

CAM RANH PORT JOINT STOCK COMPANY
FINANCIAL STATEMENTS

Quarter I Year 2026

April 2026

INDEX

	Page
REPORT OF THE BOARD OF MANAGEMENT	1 - 2
Balance Sheet	3 – 5
Income Statement	6
Cash Flow Statement	7
Notes to the Financial Statements	8 - 34

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

REPORT OF THE BOARD OF MANAGEMENT

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

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, according to Decision No. 38/QĐ-HHVN dated January 28, 2015 of Vietnam Maritime Corporation.

Business Registration Certificate No. 4200272350, first registered on April 1, 2009, and amended for the seventh time on August 3, 2025, changing the legal representative and address of the company, issued by the Department of Planning and Investment of Khanh Hoa province.

The registered capital according to the Business Registration Certificate is **VND 245,018,170,000**.

Head office address: 29 Nguyen Trong Ky Street, Da Bac Hamlet, Cam Linh Ward, Khanh Hoa Province

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors, Supervisory Board, and Board of Management of the Company up to the time 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	Head	June 12, 2025
Bui Thi Ngoc Luong	Member	June 12, 2025
Tran Thi Thanh Thuy	Member	June 12, 2025

Board of Management

Full name	Position	Appointment date
Nguyen Van Thang	General Director	September 1, 2022
Trinh Thanh Tung	Deputy General Director	February 21, 2024
Nghiem Manh Ha	Deputy General Director	April 13, 2026

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

SITUATION AND BUSINESS OPERATIONS

The financial position as of March 31, 2026, the business results and cash flow for the accounting period ending on the same date of the Company are presented in the attached financial statements (from page 3 to page 34).

EVENTS AFTER THE ACCOUNTING PERIOD END DATE

The Company's Board of Directors affirms that no events have occurred after March 31, 2026, up to the time of this report that have not been reviewed, adjusted, or disclosed in the Financial Statements.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing financial statements that fairly and accurately reflect the financial position, business performance, and cash flow 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 judgments and estimates in a reasonable and cautious manner;
- Clearly state whether appropriate accounting principles have been followed, and whether there are any material misapplications that need to be disclosed and explained in the financial statements;
- Design, implement, and maintain internal control systems relating to the preparation and fair presentation of financial statements so that the financial statements are free from material misstatements, including those resulting from fraud or error;
- Prepare financial statements on a going concern basis unless it is not possible to assume that the Company will continue to operate its business.

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

The Board of Management is responsible for ensuring that the accounting records are properly maintained to reasonably reflect the Company's financial position at any given time and for ensuring that the Financial Statements comply with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and relevant legal regulations concerning the preparation and presentation of Financial Statements. The Board of Management is also responsible for ensuring the security of the Company's assets and therefore takes appropriate measures to prevent and detect fraud and other misappropriation.

On behalf of and representing the Board of Management, 



Nguyen Van Thang
General Director
Khanh Hoa, April 13, 2026

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

FormB01-DN
Issued pursuant to Circular
No. 99/2025/TT-BTC

FINANCIAL REPORT

As of March 31 , 2026

Unit: VND

	Code	Notes	Closing balance	Opening balance
ASSETS	No.	Notes		
A - CURRENT ASSETS	100		100,156,813,535	83,123,971,987
I. Cash and cash equivalents	110	VI.1	69,072,731,871	62,444,956,130
1. Cash	111	VI.1	32,072,731,871	25,444,956,130
2. Cash equivalents	112	VI.2	37,000,000,000	37,000,000,000
II. Short-term financial investments	120	VI.2	-	-
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Held-to-maturity short-term investments	123		-	-
4. Provision for held-to-maturity short-term investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term trade receivables	130		28,972,890,838	16,187,291,286
1. Short-term trade receivables from customers	131	VI.3	27,452,979,853	14,219,905,636
2. Short-term prepayments to suppliers	132	VI.3	730,663,157	1,797,820,000
3. Short-term internal receivables	133		-	-
4. Receivables according to construction contract progress	134		-	-
5. Other short-term receivables	135		2,140,317,912	1,520,635,734
6. Provision for short-term bad debts	136	VI.4	(1,351,070,084)	(1,351,070,084)
7. Assets awaiting resolution	137		-	-
IV. Inventories	140	VI.7	1,615,841,848	1,332,963,166
1. Inventories	141		1,615,841,848	1,332,963,166
2. Provision for devaluation of inventories	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock for one-time harvest	151		-	-
2. Short-term seasonal crops or one-time harvest plants	152		-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	160		495,348,978	3,158,761,405
1. Short-term prepaid expenses	161	VI.13	495,348,978	736,177,574
2. Deductible value added tax	162		-	258,551,318
3. Taxes and other receivables from the State	163		-	2,164,032,513
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B - NON-CURRENT ASSETS	200		259,303,623,270	263,330,744,886
I. Long-term receivables	210		-	-
1. Long-term trade receivables from customers	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Business capital in subsidiaries	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for long-term bad debts	216	VI.4	-	-

