CAM RANH PORT JOINT STOCK COMPANY
CONSOLIDATED FINANCIAL STATEMENTS
Quarter III 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 Consolidated 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 independently accounting subsidiary of Vietnam Maritime Corporation, pursuant to Decision No. 38/QĐ-HHVN dated 28 January 2015 of Vietnam Maritime Corporation.

The Company operates under the Enterprise Registration Certificate (ERC) for joint stock companies No. 4200272350, first registered on 01 April 2009, with the 7th amendment on 03 August 2025 changing the Legal Representative and the Company's 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

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 13, 2026

Full name	Position	Appointment date

FINANCIAL POSITION AND BUSINESS PERFORMANCE

The financial position as of 30 September 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 Consolidated 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 have been no events occurring after 30 September 2026 up to the date of this report that require adjustments or disclosures in the Consolidated Financial Statements.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the Consolidated Financial Statements that give a true and fair view of the financial position, business results, and cash flows of the Company during the period. In preparing these Consolidated 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 presume 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 Consolidated 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 at any time and to ensure that the Consolidated Financial Statements comply with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of Consolidated Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and, therefore, 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, 12 October 2026

CONSOLIDATED BALANCE SHEET

As of 30 September 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	**100**		**137,245,763,332**	**86,072,018,718**
I. Cash and cash equivalents	**110**	VI.1	**64,152,352,427**	**63,159,444,911**
1. Cash	111	VI.1	41,152,352,427	26,159,444,911
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**	**1,000,000,000**
1. Trading securities	121		0	0
2. Provision for diminution in value of trading securiti	122		0	0
3. Held-to-maturity investments	123		30,049,835,616	1,000,000,000
4. Provision for short-term held-to-maturity investme	124			
5. Other short-term investments	125			
6. Provision for short-term investment losses	126			
III. Short-term receivables	**130**		**39,899,378,767**	**17,294,265,913**
1. Short-term trade receivables	131	VI.3	29,644,828,113	15,370,277,988
2. Short-term prepayments to suppliers	132	VI.3	10,866,145,000	1,797,820,000
3. Receivables from construction contracts in progre	133		0	0
4. Other short-term receivables	135	VI.4	813,244,970	1,551,007,241
5. Provision for short-term doubtful debts (*)	136		-1,424,839,316	-1,424,839,316
6. Shortage of assets awaiting resolution	137	VI.5	0	0
IV. Inventories	**140**	VI.7	**2,678,113,573**	**1,428,817,395**
1. Inventories	141		2,678,113,573	1,428,817,395
2. Provision for decline in value of inventories (*)	142		0	0
V. Short-term biological assets	**150**		**0**	**0**
1. Livestock raised for single short-term product	151		0	0
2. Short-term seasonal crops or plants for one-time h	152		0	0
3. Provision for losses on short-term biological assets	153		0	0
VI. Other short-term assets	**160**		**466,082,949**	**3,189,490,499**
1. Short-term prepaid expenses	161	VI.13	466,082,949	766,906,668
2. Deductible value added tax	162		0	258,551,318
3. Taxes and other receivables from the State	163		0	2,164,032,513
4. Government bond repurchase transactions	164		0	0
5. Other short-term assets	165		0	0

CONSOLIDATED BALANCE SHEET (continued)

B -	**NON-CURRENT ASSETS**	**200**		**268,680,381,453**	**267,188,244,029**
I.	**Long-term receivables**	**210**		**105,000,000**	**100,000,000**
1.	Long-term trade receivables	211		0	0
2.	Long-term prepayments to suppliers	212		0	0
3.	Other long-term receivables	215	VI.4	105,000,000	100,000,000
4.	Provision for long-term doubtful debts	216		0	0
II.	**Fixed assets**	**220**		**259,097,717,336**	**249,037,881,693**
1.	Tangible fixed assets	221	VI.9	258,441,855,448	248,575,963,462
	Historical cost	*222*		607,670,621,389	580,940,131,736
	Accumulated depreciation (*)	*223*		-349,228,765,941	-332,364,168,274
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 depreciation (*)	*229*		*-629,513,772*	-493,457,429
III	**Long-term biological assets**	**230**		*0* #	*0*
1.	Livestock for periodic harvest	*231*		*0* #	*0*
a.	Livestock for periodic harvest in non-mature	*232*			
b.	Livestock for periodic harvest in mature stage	*233*		*0* #	*0*
	Historical cost	*234*			
	Accumulated depreciation (*)	*235*			
2.	Long-term livestock for one-time harvest	*236*			
3.	Long-term seasonal crops or plants for one-time ha	*237*			
4.	Provision for losses on long-term biological assets	*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**	**250**	VI.8	**5,227,897,497**	**11,879,808,180**
1.	Long-term work-in-progress production and busine	251		0	0
2.	Construction in progress costs	252		5,227,897,497	11,879,808,180
VI.	**Long-term financial investments**	**260**	VI.2	**1,170,000,000**	**1,170,000,000**
1.	Investments in subsidiaries	261		0	0
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 entitie	264			
5.	Held-to-maturity investments	265		0	0
6.	Provision for long-term held-to-maturity	266		0	0
VII	**Other long-term assets**	**270**		**3,079,766,620**	**5,000,554,156**
1.	Long-term prepaid expenses	271	VI.13	3,079,766,620	5,000,554,156
2.	Deferred tax assets	272		0	0
3.	Long-term equipment, supplies, and spare parts	273		0	0
4.	Other long-term assets	274		0	0
5.	Goodwill	279			
	TOTAL ASSETS	**280**		**405,926,144,785**	**353,260,262,747**

CONSOLIDATED BALANCE SHEET (continued)

