CAM RANH PORT JOINT STOCK COMPANY
FINANCIAL STATEMENTS
Third Quarter of 2026

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October 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Cam Ranh Port Joint Stock Company presents this Report together with the Financial Statements for the third quarter of 2026.

THE COMPANY

Cam Ranh Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise established through the equitization of Cam Ranh Port One Member Limited Liability Company - an independent accounting unit under the Vietnam Maritime Corporation, pursuant to Decision No. 38/QĐ-HHVN dated January 28, 2015, issued by the Vietnam Maritime Corporation.

The Company operates under the Enterprise Registration Certificate for joint stock companies No. 4200272350, initially registered on April 01, 2009, with the 7th amendment on August 03, 2025, changing the Legal Representative and the company address, issued by the Department of Planning and Investment of Khanh Hoa Province.

The charter capital according to the Enterprise Registration Certificate is 245,018,170,000 VND.

Headquarters address: No. 29 Nguyen Trong Ky, Da Bac Residential Group, Cam Linh Ward, Khanh Hoa Province

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors, the Supervisory Board, and the Board of Management of the Company as of the date of this report include:

Board of Directors

Full name	Position	Appointment date
Do Hung Duong	Chairman	June 12, 2025
Nguyen Van Thang	Member	June 12, 2025
Nguyen Van Tai	Member	June 12, 2025
Luu Van Dung	Member	June 12, 2025
Nguyen Thi Yen	Member	June 12, 2025

Supervisory Board

Full name	Position	Appointment date
Hoang Viet	Chief Supervisor	June 12, 2025
Bui Thi Ngoc Luong	Supervisor	June 12, 2025
Tran Minh Duc	Supervisor	April 22, 2026

Board of Management

Full name	Position	Appointment date
Nguyen Van Thang	General Director	September 01, 2022
Trinh Thanh Tung	Deputy General Director	February 21, 2024
Nghiem Manh Ha	Deputy General Director	April 08, 2026

Full name	Position	Appointment date

FINANCIAL POSITION AND BUSINESS PERFORMANCE

The financial position as of September 30, 2026, and the results of business operations and cash flows for the accounting period ended on the same date of the Company are presented in the Financial Statements attached to this report (from page 03 to page 33).

EVENTS AFTER THE ACCOUNTING PERIOD

The Board of Management of the Company confirms that there are no events occurring after September 30, 2026, until the date of this report that have not been considered for adjustment or disclosure in the Financial Statements.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the Financial Statements to provide a true and fair view of the financial position, business performance, and cash flows of the Company during the period. In preparing these Financial Statements, the Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether appropriate accounting standards have been followed, and whether there are any material departures that need to be disclosed and explained in the Financial Statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the Financial Statements so that the Financial Statements are free from material misstatement, whether due to fraud or error;
- Prepare the Financial Statements on a going-concern basis, unless it is inappropriate to assume that the Company will continue its business operations.

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

The Board of Management of the Company is responsible for ensuring that accounting books are maintained appropriately to reflect the financial position of the Company with reasonable accuracy at any time and for ensuring that the Financial Statements comply with the Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and thus takes appropriate measures to prevent and detect fraud and other irregularities.

For and on behalf of the Board of Management,

M.S.D.N: 4200272350 - C.T.C.P. CÔNG TY CỔ PHẦN CẢNG CAM RANH P. CAM LINH - T. KHÁNH HÒA

Nguyen Van Thang
General Director

Khanh Hoa, October 12, 2026

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ASSETS		Code	Notes	Ending balance	Beginning of year
A -	**CURRENT ASSETS**	**100**		**133,950,328,523**	**83,123,971,987**
I.	**Cash and cash equivalents**	**110**	VI.1	**63,320,533,680**	**62,444,956,130**
1.	Cash	111	VI.1	40,320,533,680	25,444,956,130
2.	Cash equivalents	112	VI.2	23,000,000,000	37,000,000,000
II.	**Short-term financial investments**	**120**	VI.2	**30,049,835,616**	**0**
1.	Trading securities	121		0	0
2.	Provision for diminution in value of trading secu	122		0	0
3.	Held-to-maturity investments	123		30,049,835,616	0
4.	Provision for held-to-maturity investments (*)	124			
5.	Other short-term investments	125			
6.	Provision for loss on short-term investments	126			
III.	**Short-term trade receivables**	**130**		**37,629,468,088**	**16,187,291,286**
1.	Short-term trade receivables	131	VI.3	27,301,148,202	14,219,905,636
2.	Short-term prepayments to suppliers	132	VI.3	10,866,145,000	1,797,820,000
3.	Short-term internal receivables	133			0
4.	Receivables from construction contracts	134			0
5.	Other short-term receivables	135		813,244,970	1,520,635,734
6.	Provision for doubtful short-term receivables	136	VI.4	-1,351,070,084	-1,351,070,084
7.	Assets awaiting resolution	137			0
					0
IV.	**Inventories**	**140**	VI.7	**2,506,160,725**	**1,332,963,166**
1.	Inventories	141		2,506,160,725	1,332,963,166
2.	Provision for devaluation of inventories	142		0	0
V.	**Short-term biological assets**	**150**			
1.	Short-term single-product livestock	151			
2.	Short-term seasonal crops or one-time harvest p	152			
3.	Provision for impairment of short-term biologica	153			
VI.	**Other short-term assets**	**160**		**444,330,414**	**3,158,761,405**
1.	Short-term prepaid expenses	161	VI.13	444,330,414	736,177,574
2.	Deductible value added tax	162			258,551,318
3.	Taxes and other receivables from the State	163		0	2,164,032,513
4.	Government bond repurchase agreements (Rep	164		0	0
5.	Other short-term assets	165		0	0

STATEMENT OF FINANCIAL POSITION (continued)

B -	**NON-CURRENT ASSETS**	**200**		**264,711,959,879**	**263,330,744,886**
I.	**Long-term receivables**	**210**		**0**	**0**
1.	Long-term trade receivables	211		0	0
2.	Long-term prepayments to suppliers	212			0
3.	Working capital in affiliated units	213		0	0
4.	Long-term internal receivables	214		0	0
5.	Other long-term receivables	215		0	0
6.	Provision for long-term bad debts	216	VI.4	0	0
				0	0
II.	**Property, Plant and Equipment**	**220**		**252,684,862,307**	**242,730,048,639**
1.	Tangible fixed assets	221	VI.9	252,029,000,419	242,268,130,408
	Historical cost	*222*		591,590,370,698	565,742,853,193
	Accumulated depreciation	*223*		-339,561,370,279	-323,474,722,785
2.	Finance lease fixed assets	224	VI.10	0	0
	Historical cost	*225*		0	0
	Accumulated depreciation	*226*		0	0
3.	Intangible fixed assets	227	VI.11	655,861,888	461,918,231
	Historical cost	*228*		1,285,375,660	955,375,660
	Accumulated amortization	*229*		-629,513,772	-493,457,429
III	**Short-term biological assets**	**230**			
1.	Livestock for recurring products	*231*			
a.	Livestock for recurring products not yet mature	*232*			
b.	Livestock for recurring products at maturity	*233*			
	Historical cost	*234*			
	Accumulated depreciation (*)	*235*			
2.	Long-term livestock for one-time harvest	*236*			
3.	Long-term seasonal crops or one-time harvest	*237*			
4.	*Provision for loss on long-term biological as*	*238*			
IV.	**Investment property**	**240**	VI.12	**0**	**0**
1.	Historical cost	241		0	0
2.	Accumulated depreciation	242		0	0
V	**Long-term work-in-progress assets**	**250**	VI.8	**4,636,391,097**	**11,206,660,032**
1.	Long-term work-in-progress production and bus	251		0	0
2.	Construction in progress	252		4,636,391,097	11,206,660,032
VI.	**Long-term financial investments**	**260**	VI.2	**4,464,390,000**	**4,464,390,000**
1.	Investments in subsidiaries	261		3,294,390,000	3,294,390,000
2.	Investments in associates and joint ventures	262		0	0
3.	Equity investments in other entities	263		1,170,000,000	1,170,000,000
4.	Provision for long-term investments in other ent	264		0	0
5.	Held-to-maturity investments	265		0	0
6.	Provision for long-term held-to-maturity investm	266			
VII	**Other long-term assets**	**270**		**2,926,316,475**	**4,929,646,215**
1.	Long-term prepaid expenses	271	VI.13	2,926,316,475	4,929,646,215
2.	Deferred tax assets	272		0	0
3.	Long-term instruments, tools, and spare parts	273		0	0
4.	Other long-term assets	274		0	0
	TOTAL ASSETS	**280**		**398,662,288,402**	**346,454,716,873**

STATEMENT OF FINANCIAL POSITION (continued)

