

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3 Year 2026

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ITEMS	Code	Note	Quarter Closing Balance	Quarter Opening Balance
A - SHORT-TERM ASSETS	100		170.311.012.974	167.461.296.264
I. Cash and cash equivalents	110	V.1	53.527.469.524	31.354.441.022
1. Cash	111		33.527.469.524	22.854.441.022
2. Cash equivalents	112		20.000.000.000	8.500.000.000
II. Short-term investments	120		93.099.822.829	116.404.436.742
1. Trading securities	121	V.2a	96.175.888.062	122.943.810.422
2. Allowances for decline in value of trading securities	122	V.2a	(4.576.065.233)	(8.039.373.680)
3. Held to maturity investments	123	V.2b	1.500.000.000	1.500.000.000
4. Provision for short-term held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments	126			
III. Short-term receivables	130		20.755.361.140	17.440.659.990
1. Short-term trade receivables	131	V.3	15.439.521.121	12.040.057.925
2. Short-term repayments to suppliers	132	V.4	31.392.926	42.551.693
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Short-term loan receivables	135	V.5a	5.284.447.093	5.358.050.372
6. Other short-term receivables	136		-	-
7. Short-term allowances for doubtful debts	137			
IV. Inventories	140		56.132.589	27.768.242
1. Inventories	141	V.6	56.132.589	27.768.242
2. Provision for devaluation of inventory	142			
VI. Other current assets	160		2.872.226.892	2.233.990.268
1. Short-term prepaid expenses	161	V.7a	1.872.226.892	1.169.497.305
2. Deductible VAT	162		0	0
3. Taxes and other receivables from government budget	163	V.12	0	64.492.963
4. Government bonds purchased for resale	164			
5. Other current assets	165		1.000.000.000	1.000.000.000

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS*This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.*

Quarter 3 year 2026

Consolidated Statement of Financial Position (continued)

ITEMS		Code	Note	Quarter Closing Balance	Quarter Opening Balance
B-	LONG-TERM ASSETS	200		125.560.228.779	115.850.947.324
I.	Long-term receivables	210		8.000.000	8.000.000
1.	Long-term trade receivables	211			
2.	Long-term repayments to suppliers	212			
3.	Working capital provided to sub-units	213			
4.	Long-term intra-company receivables	214			
5.	Long-term loan receivables	215	V.5b	8.000.000	8.000.000
6.	Other long-term receivables	216			
II.	Fixed assets	220		86.986.022.127	87.954.830.429
1.	Tangible fixed assets	221	V.8	68.472.837.645	68.999.955.368
-	Original Cost	222		182.590.431.052	178.083.140.684
-	Accumulated depreciation	223		(114.117.593.407)	(109.083.185.316)
2.	Finance leased assets	224		-	-
-	Original Cost	225			
-	Accumulated depreciation	226			
3.	Intangible fixed assets	227	V.9	18.513.184.482	18.954.875.061
-	Original Cost	228		24.121.532.693	24.121.532.693
-	Accumulated depreciation	229		(5.608.348.211)	(5.166.657.632)
IV.	Investment properties	240	V.10	22.612.041.846	22.930.768.512
-	Original Cost	241		23.603.635.918	23.603.635.918
-	Accumulated depreciation	242		(991.594.072)	(672.867.406)
V.	Long-term Work in Progress Assets	250		661.487.074	661.487.074
1.	Long-term manufacturer and operation work-in-progr	251			
2.	Construction in progress cost	252		661.487.074	661.487.074
VI.	Long-term financial investments	260		11.400.000.000	-
1.	Investment in subsidiaries	261			
2.	Investment in joint ventures and associates	262			
3.	Investment in other entities	263	V.2c	11.400.000.000	-
4.	Provision for long-term financial investments	264		0	0
5.	Held-to-maturity investments	265			
6.	Provision for long-term held-to-maturity investments	266			
VII.	Other long-term assets	270		3.892.677.732	4.295.861.309
1.	Long-term prepaid expenses	271	V.7b	3.398.700.852	3.823.095.501
2.	Deferred tax assets	272		493.976.880	472.765.808
3.	Long-term replacement parts and supplies	273			
4.	Other long-term assets	274			
TOTAL ASSETS		280		295.871.241.753	283.312.243.588

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS*This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.*

Quarter 3 year 2026

Consolidated Statement of Financial Position (continued)

ITEMS		Code	Note	Quarter Closing Balance	Quarter Opening Balance
C -	LIABILITIES	300		42.567.952.333	40.086.140.096
I.	Current Liabilities	310		41.614.618.972	39.932.806.735
1.	Short-term trade payables	311	V.11	5.896.561.605	4.940.873.784
2.	Short-term prepayments from customers	312		416.066.745	165.054.343
3.	Dividends and profits payable	313		168.250.682	52.720.815
4.	Taxes and other payables to government budget	314	V.12	7.596.426.541	3.575.699.684
5.	Payables to employees	315	V.13	5.398.385.772	5.439.032.643
6.	Short-term accrued expenses	316	V.14	649.809.057	317.684.928
7.	Short-term intra-company payables	317			
8.	Payables under schedule of construction contract	318			-
9.	Short-term unearned revenues	319		147.272.720	97.272.700
10.	Other short-term payments	320	V.15a	16.810.655.282	12.742.248.372
11.	Short-term borrowings and finance lease liabilities	321	V.16	300.000.000	10.504.010.898
12.	Short-term provisions	322			
13.	Bonus and Welfare Fund	323	V.17	4.231.190.568	2.098.208.568
14.	Price Stabilization Fund	324			
15.	Government bonds purchased for resale	325			
II.	Non-Current Liabilities	330		953.333.361	153.333.361
1.	Long-term trade payables	331			
2.	Long-term repayments from customers	332			
3.	Long-term taxes and other payables to the State	333			
4.	Long-term accrued expenses	334			
5.	Intra-company payables for operating capital received	335			
6.	Long-term intra-company payables	336			
7.	Long-term unearned revenues	337		153.333.361	153.333.361
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance lease liabilities	339		800.000.000	
10.	Convertible Bonds	340			
11.	Preferred Shares	341			
12.	Deferred Income Tax Liabilities	342		-	-
13.	Accrued Liabilities - Long-term	343			
14.	Science and Technology Development Fund	344			

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City
CONSOLIDATED FINANCIAL STATEMENTS

This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.

