Export Service Trading Investmnet Co., Ltd.	14,923,636	14,923,636
Bien Xanh Delivery Co., Ltd.	34,000,000	34,000,000
Thai Hoa Technology - Trading - Service Co., Ltd.	9,180,000	9,180,000
Total	**513,535,173**	**513,535,173**

The Company proceeds to write off the above receivables as it has made provisions for doubtful debts at a rate of 100% of the receivable balance. However, the debtors are unable to repay the debt despite having a civil enforcement decision from the competent State authority, or the debtors who are former employees and left the Company.

6. INFORMATION SUPLLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF INCOME

6.1 Net revenues from sales and services rendered

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from container agency services	7,266,604,065	5,647,120,270
Revenue from office leased out (i)	428,202,060	604,897,448
Total	**7,694,806,125**	**6,252,017,718**

(i) In which, the amount of revenue related to investment properties leased out in the period totals VND 428,202,060.

6.2 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of container agency services	4,909,910,041	3,925,671,988
Cost of office leased out (i)	471,965,877	601,234,844
Total	**5,381,875,918**	**4,526,906,832**

(i) In which, the amount of cost related to investment properties leased out in the period totals VND 221,616,915.

6.3 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	115,647,944	300,872,643
Gain on sale and disposal of financial investments	-	10,000,000,000
Dividends and profit distributed in cash or non-cash assets	175,000,000	5,843,890,000
Realized foreign exchange gain	116,497,376	34,749,715
Gains on securities trading	3,473,004,132	116,158,800
Other financial income	5,505,341	5,758,472
Total	**3,885,654,793**	**16,301,429,630**

6.4 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	225,951,596	92,107,743
Realized foreign exchange loss	40,666,449	19,857,800
Provision for decline in value of trading securities	(2,951,764,366)	(1,590,244,079)
Losses on securities trading	276,968,219	628,008,995
Total	**(2,408,178,102)**	**(850,269,541)**

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.5 General administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
General administrative expenses	**1,944,263,777**	**1,445,026,906**
Employee expenses	1,032,828,612	668,222,534
Materials expenses	9,618,571	3,364,878
Office supplies expenses	49,199,336	56,882,326
Amortization and Depreciation expenses	204,885,138	116,514,597
Charges and fee	-	3,000,000
Outsourcing expenses	186,324,535	213,398,883
Other cash expenses	461,407,585	383,643,688
Total	**1,944,263,777**	**1,445,026,906**

6.6 Other income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Income from early termination of lease agreements by tenants	18,500,000	-
Others	17,733	-
Total	**18,517,733**	**-**

6.7 Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Administrative penalties and late payment interest	9,167,943	-
Others	-	900,002
Total	9,167,943	900,002

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.8 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Total net profit before tax	**6,671,849,115**	**17,430,883,149**
Increase adjustment	***307,139,053***	***249,284,445***
+ Non-deductible expenses	*307,139,053*	*249,284,445*
Decrease adjustment	***(175,000,000)***	***(5,843,890,000)***
+ Dividends and profit distributed	(175,000,000)	(5,843,890,000)
Taxable income for corporate income tax purposes	**6,803,988,168**	**11,836,277,594**
Income subject to corporate income tax calculation	***6,803,988,168***	***11,836,277,594***
Corporate income tax rate	*17%*	*20%*
Corporate income tax expense	**1,156,677,989**	**2,367,255,519**
Current corporate income tax expense	**1,156,677,989**	**2,367,255,519**

6.9 Deferred corporate income tax expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Deferred corporate income tax income arising from deductible temporary differences	(36,122,355)	(42,496,889)
Deferred corporate income tax expenses	**(36,122,355)**	**(42,496,889)**

6.10 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	142,528,141	128,452,930
Employee expenses	3,710,255,398	2,886,308,811
Amortization and Depreciation expenses	604,616,178	496,795,994
Outsourcing expenses	2,015,386,638	1,745,879,880
Other cash expenses	853,353,340	714,496,123
Total	**7,326,139,695**	**5,971,933,738**

NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7. OTHER INFORMATION

7.1 Commitments

a. Share issuance commitment

According to Resolution No. 01/2026/NQ-GMS dated 27 March 2026 of the 2026 Annual General Meeting of Shareholders, the Company plans to issue shares under an employee stock option scheme with the following details:

- Maximum number of shares to be issued: 681,000 shares;
- Total par value of proposed shares: VND 6,810,000,000, corresponding to a par value of VND 10,000 per share and an issue ratio of 4,92%;
- Offering price: VND 10,000 per share, with total expected proceeds of VND 6,810,000,000;
- Eligible participants: Members of the Board of Directors and Supervisors, key personnel, management staff, and outstanding employees of Hai Minh Joint Stock Company and its subsidiaries;
- Transfer restriction: The shares issued under the employee stock option plan shall be subject to a one-year lock-up period from the closing date of the issuance;
- Expected implementation timeline: From Q2-Q3 of 2026;
- Intended use of proceeds: To supplement the Company's working capital for business operations.

b. Operating commitment (for lessor)

As of 30 June 2026, the Company has non-cancellable operating lease commitments including renting of warehouse. Amounts of minimum lease payments under noncancellable operating leases as follows:

	30 June 2026 VND	01 January 2026 VND
01 year and below	822,499,997	692,500,000
From 01 year to less than 05 years	137,954,546	284,545,449
Over 5 years	-	-
Total	**960,454,543**	**977,045,449**

7.2 Information of related parties

List of related parties of the Company are as follows:

Related Parties	Relationship
Nam Phat Logistics Co., Ltd	Subsidiary
Hai Minh Logistics Co., Ltd	Subsidiary
Hai Minh Marine Service Co., Ltd	Subsidiary
Green Field JSC	Investor with significant influence
Green Field Agency JSC	The entity is related to a member of the Board of Directors
Green Field General Service JSC	The entity is related to a member of the Board of Directors
Hapaco Group JSC	The entity is related to a member of the Board of Directors
Hai Minh Dinh Vu JSC	The entity is related to a member of the Board of Directors
Cao Gia Development Co., Ltd	The entity is related to a member of the Board of Supervisors
Members of the Board of Directors, Supervisory Board, General Director Board, other managers and close individuals in the family of these members	Significant Influence

a. Remuneration of the Boards of Directors, Supervisors, Management, and other executives

Related parties	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
The Boards of Directors, Management, Supervisory Board and other executives	Income from remuneration, salaries, bonus and other incomes	488,776,000	822,230,772

Remuneration of the Board of Directors

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Tran Quang Tien	Chairman	30,000,000	30,000,000
Mr. Tran Duc Trung	Member	30,000,000	30,000,000
Mr. Tran Doan Vien	Member	30,000,000	30,000,000
Mr. Phung Tuan Anh	Member	30,000,000	30,000,000
Ms. Vu Thi Thu Viet	Member	30,000,000	30,000,000
Total		**150,000,000**	**150,000,000**

Remuneration of the Board of Supervisors

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Dao The Hung	Head of the Board	18,000,000	18,000,000
Ms. Ta Thu Huong	Member	18,000,000	18,000,000
Ms. Dang Thi Bich Ngoc	Member	18,000,000	18,000,000
Total		**54,000,000**	**54,000,000**

7.2 Information of related parties (Continued)

Salaries of the Boards of Directors, Management and other executives

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Kwok Michael Wa Tong	General Director (From 14 October 2024 to 31 December 2025)		573,230,772
Mr. Tran Doan Vien	General Director (from 01 January 2026) Deputy General Director (Until 31 December 2025)	158,600,000	27,000,000
Mr. Tran Duc Trung	Deputy General Director	-	-
Mr. Phan Trong Long	Authorized person for information disclosure	126,176,000	18,000,000
Total		**284,776,000**	**618,230,772**

b. Related parties' transactions

Related parties	Relationship	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Purchasing			-	**15,287,018**
Hai Minh Marine Service Co., Ltd	Subsidiary	Container agency service	-	15,287,018
Financial income			-	**5,843,890,000**
Hai Minh Marine Service Co., Ltd	Subsidiary	Profits received	-	2,079,000,000
Nam Phat Logistics Company Limited	Subsidiary	Profits received	-	2,845,626,000
Hai Minh Logistics Co., Ltd	Subsidiary	Profits received	-	919,264,000
Others			-	**60,000,000**
Hai Minh Logistics Co., Ltd	Subsidiary	Payment of bonus and welfare	-	30,000,000
Hai Minh Marine Service Co., Ltd	Subsidiary	Payment of bonus and welfare	-	30,000,000

c. Related party balances

Related parties	Nature of transaction	30 June 2026 VND	01 January 2026 VND
Trade payables		-	**4,681,467**
Hai Minh Marine Service Co., Ltd	Subsidiary	-	4,681,467
Other payments		**14,400,000**	**474,784**
Hai Minh Marine Service Co., Ltd	Subsidiary	14,400,000	474,784

7.3 Comparative figures

Comparative figures on the interim separate Statement of Financial Position and related supplementing notes are the figures on the separate financial statements for the year ended 31 December 2025, which have been audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Comparative figures on the interim separate Statement of Income, interim separate Statement of Cash Flows and related supplementing notes are the figures on the interim separate financial statements for the period ended 30 June 2025, which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Certain comparative information presented in the Company's condensed separate interim statement of financial position has been restated to comply with Circular No. 99/2025/TT-BTC, as follows:

	Stated in previous year VND	Restated VND	Difference VND
CURRENT ASSETS			
Short-term financial investments	**20,852,727,138**	**19,852,727,138**	**(1,000,000,000)**
Held to maturity investments	5,000,000,000	4,000,000,000	(1,000,000,000)
Other current assets	**85,738,957**	**1,085,738,957**	**1,000,000,000**
Other current assets	-	1,000,000,000	1,000,000,000
LIABILITIES			
Short-term liabilities			
Dividends payable	-	52,720,815	52,720,815
Other short-term payments	11,704,802,196	11,652,081,381	(52,720,815)

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Hoang Thi Huong	Hoang Thi Huong	Tran Doan Vien

M.S.D.N: 0302525182 - C.T.C.P
CÔNG TY
CỔ PHẦN
HẢI MINH
P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH