

**QUANG NINH PORT
JOINT STOCK COMPANY**

No: 600./2026/CQN-TK
Announcement of Financial Statements
for the 3rd Quarter 2026

THE SOCIALIST REPUBLIC OF VIET NAM
Independence-Freedom-Happiness

Quang Ninh, October 20, 2026

To: Hanoi Stock Exchange

Company Name : Quang Ninh Port Joint Stock Company
Stock Code : CQN
Headquarters Address : No.1 Cai Lan Street, Bai Chay Ward, Quang Ninh City
Phone : 0203 6283288
Website : www.quangninhport.com.vn
Person in charge of information disclosure: Mr. Hoang Trong Tung – General Director
Type of Information Disclosure: Periodic

1. Content of the Disclosure:

Financial statements for the 3rd Quarter 2026 (attached)

2. The above information will be disclosed on the website of Quang Ninh Port Joint Stock Company: www.quangninhport.com.vn on October 20, 2026.

We hereby commit that the above information is accurate and take full legal responsibility for the disclosed information.

Sincerely,

Recipients:

- As addressed above;
- Filed: clerical department,

QUANG NINH PORT JOINT STOCK COMPANY

GENERAL DIRECTOR



Hoang Trong Tung

**CÔNG TY
CỔ PHẦN
CẢNG
QUẢNG
NINH**

Digitally signed by CÔNG TY
CỔ PHẦN CẢNG QUẢNG
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PERIODIC FINANCIAL STATEMENT DISCLOSURE

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, Quang Ninh Port Joint Stock Company is disclosing its 3rd quarter 2026 financial statements (FS) to the Hanoi Stock Exchange as follows:

1. Organization Name: Quang Ninh Port Joint Stock Company

- Stock Code: CQN

- Address: No. 1 Cai Lan Street, Bai Chay Ward, Quang Ninh City.

- Phone: 0203 6283288.

- Email: qnp@quangninhport.com.vn

Website: www.quangninhport.com.vn

2. Content of the Disclosure:

- 3rd quarter 2026 Financial Statements

☒ Separate FS (No subsidiaries or higher-level accounting units with sub-units);

☐ Consolidated FS (With subsidiaries);

☐ Combined FS (With direct accounting units under the organization's accounting structure);

- Cases that require explanation:

+ The audit firm expresses an opinion other than a fully unqualified opinion on the FS (for the audited FS of 2026):

☐ Yes

☐ No

Explanation document if applicable:

☐ Yes

☐ No

+ The net profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the audited FS of 2026):

☐ Yes

☐ No

Explanation document if applicable:

☐ Yes

☐ No

+ Net profit after corporate income tax in the statement of income changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanation document if applicable:

☒ Yes

☐ No

+ Net profit after tax in the reporting period results in a loss, changing from profit in the same period last year to a loss in this period, or vice versa:

☐ Yes

☐ No

Explanation document if applicable:

☐ Yes

☐ No

This information has been disclosed on the company's website on October 20, 2026, at www.quangninhport.com.vn

We commit that the disclosed information is true and take full responsibility before the law for the content of the information disclosed.

Attachments:

- Q3 2026 Financial Statements;

QUANG NINH PORT JOINT STOCK COMPANY

GENERAL DIRECTOR



Hoang Trong Tung



QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward,

Quang Ninh City, Vietnam

FINANCIAL STATEMENTS

PERIOD FROM 01/07/2026 TO 30/09/2026

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October 2026

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Notes	30/9/2026	01/01/2026
CURRENT ASSETS	100		539,784,208,063	459,244,253,577
Cash and cash equivalents	110	5.1	25,832,755,586	47,352,779,426
Cash	111		22,826,509,011	47,352,779,426
Cash equivalents	112		3,006,246,575	-
Short-term financial investments	120		402,712,438,351	304,194,004,663
Held to maturity investments	123	5.2	402,712,438,351	304,194,004,663
Short-term receivables	130		64,519,782,276	60,941,632,627
Trade accounts receivable	131	5.3	59,162,663,458	62,368,345,445
Advances to suppliers	132		3,942,880,857	3,003,774,826
Others receivables	135	5.4	10,217,026,199	4,372,300,594
Provision for doubtful short-term receivables	136	5.5	(8,802,788,238)	(8,802,788,238)
Inventories	140	5.6	43,173,526,625	40,645,968,481
Inventories	141		43,173,526,625	40,645,968,481
Provisions for devaluation of inventories (*)	142		-	-
Other short-term assets	160		3,545,705,225	6,109,868,380
Short-term prepayments	161	5.11	2,574,225,844	2,330,467,352
Tax and receivables from the State	163	5.13	971,479,381	3,779,401,028
NON-CURRENT ASSETS	200		723,273,346,633	743,740,384,181
Long-term receivables	210		-	-
Fixed assets	220		77,988,414,376	95,009,452,177
Tangible fixed assets	221	5.8	77,988,414,376	95,009,452,177
- Cost	222		612,041,897,087	612,415,749,698
- Accumulated depreciation (*)	223		(534,053,482,711)	(517,406,297,521)
Intangible fixed assets	227	5.9	-	-
- Cost	228		4,230,060,000	4,230,060,000
- Accumulated depreciation (*)	229		(4,230,060,000)	(4,230,060,000)
Investment properties	240		-	-
Non-current qualifying assets	250	5.7	36,671,831,922	36,601,369,901
Construction in progress	252		36,671,831,922	36,601,369,901
Long-term financial investments	260	5.10	592,847,231,078	592,847,231,078
Investments in joint-venture, associates	262		2,207,213,772	2,207,213,772
Other long-term investments	263		609,991,442,351	609,991,442,351
Provision for long-term investments (*)	264		(19,351,425,045)	(19,351,425,045)
Other non-current assets	270		15,765,869,257	19,282,331,025
Long-term prepaid expenses	271	5.11	15,765,869,257	19,282,331,025
Other non-current assets	274		-	-
TOTAL ASSETS	280		1,263,057,554,696	1,202,984,637,758

These financial statements should be read in conjunction with the accompanying notes

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

RESOURCES	Code	Notes	30/9/2026	01/01/2026
LIABILITIES	300		187,299,913,444	180,773,388,010
Current liabilities	310		187,299,913,444	180,773,388,010
Trade accounts payable	311	5.12	25,390,692,069	25,857,955,350
Advances from customers	312		3,192,131,255	4,283,197,972
Dividends payable	313		93,693,532	31,153,932
Taxes and amounts payable to State	314	5.13	34,662,378,101	16,800,181,574
Payables to employees	315		42,733,766,991	53,033,057,139
Accruals	316	5.14	3,027,526,324	4,139,902,771
Short-term inter-company payable	317		-	-
Short-term unearned revenue	319		297,010,296	1,046,422,887
Other short - term payables	320	5.15	66,769,419,199	68,636,283,808
Short-term loans and liabilities	321		-	-
Reward and welfare funds	323		11,133,295,677	6,945,232,577
Long-term liabilities	330		-	-
OWNERS' EQUITY	400	5.16	1,075,757,641,252	1,022,211,249,748
Contributed chartered capital	411		750,499,360,000	750,499,360,000
- Ordinary shares	411a		750,499,360,000	750,499,360,000
Share Premium	412		87,099,700,000	87,099,700,000
Investment and development fund	418		9,230,000,000	-
Retained earnings	420		228,928,581,252	184,612,189,748
- Previous year undistributed earnings	420a		86,582,253,748	52,676,624,875
- This year undistributed earnings	420b		142,346,327,504	131,935,564,873
TOTAL RESOURCES	440		1,263,057,554,696	1,202,984,637,758

Quang Ninh, 20 October 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Nguyen Thi Quynh





Vu Manh Duy

Hoang Trong Tung

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

INCOME STATEMENT

For the fiscal period from 01/07/2026 to 30/9/2026

Unit: VND

ITEMS	Code	Notes	The Third Quarter		Accumulated from the beginning of	
			The current year	The previous year	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
Revenues from goods sold and services rendered	01	6.1	191,358,851,645	157,538,570,896	640,058,915,226	506,169,549,438
Less: Deductions	02		-	-	-	-
Net revenues from goods sold and services rendered	10		191,358,851,645	157,538,570,896	640,058,915,226	506,169,549,438
Cost of sales	11	6.2	141,696,073,203	115,244,921,300	443,090,804,610	339,309,885,658
Gross profit from goods sold and services rendered	20		49,662,778,442	42,293,649,596	196,968,110,616	166,859,663,780
Financial income	22	6.3	8,164,703,251	3,704,156,549	17,155,805,776	10,252,658,010
Financial expenses	23	6.4	-	205,350	1,873,703	2,091,215
- Including: Interest expenses	24		-	-	-	-
Selling expenses	25		-	-	-	-
General and administrative expenses	26	6.7	18,922,170,472	18,877,885,210	55,024,043,304	54,039,794,671
Profit from operating activities	30		38,905,311,221	27,119,715,585	159,097,999,385	123,070,435,904
Other income	31	6.5	7,241,980,498	5,232,869,111	20,603,349,016	20,660,242,579
Other expenses	32	6.6	615,823,451	284,309,538	1,709,756,065	1,411,062,939
Other profit (40=31-32)	40		6,626,157,047	4,948,559,573	18,893,592,951	19,249,179,640
Profit before tax	50		45,531,468,268	32,068,275,158	177,991,592,336	142,319,615,544

These financial statements should be read in conjunction with the accompanying notes

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

INCOME STATEMENT

For the fiscal period from 01/07/2026 to 30/9/2026

Unit: VND

ITEMS	Code	Notes	The Third Quarter		Accumulated from the beginning of	
			The current year	The previous year	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
Current income tax expense	51	6.9	9,106,293,654	6,413,655,032	35,645,264,832	28,434,296,901
Deferred income tax expense	52		-	-	-	-
Profit after corporate income tax (60=50-51-52)	60		36,425,174,614	25,654,620,126	142,346,327,504	113,885,318,643
Basis earnings per share	70	6.10	485	342	1,897	1,517

PREPARED BY



Nguyen Thi Quynh

CHIEF ACCOUNTANT



Vu Manh Duy

Quang Ninh, 20 October 2026
GENERAL DIRECTOR

Hoang Trong Tung

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

CASH FLOW STATEMENT (Direct method)

For the fiscal period from 01/07/2026 to 30/9/2026

Unit: VND

ITEMS	Code	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
CASH FLOW FROM OPERATING ACTIVITIES			
Revenues from sales and service provisions and other revenues	01	659,475,457,580	657,029,347,476
Cash paid to suppliers of goods and services	02	(351,032,317,054)	(267,245,809,853)
Amounts paid to employees	03	(117,278,218,772)	(102,432,766,639)
Interest paid	04	-	-
Enterprise income tax paid	05	(18,840,861,025)	(12,969,562,872)
Other receipts from trading	06	19,418,125,152	55,020,918,297
Other expenditures on trading	07	(61,650,064,128)	(49,290,921,309)
Net cash flow from operating activities	20	130,092,121,753	280,111,205,100
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of fixed assets and other long-term assets	21	(137,160,000)	(128,200,000)
Cash outflow for lending and buying debt instruments	23	(665,000,000,000)	(372,700,000,000)
Cash recovered from lending and selling debt instruments	24	571,934,987,944	260,000,000,000
Investment in other entities	25	-	(103,405,000,000)
Interest and dividend received	27	15,843,698,717	9,148,853,097
Net cash used in investing activities	30	(77,358,473,339)	(207,084,346,903)
CASH FLOW FROM FINANCING ACTIVITIES			
Dividends paid	36	(74,341,099,050)	(75,089,947,400)
Net cash flow from financing activities	40	(74,341,099,050)	(75,089,947,400)
NET INCREASE/ DECREASE IN CASH AND CASH EQUIVALENTS	50	(21,607,450,636)	(2,063,089,203)
Cash and cash equivalents at the beginning of the year	60	47,352,779,426	27,984,990,271
Effects from changes of foreign exchange rate	61	87,426,796	256,572,039
Cash and cash equivalents at the end of the year	70	25,832,755,586	26,178,473,107

Quang Ninh, 20 October 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Nguyen Thi Quynh



Vu Manh Duy



Hoang Trong Tung

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal period from 01/07/2026 to 30/09/2026

1. GENERAL INFORMATION

Forms of Business Ownership

Quang Ninh Port Joint Stock Company, formerly known as Quang Ninh Port Company Limited which was transformed into a Joint Stock Company under the 2nd amendment of Business Registration Certificate dated 22 August 2014. The company is operating under the 6th amendment of Business Registration Certificate dated 22 April 2026, Joint stock company, business code 5700100231.

The total number of shares of the Company is 75,049,936 shares with the par value of VND 10,000 per share.

Principal business activities

The principal activities are:

- Cargo handling: loading and unloading, storage of goods; conveyance of goods within port area (excluding air cargo handling);
- Retailing engine fuels in limited-line stores (Petroleum retailer);
- Warehousing;
- Road transportation and Inland water transport;
- Direct support activities for water transport;
- Other support activities relating to transportation: goods forwarding; providing logistic services (not including support activities for air transport); and
- Trading real estate, land-use right owned by owner, user or leaseholder.

Normal operating cycle

The normal operating cycle of the Company generally does not exceed 12 months.

Corporation structure

The Company's head office is located at No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam.

As at 30 September 2026, the Company has 610 employees (as at 31 December 2025 the Company has 610 employees).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

2. REPORTING FRAMEWORK

Accounting standards and accounting policies

The financial statements are prepared in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprises issued in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

3. FISCAL YEAR, CURRENCY USED FOR ACCOUNTING PURPOSE

The Company's fiscal year starts on 1 January and ends on 31 December of calendar year.

This third quarter financial report is prepared for the fiscal period starting on 01/07/2026 and ending on 30/09/2026.

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

4. SIGNIFICANT ACCOUNTING POLICIES

Accounting policies applied in prepare and present Financial Statements of the fiscal period from 01/07/2026 to 30/09/2026 are consistent with accounting policies applied in prepare and present Financial Statements of the fiscal year end 31 December 2025.