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

BALANCE SHEET (continued)

II. Fixed assets	220		248,908,668,348	242,730,048,639
1. Tangible fixed assets	221	VI.9	248,494,518,898	242,268,130,408
<i>Historical Cost</i>	222		578,063,964,302	565,742,853,193
<i>Accumulated Depreciation</i>	223		(329,569,445,404)	(323,474,722,785)
2. Finance Lease Fixed Assets	224	VI.10	-	-
<i>Historical Cost</i>	225		-	-
<i>Accumulated Depreciation</i>	226		-	-
3. Intangible Fixed Assets	227	VI.11	414,149,450	461,918,231
<i>Historical Cost</i>	228		955,375,660	955,375,660
<i>Accumulated Depreciation</i>	229		(541,226,210)	(493,457,429)
III Short-term Biological Assets	230			
1. Livestock for periodic produce	231			-
a. Immature livestock for periodic produce	232			-
b. Mature livestock for periodic produce	233			-
<i>Historical Cost</i>	234			-
<i>Accumulated Depreciation (*)</i>	235			-
2. Livestock for one-time long-term produce	236			-
3. Seasonal crops or long-term one-time produce	237			-
4. <i>Provision for long-term biological asset losses (*)</i>	238			-
IV. Investment Property	240	VI.12	-	-
1. Historical Cost	241		-	-
2. Accumulated Depreciation	242		-	-
V Long-term Construction in Progress	250	VI.8	1,999,734,107	11,206,660,032
1. Long-term work-in-progress production costs	251		-	-
2. Construction in progress	252		1,999,734,107	11,206,660,032
VI. Long-term Financial Investments	260	VI.2	4,464,390,000	4,464,390,000
1. Investment in subsidiaries	261		3,294,390,000	3,294,390,000
2. Investment in associates and joint ventures	262		-	-
3. Equity investments in other entities	263		1,170,000,000	1,170,000,000
4. Provision for long-term investments in other entities (*)	264		-	-
5. Held-to-maturity Investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII Other Long-term Assets	270		3,930,830,815	4,929,646,215
1. Long-term prepaid expenses	271	VI.13	3,930,830,815	4,929,646,215
2. Deferred tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		359,460,436,805	346,454,716,873

RESOURCES

A - LIABILITIES

I. Current liabilities

1. Short-term trade payables
2. Short-term advances from customers
3. Dividends and profit payable
4. Short-term taxes and payables to the State
5. Payables to employees
6. Short-term accrued expenses
7. Short-term internal payables
8. Short-term payables under construction contracts

Code	Notes	Closing balance	Opening balance
No.	Minh		
300		63,079,631,431	59,740,982,501
310		53,813,631,431	53,993,982,501
311	VI.15	9,997,340,064	16,179,375,419
312	VI.15	429,529,815	322,958,735
313		-	-
314	VI.17	6,743,399,563	3,274,720,140
315		19,485,121,400	26,733,691,000
316	VI.18	3,338,235,473	310,431,401
317	V.18	-	-
318		-	-

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

BALANCE SHEET (continued)