		Code	Notes	Closing balance	Opening balance
C -	**LIABILITIES**	**300**		**100,634,390,048**	**60,718,644,078**
I.	**Current liabilities**	**310**		**96,102,390,048**	**54,971,644,078**
1.	Short-term trade payables	311	VI.15	8,839,110,733	16,034,664,048
2.	Advances from customers	312	VI.15	1,443,805,813	322,958,735
3.	Dividends and profits payable	313			
4.	Taxes and payables to the State budget	314	VI.17	9,968,686,553	3,374,758,711
5.	Short-term payables to employees	315		47,580,907,916	27,723,046,425
6.	Short-term accrued expenses	316	VI.18	15,286,716,685	310,431,401
7.	Short-term payables on construction contracts	318		0	0
8.	Short-term unearned revenue	319	VI.20	6,049,320,000	1,362,200,000
9.	Other short-term payables	320	VI.19	2,283,187,197	3,596,890,293
10.	Short-term borrowings and finance lease liabilities	321	VI.14	1,620,000,000	1,620,000,000
11.	Short-term provisions	322	VI.21	0	0
12.	Bonus and welfare funds	323		3,030,655,151	626,694,465
13.	Price stabilization fund	324		0	0
14.	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 budget	333			
4.	Long-term accrued expenses	334	VI.18	0	0
5.	Long-term unearned revenue	337	VI.20	0	0
6.	Long-term other payables	338	VI.19	0	0
7.	Long-term borrowings and finance lease liabilities	339	VI.14	4,532,000,000	5,747,000,000
8.	Convertible bonds	340		0	0
9.	Preferred shares	341		0	0
10.	Deferred tax liabilities	342	VI.22	0	0
11.	Long-term provisions	343	VI.21	0	0
12.	Science and technology development fund	344		0	0
D -	**OWNER'S EQUITY**	**400**		**305,291,754,737**	**292,541,618,669**
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 equity component	413		0	0
4.	Other owner's equity	414		275,419,340	275,419,340
5.	Treasury shares	415		-482,000,000	-482,000,000
6.	Asset revaluation difference	416	VI.24	0	0
7.	Foreign exchange difference	417	VI.25	0	0
8.	Development investment fund	418		18,777,597,721	14,520,231,962
9.	Other funds belonging to owner's equity	419		0	0
10.	Undistributed profit after tax	420		37,180,740,153	28,739,633,193
	- Undistributed profit after tax brought forward	420a		357,209,012	378,705,802
	- Undistributed profit after tax of the current perio	420b		36,823,531,141	28,360,927,391
13.	Non-controlling interests	429		4,521,827,523	4,470,164,174
	TOTAL RESOURCES	**440**		**405,926,144,785**	**353,260,262,747**

Khanh Hoa, 12 October 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. 43/2026/TT-BTC

CONSOLIDATED INCOME STATEMENT

Accounting period from 01 July 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Current period		Year-to-date	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales and service provision	01	VII.1	117,215,811,819	72,087,104,666	325,131,690,444	178,493,443,344
2. Revenue deductions	02	VII.2	0	0	0	0
3. Net revenue from sales and service provision (10 = 01 - 02)	10		117,215,811,819	72,087,104,666	325,131,690,444	178,493,443,344
4. Cost of goods sold	11	VII.3	88,193,812,635	52,090,971,894	240,345,857,435	126,611,195,797
5. Gross profit from sales and service provision (20 = 10 - 11)	20		29,021,999,184	19,996,132,772	84,785,833,009	51,882,247,547
6. Gain/loss from sale and liquidation of investment property						
7. Financial income	21	VII.4	223,512,196	262,964,310	2,406,233,293	1,909,942,679
8. Financial expenses	22	VII.5	128,344,483	149,156,241	388,469,291	479,808,338
- In which: Interest expenses	*23*		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	12,468,818,106	11,099,733,279	40,008,737,554	27,003,360,141
11. Share of profit or loss in joint ventures and associates	27					
12. Net operating profit [30 = 20 + (21 - 22) - (24 + 25)]	30		16,556,515,380	8,942,623,151	46,512,028,960	26,104,477,510
13. Other income	31	VII.6	4,500,000	4,500,000	13,543,091	33,681,000
14. Other expenses	32	VII.7	1,621,680	-112,055,505	42,039,863	3,467,797,566
15. Other profit (40 = 31 - 32)	40		2,878,320	116,555,505	-28,496,772	-3,434,116,566
16. Total accounting profit before tax (50 = 30 + 40)	50		16,559,393,700	9,059,178,656	46,483,532,188	22,670,360,944
17. Current Corporate Income Tax (CIT) expense	51	VII.9	3,270,000,000	1,795,000,000	9,152,736,327	4,711,059,938
18. Deferred Corporate Income Tax (CIT) expense	52	VII.10	0		0	684,364
19. Profit after Corporate Income Tax (60 = 50 - 51 - 52)	60		13,289,393,700	7,264,178,656	37,330,795,861	17,958,616,642
19.1. Profit after tax of the parent company	61		13,102,759,518	7,052,850,844	36,823,531,141	17,498,792,921
19.2. Profit after tax of non-controlling interests	62		186,622,757	211,327,812	507,264,720	459,823,721
20. Basic earnings per share	70					
21. Diluted earnings per share	71					