4.1 Accounting estimates

The preparation of the Company's financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and prevailing accounting regulations in Vietnam requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

4.2 Cash and cash equivalents

Cash amounts include cash on hand, cash in bank (demand deposit).

Cash equivalents comprise term deposits with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase at reporting date.

4.3 Foreign currency transactions

Transactions denominated in currencies other than Vietnamese Dong (VND) will be translated into VND at the actual exchange rate on the transaction date. Realized foreign exchange gain or loss incurred during the fiscal year are recorded as financial expenses or financial incomes of the fiscal year.

Monetary assets and liabilities denominated in foreign currencies are translated into VND at the rates of exchange ruling at the balance sheet date, using the foreign currency buying rate and selling rate at the reporting date quoted by the commercial bank where the Company has balance respectively.

All foreign exchange differences arising from revaluation of foreign currency balances at the end of the fiscal year are recorded as financial expenses or financial income of the fiscal year in accordance with the Vietnamese Accounting Standard No. 10 "The effects of changes in foreign exchange rates".

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

4.4 Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Provision for devaluation of investments is made at the end of the year as follows:

- Investments in associates: provision for loss investments shall be made based on the Financial Statements of associates at the provision date..
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

4.5 Receivables

Receivables presented in the financial statements under the book value of the Company's trade receivables and other receivables plus provisions for doubtful debt. At the time of reporting, if:

- The remaining recovery or payment term is within 1 year (or within a normal operating cycle), the receivable is classified as Current assets;
- The remaining recovery or payment term is more than 1 year (or more than a normal operating cycle), the receivable is classified as Non-current assets.

The provision for doubtful receivables is the expected impairment value of unpaid trade receivables for the all remaining balances of trade receivables at the end of the fiscal year.

The provision for doubtful receivables is made for receivables that are overdue more than 06 months or receivables that are unlikely to be paid due to liquidation, bankruptcy or other similar problems.

4.6 Inventories

Inventories are recorded at the lower value between historical cost and net realizable value of inventories.

The cost of inventories comprises purchase price, direct material and where applicable, direct labors cost, those overheads, and other direct expenses that have been incurred in bringing the inventories to location and condition for its intended use.

For the fiscal period from 01/07/2026 to 30/09/2026

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

Liabilities are presented in the financial statements under book value of the the Company's trade payables, other payables and are detailed by individual creditor. At the time of reporting, if:

- The liability has payment term within 01 year (or more than a normal operating) is classified as current liabilities;
- The liability has payment term more than 01 year (or more than a normal operating) is classified as non-current liabilities.

4.11 Accruals

Accruals are expenses which are charged to the income statement for the financial period but not yet paid to help avoid the fluctuation of operating cost and comply with matching principle. When expenses actually incur, if there is any difference from the amounts previously accrued, the accountant must increase or decrease those expenses by corresponding amounts.

4.12 Unearned revenues

Unearned revenues include prepayments from customers for one or many accounting periods relating to asset leasing;

Unearned revenues are transferred to revenue from sale of goods and rendering of services with the amount corresponding to each accounting period.

4.13 Owner's equity

The initial investment of the Company is recognized at the value of capital contributed by the parties when converted into Joint Stock Company. During operation, the investment capital of the Company is recognized in accordance with the increased capital contribution of the shareholders.

The chartered capital of the Company according to the 6th amendment of Business Registration Certificate (BRC) dated 22 April 2026, the Company's chartered capital is VND 750,499,360,000 divided into 75,049,936 shares.

The Company's net profit can be divided to capital contributors being approved by the Resolution of the General Meeting of Shareholders at the annual shareholders' meeting. Dividends are paid based on the capital contribution percentage of each shareholder.

4.14 Revenues

Revenue is recognized to the extent that is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

- (i) Revenue from sale of goods is recognized when significant risks and rewards of ownership of the goods have passed to the buyer, which coincides with the delivery of goods and acceptance by customers.
- (ii) Revenue in respect of rendering of services is recognized when significant risks and rewards have passed to the buyer, which coincides with the rendering of services and acceptance by customers. Revenue from consulting services is recognized on the basis of the value of the issued financial invoice, the acceptance record of the completed workload and acceptance by the customer.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

- (iii) Financial income includes income from bank interest, borrowings interest, gains from foreign exchange difference and other financial income. Interest income is recognized on an accrual basis, using the effective interest method.
- (iv) Dividend income is recognized when the Company determines the right to receive dividends from the investee.

4.15 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis.

Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

4.16 Financial expenses

Financial expenses of the Company comprise foreign exchange loss and other financial expenses incurred during the year.

4.17 Taxation

Value added tax (VAT):

VAT rate of the company for foreign shipping agent is: 0%, other services is: 10%.

Corporate income tax (CIT):

For the fiscal period starting on 01/07/2026 and ending on 30/09/2026, corporate income tax rate is: 20%.

The cost of corporate income tax ("CIT") of the year includes current income tax and deferred income tax.

Current income tax is the amount of corporate income tax is calculated based on the taxable income with the applicable tax rate in the financial period. Taxable income is different from accounting profit is due to the adjustments of temporary differences between tax accounting and financial accounting as well as adjustments of earnings or expenses which are not taxable or not deductible.

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

Other taxes: In accordance with the Vietnamese regulations and laws.

The Company tax finalization will be inspected by the tax authority. Due to the application of laws and regulations for different transactions can be explained in various ways. As a result, the tax amounts presented in the financial statements can be changed according to the tax authority decisions.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

4.18 Basic earnings per share

Basic earnings per share shall be calculated by dividing profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share is determined by adjusting the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares, which comprise convertible bonds and share options.

5 ADDITIONAL INFORMATION TO ITEMS IN THE STATEMENT OF FINANCIAL POSITION**5.1 Cash and cash equivalents**

	30/09/2026 (VND)	01/01/2026 (VND)
Cash on hand	153,730,276	237,565,477
Demand deposits	22,672,778,735	47,115,213,949
Cash equivalents	3,006,246,575	-
Total	25,832,755,586	47,352,779,426

5.2 Held to maturity investments

	30/09/2026 (VND)	01/01/2026 (VND)
a. Short - term		
Term deposits	126,700,109,583	255,922,780,827
Loan	276,012,328,768	48,271,223,836
Total	402,712,438,351	304,194,004,663
b. Long - term	-	-
Total	-	-

5.3 Trade receivable

	30/09/2026 (VND)	01/01/2026 (VND)
a. Short-term trade receivables	59,162,663,458	62,368,345,445
b. Long-term trade receivables	-	-
Total	59,162,663,458	62,368,345,445

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.4 Other receivables

	30/09/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
a. Short-term	10,217,026,199	(506,381,220)	4,372,300,594	(506,381,220)
Advances	2,291,402,058	-	525,269,311	-
Quang Minh Corporation JSC	506,381,220	(506,381,220)	506,381,220	(506,381,220)
Dabaco Vietnam Group JSC	318,176,100	-	1,151,502,242	-
Louis Dreyfus Company Viet Nam Trading and Processing Company Limited	913,077,421	-	-	-
VFM WILMAR Wheat Milling Co., Ltd	3,518,715,908	-	-	-
Others	2,669,273,492	-	2,189,147,821	-
b. Long-term	-	-	-	-
Total	10,217,026,199	(506,381,220)	4,372,300,594	(506,381,220)

5.5 Bad debts

	30/09/2026 (VND)		01/01/2026 (VND)	
	Cost	Recoverable amount	Cost	Recoverable amount
Total value of receivables and loans which are overdue or doubtful:	8,802,788,238	-	8,802,788,238	-
- More than 3 years	8,802,788,238	-	8,802,788,238	-
Quang Minh Corporation Joint Stock Company	5,373,413,834	-	5,373,413,834	-
Quang Ninh Maritime Port Authority	1,079,569,304	-	1,079,569,304	-
Others	2,349,805,100	-	2,349,805,100	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.6 Inventories

	30/09/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Raw materials	6,995,601,413	-	6,945,109,936	-
Parts and replacement materials	34,079,913,693	-	32,377,084,901	-
Instrument & tools	2,098,011,519	-	1,323,773,644	-
Total	43,173,526,625	-	40,645,968,481	-

5.7 Construction in progress

	30/09/2026 (VND)	01/01/2026 (VND)
- Constructions	36,489,821,105	36,524,577,499
Ben 1 upstream hill warehouse project	32,493,489,224	32,493,489,224
4200m ² warehouse project in Ben 1	2,298,399,091	2,298,399,091
Others	1,697,932,790	1,732,689,184
- Repairs	182,010,817	76,792,402
Total	36,671,831,922	36,601,369,901

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.8 Changes in tangible fixed assets

	Buildings and structures VND	Machineries and equipment VND	Transportation and transmission VND	Furniture and fittings VND	Total VND
COST					
Opening balance	169,806,083,369	107,881,769,171	334,027,361,048	700,536,110	612,415,749,698
- Purchases in the year	-	127,000,000	-	-	127,000,000
- Transferred from construction in progress	-	-	-	-	-
- Other increase	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other decrease	500,852,611	-	-	-	500,852,611
Closing balance	169,305,230,758	108,008,769,171	334,027,361,048	700,536,110	612,041,897,087
DEPRECIATION					
Opening balance	130,485,941,399	106,183,209,162	280,142,551,886	594,595,074	517,406,297,521
- Depreciation charge	3,623,266,386	338,819,152	13,145,505,601	40,446,662	17,148,037,801
- Amortization charge	-	-	-	-	-
- Other increase	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other decrease	500,852,611	-	-	-	500,852,611
Closing balance	133,608,355,174	106,522,028,314	293,288,057,487	635,041,736	534,053,482,711
NET BOOK VALUE					
Opening balance	39,320,141,970	1,698,560,009	53,884,809,162	105,941,036	95,009,452,177
Closing balance	35,696,875,584	1,486,740,857	40,739,303,561	65,494,374	77,988,414,376
- Fully depreciated fixed assets that are still in use					223,803,540,547

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.9 Changes in intangible fixed assets

	Land title VND	Software VND	Total VND
COST			
Opening balance	-	4,230,060,000	4,230,060,000
- Purchases in the year	-	-	-
- Other increase	-	-	-
Closing balance	-	4,230,060,000	4,230,060,000
AMORTIZATION			
Opening balance	-	4,230,060,000	4,230,060,000
- Amortization charge	-	-	-
- Other increase	-	-	-
Closing balance	-	4,230,060,000	4,230,060,000
NET BOOK VALUE			
Opening balance	-	-	-
Closing balance	-	-	-
<i>Fully amortized fixed assets that are still in use</i>			4,230,060,000

5.10 Long-term financial investments

	30/09/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
a. Investments in associates	2,207,213,772	(2,207,213,772)	2,207,213,772	(2,207,213,772)
Northeast Vinalines Joint Stock Company	2,207,213,772	(2,207,213,772)	2,207,213,772	(2,207,213,772)
b. Other long-term investments	609,991,442,351	(17,144,211,273)	609,991,442,351	(17,144,211,273)
VEGETEXCO VIETNAM.,JSC	374,860,713,000	-	374,860,713,000	-
BVIM Growth investment Fund	100,000,000,000	-	100,000,000,000	-
Maritime Bank	1,015,739,351	-	1,015,739,351	-
Vinalines Logistics - Viet Nam Joint Stock Company	1,000,000,000	(129,300,000)	1,000,000,000	(129,300,000)
CAILANPORT Investment Joint Stock Company	29,709,990,000	(17,014,911,273)	29,709,990,000	(17,014,911,273)
T&T Airlines transport and commerce .,Jsc	103,405,000,000	-	103,405,000,000	-
Total	612,198,656,123	(19,351,425,045)	612,198,656,123	(19,351,425,045)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.11 Prepayments

	30/09/2026 (VND)	01/01/2026 (VND)
a. Short-term	2,574,225,844	2,330,467,352
Insurance	803,416,678	541,784,237
Warehouse rental	1,344,392,500	1,155,000,000
Others	426,416,666	633,683,115
b. Long-term	15,765,869,257	19,282,331,025
Major repairs of fixed assets	12,674,485,318	13,613,503,539
Supplies and tools consumed	3,091,383,939	5,668,827,486
Total	18,340,095,101	21,612,798,377

5.12 Trade payables

	30/09/2026 (VND)		01/01/2026 (VND)	
	Cost	Repayment Ability	Cost	Repayment Ability
a. Short-term payables	25,390,692,069	25,390,692,069	25,857,955,350	25,857,955,350
b. Long-term payables	-	-	-	-
Total	25,390,692,069	25,390,692,069	25,857,955,350	25,857,955,350

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.13 Taxes and payables to the State

	01/01/2026 (VND)	Payables in the year	Paid in the year	30/09/2026 (VND)
a. Taxes and payables to the State				
Value added tax (VAT)	2,538,019,713	27,715,728,188	22,430,667,872	7,823,080,029
Value added tax on imported goods	-	-	-	-
Corporate income tax (CIT)	10,027,723,385	35,645,264,832	18,833,690,145	28,839,298,072
Personal income tax	-	-	-	-
Land tax and land rental	4,234,438,476	1,746,413,678	5,980,852,154	-
Others taxes	-	-	-	-
Total	16,800,181,574	65,107,406,698	47,245,210,171	34,662,378,101
b. Taxes and receivables from the State				
Personal income tax	3,779,401,028	3,779,482,797	645,435,650	645,353,881
Land tax and land rental	-	-	326,125,500	326,125,500
Total	3,779,401,028	3,779,482,797	971,561,150	971,479,381

The Company tax finalization will be inspected by the tax authority. Due to the application of laws and regulations for different transactions can be explained in various ways. As a result, the tax amounts presented in the financial statements can be changed according to the tax authority decisions.