9. Short-term deferred revenue	319	VI.20	1,559,990,000	1,362,200,000
10. Other short-term payables	320	VI.19	6,202,023,603	3,596,890,293
11. Short-term borrowings and finance lease liabilities	321	VI.14	1,620,000,000	1,620,000,000
12. Short-term provisions	322	VI.21	3,700,000,000	-
13. Bonus and welfare funds	323		737,991,513	593,715,513
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term liabilities	330		9,266,000,000	5,747,000,000
1. Long-term trade payables	331		-	-
2. Advances from customers (long-term)	332		-	-
3. Long-term taxes and payables to the State	333		-	-
4. Long-term accrued expenses	334	VI.18	-	-
5. Inter-company payables regarding business capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term deferred revenue	337	VI.20	3,924,000,000	-
8. Other long-term payables	338	VI.19	-	-
9. Long-term borrowings and finance lease liabilities	339	VI.14	5,342,000,000	5,747,000,000
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342	VI.22	-	-
13. Long-term provisions	343	VI.21	-	-
14. Science and technology development fund	344		-	-
D - OWNER'S EQUITY	400	VI.23	296,380,805,374	286,713,734,372
I. Owner's equity	410		296,380,805,374	286,713,734,372
1. Contributed capital	411		245,018,170,000	245,018,170,000
- Common shares with voting rights	411a		245,018,170,000	245,018,170,000
- Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion option	413		-	-
4. Other owner's equity	414		-	-
5. Treasury shares	415		(482,000,000)	(482,000,000)
6. Asset revaluation difference	416	VI.24	-	-
7. Foreign exchange difference	417	VI.25	-	-
8. Investment and development fund	418		13,937,027,761	13,937,027,761
10. Other funds belonging to owner's equity	419		-	-
11. Undistributed profit after tax	420		37,907,607,613	28,240,536,611
- Undistributed profit after tax accumulated to the end of the previous period	420a		27,240,536,611	24,464,265
- Undistributed profit after tax of the current period	420b		10,667,071,002	28,216,072,346
TOTAL RESOURCES	440		359,460,436,805	346,454,716,873

Nguyen Thi Ngoc Hoa
Prepared by

Ho Nguyen Tu Anh
Head of Finance and Accounting

Nguyen Van Thang
General Director



Khanh Hoa, April 13, 2026

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

Form B02-DN

Issued pursuant to
Circular No.99/2025/TT-

INCOME STATEMENT

Accounting period from January 1, 2026 to March 31, 2026

Unit: VND

Item	CODE	NOTES	Current period		Accumulated from beginning of year	
			This year	Last year	This year	Last year
1. Revenue from sales and service provision	01	VII.1	91,129,117,559	46,311,968,221	91,129,117,559	46,311,968,221
2. Revenue deductions	02	VII.2	-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10		91,129,117,559	46,311,968,221	91,129,117,559	46,311,968,221
4. Cost of Goods Sold (COGS)	11	VII.3	67,281,973,961	32,807,151,100	67,281,973,961	32,807,151,100
5. Gross profit from sales and rendering of services (20 = 10 - 11)	20		23,847,143,598	13,504,817,121	23,847,143,598	13,504,817,121
6. Gain/loss from sale and liquidation of investment property	21		-	-	-	-
7. Financial income	22	VII.4	1,079,193,727	649,757,715	1,079,193,727	649,757,715
8. Financial expenses	23	VII.5	123,744,951	150,977,225	123,744,951	150,977,225
- In which: Interest expenses	24		123,744,951	150,977,225	123,744,951	150,977,225
9. Selling expenses	25	VII.8	74,518,008	69,375,415	74,518,008	69,375,415
10. General and administrative expenses	26	VII.8	11,362,269,815	7,431,823,258	11,362,269,815	7,431,823,258
11. Net profit from operating activities [30 = 20 +21+22- (23+25+26)]	30		13,365,804,551	6,502,398,938	13,365,804,551	6,502,398,938
12. Other income	31	VII.6	4,500,000	24,681,000	4,500,000	24,681,000
13. Other expenses	32	VII.7	30,045,031	83,482,210	30,045,031	83,482,210
14. Other profit (40 = 31 - 32)	40		(25,545,031)	(58,801,210)	(25,545,031)	(58,801,210)
15. Total accounting profit before tax (50 = 30 + 40)	50		13,340,259,520	6,443,597,728	13,340,259,520	6,443,597,728
16. Current corporate income tax expense	51	VII.9	2,673,188,518	1,439,469,938	2,673,188,518	1,439,469,938
17. Deferred corporate income tax expense	52	VII.10	-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		10,667,071,002	5,004,127,790	10,667,071,002	5,004,127,790
19. Basic earnings per share	70		-	-	-	-
20. Diluted earnings per share			-	-	-	-

Khanh Hoa, April 13, 2026

Nguyen Thi Ngoc Hoa
Prepared by

Ho Nguyen Tu Anh
Head of Finance and Accounting

Nguyen Van Thang
General Director

CAM RANH PORT JOINT STOCK COMPANY

Form B03-DN

for the first quarter of 2026

Issued pursuant to Circular
No. 99/2025/TT-BTC

CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 1, 2026 to March 31, 2026

Unit: VND

ITEMS	Code	Notes	This period	Accumulated from beginning of year	
			This year	This year	Last year
I. Cash flows from operating activities					
1. Profit before tax	01		13,340,259,520	13,340,259,520	6,443,597,728
2. Adjustments for			8,887,042,624	8,887,042,624	6,807,497,389
- Depreciation of tangible fixed assets and investment property (+)	02		6,142,491,400	6,142,491,400	5,457,739,674
- Increase/decrease in provisions (+/-)	03		3,700,000,000	3,700,000,000	700,000,000
- Gain/loss from foreign exchange rate differences due to revaluation of monetary items denominated in foreign currencies (-/+)	04		-	-	-
- Gain/loss from investing and financing activities (-/+)	05		(1,079,193,727)	(1,079,193,727)	498,780,490
- Interest expenses (+)	06		123,744,951	123,744,951	150,977,225
- Increase/decrease in other adjustments (+/-)	07		-	-	-
3. Profit from operating activities before changes in working capital	08		22,227,302,144	22,227,302,144	13,251,095,117
- Increase/decrease in receivables (-/+)	09		(10,363,015,721)	(10,363,015,721)	(8,001,935,742)
- Increase/decrease in inventories (-/+)	10		(282,878,682)	(282,878,682)	(349,109,210)
- Increase/decrease in payables (+/-)	11		1,155,016,495	1,155,016,495	526,318,092
- Increase/decrease in prepaid expenses (-/+)	12		1,239,643,996	1,239,643,996	83,991,777
- Increase/decrease in trading securities (-/+)	13		-	-	-
- Interest expenses paid (-)	14		(123,744,951)	(123,744,951)	150,977,225
- Corporate income tax paid (-)	15		(2,766,332,083)	(2,766,332,083)	(1,465,501,878)
- Other cash inflows from operating activities (+)	16		-	-	3,000,000
- Other cash outflows from operating activities (-)	17		(855,724,000)	(855,724,000)	(1,904,748,000)
Net cash flows from operating activities	20		10,230,267,198	10,230,267,198	2,294,087,381
II. Cash flows from investing activities					
1. Cash paid for purchase and construction of fixed assets and other long-term assets (-)	21		(4,276,685,184)	(4,276,685,184)	(602,300,000)
2. Proceeds from the disposal and sale of fixed assets and other long-term assets (+/-)	22		-	-	-
3. Cash paid for lending, purchasing debt instruments of other entities (-)	23		-	-	-
4. Cash recovered from lending, selling debt instruments of other entities (+)	24		-	-	-
5. Cash paid for capital contribution to other entities (-)	25		-	-	-
6. Cash recovered from capital contribution to other entities (+)	26		-	-	-
7. Cash received from interest, dividends and profit shared (+)	27		1,079,193,727	1,079,193,727	649,757,715
Net cash flows from investing activities	30		(3,197,491,457)	(3,197,491,457)	47,457,715
III. Cash flows from financing activities					
1. Cash received from issuing shares, receiving capital contributions from owners	31		-	-	-
2. Cash paid to owners for capital returned, repurchasing issued shares	32		-	-	-
3. Cash received from borrowings (+)	33		-	-	-
4. Cash paid for principal repayment of borrowings (-)	34		(405,000,000)	(405,000,000)	(405,000,000)
5. Cash paid for principal repayment of finance lease liabilities (-)	35		-	-	-
6. Dividends, profits paid to owners (-)	36		-	-	-
Net cash flows from financing activities	40		(405,000,000)	(405,000,000)	(405,000,000)
Net cash flows during the period (50=20+30+40)	50		6,627,775,741	6,627,775,741	1,936,545,096
Cash and cash equivalents at the beginning of the period	60		62,444,956,130	62,444,956,130	32,204,788,835
Effect of exchange rate fluctuations (+/-)	61		-	-	-
Cash and cash equivalents at the end of the period (50+60+61)	70		69,072,731,871	69,072,731,871	34,141,333,931

Khanh Hoa, April 13, 2026



Nguyen Thi Ngoc Hoa
Prepared by:



Ho Nguyen Tu Anh
Head of Finance and Accounting



Nguyen Van Thang
General Director

NOTES TO THE FINANCIAL STATEMENTS

Accounting period from January 1, 2026 to March 31, 2026

Form B09-DN
Issued pursuant to Circular
No.99/2025/TT-BTC

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Forms of capital ownership :

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, according to Decision No. 38/QD-HHVN dated January 28, 2015 of Vietnam Maritime Corporation.