Quarter 3 year 2026

Consolidated Statement of Financial Position (continued)

ITEMS	Code	Note	Quarter Closing Balance	Quarter Opening Balance
D - EQUITY	400		253.303.289.420	243.226.103.492
I. Owner's Equity	410		253.303.289.420	243.226.103.492
1. Owner's Contribution	411	V.18	138.422.290.000	138.422.290.000
- Common Shares with Voting Rights	411a		138.422.290.000	138.422.290.000
- Preferred Shares	411b			
2. Share Premium	412	V.18	6.812.054.901	6.812.054.901
3. Convertible Bond Options	413			
4. Other Owner's Equity	414			
5. Treasury Shares	415	V.18		
6. Revaluation Surplus	416			
7. Foreign Exchange Difference	417			
8. Development Investment Fund	418	V.18	6.746.673.776	6.746.673.776
9. Other Equity Funds	419			
10. Retained Earnings	420	V.18	99.762.725.324	89.783.741.382
- Retained Earnings (Accumulated until the End of the Previous Period)	420a		92.683.853.017	62.871.466.688
- Retained Earnings for the Current Period	420b		7.078.872.308	26.912.274.694
11. Non-controlling Interests	429	V.18	1.559.545.419	1.461.343.433
TOTAL LIABILITIES AND EQUITY	440		295.871.241.753	283.312.243.588
			0	

Ho Chi Minh City, October 19, 2026



Hoang Thi Huong
Chief Accountant/Preparer



Tran Doan Vien
General Director

This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3 Year 2026

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

Quarter 3 Year 2026

ITEMS	Code	Note	Quarter 3/2026	Quarter 3/2025	Cumulative for 2026	Cumulative for 2025
1. Revenue from sales and services	01	VI.1	39.322.535.621	30.417.536.448	108.847.378.486	88.540.262.700
2. Revenue deductions	02					
3. Net revenue from sales and services	10		39.322.535.621	30.417.536.448	108.847.378.486	88.540.262.700
4. Cost of goods sold	11	VI.2	32.230.706.059	25.544.988.163	90.127.316.342	74.557.036.546
5. Gross profit from sales and services	20		7.091.829.562	4.872.548.285	18.720.062.144	13.983.226.154
6. Financial income	21	VI.3	5.297.043.597	8.795.200.096	16.910.709.377	21.501.843.528
7. Financial expenses	22	VI.4	1.514.466.754	1.750.955.486	(2.612.147.819)	3.207.867.661
Including: interest expenses	23		24.632.534	47.663.632	277.509.783	139.771.375
8. Selling Expenses	25		-	-	-	-
9. General and Administrative Expenses	26	VI.5	2.478.497.974	2.050.111.976	7.330.261.846	6.896.678.122
10. Share of Profit/loss in joint ventures and associate	24	V.2c		-		
11. Net Profit from Business Activities	30		8.395.908.431	9.866.680.919	30.912.657.494	25.380.523.899
12. Other income	31	VI.6	4.351.848	227.272.727	22.875.081	581.696.995
13. Other expenses	32		310.464	3.477.327	14.580.435	7.435.813
14. Other profit	40		4.041.384	223.795.400	8.294.646	574.261.182
15. Total profit before tax	50		8.399.949.815	10.090.476.319	30.920.952.140	25.954.785.081
16. Current corporate income tax expense	51		1.242.674.309	1.216.239.388	4.764.966.667	4.118.185.042
17. Deferred corporate income tax expense	52	V.12	-	-	(21.211.072)	(138.313.678)
18. Profit After Corporate Income Tax	60		7.157.275.506	8.874.236.931	26.177.196.545	21.974.913.717
19. Profit After Tax Attributable to the Parent Company	61		7.078.872.308	8.838.111.767	25.974.167.160	21.929.678.283
20. Profit After Tax Attributable to Non-controlling Int	62		78.403.198	36.125.164	203.029.385	45.235.434
21. Basic Earnings Per Share	70	VI.7a,b	511	670	1.876	1.611
22. Diluted Earnings Per Share	71	VI.7a,b	487	638	1.788	1.535



Hoang Thi Huong

Chief Accountant/Preparer

CÔNG TY CỔ PHẦN HẢI MINH

Digitally signed by CÔNG TY CỔ PHẦN HẢI MINH
DN: C=VN, S=HỒ CHÍ MINH, L=PHƯƠNG THANH MỸ TÂY, CN=CÔNG TY CỔ PHẦN HẢI MINH,
OID.0.9.2342.19200300.1 00.1.1=MST:0302525162
Reason: I am the author of this document
Location: your signing location here
Date: 2026-10-20 11:20:32
Foxit PhantomPDF
Version: 9.5.0



Ho Chi Minh City, October 19, 2026

Tran Doan Vien

General Director

This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3 Year 2026

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Quarter 3 Year 2026

ITEMS	Cod e	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Profit before tax	01		30.920.952.140	25.954.785.081
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02	V.9, 10	5.794.825.336	5.206.908.211
- Provisions	03	V.2a, 6	(3.463.308.447)	2.287.544.740
- Foreign exchange gains/losses from the revaluation				
Gain or Loss on Foreign Exchange Differences from Revaluation	04			-
- Gains/losses from investment activities	05	V.2c; VI.3, 6	(595.963.265)	(10.909.662.827)
- Interest expenses	06	VI.4	277.509.783	139.771.375
- Other adjustments	07			-
3. Profit from Business Activities				
Before Changes in Working Capital	08		32.934.015.547	22.679.346.580
- Increase/decrease in receivables	09		(3.247.039.932)	(3.500.835.361)
- Increase/decrease in inventory	10		(28.364.347)	(18.312.149)
- Increase/decrease in payables	11		7.931.970.724	9.915.494.357
- Increase/decrease in prepaid expenses	12		(278.334.938)	(901.348.446)
- Increase/decrease in trading securities	13	V.2a	26.767.922.360	(42.057.655.929)
- Interest paid	14		(297.125.095)	(139.771.375)
- Corporate income tax paid	15	V.14	(3.024.935.230)	(3.520.534.719)
- Other receipts from operating activities	16			-
- Other payments for operating activities	17	V.19	(20.000.000)	(60.000.000)
Net cash flow from operating activities	20		60.738.109.089	(17.603.617.042)
II. Cash flows from investing activities				
1. Payments for the purchase of fixed assets and other long-term assets	21	V.11	(4.507.290.368)	(6.389.185.000)
2. Proceeds from the disposal of fixed assets and other long-term assets	22	V.9, VI.6		589.902.886
3. Payments for loans made, purchases of debt instruments from other entities	23			-
4. Proceeds from loans recovered, sales of debt instruments from of debt instruments from other entities	24			-
5. Payments for investments in other entities	25	V.2c	(11.400.000.000)	-
6. Proceeds from recovering investments in other entities	26			28.500.000.000
7. Interest received, dividends, and profit distributions	27	V.5a, VI.3	577.719.429	395.219.397
Net cash flow from investing activities	30		(15.329.570.939)	23.095.937.283

This report is an integral part and must be read in conjunction with the notes to the consolidated financial statements.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

Quarter 3 Year 2026

Consolidated Cash Flow Statement (Continued)