Khanh Hoa, 12 October 2026

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

Form B03-DN
Issued under Circular No. 43/2026/TT-BTC

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Accounting period from 01 July 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Current period	Year-to-date	
				Current year	Previous year
I. Cash flow from operating activities					
1. Profit before tax	01		**16,559,393,700**	**46,483,532,188**	**22,670,360,944**
2. Adjustments for items			**5,703,616,821**	**15,062,546,061**	**20,709,254,198**
- Depreciation of fixed assets and investment property (+)	02		5,786,820,785	17,000,654,010	16,658,789,626
- Provisions (+/-)	03		0	0	5,438,703,703
- Gain/loss from foreign exchange revaluation of monetary items (-/+)	04		0	0	0
- Gains/losses from investing and financial activities (-/+)	05		-211,548,447	-2,326,577,240	-1,868,047,469
- Interest expenses (+)	06		128,344,483	388,469,291	479,808,338
- Increase/decrease in other adjustments (+/-)	07		0	0	0
3. Operating profit before changes in working capital	08		**22,263,010,521**	**61,546,078,249**	**43,379,615,142**
- Increase/decrease in receivables (-/+)	09		-17,322,354,278	-20,206,260,530	-11,735,832,063
- Increase/decrease in inventories (-/+)	10		-885,598,759	-1,249,296,178	-125,415,654
- Increase/decrease in payables (+/-)	11		21,391,843,032	47,179,139,006	11,378,524,312
- Increase/decrease in prepaid expenses (-/+)	12		305,817,263	2,221,611,255	-763,391,669
- Increase/decrease in trading securities (-/+)	13		0	0	0
- Interest expenses paid (-)	14		-128,344,483	-388,469,291	-479,808,338
- Corporate Income Tax paid (-)	15		-3,450,000,000	-9,014,690,049	-4,304,586,755
- Other cash receipts from operating activities (+)	16		39,960,000	39,960,000	8,000,000
- Other cash payments for operating activities (-)	17		-1,121,648,501	-4,756,106,107	-3,369,902,396
Net cash flow from operating activities	***20***		**21,092,684,795**	**75,371,966,355**	**33,987,202,579**
II. Cash flow from investing activities					
1. Cash paid for purchase and construction of fixed assets and other long-term assets (-)	21		-10,664,126,654	-28,998,978,970	-6,943,601,061
2. Cash received from liquidation and disposal of fixed assets and other long-term assets (+/-)	22		0	0	0
3. Cash paid for lending, purchasing debt instruments of other entities (-)	23		-10,000,000,000	-30,000,000,000	-1,500,000,000
4. Cash recovered from lending, selling debt instruments of other entities (+)	24		0	1,000,000,000	1,500,000,000
5. Cash paid for equity investments in other entities (-)	25		0	0	0
6. Cash received from divestment in other entities (+)	26		0	0	0
7. Cash received from interest, dividends, and profit sharing (+)	27		429,474,476	2,295,473,131	1,895,125,552
Net cash flow from investing activities	***30***		**-20,234,652,178**	**-55,703,505,839**	**-5,048,475,509**
III. Cash flow from financing activities				0	0
1. Cash received from issuance of shares, capital contribution from owners	31		0	0	0
2. Cash paid to return capital to owners, repurchase of issued shares	32		0	0	0
3. Cash received from borrowings (+)	33		0	0	0
4. Cash paid for principal repayment (-)	34		-405,000,000	-1,215,000,000	-1,215,000,000
5. Cash paid for finance lease principal repayment (-)	35		0	0	0
6. Dividends and profits paid to owners (-)	36		-17,117,532,000	-17,460,553,000	-12,569,829,500
Net cash flow from financing activities	***40***		**-17,522,532,000**	**-18,675,553,000**	**-13,784,829,500**
Net cash flow during the period (50=20+30+40)	50		**-16,664,499,383**	**992,907,516**	**15,153,897,570**
Cash and cash equivalents at the beginning of the period	60		**80,816,851,810**	**63,159,444,911**	**34,003,114,204**
Effect of exchange rate fluctuations on cash and cash equivalents (+/-)	61		0	0	0
Cash and cash equivalents at end of period (50+60+61)	70		**64,152,352,427**	**64,152,352,427**	**49,157,011,774**

Khanh Hoa, 12 October 2026

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Accounting period from 01 July 2026 to 30 September 2026

I. BUSINESS CHARACTERISTICS

1. Ownership form:

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 independently accounting subsidiary of Vietnam Maritime Corporation, pursuant to Decision No. 38/QĐ-HHVN dated 28 January 2015 of Vietnam Maritime Corporation.

The Company operates under the Enterprise Registration Certificate (ERC) for joint stock companies No. 4200272350, first registered on 01 April 2009, with the 7th amendment on 03 August 2025 changing the Legal Representative and the Company's address, issued by the Department of Planning and Investment of Khanh Hoa Province. The charter capital according to the ERC 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 sectors include:

- Cargo loading and unloading;
- Warehousing and cargo storage;
- Logistics service business;
- Inland waterway, road, coastal, and ocean passenger transport;
- Road, coastal, ocean, and inland waterway cargo transport;
- Sea freight forwarding services, customs declaration services.

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

4. Characteristics of the enterprise's operations during the period that affect the Financial Statements:

5. Enterprise structure:

- Total number of subsidiaries: 1
+ Number of consolidated subsidiaries: 1
+ Number of non-consolidated subsidiaries: 0
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 ownership ratio: 51%)

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

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

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting period:

The Company's fiscal year begins on 01 January and ends on 31 December 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. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting standards and system applied:

The Company applies the Vietnamese Enterprise Accounting System issued with Circular 43/2026/TT-BTC dated 20 April 2026 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 in full compliance with the currently effective Vietnamese Accounting Standards and Enterprise Accounting System and relevant legal regulations.

IV. APPLIED ACCOUNTING POLICIES

1. Foreign currency and translation of Financial Statements prepared in foreign currency into Vietnamese Dong:

The Company's Financial Statements are prepared in Vietnamese Dong. For the settlement of monetary items denominated in foreign currencies arising during the fiscal year, the actual exchange rate at the time of the transaction of the commercial bank where the enterprise conducts transactions is applied in accordance with legal regulations.

At the accounting year-end date, 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 recorded in the Income Statement.

2. Cash and cash equivalents:

Cash and cash equivalents of the Company include cash on hand, deposits, short-term investments, or investments with high liquidity that are easily convertible into cash and have low risk of change in value. Cash equivalents are recorded based on the principle: ability to be converted into a known amount of cash, on the basis of net value.

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. Investments in subsidiaries are reflected at cost on the balance sheet. In subsequent accounting periods, investments are determined at cost less any reduction in investment value.

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

A provision for impairment of investments is made when the Board of Management of the Company believes that this impairment 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, unsettled transactions, or any monetary obligations that debtors or customers have not yet paid to the Company, or the Company has not yet collected, including debts that are not yet due.

Receivables are monitored in detail by collection period, receivable object, type of currency, and classification of debts, types of debts that can be paid on time, doubtful debts, or potentially uncollectible debts to determine the provision for doubtful debts or to handle uncollectible receivables.

For receivables denominated in foreign currencies, 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 currencies are revalued at the buying exchange rate of the commercial bank.

A provision for doubtful debts is made for receivables that are overdue for 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 based on cost; in cases where the cost of inventories is higher than the net realizable value, they must be calculated at the net realizable value. The 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.

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 provision for inventory devaluation of the Company is made according to current accounting regulations, determined based on the net realizable value compared to the 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 current Fixed Asset Accounting Standards (Standards No. 3 and No. 4), according to which Fixed Assets are reflected at cost, presented at cost minus accumulated depreciation.

