

**PHU HUU - NEWPORT
CORPORATION**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No.: 334/CBTT-TCPH

Ho Chi Minh City, October 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

In compliance with the provisions of Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance providing guidelines on information disclosure on the securities market, Phu Huu - Newport Corporation hereby discloses the information of the Financial Statements (FS) for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Organization Name: **PHU HUU - NEWPORT CORPORATION**

- Stock Code: **PNP**

- Headquarters: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City

- Telephone: 02873073979 - 3901

- Email: vanphong.tcph@saigonnewport.com.vn

- Website: www.phuhuuport.com

2. Content of disclosed information

- **FS of Quarter 3/2026:**

☒ Separate FS (For organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated FS (For organizations with subsidiaries);

☐ Combined FS (For organizations with affiliated accounting units that maintain a separate accounting apparatus).

- Cases subject to **explanation** of causes:

+ The audit organization provides an opinion other than an unqualified opinion on the FS (for reviewed/audited FS...):

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

+ Profit after tax in the reporting period has a variance of 5% or more before and after auditing, or changes from loss to profit or vice versa (for the audited FS of 2026):

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

+ Corporate income tax profit after tax in the Income Statement of the reporting period changes by 10% or more compared to the report of the same period last year:

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

+ Profit after tax in the reporting period is a loss, or changes from profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

This information was disclosed on the Company's website on October 20, 2026, at the link <https://www.phuhuuport.com/quan-he-co-dong.html>.

Attached Documents: FS of Quarter
3/2026 of Phu Huu - Newport Corporation.

Organization representative

Authorized person for
information disclosure

Company Secretary



Phan Van Tuan

**TAN CANG – PHU HUU
JOINT STOCK COMPANY**

Tax Code: 0309444635

**Address: Nguyen Thi Tu Street, Long Truong Ward,
Ho Chi Minh City, Viet Nam**

FINANCIAL STATEMENTS

**For the third quarter
of the year 2026**

Ho Chi Minh City, October 2026

PHU HUU - NEWPORT CORPORATION

Address: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City, Viet Nam

Tax code: 0 3 0 9 4 4 4 6 3 5

Form No. B 01 - DN

(Issued under Circular No. 99/2025/TT-BTC

Dated October 27, 2025 by the Minister of Finance)

BALANCE SHEET

Quarter 03/2026

Unit: VND

INDICATORS	Code	Note	Ending Balance of the Quarter	Beginning Balance
A - CURRENT ASSETS	100		267.716.767.759	209.078.661.998
I. Cash and cash equivalents	110		160.024.379.649	175.863.883.899
1. Cash	111		70.024.379.649	15.595.609.925
2. Cash equivalents	112		90.000.000.000	160.268.273.974
II. Short-term investment	120		260.000.000	260.224.384
1. Trading securities	121			
2. Provision for devaluation of trading securities (*)	122			
3. Held-to-maturity investments	123		260.000.000	260.224.384
4. Provision for held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments	126			
III. Short-term Receivables	130		104.801.887.413	26.821.101.151
1. Account receivable from customers	131		104.113.980.382	25.943.467.737
2. Advances to suppliers	132		350.000.000	996.247.280
3. Short-term Internal Receivables	133		-	-
4. Receivables from construction contracts	134		-	-
5. Other short-term receivables	135		337.907.031	22.185.384
6. Provision for doubtful short-term receivables (*)	136		-	(140.799.250)
7. Assets pending resolution	137		-	-
IV. Inventory	140		640.100.000	640.100.000
1. Inventory	141		640.100.000	640.100.000
2. Provision for Inventory Devaluation (*)	142			
V. Short-term biological assets	150			
1. Short-term livestock for one-time harvest	151			
2. Short-term seasonal crops or one-time harvest plants	152			
3. Provision for loss on short-term biological assets	153			
VI. Other short-term assets	160		1.990.400.697	5.493.352.564
1. Short-term prepaid expenses	161		1.990.400.697	3.003.029.734
2. Value added tax deductibles	162		-	2.490.322.830
3. Taxes and amounts payables to the State budget	163			
4. Trading Government bonds	164			
5. Other short-term assets	165			
B - NON-CURRENT ASSETS	200		128.106.173.267	153.372.843.861

I. Long-term Receivables	210			
1. Long-term trade receivables	211			
2. Long-term advance to suppliers	212			
3. Working capital from subunits	213			
4. Long-term receivables from related parties	214			
5. Long-term other receivables	215			
6. Provision for doubtful short-term receivables (*)	216			
II. Tangible fixed assets	220		126,575,899.193	112,019,017.479
1. Tangible fixed assets	221		126,575,899.193	112,019,017.479
- Original cost/Historical cost/Acquisition cost	222		422,359,761.509	383,054,070.129
- Accumulated depreciation (*)	223		(295,783,862.316)	(271,035,052.650)
2. Finance lease fixed assets	224			
- Original cost/Historical cost/Acquisition cost	225			
- Accumulated depreciation (*)	226			
3. Intangible assets	227			
- Original cost/Historical cost/Acquisition cost	228			
- Accumulated depreciation (*)	229			
IV. Investment properties	240			
- Original cost/Historical cost/Acquisition cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		1,217,201.883	40,458,812.244
1. Long-term work in progress	251		-	-
2. Long-term construction in progress	252		1,217,201.883	40,458,812.244
VI. Long-term financial investments	260			
1. Investments in Company's subsidiaries	261			
2. Investments in joint ventures, associates	262			
3. Equity Investments in Other Entities	263			
4. Provision for long-term investments in other entities (*)	264			
5. Held-to-maturity investments	265			
6. Provision for held-to-maturity investments	266			
VII. Other non-current assets	270		313,072.191	895,014,138
1. Long-term prepaid expenses	271		313,072.191	895,014,138
2. Deferred tax assets	272			
3. Long-term Equipment, Supplies, and Spare Parts	273			
4. Other non-current assets	274			
TOTAL ASSETS			395,822,941.026	362,451,505.859
INDICATORS	Code	Note	Ending Balance of the Quarter	Beginning Balance
C - LIABILITIES	300		157,905,625.367	126,449,282.295

I. Current liabilities	310		115,581,144,117	98,933,143,148
1. Short-term Trade payables	311		41,372,403,835	58,393,072,147
2. Short-term Advances from customers	312		104,013,999	570,401,000
3. Payables for dividends, profits	313		25,865,640,585	113,344,325
4. Statutory obligations	314		6,857,231,641	3,136,503,730
5. Payables to employees	315		13,707,744,578	16,758,412,271
6. Accrued expenses	316		6,566,418,310	416,150,000
7. Payables to related parties	317			
8. Payables from construction contract	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320		796,465,881	555,018,874
11. Short-term loan and payable for finance leasing	321		16,067,444,000	14,442,619,103
12. Provision for Short-term payable	322			
13. Reward and welfare funds	323		4,243,781,288	4,547,621,698
14. Price stabilization fund	324			
15. Trading Government bonds	325			
II. Long-term liabilities	330		42,324,481,250	27,516,139,147
1. Long-term Payables to Suppliers	331			
2. Long-term Advances from Customers	332			
3. Long-term statutory obligations	333			
4. Long-term Accrued Expenses	334			
5. Internal payables for working capital	335			
6. Long-term payables to related parties	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338			
9. Long-term loans and obligations under finance leases	339		42,324,481,250	27,516,139,147
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred tax liabilities	342			
13. Long-term Provision	343			
14. Science and Technology Development Fund	344			
D - OWNERS' EQUITY	400		237,917,315,659	236,002,223,564
I. Owners' equity	410		237,917,315,659	236,002,223,564
1. Contributed capital	411		161,000,000,000	161,000,000,000
- Ordinary shares with voting rights	411a		161,000,000,000	161,000,000,000
- Preferred shares	411b			
2. Share premium	412			
3. Convertible bond option	413			
4. Other owners' capital	414			

5. Treasury shares	415			
6. Asset revaluation difference	416			
7. Foreign exchange difference	417			
8. Investment and development fund	418		48.917.008.613	46.932.882.676
9. Other funds under owners' equity	419			
10. Undistributed post-tax profit	420		28.000.307.046	28.069.340.888
- Retained earnings accumulated to the prior year end	420a			28.069.340.888
- Retained earnings of the current year	420b		28.000.307.046	-
TOTAL LIABILITIES AND OWNERS' EQUITY	440		395.822.941.026	362.451.505.859