Business Registration Certificate No. 4200272350, initially registered on April 1, 2009, and amended for the seventh time on August 3, 2025, changing the legal representative and address of the company, issued by the Department of Planning and Investment of Khanh Hoa Province. The charter capital according to the Business Registration Certificate is VND 245,018,170,000.

2. Business fields and industries:

The company operates in the field of port operations.

The company's main business activities include:

- Loading and unloading goods;
- Warehousing and storage of goods;
- Providing logistics services;
- Inland waterway passenger transport, other road transport, coastal and ocean transport;
- Freight transport by road, coastal and ocean routes, and inland waterways;
- Sea freight forwarding agency services, customs clearance services.

3. Normal production and business cycle : This cycle should not exceed 12 months.

4. Characteristics and activities of the business during the period that affect the financial statements:

5. Business structure:

Subsidiary company:

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

6. Number of employees at the end of the fiscal year: 178 people

7. Statement on the comparability of information in financial statements: Enterprises prepare and present financial statements on the basis of ensuring comparability between accounting periods.

II. PERIOD , CURRENCY USED IN ACCOUNTING

1. Accounting period:

The company's fiscal year begins on January 1st and ends on December 31st each year.

2. Currency used in accounting:

The currency used in accounting is the Vietnamese Dong (VND). The accompanying financial statements are presented in VND, according to the historical cost principle and in compliance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Applicable accounting systems and standards:

The company applies the Vietnamese Corporate 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 on Compliance with Accounting Standards and Accounting Regulations

The Company's financial statements are prepared in full compliance with all currently effective Vietnamese Accounting Standards and Corporate Accounting Regulations, as well as relevant legal provisions.

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 payments of foreign currency-denominated items arising during the financial year, the actual exchange rate at the time the foreign currency transaction occurs, as stipulated by law, shall be used.

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

The Company's cash and cash equivalents include cash on hand, deposits, collateral, short-term investments, or highly liquid investments that are easily convertible into cash and carry little risk

associated with fluctuations in their conversion value. Cash equivalents are recognized according to the principle that their convertibility into a quantifiable amount of cash is achievable, based on their 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 parent company holds a controlling stake and corresponding control. Investments in subsidiaries are reflected at cost on the balance sheet. In subsequent accounting periods, investments are determined at their original cost less any impairment losses.

Investments in entities in which the Company does not hold control or material influence are reflected at cost. At the initial recognition date, financial investments are recognized at cost plus any transaction costs directly related to that financial investment.

An investment impairment provision is established when the Company's Board of Directors believes that the impairment is not temporary and is not part of the investment unit's plan. The provision is reversed upon a subsequent increase in recoverable value.

4. Accounts receivable and provisions for doubtful debts:

The Company's accounts receivable include debts, unpaid transactions, or any monetary obligations that debtors or customers have not yet paid to the Company, and which the Company has not been able to collect, including debts that are not yet due for payment.

Accounts receivable are tracked in detail according to the due date, debtor, currency type, and debt classification, including debts that can be repaid on time, bad debts, or debts that are unlikely to be recovered, in order to determine the amount of provision for doubtful debts or the handling of uncollectible debts.

For foreign currency receivables, the conversion to Vietnamese Dong shall be based on the actual exchange rate at the time of the transaction. At the time of preparing the financial statements, foreign currency receivables shall be revalued at the foreign currency buying rate of commercial banks.

Provisions for doubtful receivables are set aside for receivables that are overdue for payment for 6 months or more, or for receivables that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

5. Inventory:

Inventory is valued at cost; however, if the cost of inventory is higher than its net realizable value, then it must be valued at its net realizable value. The cost of inventory includes the direct material costs, direct labor costs, and manufacturing overhead costs, if any, to bring the inventory to its current location and condition. Net realizable value is determined by the estimated selling price minus the costs to complete the transaction, along with any marketing, selling, and distribution expenses incurred.

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

The Company's provision for inventory devaluation is established in accordance with current accounting regulations, determined on the basis of the net realizable value compared to the original cost recorded in the books.