ITEMS	Cod e	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
III. Cash flows from financing activities				
1. Proceeds from issuing shares, receiving contributions from owners	31			6.573.479.330
2. Repayments of contributions to owners, repurchase of the company's issued shares	32			
3. Proceeds from borrowing	33	V.18	7.170.745.420	2.092.081.443
4. Repayments of loan principal	34	V.18	(16.574.756.318)	(3.057.997.845)
5. Repayments of finance lease obligations	35			
6. Dividends and profit distributions paid to owners	36	V.17a, 20	(13.831.498.750)	(13.208.016.100)
<i>Net cash flow from financing activities</i>	<i>40</i>		<i>(23.235.509.648)</i>	<i>(7.600.453.172)</i>
Net cash flow during the year	50		22.173.028.502	(2.108.132.931)
Cash and cash equivalents at the beginning of the year	60	V.1	31.354.441.022	28.591.896.238
Effect of changes in foreign exchange rates on foreign cu	61			
Cash and cash equivalents at the end of the year	70	V.1	53.527.469.524	26.483.763.307



Hoang Thi Huong
Chief Accountant/Preparer



Ho Chi Minh City, October 19, 2026

Tran Doan Vien
General Director

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

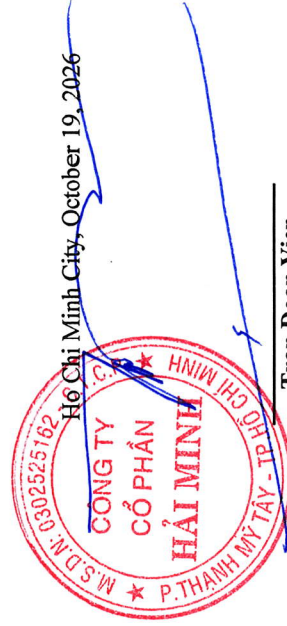
Quarter 3 Year 2026

Appendix: Reconciliation of Changes in Equity Table

	Owner's Equity	Share Premium	Treasury Shares	Development Investment Fund	Undistributed Profit After Tax	Non-controlling Interests	Total
year	138.422.290.000	6.812.054.901	-	6.746.673.776	100.005.627.903	1.529.674.564	253.516.321.144
Profit in the previous year	-	-	-	-	6.520.426.332	56.295.055	6.576.721.387
Sale of treasury shares	-	-	-	-	-	-	-
previous year	-	-	-	-	-	-	-
previous year	-	-	-	-	(13.842.229.000)	-	(13.842.229.000)
Capital increase	-	-	-	-	27.782	(27.782)	-
Other decreases	-	-	-	-	-	-	-
...	-	-	-	-	-	-	-
year	138.422.290.000	6.812.054.901	-	6.746.673.776	92.683.853.017	1.585.941.837	246.250.813.531
year	138.422.290.000	6.812.054.901	-	6.746.673.776	92.683.853.017	1.585.941.837	246.250.813.531
Profit in the Current Period	-	-	-	-	7.078.872.308	78.403.198	7.157.275.506
period	-	-	-	-	-	-	-
current year	-	-	-	-	-	(104.799.617)	(104.799.617)
Other decrease	-	-	-	-	-	-	-
period	138.422.290.000	6.812.054.901	-	6.746.673.776	99.762.725.324	1.559.545.419	253.303.289.420

[Signature]

Hoang Thi Huong
Chief Accountant/Preparer



Trần Doan Viên
General Director

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**Quarter 3/2026****I. OPERATIONAL CHARACTERISTICS****1. Form of Capital Ownership**

Hai Minh Corporation (referred to as “the Company”) operates under Business Registration Certificate No. 0302525162 issued by the Department of Planning and Investment of Ho Chi Minh City, initially granted on January 24, 2002, and amended for the 19th time on January 9, 2026 regarding the change of the General Director.

The Company’s English name: HAI MINH CORPORATION. The Company’s abbreviation: HAMI CORP.

The Company’s charter capital, according to Business Registration Certificate No. 0302525162 as amended for the 19th time on January 9, 2026, is 138.422.290.000 VND (*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 the Hanoi Stock Exchange (HNX). Stock code: HMH.

The Company’s head office is located at: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu, Thanh My Tay Ward, Ho Chi Minh City.

2. Business Sector

The Company operates in the service sector.

3. Business Activities

The primary business activities of the Company include: inland and road freight transportation; warehouse and office leasing; and ship agency services.

4. Normal Business Cycle

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

5. Company Structure

The Company comprises the Parent Company and three subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in these consolidated financial statements.

List of Subsidiaries Consolidated

Company Name	Registered Address	Principal Business Activities	Ownership Ratio		Voting Rights Ratio	
			Ending Balance	Beginning Balance	Ending Balance	Beginning Balance
Nam Phat Logistics Company Limited	3rd Floor, Hai Minh Building, Km105 Nguyen Binh Khiem Belt Road, Dong Hai Ward, Hai Phong City	Warehousing and Freight Transportation Services	96,79%	96,79%	96,79%	96,79%
Hai Minh Logistics Company Limited	3rd Floor, Hai Minh Building, Km105 Nguyen Binh Khiem Belt Road, Dong Hai Ward, Hai Phong City	Warehousing and Freight Transportation Services	99,92%	99,92%	100,00%	100,00%
Hai Minh Marine Services Company Limited	3rd Floor, Hai Minh Building, Km105 Nguyen Binh Khiem Belt Road, Dong Hai Ward, Hai Phong City	Warehousing and Freight Transportation Services	99,00%	99,00%	100,00%	100,00%

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

6. Declaration of comparability of information in the consolidated financial statements

The corresponding figures from the previous period are comparable with those of the current period.

7. Employees

At the end of the quarter, the company has 140 employees currently working (the number at the beginning of the year was 133 employees).

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting Period

The Company's accounting period begins on January 1 and ends on December 31 each year.

2. Currency Used in Accounting

The currency used in accounting is the Vietnamese Dong (VND) as the majority of transactions are conducted in this currency.

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting System Applied

The Group applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 guiding the Corporate Accounting System, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026 guiding the preparation and presentation of consolidated financial statements, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of consolidated financial statements.

2. Declaration of compliance with accounting standards and system

The Board of Management of the Parent Company ensures that it has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026, as well as other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of consolidated financial statements.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for Preparation of Financial Statements

The consolidated financial statements are prepared on an accrual basis (except for cash flow-related information).

2. Basis of Consolidation

The consolidated financial statements include the financial statements of the Parent Company and its subsidiaries. A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent Company has the ability, directly or indirectly, to influence the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining control, potential voting rights arising from options or convertible debt and equity instruments that can be converted into common shares at the end of the accounting period are considered.

The operating results of subsidiaries acquired or sold during the period are presented in the consolidated income statement from the acquisition date or until the date of the sale of the subsidiary's investment.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

The financial statements of the Parent Company and its subsidiaries used for consolidation are prepared for the same accounting period and apply uniform accounting policies for transactions and events of similar nature under similar circumstances. If the accounting policies of a subsidiary differ from the unified accounting policies adopted by the Company, appropriate adjustments will be made to the subsidiary's financial statements before they are used in the preparation of the consolidated financial statements.