Ho Chi Minh City, 20 October, 2026

Preparer


Hoàng Thị Hải Yến

Chief Accountant


Trần Thị Việt Hà

General Director




Nguyễn Văn Thuy

INCOME STATEMENT
Quarter 03 of 2026

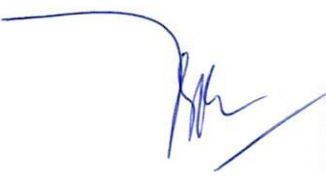
Unit: VND

Indicators	Code	Notes	This quarter this year	This quarter last year	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of this quarter (Last year)
1. Revenue from sales and service provision	01		90.615.370.867	86.482.161.026	264.947.307.928	256.945.165.800
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and service provision	10		90.615.370.867	86.482.161.026	264.947.307.928	256.945.165.800
4. Cost of goods sold	11		68.639.830.716	66.779.631.599	199.462.168.408	196.225.034.186
5. Gross profit from sales and service provision	20		21.975.540.151	19.702.529.427	65.485.139.520	60.720.131.614
6. Gain/loss from sale and liquidation of investment property	21					
7. Financial Income	22		2.198.947.816	968.764.690	4.963.117.219	2.988.291.448
8. Financial expenses	23		1.399.853.723	1.084.856.150	4.109.657.490	3.467.898.893
In which: Interest expenses	24		1.399.853.723	1.084.856.150	4.109.657.490	3.467.898.893
9. Selling expenses	25		340.548.187	-	340.548.187	-
10. General and administrative expenses	26		8.503.106.978	6.493.675.259	24.157.592.395	20.033.898.320
11. Net operating profit	30		13.930.979.079	13.092.762.708	41.840.458.667	40.206.625.849
12. Other income	31		1.081.633	139.415	30.873.365	204.860
13. Other expenses	32		300	42.180	20.000.740	408.135
14. Other profit	40		1.081.333	97.235	10.872.625	(203.275)
15. Total accounting profit before tax	50		13.932.060.412	13.092.859.943	41.851.331.292	40.206.422.574
16. Current Corporate Income Tax Expense	51		2.786.412.142	2.618.581.225	8.374.266.406	8.041.366.142
17. Deferred Corporate Income Tax Expense	52		-	-	-	-
18. Profit after corporate income tax	60		11.145.648.270	10.474.278.718	33.477.064.886	32.165.056.432
19. Basic Earnings Per Share	70		-	-	-	-
20. Diluted Earnings per Share	71		-	-	-	-

Ho Chi Minh City, 20 October, 2026

Preparer

Hoàng Thị Hải Yến

Chief Accountant

Trần Thị Việt Hà

General Director

Nguyễn Văn Thuy



PIIU HUU - NEWPORT CORPORATION

Address: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City, Vietnam

Tax code: 0 3 0 9 4 4 4 6 3 5

Form B03-DN

(Issued under Circular No. 99/2025/TT-BTC

Dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Direct method)

Quarter 03 of 2026

Unit: VND

Indicators	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I. Cash flows from operating activities				
1. Cash receipts from sales of goods, services, and other revenue	01		210.823.439.446	289.613.183.498
2. Cash payments to suppliers of goods and services	02		(149.004.515.686)	(154.437.374.283)
3. Cash payments to employees	03		(39.655.923.265)	(33.858.435.925)
4. Interest expenses paid	04		(4.099.027.604)	(3.467.898.893)
5. Corporate income tax paid	05		(7.330.195.754)	(8.042.393.218)
6. Other cash receipts from operating activities	06		3.761.675.349	13.445.261.864
7. Other cash payments for operating activities	07		(20.341.397.960)	(23.919.593.621)
<i>Net cash flows from operating activities</i>	20		(5.845.945.474)	79.332.749.422
II. Cash flows from investing activities				
1. Cash payments for acquisition and construction of fixed assets and other long-term assets	21		-	-
2. Cash receipts from liquidation and disposal of fixed assets and other long-term assets	22		-	-
3. Cash payments for lending and purchasing debt instruments of other entities	23		-	-
4. Cash receipts from collection of loans and resale of debt instruments of other entities	24		151.202.192.329	75.000.000.000
5. Cash payments for equity investments in other entities	25		(150.353.288.219)	(85.000.000.000)
6. Cash receipts from divestment in other entities	26		-	-
7. Cash receipts from interest, dividends, and profit shared	27		-	-
<i>Net cash flows from investing activities</i>	30		848.904.110	(10.000.000.000)
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contribution from owners	31		-	-
2. Cash payments for capital returned to owners and repurchase of issued shares	32		-	-
3. Cash receipts from borrowings	33		-	-
4. Cash payments for principal debt repayment	34		(10.842.462.886)	(10.831.833.000)
5. Cash payments for finance lease principal repayment	35		-	-
6. Dividends and profits paid to owners	36		-	(9.408.736.369)
<i>Net cash flows from financing activities</i>	40		(10.842.462.886)	(20.240.569.369)
Net cash flows during the period	50		(15.839.504.250)	49.092.180.053
Cash and cash equivalents at the beginning of the period	60		175.863.883.899	5.275.409.791
Effect of exchange rate fluctuations on foreign currency cash	61		-	-
Cash and cash equivalents at the end of the period	70		160.024.379.649	54.367.589.844