6. Assets and asset depreciation:

Recording and depreciating fixed assets:

The principles for recognizing fixed assets comply with the standards of the current Accounting Standards for Fixed Assets (Accounting Standards No. 3 and No. 4), according to which fixed assets are reflected at cost, presented at original cost less accumulated depreciation.

The company's fixed assets are depreciated using the straight-line method over their estimated useful life. The specific depreciation periods are as follows:

and structures	10–40 years
Machinery and equipment	05-20 years old
Transportation vehicles	05–10 years
Management equipment and	tools 05–10 years

Recognition and depreciation of investment properties:

Principles for recognizing investment properties: according to the standards of the current Accounting Standard for Investment Properties (Accounting Standard No. 05). Method of depreciation for investment properties: straight-line depreciation over the estimated useful life.

7. Accounting principles for dividend and profit payments:

Dividend and profit payments are recognized as liabilities only when the business has a current obligation to pay them, arising from a resolution or decision on profit distribution approved by the General Meeting of Shareholders.

The value of dividend and profit payments is determined based on the amount of profit distributed according to the approved decision.

Dividend and profit payments are presented in the financial statements as liabilities until they are actually paid to shareholders or owners.

8. Deferred expenses:

Capitalized deferred expenses, intended for allocation to production and business costs, include: major repair costs of fixed assets; tools and equipment used once with high value; and tools and equipment themselves used in business operations for more than one financial year, which must be gradually allocated to cost objects over multiple accounting periods.

Method of allocating deferred expenses: Straight-line allocation

costs relate to insurance expenses that are reflected at their initial value and are allocated using the straight-line method over a period of no more than 12 months.

Long-term deferred expenses related to tools, equipment, and major asset repairs are reflected at their original value and allocated using the straight-line method over a period not exceeding 36 months. Other long-term deferred expenses serving the business operations of multiple accounting periods are allocated according to the service life of the expense.

9. Borrowing costs:

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

10. Accrued expenses:

Accrued expenses are recorded as actual expenses that have not yet been incurred but are estimated for business operations during the period, and are determined according to the matching principle between revenue and expenses incurred during the period.

11. Deferred revenue:

Revenue received in advance or revenue awaiting allocation refers to items related to transactions that generate revenue and are agreed upon by the buyer, but at the time of reporting, a portion of that revenue has not yet been realized by the entity (including: amounts received in advance for several years from the lease of assets under operating leases; the difference between the selling price of goods sold on deferred or installment payments as agreed and the selling price for immediate payment; interest received in advance when borrowing capital or purchasing debt instruments).

Outstanding revenue is recognized at the time of recording the transaction of receiving cash 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 previous collection periods.

12. Equity:

Owner's investment capital: recorded at the actual amount of capital contributed by the owner.

Share premium: recorded as the increase resulting from issuing shares at a price higher than par value and the increase or decrease compared to the repurchase price when treasury shares are reissued.

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

Revaluation difference: This is recognized from the difference resulting from the revaluation of existing assets and the handling of that difference within the enterprise according to financial regulations.

Exchange rate differences: These are recorded as foreign exchange rate differences arising from changes in currency conversion rates at the time of accounting entry, and have not been processed at the time of reporting.

profit : This is recognized as the profit from the business's operations after deducting corporate income tax expenses and adjustments resulting from the retrospective application of changes in accounting policies and retrospective corrections for material errors from previous years.

Increases and decreases in charter capital and profit distribution are carried out in accordance with the resolutions of the annual general meeting of shareholders.

13. Revenue and other income:

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

14. Cost of goods sold:

Cost of goods sold is recognized when sales revenue or service provision revenue is generated during the accounting period. The cost of goods sold is recognized in accordance with the matching principle and the consistency principle in calculating the cost of inventory using the perpetual inventory method. The costs that form the cost of goods sold or services are reasonable and legitimate expenses as stipulated in the Corporate Income Tax Law.

15. Borrowing costs:

The expenses recognized as borrowing costs include: interest expense; exchange rate differences realized at the end of the financial year for monetary items denominated in foreign currency; and other financial investment expenses. Borrowing costs are recognized at the total amount incurred during the period at actual cost, consistent with financial revenue, and are not offset against operating financial revenue.

16. Selling expenses, administrative expenses:

Selling expenses and administrative expenses are recognized in accordance with the matching principle. Recognizing expenses even before the payment due date, but when they are likely to be incurred, ensures the principle of prudence and capital preservation, reflecting transactions fairly and accurately.