The balances of accounts in the balance sheet between companies within the Company, intercompany transactions, and unrealized internal profits arising from these transactions must be fully eliminated. Unrealized losses arising from intercompany transactions are also eliminated unless the cost that caused the loss is not recoverable.

Non-controlling interests represent the portion of profit or loss in the subsidiary's operating results and net assets that is not attributable to the Company and is presented as a separate item in the consolidated income statement and consolidated balance sheet (under equity). Non-controlling interests include the value of non-controlling interests at the initial business combination date and their share of changes in equity since the business combination. Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership, even if the losses exceed the non-controlling interests' share of the subsidiary's net assets.

3. Foreign Currency Transactions

Foreign currency transactions are converted using the exchange rate at the transaction date. The balances of monetary items denominated in foreign currencies at the end of the reporting period are converted using the exchange rate at that date.

Exchange rate differences arising from foreign currency transactions during the period are recognized in financial income or financial expenses. Exchange rate differences from the revaluation of monetary items denominated in foreign currencies at the end of the reporting period, after offsetting increases and decreases in the exchange rate, are recognized in financial income or financial expenses.

The exchange rates used to convert foreign currency transactions are the actual transaction rates at the time the transactions occur. The actual transaction exchange rate for foreign currency transactions is determined as follows:

- For receivables: The exchange rate for foreign currency purchases at the commercial bank where the Company designates the customer to make payment at the time of the transaction.
- For payables: The exchange rate for foreign currency sales at the commercial bank where the Company expects to transact at the time of the transaction.
- For transactions involving the purchase of assets or expenses paid immediately in foreign currency (without going through accounts payable): The exchange rate for foreign currency purchases at the commercial bank where the Company makes the payment

The exchange rates used to revalue the balances of monetary items denominated in foreign currencies at the end of the reporting period are determined according to the following principles:

- For foreign currency deposits in banks: The exchange rate for foreign currency purchases at the bank where the Company holds its foreign currency account.
- For other monetary items classified as other assets: The exchange rate for foreign currency purchases at Vietcombank (the bank with which the Company frequently transacts).
- For monetary items classified as liabilities: The exchange rate for foreign currency sales at Vietcombank (the bank with which the Company frequently transacts).

4. Cash and Cash Equivalents

Cash includes cash on hand and demand deposits in banks. Cash equivalents are short-term investments with a maturity not exceeding 03 months from the investment date, which are easily

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

convertible into a known amount of cash and are subject to an insignificant risk of changes in value at the reporting date.

5. Financial Investments

Trading Securities

Investments are classified as trading securities when held for the purpose of buying and selling for profit.

Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of the payments at the transaction date, plus any transaction-related costs incurred during the purchase of the trading securities.

The recognition time for trading securities is the moment the Company acquires ownership, specifically as follows:

- For listed securities: recognized at the matching date (T+0).
- For unlisted securities: recognized at the official ownership transfer date in accordance with legal regulations.

Interest, dividends, and profits accrued prior to the purchase of trading securities are deducted from the cost of the securities. Interest, dividends, and profits accrued after the purchase are recorded as revenue. Dividends received in shares are tracked as an increase in the number of shares, without recognizing the value of the received shares.

An allowance for the decline in value is made for each type of trading security traded on the market if its fair value is lower than its cost. The fair value of trading securities is determined as follows:

- For securities listed on stock exchanges: the closing price on the nearest trading date to the accounting period end.
- For shares registered for trading on the unlisted public company market (UPCOM): the reference price is the average price of the last 30 consecutive trading days before the end of the reporting period, as published by the Stock Exchange.
- In cases where stocks listed on the stock market or stocks of joint stock companies registered for trading on the Upcom market have no transactions in the 30 days prior to the provision for losses, or when listed stocks are delisted, suspended, or halted from trading: the provision is made based on the losses of the invested company, with the provision amount calculated as the difference between the actual investment of the owners and the equity at the end of reporting period, multiplied by the ownership ratio of the company's charter capital compared to the total paid-in charter capital.
- For corporate bonds: the bond price for listed or registered corporate bonds is the most recent trading price on the Stock Exchange within 10 days prior to the end of the reporting period. If there are no transactions within 10 days leading up to the end of the fiscal year, no provisions will be made for this investment

The increase or decrease in the provision for the impairment of trading securities to be recognized at the end of the reporting period is recorded as a financial expense.

Gains or losses from the disposal of trading securities are recognized in financial income or financial expenses. The cost is determined using the moving weighted average method.

Investments held to maturity

An investment is classified as held to maturity when the Company has the intention and ability to hold the investment until maturity. Investments held to maturity consist only of fixed-term bank deposits and bonds held to maturity with the objective of earning periodic interest income.

Investments held to maturity are initially recognized at cost. After initial recognition, these investments are recorded at their recoverable amount. Interest income from investments held to

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

maturity after the purchase date is recognized in the income statement on an accrual basis. Interest received before the company holds the investment is deducted from the cost at the time of purchase.

When there is reliable evidence indicating that part or all of an investment may be impaired and the loss can be reliably determined, the loss is recognized as a financial expense for the year and directly deducted from the investment value.

Loans

Loans are recognized at cost, less any provision for doubtful debts. The provision for doubtful debts on loans is made based on the estimated potential losses.

Investments in associate companies

An associate is an entity over which the Company has significant influence but does not have control over the financial and operational policies. Significant influence is demonstrated by the right to participate in making decisions about the financial and operational policies of the investee, but without controlling those policies.

Investments in associates are recognized using the equity method. Under this method, the investment in an associate is presented in the consolidated financial statements at its initial investment cost and adjusted for changes in the share of net assets of the associate after the investment date. If the Company's share of losses of the associate is greater than or equal to the carrying amount of the investment, the carrying amount of the investment is presented as zero in the consolidated financial statements, unless the Company has obligations to make payments on behalf of the associate.

The financial statements of the associate are prepared for the same accounting period as the Company's consolidated financial statements. When the accounting policies of the associate differ from the uniform accounting policies applied by the Company, adjustments are made to the associate's financial statements before they are used in preparing the consolidated financial statements.

Unrealized gains and losses arising from transactions with associates are eliminated in proportion to the Company's interest when preparing the consolidated financial statements.

6. Receivables

Receivables are presented at their book value, less any provision for doubtful debts.

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

- Trade receivables reflect amounts owed arising from commercial transactions related to the buying and selling activities between the Company and independent customers.
- Other receivables reflect amounts owed that are not related to commercial transactions and do not involve buying and selling activities.

Provision for doubtful debts is made for each receivable based on the estimated potential losses that may occur.