Ho Chi Minh City, 20 October, 2026

General Director

Preparer

Chief Accountant


Hoàng Thị Hải Yến


Trần Thị Việt Hà




Nguyễn Văn Thuy

NOTES TO THE INTERIM FINANCIAL STATEMENTS
Quarter 3 of 2026

I- Characteristics of the enterprise's operations

1. Form of capital ownership: Capital contribution in shares
2. Business field: service
3. Business lines: Leasing infrastructure; loading, unloading, packing, unloading, lifting and lowering goods and other support services related to
4. Normal production and business cycle: no more than 12 months
5. Characteristics of the enterprise's operations during the financial year that affect the financial statements.
6. Enterprise structure
 - List of Company's subsidiaries: none
 - List of joint ventures and associates
 - List of dependent cost accounting units without legal status.
7. Statement on the comparability of information on the financial statements (whether it is comparable or not; if it is not comparable, the lý do must be clearly stated, such as due to changes in ownership form, division, merger, stating the length of the comparison period...)

II- Accounting period, monetary unit used in accounting

- 1- The fiscal year begins on January 01 and ends on December 31
2. Monetary unit used in accounting. In case of any change in the accounting monetary unit compared to the previous year, clearly explain the reasons and impact of the change VND

III- Applied accounting standards and regulations

1. Applied accounting system: The Company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance.)
2. Statement on compliance with Accounting Standards and Accounting System: The Company has applied the Vietnamese Accounting Standards and the Standard guidance documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circular guiding the implementation of standards and current Accounting System.

IV- Accounting policies applied in case the enterprise operates continuously

1. Principles for converting the financial statements prepared in foreign currencies into Vietnamese Dong (In case the currency for bookkeeping is different from Vietnamese Dong); Impact (If any) due to the conversion of Báo cáo tài chính from foreign currency to Vietnamese Dong.
2. Types of exchange rates applied in accounting: arising economic transactions are converted into VND according to the actual exchange rate of the transaction bank at the time of the transaction. The recognition, evaluation, and handling of exchange rate differences in enterprises are applied according to Circular 99/2025/TT-BTC.
3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows.
4. Principles for recognizing of cash and cash equivalents: Cash includes cash and demand deposits. Cash equivalents are short-term investments with a maturity of no more than 03 months from the date of investment, which are easily convertible into a specific amount of money and have no risk in converting into money at the time of reporting.
5. Accounting principles for financial investments
 - a) Trading securities;
 - b) Investments held to maturity;
 - c) Loans;
 - d) Investments in Company's subsidiaries; joint ventures, associates;
 - d) Investments in equity instruments of other entities;
 - e) Accounting methods for other transactions related to financial investments.
6. Accounting principles for receivables: Receivables are presented at book value less Provision for Doubtful Debts.
The classification of receivables as trade receivables and other receivables is based on the following principles:
 - Customer receivables reflect trade receivables arising from purchase and sale transactions between the Company and buyers who are independent of the Company, including receivables for entrusted export sales to other entities.
 - Other receivables reflect non-trade receivables unrelated to purchase and sale transactions.Provision for Doubtful Debts is made for each doubtful debt based on the overdue age of the debts after offsetting against accounts payable (If any) or the expected level of loss that may occur, specifically as follows:
 - For receivables past the payment deadline:
 - 30% of the value for receivables overdue from over 06 months to under 01 year.
 - 50% of the value for receivables overdue from 01 year to under 02 years.
 - 70% of the value for receivables overdue from 02 years to under 03 years.
 - 100% of the value for receivables overdue from 03 years or more.
 - For receivables not yet past the payment deadline but unlikely to be recovered: based on the expected level of loss to make a provision.Increases or decreases in the Provision for Doubtful Debts that need to be made at the end of the financial year are recognized in business administration
7. Principles for recognizing inventories:
 - Principles for recognizing inventories: Inventories are recognized at the lower of cost and net realizable value
 - Method of calculating inventory value: The cost of inventories is determined as follows
 - Method of making Provision for Inventory Devaluation: Provision for Inventory Devaluation is made for each inventory item with a cost greater than its net realizable value. Increases or decreases in the Provision for Inventory Devaluation that need to be made at ngày the end of the financial year are recognized in cost of goods sold.
8. Principles for recognizing and depreciating fixed assets, finance lease fixed assets; and investment properties:
Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The number of years of depreciation for types of tangible fixed assets is as follows:

Type of fixed asset	Number of years
Houses and structures	06 – 15
Machinery and equipment	10 – 15
Means of transport, transmission	10
Other Tangible fixed assets	05

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred corporate income tax.