Expenses that are not considered taxable expenses under the Corporate Income Tax Law, but have complete invoices and supporting documents and have been properly accounted for according to the Accounting System, can still be recorded as accounting expenses and adjusted in the corporate income tax return to increase the amount of corporate income tax payable.

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

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

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 when a business does not meet the going concern assumption:

The Company's financial statements are prepared on a going concern basis and will continue to operate in its normal business operations.

VI. Additional information for items presented in the Balance Sheet**1. Cash:**

(Unit of measurement: Vietnamese Dong)

Cash and cash equivalents held by the company that are not restricted in use	Closing balance	Opening balance
- Cash on hand	196,528,762	222,914,194
- Demand deposits at banks	31,876,203,109	25,222,041,936
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office	30,845,915,992	24,296,183,338
+ BIDV Cam Ranh	269,950,985	28,521,000
+ Sacombank Cam Ranh	211,786,959	619,251,504
+ Vietinbank Cam Ranh	362,704,771	166,587,298
+ Other banks	185,844,402	111,498,796
- Term deposits at banks with maturity under 3 months	37,000,000,000	37,000,000,000
+ Vietcombank Khanh Hoa - Cam Ranh Transaction Office	6,000,000,000	8,000,000,000
+ BIDV Cam Ranh	22,000,000,000	22,000,000,000
+ SHB Khanh Hoa	9,000,000,000	7,000,000,000
Total	69,072,731,871	62,444,956,130

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

2. Financial investments

(Unit: VND)

Details	Closing balance			Opening balance		
	Historical cost	Carrying value	Provision	Historical cost	Carrying value	Provision
a- Trading securities	-	-	0	0	0	0
b- Held-to-maturity investments	-	-	0	0	0	0
<i>Short-term</i>	-	-	0	0	0	0
- Term deposits 3 - 12 months	-	-	0	0	0	0
+ 1-month deposit at Vietcombank	-	-	0	0	0	0
+ 1-month deposit at BIDV	-	-	0	0	0	0
+ 1-month deposit at SHB	-	-	0	0	0	0
+ 3-month deposit at Vietcombank	-	-	0	0	0	0
+ 3-month deposit at BIDV	-	-	0	0	0	0
+ 3-month deposit at SHB	-	-	0	0	0	0
- Bonds	-	-	0	0	0	0
- Loans	-	-	0	0	0	0
- Other investments	-	-	0	0	0	0
<i>Long-term</i>	-	-	0	0	0	0
- Term deposits 3 - 12 months	-	-	0	0	0	0
- Bonds	-	-	0	0	0	0
- Loans	-	-	0	0	0	0
- Other investments	-	-	0	0	0	0
c- Capital contribution 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 JSC	3,376,620,000	1,170,000,000	0	3,376,620,000	1,170,000,000	0
Total	6,946,410,000	4,464,390,000	0	6,946,410,000	4,464,390,000	0

Information about the investment company as of December 31, 2025:

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

Name of Investee	Place of Incorporation and Operation	Ownership Interest	Voting Rights	Principal Business Activities
- Investment in subsidiaries				Cargo handling, warehousing, freight transport services, marine services
<i>Cam Ranh Port Marine Services Joint Stock Company</i>	Cam Linh Ward	51,00%	51,00%	
- Investments in other entities				Water extraction, treatment and supply; construction of civil engineering works
Cam Ranh Urban Joint Stock Company	Cam Linh Ward	6,50%	6,50%	

In 2016, Cam Ranh Port invested an additional 23,439 shares (equivalent to VND 234,390,000) in Cam Ranh Port Marine Services Joint Stock Company. Simultaneously, the company received bonus shares from the subsidiary's supplementary capital reserve fund, totaling 27,540 shares (equivalent to VND 275,540,000). The increase in share quantity is only recorded in the financial statement notes and the value of the received shares is not disclosed. The total number of shares held in the subsidiary CMS at the end of this reporting period is 356,979 shares. The ownership stake 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, totaling 117,000 shares (equivalent to VND 1,170,000,000). The increase in the number of bonus shares is only recorded in the notes to these 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 December 31, 2019 was 234,000 shares.