	RESOURCES	Code	Notes	Ending balance	Beginning of year
A -	**LIABILITIES**	**300**		**99,303,846,913**	**59,740,982,501**
I.	**Current liabilities**	**310**		**94,771,846,913**	**53,993,982,501**
1.	Short-term trade payables	311	VI.15	9,432,198,465	16,179,375,419
2.	Short-term advances from customers	312	VI.15	1,443,805,813	322,958,735
3.	Dividends and profits payable	313			
4.	Short-term taxes and payables to the State	314	VI.17	9,586,927,696	3,274,720,140
5.	Payables to employees	315		46,180,645,816	26,733,691,000
6.	Short-term accrued expenses	316	VI.18	15,286,716,685	310,431,401
7.	Short-term internal payables	317	V.18		0
8.	Short-term payables on construction contracts	318			0
9.	Short-term deferred revenue	319	VI.20	6,049,320,000	1,362,200,000
10.	Other short-term payables	320	VI.19	2,283,187,197	3,596,890,293
11.	Short-term loans and finance lease liabilities	321	VI.14	1,620,000,000	1,620,000,000
12.	Short-term provisions	322	VI.21		0
13.	Bonus and welfare funds	323		2,889,045,241	593,715,513
14.	Price stabilization fund	324		0	0
15.	Government bond repurchase agreements	325		0	0
II.	**Long-term liabilities**	**330**		**4,532,000,000**	**5,747,000,000**
1.	Long-term trade payables	331		0	0
2.	Long-term advances from customers	332		0	0
3.	Long-term taxes and payables to the State	333			
4.	Long-term accrued expenses	334	VI.18	0	0
5.	Long-term internal payables on business capital	335		0	0
6.	Long-term internal payables	336			0
7.	Long-term deferred revenue	337	VI.20	0	0
8.	Other long-term payables	338	VI.19		0
9.	Long-term loans and finance lease liabilities	339	VI.14	4,532,000,000	5,747,000,000
10.	Convertible bonds	340		0	0
11.	Preferred shares	341		0	0
12.	Deferred tax liabilities	342	VI.22	0	0
13.	Long-term provisions	343	VI.21	0	0
14.	Science and technology development fund	344		0	0

STATEMENT OF FINANCIAL POSITION (continued)

D -	**OWNER'S EQUITY**	**400**	VI.23	**299,358,441,489**	**286,713,734,372**
1.	Owner's contributed capital	411		245,018,170,000	245,018,170,000
	- Ordinary shares with voting rights	411a		245,018,170,000	245,018,170,000
	- Preferred shares	411b		0	0
2.	Share premium	412		0	0
3.	Convertible bond option	413		0	0
4.	Other owner's equity	414		0	0
5.	Treasury shares	415		-482,000,000	-482,000,000
6.	Assets revaluation difference	416	VI.24	0	0
7.	Foreign exchange difference	417	VI.25	0	0
8.	Investment and development fund	418		18,169,438,761	13,937,027,761
10.	Other equity funds	419		0	0
11.	Retained earnings	420		36,652,832,728	28,240,536,611
	- Retained earnings accumulated to the end of t	420a		228,611	24,464,265
	- Retained earnings for the current period	420b		36,652,604,117	28,216,072,346
	TOTAL RESOURCES	**440**		**398,662,288,402**	**346,454,716,873**

Khanh Hoa, October 12, 2026

Nguyen Thi Ngoc Hoa	**Ho Nguyen Tu Anh**	**Nguyen Van Thang**
Preparer	**Head of Finance and Accounting**	**General Director**

Form B02-DN
Issued under Circular No. 99/2025/TT-BTC

INCOME STATEMENT

Accounting period from July 01, 2026 to September 30, 2026

Unit: VND

ITEMS	Code	Notes	Current period		Year-to-date	
			This year	Last year	This year	Last year
1. Revenue from sales and service provision	01	VII.1	115,663,806,454	69,829,253,609	315,074,706,503	173,633,221,772
2. Revenue deductions	02	VII.2	0	0	0	0
3. Net revenue from sales and service provision (10 = 01 - 02)	10		115,663,806,454	69,829,253,609	315,074,706,503	173,633,221,772
4. Cost of goods sold	11	VII.3	87,814,422,004	50,748,570,653	233,258,493,934	124,013,283,064
5. Gross profit from sales and service provision (20 = 10 - 11)	20		27,849,384,450	19,080,682,956	81,816,212,569	49,619,938,708
6. Gain/loss from sale and liquidation of investment property	21		0	0	0	0
7. Financial income	22	VII.4	218,804,847	232,910,454	2,737,835,749	2,216,292,353
8. Financial expenses	23	VII.5	128,344,483	149,156,241	388,469,291	479,808,338
- In which: Interest expenses	*24*		*128,344,483*	149,156,241	388,469,291	479,808,338
9. Selling expenses	25	VII.8	91,833,411	67,584,411	282,830,497	204,544,237
10. General and administrative expenses	26	VII.8	11,909,379,920	10,668,484,453	38,310,738,471	25,812,912,660
11. Net profit from operating activities [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		15,938,631,483	8,428,368,305	45,572,010,059	25,338,965,826
12. Other income	31	VII.6	4,500,000	4,500,000	13,543,091	33,681,000
13. Other expenses	32	VII.7	1,621,680	-112,055,505	13,754,279	3,466,679,875
14. Other profit (40 = 31 - 32)	40		2,878,320	116,555,505	-211,188	-3,432,998,875
15. Total accounting profit before tax (50 = 30 + 40)	50		15,941,509,803	8,544,923,810	45,571,798,871	21,905,966,951
16. Current corporate income tax expense	51	VII.9	3,195,000,000	1,712,000,000	8,919,194,754	4,531,469,938
17. Deferred corporate income tax expense	52	VII.10	0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		12,746,509,803	6,832,923,810	36,652,604,117	17,374,497,013
19. Basic earnings per share	70		0	0	0	0
20. Diluted earnings per share			0	0	0	0

Khanh Hoa, October 12, 2026

Nguyen Thi Ngoc Hoa	Ho Nguyen Tu Anh	Nguyen Van Thang
Preparer	**Head of Finance and Accounting**	**General Director**

CASH FLOW STATEMENT

(Under the indirect method)

Accounting period from July 01, 2026 to September 30, 2026

Unit: VND

ITEMS	Code	Notes	Current period	Year-to-date	
				This year	Last year
I. Cash flows from operating activities					
1. Profit before tax	01		**15,941,509,803**	**45,571,798,871**	**21,905,966,951**
2. Adjustments for			**5,446,112,872**	**13,952,993,432**	**19,739,477,955**
- Depreciation of fixed assets and investment property (+)	02		5,524,609,487	16,222,703,837	15,995,363,057
- Increase/decrease in provisions (+/-)	03			0	5,438,703,703
- Gain/loss from foreign exchange differences due to revaluation of monetary items denominated in foreign currencies (-/+)	04			0	0
- Gain/loss from investing and financing activities (-/+)	05		-206,841,098	-2,658,179,696	-2,174,397,143
- Interest expenses (+)	06		128,344,483	388,469,291	479,808,338
- Increase/decrease in other adjustments (+/-)	07			0	0
3. Profit from operating activities before changes in working capital	08		**21,387,622,675**	**59,524,792,303**	**41,645,444,906**
- Increase/decrease in receivables (-/+)	09		-16,194,554,470	-19,019,592,971	-10,871,023,220
- Increase/decrease in inventories (-/+)	10		-990,165,943	-1,173,197,559	-184,769,843
- Increase/decrease in payables (+/-)	11		22,291,812,429	46,931,072,013	11,175,708,587
- Increase/decrease in prepaid expenses (-/+)	12		364,140,675	2,295,176,900	-722,852,580
- Increase/decrease in trading securities (-/+)	13			0	0
- Interest expenses paid (-)	14		-128,344,483	-388,469,291	-479,808,338
- Corporate income tax paid (-)	15		-3,345,000,000	-8,777,332,083	-4,125,501,878
- Other cash inflows from operating activities (+)	16		39,960,000	39,960,000	8,000,000
- Other cash outflows for operating activities (-)	17		-1,089,710,000	-4,634,995,272	-3,234,295,417
Net cash flows from operating activities	***20***		**22,335,760,883**	**74,797,414,040**	**33,210,902,217**
II. Cash flows from investing activities					
1. Payments for acquisition and construction of fixed assets and other long-term assets (-)	21		-9,878,175,810	-28,197,648,570	-6,345,508,790
2. Receipts from liquidation and disposal of fixed assets and other long-term assets (+/-)	22			0	0
3. Payments for lending and purchasing debt instruments of other entities (-)	23		-10,000,000,000	-30,000,000,000	0
4. Receipts from collection of loans and resale of debt instruments of other entities (+)	24			0	0
5. Payments for equity investments in other entities (-)	25			0	0
6. Receipts from recovery of equity investments in other entities (+)	26			0	0
7. Receipts from interest, dividends and profit shared (+)	27		424,767,127	2,608,344,080	2,174,397,143
Net cash flows from investing activities	***30***		**-19,453,408,683**	**-55,589,304,490**	**-4,171,111,647**