11. Accounting principles for prepaid expenses: Prepaid expenses include actual expenses incurred but related to the business operation results of more than one financial year. The Company's prepaid expenses include tools and equipment and repair costs. These prepaid expenses are allocated over the prepayment period or the period in which the corresponding economic benefits are generated from these expenses.

12. Accounting principles for payables: are recognized for the amount payable in the future related to goods and services received. The classification of payables as trade payables, accrued expenses, and other payables is based on the following principles:

- Trade payables reflect trade payables arising from the purchase of goods, services, and assets, and the seller is an independent entity from the Company, including payables for import through the trustee.

- Accrued expenses reflect payables for goods and services received from the seller or provided to the buyer but not yet paid due to the lack of invoices or sufficient accounting records and payables to employees for vacation pay, and accrued production and business expenses.

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

13. Principles for recognizing loans and financial lease liabilities

14. Principles for recognizing and capitalizing borrowing costs:

Borrowing costs are recognized as expenses when incurred. In the case where borrowing costs are directly related to the investment in the construction or production of qualifying assets that necessarily take a substantial period of time (over 12 months) to get them ready for their intended use or sale, these borrowing costs are included in the value of that asset. For separate loans serving the construction of Tangible fixed assets, investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Income arising from the temporary investment of loans is recorded as a reduction of the original cost of the related asset.

For general borrowings in which there is use for the purpose of investment in construction or production of qualifying assets, the capitalized borrowing cost is determined by the Percentage of capitalization for the weighted average cumulative expenditure arising for the investment in capital construction or production of that asset. The Percentage of capitalization is calculated according to the weighted average interest rate of outstanding loans during the year, excluding separate loans serving the purpose of forming a specific asset.

15. Principles for recognizing accrued expenses.

16. Principles and methods for recognizing provisions payable.

17. Principles for recognizing unearned revenue.

18. Principles for recognizing convertible bonds.

19. Principles for recognizing owner's equity:

- Principles for recognizing contributed capital of owners, share premium, convertible bond options, other capital of owners: contributed capital of owners is recognized according to the actual contributed capital of the shareholders.

- Principles for recognizing asset revaluation differences:

- Principles for recognizing exchange rate differences:

- Principles for recognizing undistributed profits:

20. Principles and methods for revenue recognition:

- Revenue from sales:

- Revenue from service provision: revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer does not have the right to return the provided service.

- Financial Income:

- Revenue from construction contracts:

- Other income

21. Principles of accounting for revenue deductions

22. Principles of accounting for cost of goods sold.

23. Principles of financial cost accounting:

24. Principles of accounting for selling expenses and enterprise management expenses.

25. Principles and Methods for Recognizing Current Corporate Income Tax Expenses and Deferred Corporate Income Tax Expenses:

Current corporate income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting regulations, non-deductible expenses, non-taxable income, and carried forward tax losses.

Deferred corporate income tax is the amount of income tax payable or refundable in future periods, arising from temporary differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are reassessed at the end of each financial year and recognized when it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the asset is realized or the liability is settled, based on tax rates that have been enacted or substantively enacted by the end of the financial year. Deferred corporate income tax is recognized in the income statement, except when it relates to items that are recognized directly in equity, in which case the deferred tax is also recognized directly in equity.

26. Other accounting principles and methods.

V. Applied accounting policies (in case the enterprise does not meet the going concern assumption)

1. Is there any reclassification of long-term assets and long-term liabilities to short-term?

2. Principles for determining the value of each type of assets and liabilities (based on net realizable value, recoverable value, fair value, present value, current value...)

3. Principles of financial treatment for:

- Provisions;

- Differences in asset revaluation and exchange rate differences (still reflected on the Balance Sheet – If any).