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.14 Accruals

	30/09/2026	01/01/2026
	(VND)	(VND)
a. Short-term	3,027,526,324	4,139,902,771
Others	3,027,526,324	4,139,902,771
b. Long-term	-	-
Total	3,027,526,324	4,139,902,771

5.15 Other payables

	30/09/2026	01/01/2026
	(VND)	(VND)
a. Short - term	66,769,419,199	68,636,283,808
Union funds	92,220,400	76,801,870
Leasing infrastructure	64,224,051,444	66,155,829,237
Others	2,453,147,355	2,403,652,701
b. Long-term	-	-
Total	66,769,419,199	68,636,283,808

QUANG NINH PORT JOINT STOCK COMPANY

Address: No.1, Cai Lan Street, Bai Chay Ward, Quang Ninh City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

5.16 Owner's equity*Statement of changes in equity*

	<i>Paid-in capital</i>	<i>Share premium</i>	<i>Investment and development fund</i>	<i>Retained earnings</i>	<i>Total</i>
	VND	VND	VND	VND	VND
Prior year opening balance	750,499,360,000	87,099,700,000	-	141,476,560,875	979,075,620,875
- Additions	-	-	-	-	-
- Profits	-	-	-	131,935,564,873	131,935,564,873
- Other increases	-	-	-	-	-
- Decreases	-	-	-	-	-
- Losses	-	-	-	-	-
- Other decreases	-	-	-	(88,799,936,000)	(88,799,936,000)
Prior year closing balance / current year opening balance	750,499,360,000	87,099,700,000	-	184,612,189,748	1,022,211,249,748
- Additions	-	-	-	-	-
- Profits	-	-	-	142,346,327,504	142,346,327,504
- Other increases	-	-	9,230,000,000	-	9,230,000,000
- Decreases	-	-	-	-	-
- Losses	-	-	-	-	-
- Other decreases (*)	-	-	-	(98,029,936,000)	(98,029,936,000)
Current year closing balance	750,499,360,000	87,099,700,000	9,230,000,000	228,928,581,252	1,075,757,641,252

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

Detailed paid-in capital

	30/09/2026	01/01/2026
	(VND)	(VND)
T&T Group Joint Stock Company	583,694,350,000	583,694,350,000
Others	166,805,010,000	166,805,010,000
Total	750,499,360,000	750,499,360,000

Transactions related to owner's capital and dividend & profit distribution

	From 01/01/2026 to 30/09/2026	Year 2025
	(VND)	
Owner's paid-in capital		
Paid-in capital at beginning of year	750,499,360,000	750,499,360,000
Paid-in capital increased in the year	-	-
Paid-in capital decreased in the year	-	-
Paid-in capital at end of year	750,499,360,000	750,499,360,000
Dividend paid	-	75,049,936,000

Shares

	From 01/01/2026 to 30/09/2026	Year 2025
	(VND)	
Number of shares registered for issuance	75,049,936	75,049,936
<i>Number of shares issued to the public</i>	-	-
Ordinary shares	75,049,936	75,049,936
Preferred shares	-	-
<i>Number of shares buyback</i>	-	-
Ordinary shares	-	-
Preferred shares	-	-
<i>Number of shares in the market</i>	75,049,936	75,049,936
Ordinary shares	75,049,936	75,049,936
Preferred shares	-	-
Par value of shares in the market:	VND 10,000/Share	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

6 ADDITIONAL INFORMATION TO ITEMS IN THE INCOME STATEMENT

6.1 Revenues from goods sold and services rendered

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Total revenues from goods sold and services rendered	191,358,851,645	157,538,570,896
Loading fee	119,694,930,432	103,191,252,955
Bridge fee	10,849,970,714	10,592,698,571
Revenues from cargo through port	5,162,812,526	5,384,857,332
Revenues from shipping	21,308,830,838	15,540,591,890
Warehousing	15,727,619,260	8,035,061,970
Others	18,614,687,875	14,794,108,178

6.2 Cost of sales

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Labor costs	31,554,137,265	25,915,571,617
Cost of loading, towing	41,153,706,635	32,833,364,121
Cost of infrastructure lease	29,164,028,720	21,376,219,438
Depreciation	5,325,884,171	7,374,421,323
Cost of raw materials	9,156,364,631	7,179,465,131
Utility costs	2,396,099,560	1,833,704,033
Repair expenses	3,266,997,889	4,905,223,202
Others	19,678,854,332	13,826,952,435
Total	141,696,073,203	115,244,921,300

6.3 Financial income

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Interests from deposits or lending	8,164,703,251	3,135,608,149
Foreign exchange gain	-	-
Late payment interest received	-	-
Others	-	568,548,400
Total	8,164,703,251	3,704,156,549

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

6.4 Financial expenses

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Foreign exchange loss	-	205,350
Late payment expense	-	-
Reversal of provisions for financial investments	-	-
Total	-	205,350

6.5 Other income

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Bonus	7,219,737,512	5,012,012,525
Income from fines	16,147,736	163,449,179
Others	6,095,250	57,407,407
Total	7,241,980,498	5,232,869,111