CASH FLOW STATEMENT (continued)

III. Cash flows from financing activities					
1. Proceeds from share issuance and capital contributions from owners	31		0	0	0
2. Payments for capital returned to owners and repurchase of issued shares	32		0	0	0
3. Proceeds from borrowings (+)	33		0	0	0
4. Repayment of principal borrowings (-)	34		-405,000,000	-1,215,000,000	-1,215,000,000
5. Repayment of finance lease liabilities (-)	35		0	0	0
6. Dividends and profits paid to owners (-)	36		-17,117,532,000	-17,117,532,000	-12,226,808,500
Net cash flows from financing activities	***40***		**-17,522,532,000**	**-18,332,532,000**	**-13,441,808,500**
Net cash flows during the period (50=20+30+40)	**50**		**-14,640,179,800**	**875,577,550**	**15,597,982,070**
Cash and cash equivalents at the beginning of the period	**60**		**77,960,713,480**	**62,444,956,130**	**32,204,788,835**
Effect of exchange rate fluctuations (+/-)	61		0	0	0
Cash and cash equivalents at the end of the period (50+60+61)	**70**	VII.34	**63,320,533,680**	**63,320,533,680**	**47,802,770,905**

Khanh Hoa, October 12, 2026

Nguyen Thi Ngoc Hoa	**Ho Nguyen Tu Anh**	**Nguyen Van Thang**
Preparer	**Head of Finance and Accounting**	**General Director**

NOTES TO THE FINANCIAL STATEMENTS

Accounting period from July 01, 2026 to September 30, 2026

I. BUSINESS OPERATING CHARACTERISTICS

1. Capital ownership structure:

Cam Ranh Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise established through the equitization of Cam Ranh Port One Member Limited Liability Company - an independent accounting unit under the Vietnam Maritime Corporation, pursuant to Decision No. 38/QĐ-HHVN dated January 28, 2015, issued by the Vietnam Maritime Corporation.

The Company operates under the Enterprise Registration Certificate for joint stock companies No. 4200272350, initially registered on April 01, 2009, with the 7th amendment on August 03, 2025, changing the Legal Representative and the company address, issued by the Department of Planning and Investment of Khanh Hoa Province. The charter capital according to the Enterprise Registration Certificate is 245,018,170,000 VND.

2. Business fields and sectors:

The Company operates in the field of seaport exploitation;

The Company's main business lines include:

- Cargo loading and unloading;
- Warehousing and storage of goods;
- Logistics service business;
- Inland waterway, road, coastal, and ocean passenger transport;
- Road, coastal, ocean, and inland waterway freight transport;
- Maritime transport agency services, customs declaration services.

3. Normal business production cycle: is carried out in no more than 12 months.

4. Characteristics and activities of the enterprise during the period affecting the Financial Statements: .

5. Enterprise structure:

Subsidiary:

+ Name: Cam Ranh Port Maritime Services Joint Stock Company
+ Address: 29 Nguyen Trong Ky, Cam Linh Ward, Khanh Hoa Province
+ Charter capital: 7,000,000,000 VND (Company's contribution ratio: 51%)

6. Number of employees as of September 30, 2026: 194 people

7. Statement on the comparability of information in the Financial Statements: The enterprise prepares and presents the Financial Statements on the basis of ensuring comparability between accounting periods.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting period:

The Company's fiscal year begins on January 01 and ends on December 31 annually.

2. Currency used in accounting:

The currency used in accounting is the Vietnamese Dong (VND). The accompanying Financial Statements are presented in VND, based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of Financial Statements.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system and standards:

The Company applies the Vietnamese Enterprise Accounting System issued with Circular 99/2025/TT-BTC dated October 27, 2025, and relevant Vietnamese Accounting Standards issued by the Ministry of Finance.

2. Statement of compliance with Accounting Standards and Accounting System

The Company's Financial Statements are prepared on the basis of full compliance with the currently effective Vietnamese Accounting Standards and Enterprise Accounting System and relevant legal regulations.

IV. APPLICABLE ACCOUNTING POLICIES

1. Foreign currency and conversion of Financial Statements prepared in foreign currency to Vietnamese Dong:

The Company's Financial Statements are prepared in Vietnamese Dong. For the payment of monetary items denominated in foreign currencies arising during the fiscal year, the actual exchange rate at the time of the foreign currency transaction of the Commercial Bank where the transaction occurs shall be applied in accordance with the law.

At the end of the accounting period, balances of monetary items denominated in foreign currencies are revalued at the buying exchange rate of the Commercial Joint Stock Bank at the time of preparing the

Financial Statements. All actual exchange rate differences arising during the year and differences due to revaluation are recognized in the Income Statement.

2. Cash and cash equivalents:

Cash and cash equivalents of the Company include cash on hand, deposits, escrow, short-term investments, or highly liquid investments that are easily convertible into cash and have low risk of value fluctuation. Cash equivalents are recognized based on the principle: the ability to convert into a determinable amount of cash, on a net value basis.

3. Financial investments:

The Company's financial investments include: trading securities; investments held to maturity; loans; investments in subsidiaries; investments in equity instruments of other entities, and other transactions related to financial investments.

A subsidiary is a company in which the Company holds controlling shares as well as corresponding control rights. Investments in subsidiaries are reflected at historical cost on the balance sheet. In subsequent accounting periods, investments are determined at historical cost minus investment impairment losses.

Investments in entities where the Company does not hold control or significant influence are reflected at historical cost. At the initial recognition date, financial investments are recorded at historical cost plus transaction costs directly related to such financial investment.

A provision for diminution in the value of investments is made when the Company's Board of Management believes that this diminution is not temporary and is not part of the investee's plan. The provision is reversed when there is a subsequent increase in the recoverable amount.

4. Receivables and provision for doubtful debts:

The Company's receivables include debts, unpaid transactions, or any monetary obligations that debtors or customers have not paid to the Company, which the Company has not yet collected, including debts not yet due.

Receivables are monitored in detail by receivable term, object, type of currency, and classification of debts, types of debts that can be paid on time, doubtful debts, or debts that may not be recoverable to determine the provision for doubtful debts or handle uncollectible receivables.

For receivables denominated in foreign currency, they are converted into Vietnamese Dong at the actual transaction exchange rate at the time of occurrence. At the time of preparing the Financial Statements, receivables denominated in foreign currency are revalued at the foreign currency buying exchange rate of the commercial bank.

A provision for doubtful debts is made for receivables that are overdue by 6 months or more, or receivables that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

5. Inventories:

Inventories are determined on the basis of historical cost; in case the historical cost of inventories is higher than the net realizable value, they must be calculated at the net realizable value. The historical cost of inventories includes direct material costs, direct labor costs, and general production costs, if any, to bring the inventories to their current location and condition. Net realizable value is determined by the estimated selling price minus costs to complete and costs of marketing, selling, and distribution incurred.

The Company uses the weighted average cost method to determine the value of ending inventories. The Company accounts for inventories using the perpetual inventory method.

The Company's provision for diminution in the value of inventories is made in accordance with current accounting regulations, determined on the basis of net realizable value compared to the historical cost recorded in the books.

6. Assets and asset depreciation:

Recognition of assets and depreciation of Fixed Assets:

The principle of recognizing Fixed Assets complies with the standards of the current Fixed Asset Accounting Standards (Accounting Standards No. 03 and No. 04), whereby Fixed Assets are reflected at historical cost, presented at historical cost minus accumulated depreciation.

The Company's fixed assets are depreciated using the straight-line method over their estimated useful lives. Specific depreciation periods are as follows:

Buildings and structures 10–40 years

Machinery and equipment 05 – 20 years

Transportation vehicles 05–10 years

Management tools and equipment 05– 10 years

Recognition and depreciation of investment property:

Principle of recognition of investment property: according to the standards of the current Investment Property Accounting Standard (Accounting Standard No. 05). Method of investment property depreciation: straight-line depreciation over the estimated useful life.

7. Accounting principles for business cooperation contracts:

A Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to jointly carry out economic activities but does not form an independent legal entity. This activity can be jointly controlled by the contributing parties under a joint venture agreement or controlled by one of the participating parties.