The Company's Fixed Assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

Workshops and architectural 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 recognizing investment property: according to the standards of current Investment Property Accounting Standards (Standard No. 05). Method of depreciating investment property: 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 without forming an independent legal entity. This activity can be jointly controlled by the contributing parties according to 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:

- The capital contribution to the jointly controlled asset, classified by the nature of the asset;

- Liabilities arising separately for each joint venture participant;

- The share of common liabilities borne together with other joint venture participants from the joint venture's operations;

- Income from the sale or use of the share of the product divided from the joint venture along with the share of expenses incurred from the joint venture's operations.

- Expenses incurred related to the joint venture contribution.
For fixed assets and investment property contributed to a BCC without transferring ownership from the contributing party to the joint ownership of the parties, the receiving party tracks them as assets held in custody, without increasing assets and business capital; the contributing party does not record a decrease in assets on the accounting books but only tracks the location, position, and place where the asset is kept.

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

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

8. Accounting principles for payable dividends and profits:

Payable dividends and profits are recorded 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 payable dividends and profits is determined based on the amount of profit to be distributed according to the approved decision.

Payable dividends and profits 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 expenses include: Major repair costs for fixed assets; Tools and instruments put into use once with high value and tools and instruments themselves that participate in business operations for over one fiscal year must be gradually allocated to cost-bearing objects over many accounting periods.

Method of allocating prepaid expenses: Allocation using the straight-line method

Short-term prepaid expenses: Related to insurance costs, they are reflected at initial value and allocated using the straight-line method over a period not exceeding 12 months.

Long-term prepaid expenses: Related to tools, instruments, and major asset repair costs, they are reflected at initial value and allocated using the straight-line method over a period not exceeding 36 months. Other long-term prepaid expenses serving business operations of many accounting periods are allocated over the service life of those expenses.

10. Borrowing costs:

Borrowing costs are recorded as production and business expenses in the period at the time they arise, 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 occurred 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. Unearned revenue:

Unearned revenue or deferred revenue are amounts related to transactions that generate revenue and the buyer has accepted payment, 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 lease methods; the difference between the selling price of goods under deferred or installment payment terms and the immediate payment selling price; interest received in advance when borrowing capital or purchasing debt instruments).

Unearned revenue is recorded at the time of recording the transaction of receiving money or the amount to be received in advance for one or more accounting periods and is transferred to determine the revenue of the accounting period according to the number of periods for which payment was received in advance.

13. Owner's equity:

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

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

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

Asset revaluation difference: recorded from the difference due to revaluation of existing assets and the handling of that difference at the enterprise according to financial regulations.

Foreign exchange rate difference: recorded according to foreign exchange rate differences arising due to changes in currency conversion rates when recording in accounting books, not yet processed at the reporting time.

Undistributed profits: recorded 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 adjustments of material errors of previous years.

Increases or 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 recording revenue and other income, and revenue deductions are implemented according to Accounting Standard No. 14 issued and announced by the Ministry of Finance under Decision No. 149/2001/QĐ-BTC dated 31 December 2001.

15. Cost of goods sold:

Cost of goods sold is recorded when revenue from the sale of goods or provision of services arises during the accounting period. The cost of goods sold is recorded in compliance with the matching principle and the consistency principle in calculating the cost of inventories using the perpetual inventory method. Expenses forming the cost of goods sold or services provided are reasonable and valid expenses as stipulated in the Law on Corporate Income Tax.

16. Borrowing costs:

Expenses recorded 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 currencies; other financial investment expenses. Borrowing costs are recorded according to the total amount incurred in the period at actual price, consistent with financial revenue, and are not offset against financial operating revenue.

17. Selling expenses, corporate management expenses:

Selling expenses and corporate management expenses are recorded according to the principle of matching with revenue. Recording expenses even when the payment due date has not arrived but it is certain that they will occur is intended to ensure the prudence principle and capital preservation to reflect transactions in a true and fair manner.

Expenses not considered deductible for tax purposes under the Law on Corporate Income Tax but for which there are full invoices and documents and which 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 amount of corporate income tax payable.

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

Current corporate income tax expense is determined based on taxable income and the current corporate income tax rate. Deferred corporate income tax expense is determined based on 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)

Details	Closing balance	Opening balance
- Cash on hand	356,512,886	310,725,163
- Demand bank deposits	40,795,839,541	25,848,719,748
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Of	36,863,543,634	24,296,183,338
+ BIDV Cam Ranh	716,161,997	28,521,000
+ Sacombank Cam Ranh	513,021,520	619,251,504
+ Vietinbank Cam Ranh	664,955,269	166,587,298
+ Other banks	1,428,929,300	111,498,796
+ CMS bank deposits	609,227,821	626,677,812
- Bank deposits with terms under 3 months	23,000,000,000	37,000,000,000
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office		8,000,000,000
+ BIDV Cam Ranh	12,000,000,000	22,000,000,000
+ SHB Khanh Hoa	11,000,000,000	7,000,000,000
+ Sea Bank Cam Ranh		0
Total	**64,152,352,427**	**63,159,444,911**

2. Financial investments (Unit: VND)

Details	Closing balance			Opening balance		
	Original cost	Book value	Provision	Original cost	Book value	Provision
a - Trading securities	**0**	**0**	**0**	**0**	**0**	**0**
b - Held-to-maturity investments	**30,049,835,616**	**30,049,835,616**	**0**	**1,000,000,000**	**1,000,000,000**	**0**
Short-term	**30,049,835,616**	**30,049,835,616**	**0**	**1,000,000,000**	**1,000,000,000**	**0**
- Term deposits (3 - 12 months)	**30,049,835,616**	**30,049,835,616**	**0**	**1,000,000,000**	**1,000,000,000**	**0**
+ 3-month deposit at SHB Bank	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**
+ CMS bank deposit - Seabank				1,000,000,000	1,000,000,000	
- 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 over 12-month maturity	0	0	0	0	0	0
- Bonds	0	0	0	0	0	0
- Loans	0	0	0	0	0	0
- Other investments						
c - Capital contributions to other entities	**3,376,620,000**	**1,170,000,000**	**0**	**3,376,620,000**	**1,170,000,000**	**0**
- Investment in subsidiary (CMS)			0			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	**33,426,455,616**	**31,219,835,616**	**0**	**4,376,620,000**	**2,170,000,000**	**0**

Information about the Company's investments as of 30 September 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 at the same time received bonus shares from the subsidiary's charter capital supplementary reserve fund of 27,540 shares (equivalent to 275,540,000 VND; this is only recorded as an increase in quantity in these notes to the Financial Statements and the value of the shares received is not recorded). 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 unchanged 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; these bonus shares are only recorded as an increase in quantity in these notes to the Financial Statements and the value of the shares received is not recorded). The total number of shares held in Cam Ranh Urban Joint Stock Company as of 31 December 2019 is: 234,000 shares.