The increase or decrease in the provision for doubtful debts to be recognized at the end of the fiscal year is recorded as an administrative expense.

7. Inventories

Inventory is recognized at the lower of cost or net realizable value.

The cost of inventory, including raw materials, consists of the purchase cost and other directly related costs incurred to bring the inventory to its current location and condition.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

The cost of goods sold is calculated using the weighted average method and is recorded using the perpetual inventory system.

Net realizable value is the estimated selling price of the inventory in the ordinary course of production and business, less the estimated costs to complete and the estimated costs necessary to sell the inventory.

A provision for inventory write-down is made for each inventory item where the cost exceeds its net realizable value. The increase or decrease in the provision for inventory write-down to be recognized at the end of the fiscal year is recorded in the cost of goods sold.

8. Prepaid Expenses

Prepaid expenses include costs that have been incurred but are related to the results of business operations over multiple accounting periods. The Company's prepaid expenses mainly consist of asset repair costs and tools and equipment expenses. These prepaid expenses are allocated over the period of the prepayment or the period in which the corresponding economic benefits are derived from these expenses.

Asset repair expenses

One-time asset repair costs with significant value are amortized over a period of 36 months using the straight-line method.

Tools and equipment expenses

Tools and equipment that have been put into use are amortized over a period of no more than 36 months using the straight-line method.

9. Operating Lease Assets

Leased assets are classified as operating leases if most of the risks and benefits associated with ownership of the asset are retained by the lessor. Operating lease expenses are recognized in expenses using the straight-line method over the lease term, regardless of the payment method.

10. Tangible Fixed Assets

Tangible fixed assets are presented at their cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the company to acquire the asset and make it ready for use. Costs incurred after initial recognition are only added to the cost of the asset if they are certain to increase future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as production and business expenses in the current year.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are written off, and any gain or loss from the disposal is recognized as income or expense in the current year.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The number of years for depreciation of various types of tangible fixed assets is as follows:

<u>Fixed Assets</u>	<u>Years</u>
Buildings and Structures	10 – 50
Machinery and Equipment	5 – 15
Transportation and Transmission Vehicles	6 – 15
Management Tools and Instruments	3 – 10
Other Fixed Assets	5 – 10

11. Intangible Fixed Assets

Intangible assets are presented at their cost less accumulated amortization.

Intangible fixed assets only include land use rights. Land use rights refer to all actual costs incurred by the Company that are directly related to the land used, including: payments made to acquire land use

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

rights, registration fees, etc. Land use rights are amortized using the straight-line method over 40 to 43 years, land use rights with no expiration are not subject to amortization.

When intangible fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off, and any profit or loss from the liquidation is recognized as income or expense in the year.

12. Construction in Progress

Construction in progress reflects the directly related costs (including relevant borrowing costs in accordance with the company's accounting policy) associated with assets under construction, machinery and equipment being installed for production, leasing, and management purposes, as well as costs related to the repair of fixed assets being carried out. These assets are recorded at their original cost and are not subject to depreciation.

13. Business consolidation and goodwill

Business consolidations are accounted for using the purchase method. The cost of a business consolidation includes: the fair value of the assets exchanged at the acquisition date, the liabilities incurred or recognized, and the equity instruments issued by the Company in exchange for control of the acquired entity, along with any directly related acquisition costs. The acquired assets, identifiable liabilities, and any contingent liabilities in the business consolidation are recognized at their fair value at the date control is obtained.

In the case of a business consolidation conducted in multiple stages, the total cost of the business consolidation is calculated as the sum of the cost of the investment at the date control is obtained, along with the cost of any previous investments, which are re-measured at fair value at the date control is obtained. The difference between the re-measured value and the original cost of the investment is recognized in the income statement if, prior to the date control is obtained, the Company does not have significant influence over the subsidiary, and the investment is presented using the cost method. If, prior to the date control is obtained, the Company has significant influence and the investment is presented using the equity method, the difference between the re-measured value and the investment's equity method value is recognized in the income statement, and the difference between the equity method value and the original cost of the investment is directly recognized in the "Undistributed Profit After Tax" section of the consolidated balance sheet.

The excess of the purchase price over the fair value of the Company's share in the identifiable assets, liabilities, and contingent liabilities at the acquisition date is recognized as goodwill. If the Company's share in the fair value of identifiable assets, liabilities, and contingent liabilities exceeds the purchase price at the acquisition date, the excess is recognized in the income statement.

Non-controlling interests at the initial business combination date are determined based on the percentage of non-controlling shareholders' interest in the fair value of the assets, liabilities, and contingent liabilities recognized.

14. Payables and accrued expenses

Accounts payable and accrued expenses are recognized for amounts owed in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables as trade payables, accrued expenses, and other payables is carried out according to the following principles:

- Trade payables reflect amounts owed arising from transactions for the purchase of goods, services, and assets, where the seller is an independent entity from the Company.
- Accrued expenses reflect amounts payable for goods or services received from suppliers or provided to the buyer, but not yet paid due to the absence of invoices or insufficient accounting documents, as well as amounts payable to employees for wages, vacation pay, and accrued business expenses.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

- Other payables reflect amounts owed that are non-commercial and not related to the purchase or provision of goods and services.

Payables and accrued expenses are classified as current and non-current in the consolidated balance sheet based on their remaining term as of the end of the reporting period.

15. Owner's Equity

Owner's Equity

Owner's equity is recognized based on the actual capital contributed by the shareholders of the parent company.

Share Premium

Share premium is recognized as the difference between the issue price and the par value of shares when they are initially issued or when additional shares are issued. It also includes the difference between the reissue price and the book value of treasury shares, as well as the capital component of convertible bonds upon maturity. Direct costs associated with the issuance of additional shares and the reissue of treasury shares are deducted from the share premium.

Treasury Shares

When repurchasing shares issued by the Company, the payment amount, including transaction-related costs, is recognized as treasury shares and reflected as a deduction in equity. Upon reissuance, the difference between the reissue price and the book value of the treasury shares is recorded in the 'Share Premium' account.

16. Profit Distribution

Net income after corporate income tax is distributed to shareholders after allocating the required reserves according to the company's charter and relevant legal regulations, and with the approval of the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items within the undistributed after-tax profits that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of contributed capital assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

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

17. Revenue and income recognition

Revenue from sale of goods

Revenue from sale of goods is recognized when the following conditions are met simultaneously:

- The Company has transferred most of the risks and benefits associated with ownership of the goods to the buyer.
- The Company no longer retains control over the goods, as the owner or in control of the goods.
- The revenue is recognized when it is reliably determinable. If the contract allows the buyer the right to return goods under specific conditions, the revenue is recognized only when these conditions are no longer applicable, and the buyer no longer has the right to return the goods (except in cases where the customer has the right to return goods in exchange for other goods or services).
- The Company has received or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction are determinable.