For BCCs in the form of jointly controlled assets, the joint venture participants open detailed accounting books on their own accounting system to record and reflect the following contents in their consolidated financial statements:

- Capital contribution to jointly controlled assets, classified by the nature of the assets;

- Separate liabilities incurred by each party participating in the joint venture;

- Share of joint liabilities incurred together with other joint venture participants from the joint venture's activities;

- Income from the sale or use of the share of the product distributed from the joint venture together with the share of expenses incurred from the joint venture's activities.

- Expenses incurred related to the joint venture capital contribution.
For fixed assets and investment property contributed to a BCC without transferring ownership from the contributing party to the common ownership of the parties, the asset-receiving party monitors them as assets held for safekeeping, without accounting for an increase in assets and business capital; the contributing party does not record a decrease in assets on the accounting books but only monitors the location, position, and place where the assets are placed in detail.

For fixed assets and investment property contributed to a BCC with a transfer of ownership from the contributing party to common ownership, during the process of constructing jointly controlled assets, the contributing party must record a decrease in assets on the accounting books and record the asset value in construction-in-progress costs. After the jointly controlled assets are completed, handed over, and put into use, based on the value of the distributed assets, the parties record an increase in their assets in accordance with the purpose of use. The difference between the fair value of the distributed assets and the construction investment costs incurred is recorded as other income (if a profit) or other expenses (if a loss).

When jointly controlled assets go into operation, the BCC shifts to a jointly controlled business form, and each joint venture participant receives products or revenue from the use and exploitation of the jointly controlled assets and bears a portion of the expenses incurred according to the agreement in the contract.

8. Accounting principles for dividend and profit payables:

Dividend and profit payables are recognized as a liability if and only if the enterprise has a present obligation to pay, arising from a resolution or decision on profit distribution approved by the General Meeting of Shareholders.

The value of dividend and profit payables is determined on the basis of the profit to be distributed according to the approved decision.

Dividend and profit payables are presented on the Financial Statements as a liability until they are actually paid to shareholders or owners.

9. Prepaid expenses:

Prepaid expenses capitalized to be allocated to production and business costs include: Major repair costs of fixed assets; Tools and instruments put into use once with large value and tools and instruments themselves participating in business activities for more than one fiscal year must be gradually allocated to cost-bearing objects over many accounting periods.

Method of allocating prepaid expenses: Straight-line method

Short-term prepaid expenses: Related to insurance expenses, reflected at initial value and allocated using the straight-line method with a duration of no more than 12 months.

Long-term prepaid expenses: Related to tools, instruments, and major repair costs of assets, reflected at initial value and allocated using the straight-line method with a duration of no more than 36 months. Other long-term prepaid expenses serving business activities for many accounting periods are allocated according to the service life of such expenses.

10. Borrowing costs:

Borrowing costs are recognized in production and business costs in the period when incurred, unless they are capitalized in accordance with Accounting Standard No. 16 - Borrowing Costs.

11. Accrued expenses:

Accrued expenses record actual expenses that have not yet been incurred but are estimated for production and business activities in the period and are implemented according to the principle of matching revenue and expenses incurred in the period.

12. Deferred revenue:

Deferred revenue or unearned revenue are items related to transactions creating revenue for which the buyer has agreed to pay, but at the time of preparing the report, a portion of that revenue has not yet been realized by the entity (including: amounts received in advance for many years for asset leasing under operating leases; the difference between the selling price of goods sold on deferred or installment basis according to the commitment and the immediate selling price; interest received in advance when borrowing capital or purchasing debt instruments).

Deferred revenue is recognized at the time of recording the cash receipt transaction or the amount to be received in advance for one or more accounting periods and is carried forward to determine the revenue of the accounting period according to the number of periods for which payment has been received in advance.

13. Owner's equity:

Owner's investment capital: recognized according to the actual capital contributed by the owner.

Share premium: recognized according to the increase due to issuing shares at a price higher than par value and the increase/decrease compared to the repurchase price when reissuing treasury shares.

Treasury shares: recognized according to the actual repurchase price, including the repurchase price and costs directly related to the share repurchase such as transaction costs.

Revaluation difference of assets: recognized from the difference due to revaluation of existing assets and the handling of such difference at the enterprise according to financial regulations.

Foreign exchange rate difference: recognized according to the foreign currency exchange rate difference arising due to changes in the currency conversion rate when recording in accounting books, which has not been handled at the reporting time.

Undistributed earnings: recognized as the profit from the enterprise's operations after deducting corporate income tax expenses and adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

Increases/decreases in charter capital and profit distribution are carried out according to the Resolution of the Annual General Meeting of Shareholders.

14. Revenue and other income:

Principles and methods for recognizing revenue and other income, and revenue deductions are implemented in accordance with Accounting Standard No. 14 issued and announced by the Ministry of Finance under Decision No. 149/2001/QĐ-BTC dated December 31, 2001.

15. Cost of goods sold:

Cost of goods sold is recognized when there is revenue from the sale of goods or provision of services in the accounting period. Cost of goods sold is recognized in compliance with the matching principle and the consistency principle in calculating the cost of inventories using the perpetual inventory method. Costs forming the cost of goods sold or services provided are reasonable and valid expenses specified in the Law on Corporate Income Tax.

16. Borrowing costs:

Expenses recognized as borrowing costs include: Loan interest expenses; realized foreign exchange rate differences at the end of the fiscal year for monetary items denominated in foreign currency; other financial investment expenses. Borrowing costs are recognized according to the total amount incurred in the period at actual price, matching financial revenue, and are not offset against financial operating revenue.

17. Selling expenses, general and administrative expenses:

Selling expenses and general and administrative expenses are recognized according to the principle of matching with revenue. Expenses are recognized even when the payment due date has not arrived but they are likely to be incurred to ensure the prudence principle and capital preservation to reflect transactions in a true and fair manner.

Expenses that are not considered deductible expenses for tax purposes according to the Law on Corporate Income Tax but have sufficient invoices and vouchers and have been accounted for correctly according to the Accounting System are still recorded as accounting expenses and are adjusted in the corporate income tax finalization to increase the corporate income tax payable.

18. Current corporate income tax expense, deferred corporate income tax

Current corporate income tax expense is determined on the basis of taxable income and the current corporate income tax rate. Deferred corporate income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

V. Accounting policies applied in cases where the enterprise does not meet the going-concern assumption:

The Company's Financial Statements are prepared on the basis that the enterprise is a going concern and will continue its business operations normally.

VI. Additional information for items presented in the Balance Sheet

1. Cash: (Unit: VND)

Cash and cash equivalents held by the company but not subject to restrictions on use	Ending balance	Beginning balance
- Cash on hand	133,921,960	222,914,194
- Demand deposits at banks	40,186,611,720	25,222,041,936
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Offic	36,863,543,634	24,296,183,338
+ BIDV Cam Ranh Branch	716,161,997	28,521,000
+ Sacombank Cam Ranh Branch	513,021,520	619,251,504
+ Vietinbank Cam Ranh Branch	664,955,269	166,587,298
+ Other banks	1,428,929,300	111,498,796
- Bank deposits with terms of less than 3 months	23,000,000,000	37,000,000,000
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office		8,000,000,000
+ BIDV Cam Ranh Branch	12,000,000,000	22,000,000,000
+ SHB Khanh Hoa Branch	11,000,000,000	7,000,000,000
Total	**63,320,533,680**	**62,444,956,130**

2. Financial investments (Unit: VND)

Detail	Ending balance			Beginning balance		
	Cost	Carrying amount	Provision	Cost	Carrying amount	Provision
a- Trading securities	**0**	**0**	**0**	**0**	**0**	**0**
b- Held-to-maturity investments	**30,049,835,616**	**30,049,835,616**	**0**	**0**	**0**	**0**
Short-term	**30,049,835,616**	**30,049,835,616**	**0**	**0**	**0**	**0**
- Term deposits with terms of 3 - 12 months	30,049,835,616	30,049,835,616	0	0	0	0
+ 3-month deposit at SHB	5,000,000,000	5,000,000,000	0	0	0	0
+ 3-month deposit at Vietcombank	10,000,000,000	10,000,000,000	0	0	0	0
+ 3-month deposit at BIDV	10,000,000,000	10,000,000,000	0	0	0	0
+ 3-month deposit at Vietinbank	5,000,000,000	5,000,000,000	0	0	0	0
+ Accrued interest on term deposits	49,835,616	49,835,616	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments	0	0	0	0	0	0
Long-term	**0**	**0**	**0**	**0**	**0**	**0**
- Term deposits with terms of over 12 months	0	0	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments	0	0	0	0	0	0
c- Capital contributions to other entities	**6,946,410,000**	**4,464,390,000**	**0**	**6,946,410,000**	**4,464,390,000**	**0**
- Investment in subsidiary (CMS)	3,569,790,000	3,294,390,000	0	3,569,790,000	3,294,390,000	0
- Shares of Cam Ranh Urban Joint Stock Company	3,376,620,000	1,170,000,000	0	3,376,620,000	1,170,000,000	0
Total	**36,996,245,616**	**34,514,225,616**	**0**	**6,946,410,000**	**4,464,390,000**	**0**

Information on the Company's investments as of September 30, 2026:

Name of investee	Place of incorporation and operation	Ownership interest (%)	Voting rights (%)	Principal activities
- Investment in subsidiaries				
CamRanh Port Marine Services Joint Stock Company	Cam Linh Ward	51,00%	51,00%	Cargo handling, warehousing, freight transportation services, and aviation services
- Investment in other entities				
Cam Ranh Urban Joint Stock Company	Cam Linh Ward	6,50%	6,50%	Water supply and drainage; construction of civil engineering works

In 2016, Cam Ranh Port invested an additional 23,439 shares (equivalent to 234,390,000 VND) in Cam Ranh Port Maritime Services Joint Stock Company, and simultaneously received bonus shares from the additional issuance from the subsidiary's charter capital reserve fund of 27,540 shares (equivalent to 275,540,000 VND, only recording the increase in quantity in these Notes to the Financial Statements and not recording the value of the shares received). The total number of shares currently held in the subsidiary CMS at the end of this reporting period is: 356,979 shares. The ownership ratio in the subsidiary remains at 51%.