In 2020, Cam Ranh Urban Joint Stock Company paid dividends in shares: 25,740 shares (equivalent to 257,400,000 VND). According to Circular 200/2014/TT-BTC, when receiving dividends in shares, the investor only tracks the increased number of shares and does not record 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: 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: 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. Trade receivables (Unit: VND)

Details	Closing balance		Opening balance	
	Book value	Provision	Book value	Provision
a. Short-term				
- Accounts receivable from customers	**29,644,828,113**	**1,424,839,316**	**15,370,277,988**	**1,424,839,316**
620 CHAU THOI CONCRETE JOINT STOCK CC	2,258,912,373		0	
HOA AN STONE CO., LTD 1	96,692,568		2,092,605,795	
DACINCO CONSTRUCTION GROUP CO., LTD	8,707,801,608		3,970,418,898	
KHANH HUNG LOGISTICS JOINT STOCK CON	2,258,037,625		0	
Other customers	16,323,383,939	1,424,839,316	9,307,253,295	1,424,839,316
- Prepayments to suppliers	**10,866,145,000**	**0**	**1,797,820,000**	**0**
INTECOM Technology Investment JSC	246,000,000		246,000,000	
Maritime Construction Consulting JSC	189,600,000		189,600,000	
Nguyen Minh Mechanical Production Trading Co., Ltc	0		224,400,000	
Electronic Weighing Technology 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				
- Accounts receivable from customers	0			0
- Prepayments to suppliers	0			0
c. Accounts receivable from related parties	**1,045,051,095**	**0**	**417,578,553**	**0**
QUY NHON PORT LOGISTICS SERVICES ONE M	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
a. Short-term	**813,244,970**	**1,551,007,241**
- Personal Income Tax receivables	0	289,408,457
- Advances receivable	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
- Material advances for vessels TLA05 and CR04	55,118,570	55,118,570
- Allocation of Gottwald crane BCC costs		739,538,812
- Other receivables	83,334,240	204,580,325
- Short-term receivables from CMS		30,371,507
b. Long-term	**105,000,000**	**100,000,000**
- Deposits and collateral		0
- Administrative area site clearance costs pending land rent deduction	0	0
- Other long-term receivables (CMS long-term deposit)	105,000,000	100,000,000
c. Receivables from BCC contracts under joint control		
- Allocation of Gottwald crane BCC costs		
Total	**918,244,970**	**1,651,007,241**

- 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 (settled) after the work is completed.

- Information about 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 in proportion to their capital contribution ratio; the contract duration is until 10 April 2026, and the contract appendix is until.

5. Shortage of assets awaiting resolution

At the time of preparing these Financial Statements, the Company has no shortage of assets awaiting resolution.

6. Bad debts (Unit: VND)

	Closing balance			Opening balance		
Debtor	Overdue period	Original debt value	Recoverable value	Overdue period	Original debt value	Recoverable value
New Technology Construction & Application JSC	3 years or more	113,319,150	0	3 years or more	113,319,150	0
Bac Nam High-Speed Ferry Transport One Member Co	3 years or more	84,292,500	0	3 years or more	84,292,500	0
Hung Phat Co., Ltd.	3 years or more	83,070,900	0	3 years or more	83,070,900	0
Hai Gia Trading-Service Co., Ltd.	3 years or more	99,453,843	0	3 years or more	99,453,843	0
Khanh Hoa Mineral and Investment JSC	3 years or more	347,656,124	0	3 years or more	347,656,124	0
An Tien Thinh Trading Co., Ltd.	3 years or more	22,000,000	0	3 years or more	22,000,000	0
Hung Dao Container JSC - Nha Trang Branch	3 years or more	37,676,941	0	3 years or more	37,676,941	0
Ocean Renewable Energy JSC	3 years or more	563,600,626	0	3 years or more	563,600,626	0
Thang Long 79 Cam Ranh Co., Ltd.		73,769,232			73,769,232	
						0
Total		**1,424,839,316**	**0**	**0**	**1,424,839,316**	**0**

7. Inventories (Unit: VND)

Details	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
- Raw materials and supplies	171,952,848	0	95,854,229	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 for sale	0	0	0	0
Total	**2,678,113,573**	**0**	**1,428,817,395**	**0**

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

+ No stagnant, degraded inventories that cannot be consumed;
+ No inventories used as collateral or mortgage to secure liabilities;
+ No difference in quantity and value between the accounting books and the actual physical count;
+ No provision for inventory devaluation 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-prog	0	0	0	0
b. Construction in progress	**5,227,897,497**	**2,577,981,248**	**11,879,808,180**	**11,879,808,180**
- Port capacity enhancement project	1,795,734,107	1,795,734,107	1,795,734,107	1,795,734,107
- Mobile crane project_ lifting capacity 200T-250T		0	9,228,222,222	9,228,222,222
- Main axis T1 drainage ditch system project		0	108,333,333	108,333,333
- 100T weighbridge project		0	74,370,370	74,370,370
- CMS project	591,506,400	591,506,400	673,148,148	673,148,148
- 2MVA transformer station	183,333,334			
- Renovation of the traditional room	599,074,074			
- Toyota Camry car	1,473,064,397			
- PVOIL petroleum depot	394,444,444			
- N2 internal branch road upgrade project	190,740,741	190,740,741	0	0
Total	**5,227,897,497**	**5,227,897,497**	**11,879,808,180**	**11,879,808,180**