Revenue from services provision

Revenue from services provision is recognized when the following conditions are met simultaneously:

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

- The revenue is reliably determinable. If the contract specifies that the buyer has the right to return the service provided under specific conditions, the revenue is only recognized when those specific conditions no longer exist, and the buyer no longer has the right to return the provided service.
- The Company has received or will receive economic benefits from the transaction providing the service.
- The work completed at the reporting date is determinable.
- The costs incurred for the transaction and the costs to complete the service provision are determinable.

In cases where the service is performed over multiple periods, the revenue is recognized in the year based on the work completed by the end of the reporting period.

Revenue from Leasing Assets

Revenue from Leasing Assets is recognized on a straight-line basis over the lease term. Rent received in advance for multiple periods is allocated to revenue in accordance with the lease term.

Interest Income

Interest income is recognized on an accrual basis based on the time and effective interest rate for each period.

Dividends and Profit Sharing

Dividends and profit distributions are recognized when the Company is entitled to receive dividends or profits from its investments. Dividends received in the form of shares are only tracked by the increase in the number of shares, without recognizing the value of the shares received.

18. Borrowing Costs

Borrowing costs include interest on loans and other costs directly related to the borrowing.

Borrowing costs are recognized as an expense when incurred. However, if borrowing costs are directly related to the construction or production of assets under development that require a period of time (more than 12 months) to become available for use or sale, those borrowing costs are capitalized as part of the asset's cost. For borrowings related to the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income arising from temporarily investing borrowed funds is deducted from the asset's cost.

For general borrowings used for investment in construction or production of unfinished assets, the capitalized borrowing costs are determined based on the capitalization rate applied to the weighted average accumulated costs incurred for basic construction or production of those assets. The capitalization rate is calculated based on the weighted average interest rate of outstanding borrowings during the year, excluding specific borrowings aimed at creating a particular asset.

19. Expenses

Expenses are amounts that reduce economic benefits recognized at the time the transaction occurs or when there is a reasonably certain expectation of future expenses, regardless of whether cash has been paid or not.

The expenses and the related revenues generated must be recognized simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and requirements of accounting standards to ensure that transactions are presented fairly and accurately.

20. Corporate Income Tax

Corporate income tax expense includes current income tax and deferred income tax.

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

Current Income Tax

Current income tax is the amount of tax computed based on taxable income. The taxable income differs from accounting profit due to temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carryforward losses.

Deferred Income Tax

Deferred income tax is the corporate income tax that will be payable or refunded due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the tax base. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is probable that future taxable profits will be available to utilize these deductible temporary differences.

The carrying amount of deferred tax assets is reviewed at the end of the financial year and will be reduced to ensure that there is sufficient taxable profit to allow for the benefit of some or all of the deferred tax assets to be utilized. Deferred tax assets that have not been previously recognized are reviewed at the end of the financial year and are recognized when it is certain that there is sufficient taxable profit to utilize these unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the year the asset is recovered or the liability is settled, using the tax rates effective at the end of the financial year. Deferred tax is recognized in the income statement and is only recorded directly in equity when the tax relates to items recognized directly in equity.

Deferred tax assets and liabilities are offset when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and liabilities relate to income taxes levied by the same taxation authority:
 - For the same taxable entity; or
 - The Company intends to settle the current income tax payable and the current deferred tax assets on a net basis or recover the assets simultaneously with the settlement of liabilities in each future period when significant amounts of deferred tax liabilities or deferred tax assets are settled or recovered.

21. Related Parties

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions about financial policies and operations. Parties are also considered related if they share joint control or significant common influence.

In considering the relationship between related parties, more emphasis is placed on the substance of the relationship rather than its legal form.

22. Segment Reporting

A business segment is a distinguishable component that engages in producing or providing products, services, and has economic risks and benefits different from other business segments.

A geographical segment is a distinguishable component that engages in producing or providing products, services within a specific economic environment, and has economic risks and benefits different from other business segments operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied for the preparation and presentation of the Company's financial statements.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

1. Cash and Cash Equivalents

	<u>End of Quarter</u>	<u>Beginning of Year</u>
Cash	435.639.823	451.477.808
Demand deposit	33.091.829.701	22.402.963.214
Cash in Transit		
Cash equivalents	20.000.000.000	8.500.000.000
- - Time deposits with original maturities not exceeding 3 months at Vietnam Technological and Commercial Joint Stock Bank – Gia Dinh Branch	20.000.000.000	8.500.000.000
- Bonds		
Total	<u>53.091.829.701</u>	<u>31.354.441.022</u>

2. Financial Investments

The Company's financial investments include trading securities, investments held to maturity, and investments in associated companies. Information regarding the Company's financial investments is as follows:

2a. Trading Securities

	<u>End of Quarter</u>		<u>Beginning of Year</u>	
	<u>Cost</u>	<u>Fair value</u>	<u>Cost</u>	<u>Fair value</u>
<i>Shares Shares</i>	96.175.888.064	98.529.770.659	122.943.810.422	121.722.409.000
PSP shares	11.268.812.075	16.000.000.000	11.268.812.075	17.300.000.000
PVP shares	1.885.014.060	2.030.703.845	50.983.922.573	45.080.000.000
TUG shares	12.278.498.212	11.192.625.600	12.278.498.212	11.838.354.000
PVT shares	0	0	25.321.512.513	23.717.600.000
HAP shares	21.881.667.707	21.804.174.572	15.599.027.153	16.304.955.000
HPG shares	27.014.201.100	25.683.667.379		
Other shares	21.847.694.909	21.818.599.262	7.492.037.896	7.481.500.000
Total	<u>96.175.888.064</u>	<u>98.529.770.659</u>	<u>122.943.810.422</u>	<u>121.722.409.000</u>

2b. Investments Held to Maturity

	<u>End of Quarter</u>		<u>Beginning of Year</u>	
	<u>Cost</u>	<u>Book Value</u>	<u>Cost</u>	<u>Book Value</u>
Time deposits with original maturities exceeding 3 months at Vietnam Joint Stock Commercial Bank for Industry and Trade – Ngo Quyen Branch	1.500.000.000	1.500.000.000	1.500.000.000	1.500.000.000
Total	<u>1.500.000.000</u>	<u>1.500.000.000</u>	<u>1.500.000.000</u>	<u>1.500.000.000</u>

2c. Investments in other entities

	<u>Ending of Period</u>	<u>Beginning of Year</u>
Hai Minh Dinh Vu Joint Stock Company	11.400.000.000	0
Total	<u>11.400.000.000</u>	<u>0</u>

During the first quarter of 2026, the Company contributed 11.400.000.000 VND, representing 19% of the charter capital of Hai Minh Dinh Vu Joint Stock Company, in accordance with Resolution No. 13/2025/NQ-HDQT dated December 18, 2025 of the Board of Directors.