In 2019, Cam Ranh Port received bonus shares to increase the charter capital of Cam Ranh Urban Joint Stock Company of 117,000 shares (equivalent to 1,170,000,000 VND; this portion of bonus shares is only recorded as an increase in quantity in these Notes to the Financial Statements and not recorded as the value of the shares received). The total number of shares held in Cam Ranh Urban Joint Stock Company as of December 31, 2019, is: 234,000 shares.

In 2020, Cam Ranh Urban Joint Stock Company paid dividends in shares of: 25,740 shares (equivalent to 257,400,000 VND). According to Circular 200/2014/TT-BTC, when receiving dividends in shares, the investor only monitors the number of additional shares and does not recognize financial operating revenue. The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 259,740 shares.

In 2021, Cam Ranh Urban Joint Stock Company paid dividends in shares of: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 298,701 shares.

In 2022, Cam Ranh Urban Joint Stock Company paid dividends in shares of: 38,961 shares (equivalent to 389,610,000 VND). The total number of shares held in Cam Ranh Urban Joint Stock Company as of the reporting date is: 337,662 shares.

3. Receivables from customers (Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
a. Short-term				
- Trade receivables	**27,301,148,202**	**1,351,070,084**	**14,219,905,636**	**1,351,070,084**
620 CHAU THOI CONCRETE CORPORATION	2,258,912,373		0	
DA HOA AN 1 CO., LTD.	96,692,568		2,092,605,795	
DACINCO CONSTRUCTION GROUP CO., LTD.	11,469,431,708		3,970,418,898	
KHANH HUNG LOGISTICS JOINT STOCK COMPA	2,258,037,625		0	
Other customers	11,218,073,928	1,351,070,084	8,156,880,943	1,351,070,084
- Advances to suppliers	**10,866,145,000**	**0**	**1,797,820,000**	**0**
INTECOM Technology Investment Joint Stock Company	246,000,000		246,000,000	
Maritime Engineering Construction Consultancy JSC	189,600,000		189,600,000	
Nguyen Minh Mechanical Production and Trading Co., Ltc	0		224,400,000	
Technology Electronic Scales Co., Ltd.	0		203,100,000	
Quyet Thang Co., Ltd.	0		510,000,000	
179 Co., Ltd.	1,053,000,000		181,500,000	
Cam Ranh Shipbuilding One Member Co., Ltd.	1,106,000,000		0	
DONG DO CO., LTD.	4,253,777,000		0	
Other suppliers	4,017,768,000		243,220,000	
b. Long-term				
- Trade receivables	**0**	**0**	**0**	0
- Advances to suppliers		**0**		
c. Trade receivables from related parties	**1,660,890,516**	**0**	**587,203,457**	**0**
Vietnam Maritime Agency JSC - Nha Trang Maritime Agency Branch				
Cam Ranh Port Maritime Services JSC	615,839,421		169,624,904	
QUY NHON PORT LOGISTICS SERVICES ONE ME	1,027,681,095		413,978,553	
Quang Hung Maritime JSC	17,370,000		3,600,000	

4. Other receivables (Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
a. Short-term	**813,244,970**	**0**	**1,520,635,734**	**0**
- Personal income tax receivables	0		289,408,457	
- Advance receivables	455,000,000		50,000,000	
- Social insurance receivables	113,237,920		138,658,720	
- Health insurance receivables	32,434,480		25,998,510	
- Unemployment insurance receivables	74,119,760		17,332,340	
- Allocation of Gottwald crane BCC costs			739,538,812	
CR04	55,118,570		55,118,570	
- Deposits and collaterals	83,334,240		15,000,000	
- Other short-term receivables...			189,580,325	
b. Long-term	**0**	**0**	**0**	Ch
- Collaterals and deposits		0	0	
- Land clearance funds for administrative area pending land rent deduction		0	0	
- Other long-term receivables...		0	0	
c. Receivables from BCC contracts under joint control	**0**	**0**	**0**	**0**
- Allocation of Gottwald crane BCC costs				
Total	**813,244,970**	**0**	**1,520,635,734**	**0**

- Advances receivable are amounts that the enterprise advances to officers and employees to serve the performance of assigned tasks and jobs. These advances are monitored, reconciled, and recovered (reimbursed) after the work is completed.

- Information on the BCC contract:

+ Contract name: Capital contribution and business cooperation contract No. 01/2018/HĐ.HTKD

+ Business Cooperation Contract (BCC) with Quang Hung Maritime Joint Stock Company in the form of jointly controlled assets, where Cam Ranh Port contributes 40% of the asset value in cash equivalent to 7,000,000,000 VND, and Quang Hung Maritime Joint Stock Company contributes 60% of the asset value equivalent to 10,500,000,000 VND. The parties participating in the cooperation contract share revenue and expenses corresponding to the contribution ratio, and the contract term is until April 10, 2026.

5. Shortage of assets waiting for handling

At the time of preparing these Financial Statements, the Company has no shortage of assets waiting for handling.

6. Bad debts (Unit: VND)

	Year-end			Opening balance		
Receivable subject	Overdue period	Original debt value	Recoverable value	2 years to under 3 years	3 years or more	Closing balance
New Technology Application and Construction JSC	3 years or more	113,319,150	0	3 years or more	113,319,150	113,319,150
Bac Nam High-Speed Vessel Transport One Member Co.	3 years or more	84,292,500	0	3 years or more	84,292,500	84,292,500
Hung Phat Co., Ltd.	3 years or more	83,070,900	0	3 years or more	83,070,900	83,070,900
Hai Gia Trading-Service Co., Ltd.	3 years or more	99,453,843	0	3 years or more	99,453,843	99,453,843
Khanh Hoa Mineral and Investment JSC	3 years or more	347,656,124	0	3 years or more	347,656,124	347,656,124
An Tien Thinh Trading Co., Ltd.	3 years or more	22,000,000	0	3 years or more	22,000,000	22,000,000
Hung Dao Container JSC - Nha Trang Branch	3 years or more	37,676,941	0	3 years or more	37,676,941	37,676,941
Ocean Renewable Energy JSC	3 years or more	563,600,626	0	3 years or more	563,600,626	563,600,626
	Total	**1,351,070,084**	**0**	**0**	**1,351,070,084**	**1,351,070,084**

7. Inventories (Unit: VND)

Details	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
- Raw materials and supplies		0	0	0
- Tools and instruments	664,283,581	0	123,417,297	0
- Merchandise	1,841,877,144	0	1,209,545,869	0
- Goods in transit		0	0	0
Total	**2,506,160,725**	**0**	**1,332,963,166**	**0**

At the end of the period, the Company's inventories are determined as follows:

+ There are no stagnant or degraded inventories that are incapable of being sold;
+ There are no inventories used as collateral or mortgage to secure liabilities;
+ There is no difference in quantity and value between the accounting book records and the actual stocktake;
+ No provision for diminution in the value of inventories was made/reversed during the period.