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

Details	Buildings and structures	Machinery and equipment	Vehicles	Management tools and equipment	Other fixed assets	Total
a- Historical cost of tangible fixed assets						
Opening balance	**494,650,486,369**	**74,536,858,444**	**27,120,640,095**	**3,034,363,418**	**0**	**599,342,348,326**
Increase during the period	**5,777,222,222**	**1,731,044,444**	**820,006,397**	**0**	**0**	**8,328,273,063**
- New purchases	0	1,731,044,444		0	0	1,731,044,444
- New capital construction investment	5,777,222,222	0	820,006,397	0	0	6,597,228,619
- Other increases (renovation, upgrade)	0	0	0	0	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**	**76,267,902,888**	**27,940,646,492**	**3,034,363,418**	**0**	**607,670,621,389**
b- Accumulated depreciation						
Opening balance	**281,591,921,438**	**39,562,828,668**	**20,234,598,963**	**2,107,114,868**	**0**	**343,496,463,937**
Increase during the period	**3,747,951,871**	**1,507,488,811**	**400,587,330**	**76,273,992**	**0**	**5,732,302,004**
- Depreciation during the period	3,747,951,871	1,507,488,811	400,587,330	76,273,992	0	5,732,302,004
- Other increases	0	0	0	0	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	**285,339,873,309**	**41,070,317,479**	**20,635,186,293**	**2,183,388,860**	**0**	**349,228,765,941**
c- Carrying amount of tangible fixed assets						
- As of beginning of period	213,058,564,931	34,974,029,776	6,886,041,132	927,248,550	0	255,845,884,389
- As of end of period	215,087,835,282	35,197,585,409	7,305,460,199	850,974,558	0	258,441,855,448
* Carrying amount of fixed assets used as collateral, mor	0	0	0	0	0	0
* Historical cost of fully depreciated fixed assets still in u	0	0	0	0	0	0

At the end of the period, the Company's recognition of Fixed Assets is determined: There are no Fixed Assets awaiting liquidation, and the Company has no future commitments for the purchase or sale of significant tangible Fixed Assets.

Historical cost of fully depreciated fixed assets still in use as of 30 September 2026: 54,260,685,557 VND

Net book value of fixed assets pledged or mortgaged as of 30 September 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 depreciation						
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- Carrying amount of intangible fixed assets						
- As of beginning of period	0	0	0	710,380,669	0	710,380,669
- As of end of period	0	0	0	655,861,888	0	655,861,888

12. Increase and decrease in investment property:

At the time of preparing these Consolidated Financial Statements, the Company had no investment property transactions.

13. Prepaid expenses:

Details	Closing balance	Opening balance
a. Short-term prepaid expenses	**466,082,949**	**766,906,668**
- Prepaid expenses for operating leases of fixed assets	0	0
- Annual insurance premiums for operating assets	180,407,475	471,217,318
- Other items	263,922,939	295,689,350
- Other prepayments of CMS	21,752,535	
b. Long-term prepaid expenses	**3,079,766,620**	**5,000,554,156**
- Office equipment expenses	0	0
- Inspection fees for Berth 1 and 2	220,478,345	0
- Major repair expenses for ship CR04 (dry docking)		0
- Major repair expenses for ship TLA05 (dry docking	412,861,947	698,689,347
- Major repair expenses for port terminals	1,048,317,715	1,991,666,623
- Major repair expenses for other assets	468,478,155	1,784,288,366
- Tools and supplies awaiting allocation		0
- Goodwill value upon equitization		0
- Long-term prepaid expenses of CMS	153,450,145	70,907,941
- Other items	776,180,313	455,001,879
Total	**3,545,849,569**	**5,767,460,824**

14. Borrowings and finance lease liabilities

14.1. Borrowings

	Closing balance of this period		Arising during the period		beginning of year		Opening balance of this year	
Details	Value	Amount capable of repayment	Increase	Decrease	Increase	Decrease	Value	Amount capable of repaymen
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 Vi	0	0	0	0	0	0	0	0
Khanh Hoa Development Investment Fund	1,620,000,000	1,620,000,000	0	0	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 Vi	0	0	0	0	0	0	0	0
Khanh Hoa Development Investment Fund	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
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 operating period, the Company had no finance lease liabilities.

14.3. Overdue borrowings and finance lease liabilities that have not been paid

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

15. Trade payables

Details	Closing balance of this period		Opening balance of this year	
	Value	Amount capable of repayment	Value	Amount capable of repayment
a. Short-term trade payables	**8,839,110,733**	0	**16,034,664,048**	0
TCE EQUIPMENT AND SERVICES JOINT STOCK COMPANY			6,685,000,000	
QUY NHON PORT LOGISTICS SERVICES ONE M	1,599,103,063		0	
CAM RANH PORT MARINE SERVICES JOINT ST	1,074,147,862		789,261,483	
DONG DO COMPANY LIMITED			2,384,500,000	
KHANH AN TRADING AND INVESTMENT COM	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	3,579,951,166		1,794,205,389	
b. Short-term advances from customers	**1,443,805,813**	**0**	**322,958,735**	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 L	257,446,682		0	
DAN ANH TRANSPORT INVESTMENT COMPAN	246,669,674		0	
MINH AN 599 JOINT STOCK COMPANY	172,346,349		0	
MINH KHOI 568 TRADING AND SERVICES COM	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				
e. Trade payables to related parties				
QUY NHON PORT LOGISTICS SERVICES ONE M	1,599,103,063		0	

16. Dividends and profits payable:

Item	Closing balance	Opening balance
	0	0
	0	0
	0	0
Total	**0**	0

17. Taxes and payables to the State budget

Details	Opening balance	Incurred during the period		Accumulated from the beginning of the year		Closing balance
		Payable	Paid	Payable	Paid	
Tax payable	**3,374,758,711**	**12,802,956,220**	**7,966,340,064**	**31,047,433,461**	**24,453,505,619**	**9,968,686,553**
VAT payable	6,888,888	4,606,792,523	4,350,610,923	13,688,816,345	11,629,188,613	2,066,516,620
Corporate income tax	2,837,959,958	3,270,000,000	3,450,000,000	9,152,736,327	9,014,690,049	2,976,006,236
Personal income tax	529,909,865	245,060,511	165,729,141	944,707,552	1,229,556,906	245,060,511
Land tax and 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
Tax receivable	**0**	**0**	**0**	**0**	**0**	**0**
Land rental						

18. Accrued expenses

Details	Closing balance	Opening balance
a. Short-term	**15,286,716,685**	**310,431,401**
- Accrued cost of goods sold		0
- Other payables	15,286,716,685	310,431,401
b. Long-term	**0**	**0**
- Loan interest	0	0
- Others	0	0
Total	**15,286,716,685**	**310,431,401**

19. Other payables

Details	Closing balance	Opening balance
a. Short-term	**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
- Remuneration for Board of Directors and Supervisor	81,000,000	3,069,107,613
- BCC revenue sharing (Gottwald crane)	1,279,059,197	0
- Employee costs		0
- CMS payables		200,000,000
- Other short-term payables	139,017,000	0
b. Long-term	**0**	**0**
- Long-term deposits and collaterals received	0	0
- Customer advances	0	0
- Other long-term payables	0	0
c. Overdue debts not yet paid	**0**	**0**
Total	**2,283,187,197**	**3,596,890,293**

At the reporting date, there were no overdue debts that had not been paid.