3. Short-term Trade Receivables

	<u>End of Quarter</u>	<u>Beginning of Year</u>
--	-----------------------	--------------------------

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

	End of Quarter	Beginning of Year
KHAI MINH GROUPS COMPANY LIMITED	2.064.096.187	1.919.935.026
AT ASIA COMPANY LIMITED	1.085.139.072	1.053.343.767
KINTETSU WORLD EXPRESS (VIỆT NAM), INC.	2.154.255.480	1.539.947.160
GREATING FORTUNE CONTAINER VN JOINT STOCK COMPANY	940.140.000	932.670.988
THUY HAI TRANSPORT AND FORWARDING COMPANY LIMITED	335.609.000	869.741.378
HYUNDAI GLOVIS VIETNAM CO., LTD.	624.308.523	0
COMMODITIES EXPRESS JOINT STOCK COMPANY	462.391.531	
Other Entities	7.773.581.328	5.724.419.606
Total	15.439.521.121	12.040.057.925

4. Short-term Advances to Suppliers

	End of Quarter	Beginning of Year
FPT Securities Joint Stock Company – Ho Chi Minh Branch	27.500.000	33.000.000
Other Suppliers	3.892.926	9.551.693
Total	31.392.926	42.551.693

5. Other Receivables**5a. Short-term Other Receivables**

	End of Quarter	Beginning of Year
Advances	1.185.854.394	836.245.515
Greating Fortune Container Vn Joint Stock Company	783.373.646	1.103.871.806
Kintetsu World Express (Vietnam),Inc.- Hanoi Branch	860.787.880	1.048.397.250
SAMUDERA SHIPPING LINE LTD	569.527.077	
Other short-term receivables	1.884.904.096	2.369.535.801
Total	5.284.447.093	5.358.050.372

5.b Other long-term receivables

	Ending of Period		Beginning of Year	
	Value	Provision	Value	Provision
Deposits, Escrows	8.000.000	-	8.000.000	-
Total	8.000.000	-	8.000.000	-

6. Inventories

	Ending of Period	Beginning of Year
Raw Materials, Supplies	56.132.589	27.768.242
Tools, Equipment	-	-
Goods	-	-
Total	56.132.589	27.768.242

7. Prepaid Expenses

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

<i>Expense Name</i>	<i>01/07/2026</i>	<i>Incurred During the Period</i>	<i>Transferred During the Period</i>	<i>30/09/2026</i>
Short-term prepaid expenses	2.002.829.145	1.168.562.351	1.299.164.604	1.872.226.892
Long-term prepaid expenses	3.358.264.594	804.661.304	764.225.046	3.398.700.852
Total	5.361.093.739	1.973.223.655	2.063.389.650	5.270.927.744

8. Tangible Fixed Assets

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Vehicles	Management Tools and Equipment	Other Fixed Assets	Total
Original Cost						
Beginning of Period	111.824.737.789	1.434.826.595	60.350.813.291	6.566.053.377	2.414.000.000	182.590.431.052
Purchases						0
Disposals, Sales						0
End of Period	111.824.737.789	1.434.826.595	60.350.813.291	6.566.053.377	2.414.000.000	182.590.431.052
Depreciation						
Beginning of Period	54.437.123.720	1.025.764.544	50.012.645.724	5.527.568.180	1.321.152.649	112.324.254.817
Depreciation During the Period	877.985.322	22.427.454	727.339.356	102.628.131	62.958.327	1.793.338.590
Decrease during the period						
End of Period	55.315.109.042	1.048.191.998	50.739.985.080	5.630.196.311	1.384.110.976	114.117.593.407
Net Book Value						
Beginning of Period	57.387.614.069	409.062.051	10.338.167.567	1.038.485.197	1.092.847.351	70.266.176.235
End of Period	56.509.628.747	386.634.597	9.610.828.211	935.857.066	1.029.889.024	68.472.837.645

9. Intangible Fixed Assets

	Land Use Rights
Original Cost	
Beginning of Period	24.121.532.693
End of Period	24.121.532.693
<i>Of which:</i>	
<i>Fully Depreciated but Still in Use</i>	-
Accumulated depreciation	
Beginning of Period	5.461.118.018
Depreciation During the Period	147.230.193
End of Period	5.608.348.211
Net Book Value	
Beginning of Period	18.660.414.675
End of Period	18.513.184.482
<i>Of which:</i>	
Temporarily Not in Use	-
Wait for disposals	-

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

10. Investment Property

	01/07/2026	Increase During the Period	Decrease During the Period	30/09/2026
Investment Property for Lease				
Original Cost	23.603.635.918			23.603.635.918
Land Use Rights	2.138.357.513			2.138.357.513
Buildings	21.465.278.405			21.465.278.405
Depreciation	885.351.850	106.242.222	-	991.594.072
Land Use Rights	-	-	-	-
Buildings	885.351.850	106.242.222	-	991.594.072
Net Book Value	22.718.284.068		106.242.222	22.612.041.846
Land Use Rights	2.138.357.513			2.138.357.513
Buildings	20.579.926.555		106.242.222	20.473.684.333

11. Short-term payables to Suppliers

	End of Quarter	Beginning of Year
Ho Chi Minh City Infrastructure Investment Joint Stock Company	851.558.400	851.558.400
Anh Duong General Trade Company Limited	1.726.109.830	1.401.561.350
RRS LOGISTICS JOINT STOCK COMPANY	93.240.000	147.740.000
Other Payables to Suppliers	3.225.653.375	2.540.014.034
Total	5.896.561.605	4.940.873.784

The Company has no overdue payables to suppliers that remain unpaid

12. Taxes and Other Payables to the State

	Beginning of Period		Incurred During the Period		End of Period	
	Payable	Receivable	Amount payable	Payable	Receivable	Amount payable
VAT on Domestic Sales	1.748.600.436		1.928.030.087	522.803.491	3.153.827.032	
Corporate Income Tax	2.538.374.329		1.242.674.309	500.000.000	3.281.048.638	
Personal Income Tax	153.713.369		255.377.275	237.880.094	171.210.550	
Contractor VAT	593.427.211		0	0	593.427.211	
Contractor tax	544.598.513		1.129.583.980	1.277.269.383	396.913.110	
Other tax						
Total	5.578.713.858	0	4.555.665.651	2.537.952.968	7.596.426.541	

Value Added Tax (VAT)

The Company applies the value-added tax under the credit method. The VAT rates are as follows:

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

- Commission fees to shipping agents	:	0%
- Other services	:	8%-10%

Corporate Income Tax

Hai Minh Marine Service Company Limited enjoys a corporate income tax incentive for projects carried out in the economic zone, with a tax rate of 10% for 15 years from the first year of revenue generated from the project. The Company is exempt from tax for the first 4 years and is entitled to a 50% reduction of the tax payable for the subsequent 9 years, commencing from the first year of taxable income. Other companies within the Group are subject to corporate income tax on taxable income at a rate of 17%.