8. Long-term construction-in-progress (Unit: VND)

Details	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
a. Long-term production and business work in progres	0	0	0	0
b. Construction in progress	**4,636,391,097**	**4,636,391,097**	**11,206,660,032**	**11,206,660,032**
- Project to enhance port terminal exploitation capacity	1,795,734,107	1,795,734,107	1,795,734,107	1,795,734,107
- Yard No. 7-KB(II)		0	108,333,333	108,333,333
- Multi-purpose crane-BE4		0	9,228,222,222	9,228,222,222
- Maintenance and repair of Berth No. 1		0	74,370,370	74,370,370
- 2MKVA transformer station	183,333,334	183,333,334		
- Renovation of traditional room	599,074,074	599,074,074		
- Toyota Camry car	1,473,064,397	1,473,064,397		
- PVOIL petroleum warehouse	394,444,444	394,444,444		
- Project to upgrade internal branch road N2	190,740,741	190,740,741	0	0
Total	**4,636,391,097**	**4,636,391,097**	**11,206,660,032**	**11,206,660,032**

9. Increases and decreases in tangible fixed assets: (Unit: VND)

Details	Buildings and structures	Machinery and equipment	Transport vehicles	Office management equipment	Other fixed assets	Total
a- Original cost of tangible fixed assets						
Opening balance	**494,650,486,369**	**64,740,280,427**	**20,836,967,421**	**3,034,363,418**	**0**	**583,262,097,635**
Increase during the period	**5,777,222,222**	**1,731,044,444**	**820,006,397**	**0**	**0**	**8,328,273,063**
- Purchases		1,731,044,444			0	1,731,044,444
- New capital construction investment	5,777,222,222		820,006,397		0	6,597,228,619
- Other increases (renovation, upgrade)					0	0
Decrease during the period	**0**	**0**	**0**	**0**	**0**	**0**
- Liquidation, sale	0	0	0	0	0	0
- Transfer to investment property	0	0	0	0	0	0
- Other decreases	0	0	0	0	0	0
Closing balance	**500,427,708,591**	**66,471,324,871**	**21,656,973,818**	**3,034,363,418**	**0**	**591,590,370,698**
b- Accumulated depreciation						
Opening balance	**281,591,921,438**	**35,270,007,359**	**15,122,235,908**	**2,107,114,868**	**0**	**334,091,279,573**
Increase during the period	**3,747,951,871**	**1,287,287,548**	**358,577,295**	**76,273,992**	**0**	**5,470,090,706**
- Depreciation during the period	3,747,951,871	1,287,287,548	358,577,295	76,273,992	0	5,470,090,706
- Other increases					0	0
Decrease during the period	**0**	**0**	**0**	**0**	**0**	**0**
- Liquidation, sale					0	0
- Transfer to investment property					0	0
- Other decreases					0	0
Closing balance	**285,339,873,309**	**36,557,294,907**	**15,480,813,203**	**2,183,388,860**	**0**	**339,561,370,279**
c- Carrying amount of tangible fixed assets						
- At the beginning of the period	213,058,564,931	29,470,273,068	5,714,731,513	927,248,550	0	249,170,818,062
- At the end of the period	215,087,835,282	29,914,029,964	6,176,160,615	850,974,558	0	252,029,000,419
* Carrying amount of fixed assets used as collateral/mortga	0	0	0	0	0	0
* Original cost of fully depreciated fixed assets still in use	0	0	0	0	0	0

At the end of the period, the record of the Company's fixed assets is determined: There are no fixed assets pending liquidation and the Company has no major commitments for the purchase or sale of tangible fixed assets in the future.

Historical cost of fully depreciated fixed assets still in use as of September 30, 2026: 49,058,331,105 VND

Net book value of mortgaged or pledged fixed assets as of September 30, 2026: 11,013,688,002 VND

10. Increases and decreases in finance lease fixed assets:

At the time of preparing these Financial Statements, the Company has no finance lease fixed assets.

11. Increases and decreases in intangible fixed assets:

Details	Land use rights	Copyrights, patents	Trademarks	Computer software	Other intangible fixed assets	Total
a- Historical cost of intangible fixed assets						
Opening balance	**0**	**0**	**0**	**1,285,375,660**	**0**	**1,285,375,660**
Increase during the period	0	0	0		0	0
Decrease during the period	0	0	0	0	0	0
Closing balance	**0**	**0**	**0**	**1,285,375,660**	**0**	**1,285,375,660**
b- Accumulated amortization						
Opening balance	**0**	**0**	**0**	**574,994,991**	**0**	**574,994,991**
Increase during the period	0	0	0	54,518,781	0	54,518,781
Decrease during the period	0	0	0	0	0	0
Closing balance	**0**	**0**	**0**	**629,513,772**	**0**	**629,513,772**
c- Net book value of intangible fixed assets						0
- At the beginning of the period	0	0	0	710,380,669	0	710,380,669
- At the end of the period	0	0	0	655,861,888	0	655,861,888

12. Increases and decreases in investment property:

At the time of preparing these Financial Statements, the Company has no investment property.

13. Prepaid expenses:

Details	Closing balance	Beginning of the year
a. Short-term prepaid expenses	**444,330,414**	736,177,574
- Prepaid expenses for operating leases of fixed assets		0
- Annual insurance premiums for operating assets	180,407,475	458,199,927
- Other items	263,922,939	277,977,647
b. Long-term prepaid expenses	**2,926,316,475**	**4,929,646,215**
- Office equipment expenses to be allocated		0
- Inspection fees for Wharf No. 1 and 2	220,478,345	362,213,645
- Major repair costs for vessel CR04 on slipway		0
- Major repair costs for vessel TLA05 on slipway	412,861,947	698,689,347
- Major repair costs for wharves	1,048,317,715	1,991,666,623
- Major repair costs for other assets	468,478,155	1,784,288,666
- Tools and instruments to be allocated		0
- Goodwill arising from equitization		0
- Other items	776,180,313	92,787,934
Total	**3,370,646,889**	5,665,823,789

14. Loans and finance lease liabilities

14.1. Borrowings

	Closing balance		Incurred during the period		Accumulated incurred amount from the beginning of the year		Beginning of the year	
Details	Value	Amount with repayment capacity	Increase	Decrease	Increase	Decrease	Value	Amount with repayment capacity
a. Long-term loans due within 12 months	**1,620,000,000**	**1,620,000,000**	**0**	**0**	**0**	**0**	**1,620,000,000**	**1,620,000,000**
Joint Stock Commercial Bank for Foreign Trade of Vietnai	0	0			0	0	0	0
Khanh Hoa Development Investment Fund	1,620,000,000	1,620,000,000			0	0	1,620,000,000	1,620,000,000
b. Long-term loans	**4,532,000,000**	**4,532,000,000**	**0**	**405,000,000**	**0**	**1,215,000,000**	**5,747,000,000**	**5,747,000,000**
Joint Stock Commercial Bank for Foreign Trade of Vietnai	0	0			0	0	0	0
Khanh Hoa Development Investment Fund	4,532,000,000	4,532,000,000		405,000,000	0	1,215,000,000	5,747,000,000	5,747,000,000
Total	**6,152,000,000**	**6,152,000,000**	**0**	**405,000,000**	**0**	**1,215,000,000**	**7,367,000,000**	**7,367,000,000**

14.2. Finance lease liabilities

During the period, the Company did not incur any finance lease liabilities

14.3. Overdue loans and finance lease liabilities remaining unpaid

At the reporting date, there were no long-term debts due for payment or overdue long-term loans

15. Trade payables

Details	Closing balance		Beginning of the year	
	Value	Amount with repayment capacity	Value	Amount with repayment capacity
a. Short-term trade payables	**9,432,198,465**	**0**	**16,179,375,419**	**0**
TCE EQUIPMENT AND SERVICES JOINT STOCK COMPANY			6,685,000,000	
QUI NHON PORT LOGISTICS SERVICES ONE MEI	1,599,103,063		0	
CAM RANH PORT MARINE SERVICES JOINT STO	1,074,147,862		789,261,483	
DONG DO COMPANY LIMITED			2,384,500,000	
KHANH AN TRADING - INVESTMENT COMPANY	1,212,374,578		405,471,224	
THINH AN KHANG NT COMPANY LIMITED	1,373,534,064		1,631,225,952	
Minh Khoi Construction Company Limited	0		2,345,000,000	
Other suppliers	4,173,038,898		1,938,916,760	
b. Short-term advances from customers	**1,443,805,813**	**0**	**322,958,735**	**0**	**0**
VTH VIET A COMPANY LIMITED	0		196,487,983	
Chuc An Sea and River Transport Company Limited	0		52,639,200	
DAN GIA PRODUCTION TRADING COMPANY LIM	257,446,682		0	
DAN ANH TRANSPORT INVESTMENT COMPANY	246,669,674		0	
MINH AN 599 JOINT STOCK COMPANY	172,346,349		0	
MINH KHOI 568 TRADING SERVICES COMPANY	248,470,957		0	
3T - KHANH HOA JOINT STOCK COMPANY	158,317,398		0	
THINH VUONG 868 JOINT STOCK COMPANY	205,503,702		0	
Other customers	155,051,051		73,831,552	
c. Long-term trade payables	**0**	**0**	**0**	**0**
d. Overdue debts not yet paid	**0**	**0**	**0**	**0**
e. Trade payables to related parties	**2,673,250,925**	**0**	**789,261,483**	**0**
QUI NHON PORT LOGISTICS SERVICES ONE MEI	1,599,103,063		0	
CAM RANH PORT MARINE SERVICES JOINT STO	1,074,147,862		789,261,483	