20. Deferred revenue:

Details	Closing balance	Opening balance
a. Short-term	**6,049,320,000**	**1,362,200,000**
- Dai Thang Wood Chip Processing Company Limited	540,000,000	452,700,000
- Khanh Hung Logistics Joint Stock Company	2,616,000,000	0
- Hoa An Stone Company Limited	120,000,000	0
- ACC Aviation Construction Corporation		0
- Viet Tin Steel Trading Company Limited		0
- Huynh Nghiem Trading and Services Company Limit	210,000,000	0
- Thanh Sang Trading and Construction Company Limited		0
- Dacinco Investment and Construction Company Lim	2,105,880,000	909,500,000
- Hung Dung Trading Service Construction Company Limited		0
- Thanh An 96 Construction Joint Stock Company - C	216,600,000	
- Cam Ranh Port Marine Services Joint Stock Compa	16,200,000	
- Nhat Chau Transport Services Company Limited	224,640,000	
b. Long-term	**0**	**0**
- Dai Thang Wood Chip Processing Company Limited		0
- Khanh Hung Logistics Joint Stock Company		
- Dacinco Investment and Construction Company Limited		0
- Hoa An Stone Company Limited		0
c. Inability to fulfill contracts with customers	**0**	**0**
Total	**6,049,320,000**	**1,362,200,000**

There are no indications of an inability to fulfill contracts with customers regarding deferred revenue.

21. Bonds issued:

During the operating period, the Company did not issue any bonds.

22. Preference shares classified as liabilities

During the operating period, the Company had no preference shares classified as liabilities.

23. Provision for liabilities

During the operating period, the Company did not incur any provisions for liabilities.

24. Deferred tax assets and deferred tax liabilities

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

25. Owners' equity

25.1. Statement of changes in owners' equity

Details	Owner's contributed capital	Treasury shares	Asset revaluation difference	Foreign exchange difference	Undistributed profit after tax	Other equity funds	Non-controlling interests	Total
Balance at the beginning of the previous period	**245,018,170,000**	**-482,000,000**	**0**	**0**	**38,457,624,877**	**14,795,651,302**	**4,519,093,841**	**302,308,540,020**
+ Capital increase in the previous period	0	0	0	0	13,002,768,514	4,257,365,759	295,691,316	17,555,825,589
- Profit in the previous period	0	0	0	0	13,002,768,514	0	0	13,002,768,514
- Other increases	0	0	0	0	0	4,257,365,759	295,691,316	4,553,057,075
+ Capital decrease in the previous period	0	0	0	0	27,382,424,181	0	479,580,391	27,862,004,572
- Loss in the previous period	0	0	0	0	0	0	0	0
- Other decreases	0	0	0	0	27,382,424,181	0	479,580,391	27,862,004,572
Balance at the beginning of this period	**245,018,170,000**	**-482,000,000**	**0**	**0**	**24,077,969,210**	**19,053,017,061**	**4,335,204,766**	**292,002,361,037**
+ Capital increase in this period	0	0	0	0	13,102,770,943	0	186,622,757	13,289,393,700
- Profit in this period	0	0	0	0	13,102,770,943	0	186,622,757	13,289,393,700
- Other increases	0	0	0	0	0	0	0	0
+ Capital decrease in this period	0	0	0	0	0	0	0	0
- Loss in this period	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**	**37,180,740,153**	**19,053,017,061**	**4,521,827,523**	**305,291,754,737**

25.2.Details of owners' contributed capital

Details	Closing balance	Opening balance
- Contributed capital of the 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	Closing 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	Closing balance	Beginning of year
- Number of shares registered for issuance	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. Enterprise's funds

Details	End of period	Beginning of year
- Investment and development fund	18,777,597,721	14,520,231,962
- Other funds belonging to owner's equity	275,419,340	275,419,340
Total	**19,053,017,061**	**14,795,651,302**

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

25.6.Non-controlling interests

Details	End of period
Contributed capital of non-controlling interests	3,430,210,000
Profit allocated to non-controlling interests	507,264,720
Internal transaction receivables/payables with non-controlling interests	

26. Items outside the Balance Sheet

Details	End of period	Beginning of year
a. Assets leased from outside	0	0
b. Assets held in custody	0	0
c. Foreign currencies of all kinds (USD)	0	0
d. Precious metals and stones	0	0
e. Bad debts already 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

	Current period performance		Year-to-date	
Details	Current period	Previous year	Current year	Previous year
- Sales revenue	21,091,636,478	15,238,813,854	55,619,772,486	36,079,396,073
- Revenue from service provision	96,124,175,341	56,848,290,812	269,511,917,958	142,414,047,271
- Revenue from construction contracts	0	0	0	0
Total	**117,215,811,819**	**72,087,104,666**	**325,131,690,444**	**178,493,443,344**

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

	Current period performance		Year-to-date	
Details	Current period	Previous year	Current period	Previous year
- Vietnam Maritime Corporation	24,640,000	63,602,000	49,280,000	73,261,150
- Quy Nhon Port Joint Stock Company	825,170		981,491,875	0
- Quy Nhon Port Logistics Services One Member Limit	966,857,718	1,190,202,062	2,361,907,834	1,190,202,062
Total	**992,322,888**	**1,253,804,062**	**3,392,679,709**	**1,263,463,212**

2. Revenue deductions

During the operating period, the Company had no trade discounts, sales allowances, or sales returns.