The determination of corporate income tax payable by the companies within the Group is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and tax rules applicable to various types of transactions may be interpreted in different ways. Accordingly, the tax amounts presented in the consolidated financial statements may change upon examination by the tax authorities.

Land Use Tax, Land Rent

Land use tax and land rent are paid according to the notices issued by the tax authorities.

Other Taxes

The Company declares and pays taxes in accordance with regulations.

13. Payables to Employees

Salaries payable to employees within the Company.

14. Short-term Accrued Expenses

	<u>End of Quater</u>	<u>Beginning of Year</u>
Accrued Expenses for Apartment Purchases	-	-
Other Short-term Accrued Expenses	649.809.057	317.684.928
Total	649.809.057	317.684.928

15. Other Payables**15a. Other short-term payables**

	<u>End of Quater</u>	<u>Beginning of Year</u>
Union Fund	479.529.760	370.592.760
Social Insurance, Health Insurance, Unemployment Insurance	0	0
Short-term Deposits Received	791.504.148	597.404.148
Payables for amounts collected and disbursed on behalf of shipping lines	13.728.755.185	9.835.225.158
Other Short-term Payables	1.810.866.189	1.991.747.121
Total	16.810.655.282	12.794.969.187

15b. Other Long-term Payables**15c. Overdue Payables**

The Company has no overdue payables that remain unpaid.

16. Loans and finance lease liabilities

	Ending balance	Increase during the period	Decrease during the period	Opening balance
Short-term loans	300.000.000	0	0	300.000.000
Long-term loans	800.000.000	0	75.000.000	875.000.000

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

Loans from related parties	0			0
Total	1.100.000.000	0	75.000.000	1.175.000.000

17. Bonus and Welfare Fund

	<u>Beginning of Period</u>	<u>Increase from Profit</u>	<u>Expenditures during the period</u>	<u>Ending of Period</u>
Welfare and bonus fund	2.532.825.171		0	2.532.825.171
Management and executive bonus fund	1.698.365.397			1.698.365.397
Total	4.231.190.568		0	4.231.190.568

18. Owner's Equity**18a. Statement of Changes on Owner's Equity**

Information about changes in owner's equity is presented in the attached Appendix.

18b. Details of Owner's Equity Contribute

	<u>End of Period</u>	<u>Beginning of Year</u>
Green Field Joint Stock Company	14.288.000.000	14.288.000.000
Mr. Tran Quang Tien	14.600.870.000	14.600.870.000
Green Field Agency Joint Stock Company	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
Other Shareholders	75.790.420.000	75.790.420.000
Total	138.422.290.000	138.422.290.000

18c. Shares

	<u>End of Period</u>	<u>Beginning of Year</u>
Number of Shares Registered for Issuance	13.842.229	13.842.229
Number of Shares Sold to the Public	13.842.229	13.842.229
- Common Shares	13.842.229	13.842.229
- Preferred Shares	-	-
Number of Shares Repurchased	0	0
- Common Shares	0	0
- Preferred Shares	-	-
Number of Shares Outstanding	13.842.229	13.842.229
- Common Shares	13.842.229	13.842.229
- Preferred Shares	-	-

Par value of outstanding shares: 10.000 VND.

19. Off-Balance Sheet Item**Foreign Currencies**

At the end of the accounting period, the Company's cash includes 0 USD (Beginning of Year 0 USD).

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT**1. Revenue from Sales of Goods and Provision of Services****Total revenue**Quarter 3/2026Quarter 3/2025

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

	<u>Quarter 3/2026</u>	<u>Quarter 3/2025</u>
Revenue from Transportation Services	12.944.874.652	7.999.337.570
Revenue from Container Agency Services	3.541.227.303	3.524.048.872
Revenue from Office Rentals	955.656.885	937.005.941
Revenue from Warehouse Operations	21.880.776.781	17.957.144.065
Total	39.322.535.621	30.417.536.448
2. Cost of Good Sold		
	<u>Quarter 3/2026</u>	<u>Quarter 3/2025</u>
Cost of Transportation Services	11.786.255.584	7.496.009.363
Cost of Container Agency Services	2.378.156.977	2.699.758.612
Cost of Office Rentals	831.021.777	847.444.519
Cost of Warehouse Rentals	17.235.271.721	14.501.775.669
Total	32.230.706.059	25.544.988.163
3. Financial Income		
	<u>Quarter 3/2026</u>	<u>Quarter 3/2025</u>
Interest Income from Bank Deposits, Loans	87.820.410	126.455.427
Securities Trading Income	4.878.776.156	8.655.130.325
Gains from Foreign Exchange Differences	75.753.777	13.614.344
Dividends and Profit Sharing	252.242.800	
Other Financial Income	2.450.454	
Total	5.297.043.597	8.795.200.096
4. Financial Expenses		
	<u>Quarter 3/2026</u>	<u>Quarter 3/2025</u>
Interest Expenses	24.632.534	47.663.632
Provision for Impairment of Financial Investments	1.332.079.611	
Losses from Foreign Exchange Differences	606.694	25.452.367
Losses from the Revaluation of Monetary Items Denominated in Foreign Currencies at Year-End		
Securities Trading Losses	157.147.915	1.677.839.487
Total	1.514.466.754	1.750.955.486
5. General and Administrative Expenses		
	<u>Quarter 3/2026</u>	<u>Quarter 3/2025</u>
Employee Expenses	1.682.459.858	1.420.377.375
Materials Management Expenses	29.958.911	23.038.578
Office Supplies Expenses	48.550.360	62.506.272
Depreciation of Fixed Assets	134.211.888	102.442.569
Taxes, Fees, and Charges	2.727.676	2.537.286
Provision Expenses		
Outsourced Service Expenses	186.588.940	160.546.959
Employee Expenses	394.000.341	278.662.937
Total	2.478.497.974	2.050.111.976

HAI MINH CORPORATION

Address: 17th Floor, Pearl Plaza Building, 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS FOR Q3 2026

Notes to the Consolidated Financial Statements (Continued)

6. Production and Business Expenses by factors

	Quarter 3/2026	Quarter 3/2025
Raw Materials and Supplies Expenses	6.609.048.379	4.074.486.029
Labor Expenses	10.092.889.274	8.873.587.911
Depreciation of Fixed Assets	2.046.811.005	1.830.670.922
Outsourced Service Expenses	13.171.321.185	10.401.463.488
Other Expenses	2.789.134.190	2.414.891.789
Total	34.709.204.033	27.595.100.139

VII. OTHER INFORMATION

The Board of Management affirms that there are no significant events arising after the end of the reporting period that require adjustments to the figures or disclosure in the Consolidated Financial Statements.


Hoang Thi Huong
Chief Accountant/Preparer

Ho Chi Minh City, October 19, 2026


Tran Doan Vien
General Director