IV. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

				End of Quarter		Beginning of Year	
1. Cash				98.133.000		1.848.000	
Cash				69.926.246.649		15.593.761.925	
Non-term bank deposits				90.000.000.000		160.268.273.974	
Cash equivalents				160.024.379.649		175.863.883.899	
Total							
2. Financial investments		End of Quarter			Beginning of Year		
a) Trading securities		Original cost	Fair value	Provision	Original cost	Fair value	Provision
- Total value of shares							
- Total value of bonds							
- Other investments							
- Reasons for changes in each investment/type of stock or bond				End of Quarter		Beginning of Year	
				Value	Quantity	Value	Quantity
				End of Quarter		Beginning of Year	
b) Held-to-maturity investments				Original cost	Fair value	Original cost	Fair value
b1) Short term				260.000.000		260.224.384	
- Term deposits				260.000.000		260.224.384	
3. Trade receivables				End of Quarter		Beginning of Year	
3.1 Short-term trade receivables				104.113.980.382		25.943.467.737	
- Receivables from related party customers				92.275.101.734		12.089.019.613	
+ Tan Cang Sai Gon Corporation Limited				82.139.401.038		12.089.019.613	
+ Tan Cang Sai Gon Corporation Limited -recognize revenue in advance				10.135.700.696			
- Receivables from other customers				11.838.878.648		13.854.448.124	
3.2 Other short-term trade receivables (prepayments to suppliers)				350.000.000		996.247.280	
- Phu Thanh Joint Stock Company				350.000.000		350.000.000	
- Ben Nghe Port One Member Limited Liability Company						320.000.000	
- Hoang Son Technology Engineering Company Limited						113.147.280	
- Other short-term advance payments to suppliers						213.100.000	
- Long-term Receivables from customers							
- Other Long-term Receivables from customers							
4. Other receivables				End of quarter		Beginning of year	
a) Short-term				Value	Provision	Value	Provision
- Must be collected from equitization;							
- Receivables regarding dividends and profit to be distributed;							
- Receivables from employees (advances);				1.000.000		1.000.000	
- Lending;							
- Other receivables: Social insurance, health insurance, unemployment insurance, occupational accident and disease insurance							
- Other receivables				16.907.031		21.185.384	
Total				17.907.031		22.185.384	
b) Long-term							
- Deposits, collateral				320.000.000			
Total (a+b)				337.907.031	-	22.185.384	
5. Missing assets pending resolution				End of quarter		Beginning of year	
				Quantity	Value	Quantity	Value
a) Cash;							
b) Inventory;							
c) Fixed assets;							
d) Other assets.							
Total							
6. Bad debts		End of quarter			Beginning of year		
- Total value of overdue receivables and loans or not yet overdue but unlikely to be recovered		Original cost	Recoverable value	Debtor	Original cost	Recoverable value	Debtor
- Bad debts			-		140.799.250		Nguyen Duy Co., Ltd.
Total					140.799.250		
- Information on fines, receivables on late payment interest...arising from overdue debts but not recognized as revenue							
- Overdue receivables recovery capability:							
7. Inventory		End of quarter			Beginning of year		
- Goods in transit;							
- Raw materials, materials;							
- Tools and instruments;		640.100.000			640.100.000		
8. Long-term assets in progress		End of quarter			Beginning of year		
a) Long-term unfinished production and business expenses		Original cost			Recoverable value		
b) Long-term construction in progress		1.217.201.883			40.458.812.244		
9. Increase or decrease in tangible fixed assets							

Loan	Value	Debt repayment capacity	Value	Debt repayment capacity	Value	Debt repayment capacity
a) Short-term borrowing	16.067.444.000				14.442.619.103	
b) Long-term borrowing	42.324.481.250				27.516.139.147	
From 1 year to 5 years	36.184.481.250				27.516.139.147	
Over 5 years	6.140.000.000					
Total	58.391.925.250				41.958.758.250	
16. Payables to suppliers					End of Quarter	Beginning of Year
a) Payables to Suppliers					22.875.000.512	44.523.041.869
- Payables to other parties					22.875.000.512	44.523.041.869
b) Overdue debts not yet paid						
- Other parties						
c) Payables to related party suppliers					18.497.403.323	13.870.030.278
- Saigon Newport One Member Limited Liability Corporation					438.433.830	995.030.278
- Ben Nghe Port Company Limited					18.058.969.493	12.875.000.000
Total					41.372.403.835	58.393.072.147
17.Dividends, profits payable					End of Quarter	Beginning of Year
- Dividends, profits payable					25.865.640.585	113.344.325

(*) Resolution No. 01/2026/NQ-DHDCD of the 2026 General Meeting of Shareholders dated 19 June 2026, approved the payment of a 2025 cash dividend to shareholders in the amount of VND 25,760,000,000. The payment date for the dividend shall be determined by the Board of Directors within 6 months of the conclusion of the General Meeting of Shareholders, and is expected to take place in the last 3 months of 2026.