16. Dividends and profits payable:

Item	Closing balance	Beginning of the year
	0	
	0	
	0	

17. Taxes and amounts payable to the State budget

Details	Beginning of the year	Incurred during the period		Accumulated incurred amount from the beginning of the year		Closing balance as of September 30, 2026
		Amount payable	Amount paid	Amount payable	Amount paid	
Taxes payable						
Value added tax payable	0	4,142,647,859	3,837,792,118	12,723,924,185	10,960,466,422	1,763,457,763
Corporate income tax	2,759,143,565	3,195,000,000	3,345,000,000	8,919,194,754	8,777,332,083	2,901,006,236
Personal income tax	515,576,575	241,360,511	124,712,000	878,090,411	1,152,306,475	241,360,511
Land tax, land rental	0	4,681,103,186		7,261,173,237	2,580,070,051	4,681,103,186
Environmental protection tax and other taxes	0			0	0	0
Fees, charges and other payables	0			0	0	0
Taxes receivable	**0**	**0**	**0**	**0**	**0**	**0**
Value added tax	2,164,032,513					
Total	**3,274,720,140**	**12,260,111,556**	**7,307,504,118**	**29,782,382,587**	**23,470,175,031**	**9,586,927,696**

18. Accrued expenses

Details	Ending balance	Beginning balance
a. Current	15,286,716,685	**310,431,401**
- Provision for major repairs	0	0
- Other payables	15,286,716,685	310,431,401
b. Non-current	**0**	**0**
- Interest payable	0	0
- Others	0	0
Total	**15,286,716,685**	**310,431,401**

19. Other payables

Details	Ending balance	Beginning balance
a. Current	**2,283,187,197**	**3,596,890,293**
- Trade union fees	38,171,000	203,782,680
- Social insurance		0
- Health insurance		0
- Unemployment insurance		0
- Short-term deposits and collaterals received	745,940,000	124,000,000
- BCC revenue allocation (Gottwald crane)	1,279,059,197	3,069,107,613
- Remuneration payable to Board of Directors and Supervi	81,000,000	0
		0
- Other short-term payables and obligations	139,017,000	200,000,000
b. Non-current	**0**	**0**
- Long-term deposits and collaterals received	0	0
- Other long-term payables and obligations	0	0
c. Overdue debts not yet settled	**0**	**0**
Total	**2,283,187,197**	**3,596,890,293**

At the reporting date, there were no overdue debts remaining unpaid

20. Deferred revenue:

Details	Ending balance	Beginning balance
a. Current	**6,049,320,000**	**1,362,200,000**
- Dai Thang Wood Chip Processing Co., Ltd.	540,000,000	452,700,000
- Khanh Hung Logistics JSC	2,616,000,000	0
- Hoa An Stone Co., Ltd.	120,000,000	0
- ACC Construction Corporation		0
- Viet Tin Steel Trading Co., Ltd.		0
- Huynh Nghiem Trading and Service Co., Ltd.	210,000,000	0
- Thanh Sang Trading and Construction Co., Ltd.		0
- Dacinco Investment and Construction Co., Ltd.	2,105,880,000	909,500,000
- Hung Dung Trading Service and Construction Co., Ltd.		
- Thanh An 96 Construction Installation JSC Branch in Qu	216,600,000	
- Cam Ranh Port Maritime Services JSC	16,200,000	0
- Nhat Chau Transport Service Co., Ltd.	224,640,000	
b. Non-current	**0**	**0**
- Dai Thang Wood Chip Processing Co., Ltd.		0
- Khanh Hung Logistics JSC		0
- Dacinco Investment and Construction Co., Ltd.		0
- Hoa An Stone Co., Ltd.		0
		0
c. Inability to fulfill contracts with customers	**0**	0
Total	**6,049,320,000**	**1,362,200,000**

There are no indications that the Company will be unable to fulfill its contracts with customers regarding unearned revenue.

21. Bonds issued:

During the period, the Company did not issue any bonds

22. Preference shares classified as liabilities

During the period, the Company did not have any preference shares classified as liabilities

23. Provisions

During the period, the Company did not incur any provisions

24. Deferred tax assets and deferred tax liabilities

The Company did not incur any deferred tax assets or deferred tax liabilities

25. Owner's equity

25.1. Statement of changes in owner's equity

Details	Owner's contributed capital	Treasury shares	Asset revaluation surplus	Foreign exchange differences	Retained earnings	Other funds belonging to owner's equity	Capital for construction investment	Total
Balance at the beginning of the previous period	**245,018,170,000**	**-482,000,000**	**0**	**0**	**28,240,536,611**	**13,937,027,761**	**0**	**286,713,734,372**
+ Increase in capital in the previous period	0	0	0	0	23,906,094,314	4,232,411,000	0	28,138,505,314
- Profit in the previous period	0	0	0	0	23,906,094,314	0	0	23,906,094,314
- Other increases	0	0	0	0	0	4,232,411,000	0	4,232,411,000
+ Decrease in capital in the previous period	0	0	0	0	28,240,308,000	0	0	28,240,308,000
- Loss in the previous period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0	28,240,308,000	0	0	28,240,308,000
Balance at the beginning of this period	**245,018,170,000**	**-482,000,000**	**0**	**0**	**23,906,322,925**	**18,169,438,761**	**0**	**286,611,931,686**
+ Increase in capital in this period	0	0	0	0	12,746,509,803	0	0	12,746,509,803
- Profit in this period	0	0	0	0	12,746,509,803	0	0	12,746,509,803
- Other increases	0	0	0	0	0	0	0	0
+ Decrease in capital in this period	0	0	0	0	0	0	0	0
- Loss in this period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0		0	0	0
Balance at the end of this period	**245,018,170,000**	**-482,000,000**	**0**	**0**	**36,652,832,728**	**18,169,438,761**	**0**	**299,358,441,489**

25.2. Details of owner's contributed capital

Details	Ending balance	Beginning balance
- Contributed capital of parent company	198,230,150,000	198,230,150,000
- Contributed capital of other parties	46,306,020,000	46,306,020,000
- Treasury shares	482,000,000	482,000,000
Total	**245,018,170,000**	**245,018,170,000**

25.3 Capital transactions with owners and distribution of dividends and profits

Details	Ending balance
- Owner's investment capital	
+ Contributed capital at the beginning of the period	245,018,170,000
+ Contributed capital increase during the period	0
+ Contributed capital decrease during the period	0
+ Contributed capital at the end of the period	245,018,170,000
- Dividends and profits distributed	0

25.4 Shares

Details	Ending balance	Beginning balance
- Number of registered shares to be issued	24,501,817	24,501,817
- Number of shares sold to the public	24,501,817	24,501,817
+ Ordinary shares	24,501,817	24,501,817
+ Preference shares	0	0
- Number of shares repurchased	48,200	48,200
+ Ordinary shares	48,200	48,200
+ Preference shares	0	0
- Number of outstanding shares	24,453,617	24,453,617
+ Ordinary shares	24,453,617	24,453,617
+ Preference shares	0	0

** Par value of outstanding shares: 10,000 VND/share*

25.5 Company's funds

Details	Ending balance	Beginning balance
- Development investment fund	18,169,438,761	13,937,027,761
- Other funds belonging to owner's equity	0	0
Total	**18,169,438,761**	**13,937,027,761**

At the reporting date, there were no income, expenses, gains, or losses recognized directly in Owner's equity in accordance with accounting standards.