6.6 Other expenses

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Others	615,823,451	284,309,538
Total	615,823,451	284,309,538

6.7 Selling expenses and General administration expenses

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
a. General administration expenses	18,922,170,472	18,877,885,210
Employee expenses	14,152,252,571	12,655,798,722
Depreciation/ Amortization	73,547,763	78,756,603
Cost of raw materials	407,355,606	270,795,790
Outsourcing services expenses	2,854,135,180	2,862,122,243
Provisions	-	-
Others	1,434,879,352	3,010,411,852
b. Selling expenses	-	-
c. Deductions	-	-
Total	18,922,170,472	18,877,885,210

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

6.8 Business manufacturing cost according to factors

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
a. Business manufacturing cost according to factors	160,618,243,675	134,122,806,510
Labor costs	45,706,389,836	38,571,370,339
Cost of loading, towing	41,153,706,635	32,833,364,121
Cost of infrastructure lease	29,164,028,720	21,376,219,438
Depreciation/ Amortization	5,399,431,934	7,453,177,926
Cost of raw materials	9,563,720,237	7,450,260,921
Utility costs	2,396,099,560	1,833,704,033
Repair expenses	3,266,997,889	4,905,223,202
Other	23,967,868,864	19,699,486,530
Total	160,618,243,675	134,122,806,510

6.9 Current corporate income tax (CIT)

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Corporate income tax calculated based on current taxable income		
- Total profits before tax	45,531,468,268	32,068,275,158
- Adjustments:		
<i>Non-deductible expenses</i>	-	-
<i>Dividend income</i>	-	-
<i>Other adjustments</i>	-	-
- Total taxable income	45,531,468,268	32,068,275,158
- Unutilized losses	-	-
- Taxable income	45,531,468,268	32,068,275,158
- CIT rate	20%	20%
- Current Corporate income tax	9,106,293,654	6,413,655,032
Corporate income tax calculated based on current taxable income	9,106,293,654	6,413,655,032

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

6.10 Basic earnings per share

	From 01/07/2026 to 30/09/2026 (VND)	From 01/07/2025 to 30/09/2025 (VND)
Profit after corporate income tax	36,425,174,614	25,654,620,126
Amounts adjusted an increase or decrease in profit or loss to calculate the profit or loss attributable to ordinary shareholders.		
Profit or loss attributable to ordinary shareholders		
Weighted average number of ordinary shares outstanding in the market	75,049,936	75,049,936
Basic earnings per share	485	342

7. OTHER INFORMATION

7.1 Information about related parties

For the fiscal period from 01/07/2026 to 30/09/2026, The principal transactions with related parties of the Company are presented in detail as below:

	From 01/07/2026 to 30/09/2026 (VND)
Manager's income	
Salaries, bonuses, allowances of management	1,519,891,737
Remunerations and bonus of the Board of Directors	125,000,000
Salaries and bonuses of the Supervisory Board	108,000,000
Total	1,752,891,737

As at 30 September 2026, Balance with related parties of the Company are presented in detail as below:

	Relationship	30/09/2026 (VND)	01/01/2026 (VND)
Trade receivables			
CAILANPORT Investment Joint Stock Company	Quang Ninh Port JSC is a strategic investor	329,126,976	1,776,925,578
Total		329,126,976	1,776,925,578
	Relationship	30/09/2026 (VND)	01/01/2026 (VND)
Other long-term investments			
T&T Airlines transport and commerce .,Jsc	Quang Ninh Port JSC is a investor	103,405,000,000	103,405,000,000
Total		103,405,000,000	103,405,000,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the fiscal period from 01/07/2026 to 30/09/2026

7.2 Important subsequent events

Up to the date of this report, in the opinion of the Company's management, there is no event that could have significant impact on the data and information presented in the audited financial statements of the Company.

7.3 Comparative figures

Comparative figures are those in the financial statements for the fiscal year ended 31 December 2025 which were audited by AASC Auditing Firm Company Limited and the Company's Financial Statements for the Third Quarter of 2025, restated in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance. Details are as follows:

Statement of financial position

	As at 31/12/2025 in the audited financial statements	As at 01/01/2026 in the restated financial statements	Difference	Notes
Held to maturity investments	250,000,000,000	304,194,004,663	54,194,004,663	
Short - term loan receivables	47,700,000,000	-	(47,700,000,000)	
Other short - term receivables	10,866,305,257	4,372,300,594	(6,494,004,663)	
Dividends payable	-	31,153,932	31,153,932	
Other short - term payables	68,667,437,740	68,636,283,808	(31,153,932)	

Quang Ninh, 20 October 2026

PREPARED BY CHIEF ACCOUNTANT


Nguyen Thi Quynh



Vu Manh Duy

GENERAL DIRECTOR

Hoang Trong Tung