18. Taxes and amounts payable to the State				Beginning of Year	Amount payable from the beginning of the year to the end of the quarter	Amount actually paid from year to end of quarter	End of Quarter		
Total				3.136.503.730	17.490.328.490	13.769.600.579	6.857.231.641		
- VAT				-	7.825.372.877	5.132.462.531	2.692.910.346		
- Personal income tax				266.307.976	1.290.689.207	1.306.942.294	250.054.889		
- Corporate income tax				2.870.195.754	8.374.266.406	7.330.195.754	3.914.266.406		
- Property tax and land rental fees									
- Fees, charges and other payables				-	-	-	-		
19. Accrued expenses						End of Quarter	Beginning of Year		
a) Short-term									
- Payables to employees						13.707.744.578	16.758.412.271		
- Other accrued amounts						6.566.418.310	416.150.000		
b) Long-term									
- Loan interest									
20. Other payables						End of Quarter	Beginning of Year		
a) Short-term						316.465.881	555.018.874		
- Surplus assets awaiting resolution;									
- Trade union funds, union dues						143.869.114	126.225.615		
- Social insurance;						109.157.703	137.410.466		
- Health insurance;						-	-		
- Unemployment insurance;						-	-		
- Other payables.						63.439.064	291.382.793		
b) Long-term						480.000.000			
- Received long-term deposits, pledges						480.000.000			
- Total (a+b)						796.465.881	555.018.874		
21. Equity									
a) Statement of changes in equity				Owner's invested capital	Share premium	Convertible bond options	Other capital of owners	Revaluation differences of assets	Exchange rate differences
A				1	2	3	4	5	6
Balance at the beginning of the previous year				161.000.000.000					
- Profit in the previous year									
- Decrease in capital in the previous year									
- Other decrease									
Balance at the beginning of this year				161.000.000.000					
- Profit this year									
- Decrease in capital this year									
- Loss this year									
- Other decrease									
Ending balance				161.000.000.000					
				Development investment fund	Treasury shares	Other funds under owner's equity	Undistributed after-tax profit	Capital source for investment and construction	Total
A				7	8	9	10	11	12
Beginning balance of previous year									
- Increase in capital in the previous year									
- Profit in the previous year									

- Other increase					
- Decrease in capital in the previous year					
- Other decrease					
Beginning balance	46,932,882,676		28,069,340,888		75,002,223,564
- Increase in capital during the period					-
- Profit during the period			33,477,064,886		33,477,064,886
- Other increase					-
- Profit distribution	1,984,125,937		-		27,744,125,937
- Fund distribution			25,760,000,000		7,786,098,728
+ Development investment fund			7,786,098,728		1,984,125,937
+ Reward fund			1,984,125,937		3,481,183,675
+ Welfare fund			3,481,183,675		2,320,789,116
+ Bonus fund for the company's Board of Management			2,320,789,116		-
- Other decrease					-
Ending balance	48,917,008,613		28,000,307,046		76,917,315,659
b) Details of capital contribution of owners				End of quarter	Beginning of year
- Budget contributed capital					
- Common shares with voting rights				161,000,000,000	161,000,000,000
- Preference shares					
Plus					
c) Capital transactions with owners and distribution of dividends and profits				End of quarter	Beginning of year
- Owners' investment capital				161,000,000,000	161,000,000,000
+ Capital contribution at the beginning of the year					
+ Increased capital contribution during the year					
+ Decreased capital contribution during the year					
+ Capital contribution at the ending balance					
- Dividends, distributed profits					
d) Shares					
- Number of shares registered for issuance					
- Number of shares sold to the public				16,100,000	16,100,000
+ Common shares				16,100,000	16,100,000
+ Preference shares					
- Number of shares outstanding					
* Par value of shares outstanding					
e) Enterprise funds:				End of quarter	Beginning of year
- Development investment fund				48,917,008,613	46,932,882,676
- Reward and welfare funds				4,183,572,095	4,513,412,505
- Bonus fund for the Board of Directors, Board of Management, Board of Supervisors				60,209,193	34,209,193
- Other funds under owner's equity					
22. Revaluation difference of assets				End of quarter	Beginning of year
Revaluation difference of assets					
23. Exchange rate difference				End of quarter	Beginning of year
- Exchange rate difference due to conversion of financial statements prepared in foreign currency to VND					
- Exchange rate difference arising from other causes					
24. Funding source: no phát sinh					
25. Off-balance sheet items: no phát sinh					
26. Other information that the enterprise self-explains and interprets					
V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS				Cumulative from the beginning of the year to this month of this year	Cumulative from the beginning of the year to this month of the previous year
1. Total revenue from sales and service provision				264,947,307,928	256,945,165,800
a) Revenue				60,867,830,017	59,189,591,426
- Revenue from sales					
- Revenue from service provision				60,867,830,017	59,189,591,426
Plus				60,867,830,017	59,189,591,426
b) Revenue from related parties				204,079,477,911	197,755,574,374
Saigon Newport One Member Limited Liability Corporation				204,079,477,911	197,755,574,374
2. Deductions from revenue					
Including:					
- Trade discounts					
- Sales returns					
- Goods sold returned					
Plus				199,462,168,408	196,225,034,186
3. Cost of goods sold				4,963,117,219	2,988,291,448
4. Financial Income				4,963,117,219	2,988,291,448
- Interest on deposits, loans					
- Other Financial Income				4,963,117,219	2,988,291,448
Plus				4,963,117,219	2,988,291,448
5. Financial expenses				4,109,657,490	3,467,898,893
- Loan interest;				4,109,657,490	3,467,898,893
- Other Financial expenses.					
6. Other income				30,873,365	204,860
- Liquidation, transfer of fixed assets					
- Other items				30,873,365	204,860
7. Other expenses				20,000,740	408,135