3. Cost of goods sold

	Current period performance		Year-to-date	
Details	Current period	Previous year	Current year	Previous year
- Cost of goods sold	20,266,747,976	14,106,726,589	53,438,975,863	33,561,127,084
- Cost of services provided	67,927,064,659	37,984,245,305	186,906,881,572	93,050,068,713
- Provision for inventory devaluation	0		0	0
- Provisions reducing cost of goods sold	0	0	0	0
Total	**88,193,812,635**	**52,090,971,894**	**240,345,857,435**	**126,611,195,797**

4. Financial income

Details	Current period performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
- Interest on deposits, loans	223,512,196	262,964,310	1,210,249,678	854,193,424
- Gain from sales of investments		0	0	0
- Dividends, profits shared		0	1,156,336,297	1,027,076,809
- Foreign exchange gains		0	0	0
- Gain from deferred payment sales, settlement discounts			0	0
- Other financial income	0	0	39,647,318	28,672,446
Total	**223,512,196**	**262,964,310**	**2,406,233,293**	**1,909,942,679**

5. Financial expenses

Details	Current period performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
- Loan interest	128,344,483	149,156,241	388,469,291	479,808,338
- Settlement discounts, interest on deferred payment pı	0	0	0	0
- Loss from disposal of financial investments	0	0	0	0
- Foreign exchange losses	0	0	0	0
- Provision for devaluation of securities and investment	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 performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
- Disposal, sale of fixed assets	0	0	0	0
- Fines received	0	0	0	0
- Payables written off	0	0	0	0
- Other items	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 performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
- Carrying amount and expenses of disposal, sale of fixe	0	0	0	0
- Loss from asset revaluation	0	0	0	0
- Fines paid	1,555,680	1,514,225	29,841,264	78,996,435
- Other items	66,000	-113,569,730	12,198,599	3,388,801,131
Total	**1,621,680**	**-112,055,505**	**42,039,863**	**3,467,797,566**

8. Selling expenses and general and administrative expenses

8.1 Selling expenses:

Details	Current period performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
	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
- Material and tool costs			0	0
- Depreciation of fixed assets	12,384,411	12,384,411	37,153,233	37,153,233
- Outsourced service costs	24,249,000		80,077,264	0
- Brokerage commission costs		0	0	0
- Other cash expenses		0	0	1,791,004

8.2 General and administrative expenses:

Details	Current period performance		Year-to-date	
	Current period	Previous year	Current year	Previous year
	12,468,818,106	**11,099,733,279**	**40,008,737,554**	**27,003,360,141**
- Management staff costs	9,990,833,847	7,452,158,882	29,394,682,876	17,191,550,732
- Management material and tool costs	188,467,360	156,021,449	485,274,009	461,712,849
- Depreciation of fixed assets	271,224,723	227,500,249	791,104,110	782,992,992
- Taxes, fees and charges	36,000,000	12,491,156	409,099,252	467,246,108
- Provision expenses		0	0	0
- Outsourced service costs	-1,095,962,861	1,668,785,642	1,609,396,167	3,697,417,542
- Other cash expenses	3,078,255,037	1,582,775,901	7,319,181,140	4,402,439,918

8.3 Operating expenses by element:

Details	Performed in the period		Accumulated from the beginning of the year	
	This period	Last year	This year	Last year
a. Production and business costs by element	**80,487,716,176**	**36,614,828,508**	**227,198,449,623**	**127,079,708,829**
- Raw material and supply costs	3,917,414,897	2,191,984,541	14,332,735,726	5,148,972,977
- Labor costs	34,323,418,628	20,106,778,819	96,383,067,414	48,431,063,062
- Fixed asset depreciation costs	5,786,820,785	5,101,309,375	17,000,654,010	16,658,789,626
- Outsourced service costs	32,159,033,344	7,285,289,147	80,937,844,451	42,610,515,907
- Other cash expenses	4,301,028,522	1,929,466,626	18,544,148,022	14,230,367,257
b. Reductions in selling expenses and general and a	**0**	**0**	**0**	**0**
- Reversal of provisions	0	0	0	0
- Other reductions	0	0	0	0

9. Current corporate income tax expense

Details	Performed in the period		Accumulated from the beginning of the year	
	This period	Last year	This year	Last year
- Accounting profit before tax	16,559,393,700	9,059,178,656	46,483,532,188	22,670,360,944
- Current CIT tax rate	20%	20%	20%	20%
- Adjustments increasing taxable profit				884,938,746
- Adjustments decreasing taxable profit	209,393,700	84,178,656	719,850,553	
- Tax loss carryforward from previous years				
- Total taxable income for the year	16,350,000,000	8,975,000,000	45,763,681,635	23,555,299,690
- CIT expense calculated on current year's taxable income	3,270,000,000	1,795,000,000	9,152,736,327	4,711,059,938
- Adjustment of CIT expenses of previous years to current year's current tax expense				
- Total current CIT expense				
- Total current CIT expense	3,270,000,000	1,795,000,000	9,152,736,327	4,711,059,938

10. Deferred corporate income tax expense

During the operating period, the Company had no deferred corporate income tax expenses.

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 not available 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 yet been recognized, nor other financial issues whose existence would diminish the Company's future economic benefits in a manner beyond the Company's 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 for the Board of Directors, Supervisory Board, and income of the Board of Management

	Performed in the period		Accumulated from the beginning of the year	
Details	This period	Last year	This year	Last year
Remuneration of the Board of Directors	300,000,000	120,000,000	420,000,000	244,800,000
Remuneration of the Supervisory Board	105,000,000	78,000,000	183,000,000	159,600,000
Salary and bonuses of the Board of Management	760,151,000	453,578,000	1,985,198,000	1,080,638,118

3.2. Transactions with related parties

Related party	Relationship	Nature of transaction	Transactions during the period	Accumulated from the beginning of the year
a. Sales transactions			**1,231,210,986**	**3,328,307,414**
Cam Ranh Port Maritime Services JSC	Subsidiary	Purchase of gasoline and oil	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
		0	0	0
			0	**356,979,000**
Cam Ranh Port Maritime Services JSC	Subsidiary	Dividend receipt	0	356,979,000
Vietnam Maritime Corporation	Parent company	Dividend payment		0

3.3. Outstanding balances with related parties

Related party	Relationship	Closing balance
a. Payables balance		**1,074,147,862**
Cam Ranh Port Maritime Services JSC	Subsidiary	1,074,147,862
Vietnam Maritime Corporation	Parent company	
b. Receivables balance		**615,839,421**
Cam Ranh Port Maritime Services JSC	Subsidiary	615,839,421
Vietnam Maritime Corporation	Parent company	0

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 or necessity to cease operations or significantly scale down its operations 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**