26. Off-balance sheet items

Details	Ending balance	Beginning balance
a. Assets leased	0	0
b. Assets held in custody	0	0
c. Foreign currencies (USD)	0.00	0.00
d. Precious metals and stones	0	0
e. Bad debts written off	84,790,585	84,790,585

VII. Supplementary information for items presented in the Income Statement

1. Total revenue from sales and rendering of services

Details	Realized during the period		Accumulated from the beginning of the yea	
	Current period	Previous year	Current period	Previous year
- Revenue from sales	22,317,620,464	15,238,813,854	53,965,050,336	36,079,396,073
- Revenue from service provision	93,346,185,990	54,590,439,755	261,109,656,167	137,553,825,699
- Revenue from construction contracts	0	0	0	0
Total	**115,663,806,454**	**69,829,253,609**	**315,074,706,503**	**173,633,221,772**

b. Revenue from sales and rendering of services to related parties

Details	Realized during the period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Vietnam Maritime Agency Joint Stock Company	24,640,000	63,602,000	49,280,000	687,216,853
- Cam Ranh Port Maritime Services Joint Stock Company	1,231,210,986	521,471,387	3,328,307,414	1,317,238,568
- Quy Nhon Port Joint Stock Company	825,170		40,769,052	0
- Quy Nhon Port Logistics Services One Member Limited	966,857,718	1,190,202,062	2,361,907,834	1,190,202,062
Total	**2,223,533,874**	**1,775,275,449**	**5,780,264,300**	**3,194,657,483**

2. Revenue deductions

During the period, the Company did not incur any trade discounts, sales allowances, or sales returns

3. Cost of goods sold

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Cost of goods sold	21,481,859,012	14,106,726,589	51,832,063,955	33,561,127,084
- Cost of services provided	66,332,562,992	36,641,844,064	181,426,429,979	90,452,155,980
- Provision for devaluation of inventories	0	0	0	0
- Reductions in cost of goods sold	0	0	0	0
Total	**87,814,422,004**	**50,748,570,653**	**233,258,493,934**	**124,013,283,064**

4. Financial income

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Interest income from deposits and loans	218,804,847	219,687,690	1,184,873,134	790,341,334
- Gain from sale of investments	0	0	0	0
- Dividends and profit sharing		0	1,513,315,297	1,384,055,809
- Foreign exchange gains	0	0	0	0
- Interest from deferred payment sales, payment discounts		13,222,764	0	41,895,210
- Other financial income	0	0	39,647,318	0
Total	**218,804,847**	**232,910,454**	**2,737,835,749**	**2,216,292,353**

5. Financial expenses

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Borrowing costs	128,344,483	149,156,241	388,469,291	479,808,338
- Payment discounts, interest on deferred payment purchas	0	0	0	0
- Loss from disposal of financial investments	0	0	0	0
- Foreign exchange losses	0	0	0	0
- Provision for diminution in value of trading securities and i	0	0	0	0
- Other financial expenses	0	0	0	0
Total	**128,344,483**	**149,156,241**	**388,469,291**	**479,808,338**

6. Other income

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Disposal and sale of fixed assets	0	0	0	0
- Penalties received	0	0	0	0
- Payables written off	0	0	0	0
- Others	4,500,000	4,500,000	13,543,091	33,681,000
Total	**4,500,000**	**4,500,000**	**13,543,091**	**33,681,000**

7. Other expenses

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Carrying amount and expenses for disposal/sale of fixed a	0	0	0	0
- Loss from asset revaluation	0	0	0	0
- Penalties paid	1,555,680	1,514,225	1,555,680	78,996,435
- Others	66,000	-113,569,730	12,198,599	3,387,683,440
Total	**1,621,680**	**-112,055,505**	**13,754,279**	**3,466,679,875**

8. Selling expenses and general and administrative expenses

8.1 Selling expenses:

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
a. Selling expenses	**91,833,411**	**67,584,411**	**282,830,497**	**204,544,237**
- Staff costs	55,200,000	55,200,000	165,600,000	165,600,000
- Materials and supplies expenses			0	0
- Depreciation of fixed assets	12,384,411	12,384,411	37,153,233	37,153,233
- Outsourced service expenses	24,249,000		80,077,264	0
- Brokerage commission expenses			0	0
- Other cash expenses			0	1,791,004

8.2 General and administrative expenses:

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
a. General and administrative expenses	**11,909,379,920**	**10,668,484,453**	**38,310,738,471**	**25,812,912,660**
- Administrative staff costs	8,950,592,715	7,080,443,567	28,122,226,386	16,819,835,417
- Administrative materials and supplies expenses	171,412,186	159,694,675	447,795,311	465,386,075
- Depreciation of fixed assets	271,224,723	254,018,158	791,104,110	809,510,901
- Taxes, fees and charges			373,099,252	454,754,952
- Provision expenses			0	0
- Outsourced service expenses	-83,771,485	1,591,552,252	1,533,041,396	2,860,985,397
- Other cash expenses	2,599,921,781	1,582,775,801	7,043,472,016	4,402,439,918

8.3 Production and business expenses by element:

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
a. Production and business costs by nature	**78,333,776,323**	**41,965,344,802**	**220,019,998,947**	**116,891,438,045**
- Raw materials and supplies costs	2,019,148,099	323,561,396	6,430,426,570	2,794,444,094
- Labor costs	31,745,646,065	16,373,193,816	91,152,317,476	45,097,478,059
- Depreciation of fixed assets	5,524,609,487	4,845,701,163	16,222,703,837	15,995,363,057
- Outsourced service expenses	37,106,150,453	18,421,410,030	89,745,873,298	38,888,608,843
- Other cash expenses	1,938,222,219	2,001,478,397	16,468,677,766	14,115,543,992
b. Reductions in selling and general and administrativ	**0**	**0**	**0**	**0**
- Reversal of provisions	0	0	0	0
- Other reductions	0	0	0	0

9. Current corporate income tax expense

Details	Current period		Year-to-date	
	Current period	Prior year	Current period	Prior year
- Accounting profit before tax	15,941,509,803	8,544,923,810	45,571,798,871	21,905,966,951
- Current corporate income tax rate	20%	20%	20%	20%
- Adjustments increasing taxable profit	33,490,197	15,076,190		751,382,739
- Adjustments decreasing taxable profit			975,825,101	
- Carry-forward of tax losses from previous years				
- Total taxable income for the year	15,975,000,000	8,560,000,000	44,595,973,770	22,657,349,690
- Current corporate income tax expense on taxable income for the current year	3,195,000,000	1,712,000,000	8,919,194,754	4,531,469,938
- Adjustment of prior years' corporate income tax expense to current year's current tax expense	0	0	0	4,858,657
- Total current corporate income tax expense	3,195,000,000	1,712,000,000	8,919,194,754	4,536,328,595

10. Deferred corporate income tax expense

During the period, the Company did not incur any deferred corporate income tax expense

VIII. Supplementary information for items presented in the Cash Flow Statement

There are no significant cash and cash equivalents held by the enterprise that are unavailable for use due to legal restrictions or other constraints that the enterprise must comply with.

IX. Other information

1. Contingent liabilities, commitments, and other financial information

As of the end of this reporting period, the Company has no contingent liabilities potentially arising from past events that have not been recognized, nor any other financial issues whose existence would diminish the Company's future economic benefits in a manner that the Company cannot control.

2. Events occurring after the annual accounting period end date:

There were no events occurring after the end of the quarterly accounting period

3. Information on related parties

3.1. Remuneration of the BOD, Supervisory Board, and income of the Board of Management

	Current period		Year-to-date	
Details	Current period	Previous year	Current period	Previous year
Remuneration of the Board of Directors	300,000,000	120,000,000	660,000,000	240,000,000
Remuneration of the Supervisory Board	105,000,000	78,000,000	249,000,000	156,000,000
Salaries and bonuses of the Board of Management	760,151,000	453,578,000	2,909,345,736	1,678,625,000

3.2. Transactions with related parties

Related party	Relationship	Nature of transaction	Transactions during the period	Year-to-date
a. Sales transactions			**1,231,210,986**	**3,328,307,414**
Cam Ranh Port Maritime Services JSC	Subsidiary	Purchase of gasoline a	1,225,983,986	3,247,943,914
		Office rental		64,800,000
		Service provision	5,227,000	15,563,500
b. Purchase transactions			**2,954,013,494**	**7,615,391,042**
Cam Ranh Port Maritime Services JSC	Subsidiary	Service provision	2,954,013,494	7,615,391,042
		Asset purchase	0	0
c. Other transactions			**0**	**356,979,000**
Cam Ranh Port Maritime Services JSC	Subsidiary	Dividends received		356,979,000
Vietnam Maritime Corporation	Parent company	Dividends paid		0

3.3. Balances of payables/receivables with related parties

Related party	Relationship	Closing balance
a. Trade payables balance		**1,074,147,862**
Cam Ranh Port Maritime Services JSC	Subsidiary	1,074,147,862
Vietnam Maritime Corporation	Parent company	
b. Trade receivables balance		**615,839,421**
Cam Ranh Port Maritime Services JSC	Subsidiary	615,839,421
Vietnam Maritime Corporation	Parent company	

4. Comparative information

Comparative figures are taken from the 2025 Financial Statements of Cam Ranh Port Joint Stock Company, which were audited by UHY Auditing and Consulting Company Limited.

5. Information on going concern

There are no indications that the Company's business operations are not continuous. The Company has no intention nor is it forced to cease operations or significantly scale down its business in the near future.

6. Other information

Khanh Hoa, October 12, 2026

Nguyen Thi Ngoc Hoa	**Ho Nguyen Tu Anh**	**Nguyen Van Thang**
Preparer	**Head of Finance and Accounting**	**General Director**