- Residual value of fixed assets and expenses for liquidation, transfer of fixed assets		
- Other items	20.000.740	408.135
8. Selling expenses and enterprise management expenses		
a) Enterprise management expenses incurred during the period	24.157.592.395	20.033.898.320
- Other enterprise management expenses		
a) Selling expenses incurred during the period		
- Other selling expenses		
c) Reductions in selling expenses and enterprise management expenses		
- Other reductions		
9. Production and business expenses by element	228.089.967.220	219.727.239.534
- Raw material costs; materials;	6.339.326.529	4.741.033.610
- Labor costs;	39.745.259.091	27.798.866.277
+ Employee salaries	36.134.459.091	25.034.411.877
+ Management salaries	2.574.000.000	1.978.560.000
+ Remuneration for Board of Directors, Member of the Board of Supervisors	1.036.800.000	785.894.400
- Mid-shift meals, hazardous allowances	1.573.408.083	1.463.318.600
- Labor protection, uniforms	456.635.000	563.787.000
- Training, medical	37.500.000	355.383.741
- Social insurance, health insurance, trade union fee expenses	3.581.752.106	3.382.178.971
- Fixed asset depreciation expenses;	24.748.809.666	24.123.648.512
- Fixed asset repair costs	2.789.605.580	2.709.339.932
- Outsourced service costs	139.735.017.696	141.653.242.946
- Loan interest expense	4.109.657.490	3.467.898.893
- Other expenses in cash	4.972.995.979	9.468.541.052
Plus	228.089.967.220	219.727.239.534
10. Current Corporate Income Tax Expense	8.374.266.406	8.041.366.142
- Corporate income tax expense calculated on taxable income for the current year	8.374.266.406	8.041.366.142
11. Deferred Corporate Income Tax Expense		
	Accumulated from the beginning of the year to this month of the current year	Accumulated from the beginning of the year to this month of the previous year
VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS		
1. Non-cash transactions affecting the statement of cash flows in the future		
- Purchase of assets by accepting directly related debts or through financial lease transactions		
- Purchase of business through share issuance		
- Conversion of debt into equity		
- Other non-monetary transactions		
2. Cash held by the enterprise but not used: 0		
3. Amount of actual loan proceeds during the period:		
- Proceeds from borrowing under normal agreements;		
- Proceeds from issuing regular bonds;		
- Proceeds from issuing convertible bonds;		
- Proceeds from issuing preferred shares classified as liabilities;		
- Proceeds from repurchase transactions of government bonds and securities REPO;		
- Proceeds from borrowings in other forms.		
4. The amount of principal repaid during the period:		
- Principal repayment for loans under normal agreements;		
- Principal repayment for regular bonds;		
- Principal repayment for convertible bonds;		
- Principal repayment for preferred shares classified as liabilities;		
- Payments for repurchase transactions of Government bonds and securities REPO;		
- Loan repayment in other forms		
IX- Other information		
1- Contingent liabilities, commitments and other financial information:		
2- Events arising after ngày the end of the annual accounting period:		
3- Information about related parties:		
4- Presentation of assets, revenue, business results by segment (by business line or geographical area) in accordance with accounting standard No. 28 "Segment Reporting":		
5- Comparative information (changes in information in the financial statements of previous accounting periods):		
6- Information about going concern:		
7- Other information:		
Comparative information:		

Ho Chi Minh City, October, 20, 2026
Director

Preparer

Chief Accountant


Hoàng Thị Hải Yến


Trần Thị Việt Hà




Nguyễn Văn Thuy