In 2020, Cam Ranh Urban Joint Stock Company distributed stock dividends totaling 25,740 shares (equivalent to VND 257,400,000). According to Circular 200/2014/TT-BTC, when receiving stock dividends, investors only track the increase in the number of shares and do not record financial income. The total number of shares held in Cam Ranh Urban Joint Stock Company at the time of this report is 259,740 shares.

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

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

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

3. Accounts receivable from customers

(Unit: VND)

Detail	Final number		First issue of the year	
	Book value	Reserve value	Book value	Reserve value
a. Short term				
- Accounts receivable from customers	27,452,979,853	1,351,070,084	14,219,905,636	1,351,070,084
Vehicle fleet liabilities	0		12,559,920	
New Technology Construction & Application Joint Stoc	113,319,150	113,319,150	113,319,150	113,319,150
ACC Aviation Construction Corporation	59,356,977		218,521,654	
Center for the Application of Mechanical Science and T	25,952,400		25,952,400	
North-South High-Speed Ferry Company Limited	84,292,500	84,292,500	84,292,500	84,292,500
LE NGUYEN CONSTRUCTION AND TRADING JOIN	4,929,120		0	
HOA PHAT LOGISTICS JOINT STOCK COMPANY	0		490,320,000	
ACC JOINT STOCK COMPANY - 244	128,029,913		0	
ACC INVESTMENT AND CONSTRUCTION ONE-MI	474,958,255		0	
239th Brigade - Engineering Corps	8,400,000		0	
VIET TIN STEEL TRADING COMPANY LIMITED	112,479,216		167,442,525	
MINH HIEU TRANSPORTATION AND TRADING DI	10,000		0	
HOANG SA TRANSPORTATION COMPANY LIMITI	85,870		0	
HAI LONG PHAT TRADING AND TRANSPORTATI	254,032,743		138,901,906	
HAI VIET SEA TRANSPORTATION COMPANY LIM	583		0	
DUC TRONG INVESTMENT AND BUSINESS CO., L	2,006		0	
Hai Thanh Maritime Transport Company Limited	103		0	
SUNSHINE MARITIME TRANSPORTATION COMP	10		218,344	
KHOI NGUYEN TRADING, IMPORT AND EXPORT	672,000		0	
MK HAI PHONG COMPANY LIMITED	0		19,438,834	
STP MARITIME TRANSPORTATION AND DEVELO	2,152,127		0	
HUNG VUONG CONCRETE FACTORY - BRANCH (596,329,290		0	
Branch of Hung Dao Container Joint Stock Company in	37,676,941	37,676,941	37,676,941	37,676,941
Hai Gia Trading - Service Co., Ltd.	99,453,843	99,453,843	99,453,843	99,453,843
Phoenix Gas (Vietnam) Company Limited branch in Can	13,102,425		13,521,900	
Phoenix Gas (Vietnam) Co., Ltd.	0		8,100,000	
H2O LOGISTICS COMPANY LIMITED	330,165,126		0	
Tan Cang Salvage and Dredging Joint Stock Company	292,076,798		362,417,592	
PHUONG NAM MARITIME TRANSPORT INVESTM	1		0	
Construction and Installation Enterprise 74 - Branch of	84,461,400		0	
Thanh An 96 Construction Joint Stock Company Branch	495,158,029		1,813,608	
The 83rd Engineering Brigade of the Navy	84,461,054		165,230,054	
Khoi Phat Loc Co., Ltd.	55,797,142		63,478,126	
Bao An Thinh Trading and Transportation Company Lin	3,469,808		0	
Nguyen Truong Ca	2,916,000		14,567,600	
Nguyen Van Thi	2,000,000		0	
HKD Tran Thi Le Van Hong Thuy	3,790,320		0	
Dung Lam Transport Company Limited	1,200,000		1,200,000	
An Thinh Khang Import-Export and Transportation Joint	129,220,390		163,994,052	
Long Hai Water and Land Transport Company Limited	129,438		0	
VTB Huyen Anh Co., Ltd.	1,362,587		0	
Song Lam 286 Transport and Construction Services Co.	60,922,800		5,589,000	
VTB Ngoc Anh Trading Company Limited	8,000		0	
Binh An Phat General Investment Company Limited	0		28,450,343	
620 CHAU THOI CONCRETE JOINT STOCK COMP	1,599,165,420		0	
6879 Construction Investment and Design Consulting Cc	44,253,173		0	
Nhat Chau Transport Services Co., Ltd.	1,201,423,816		983,180,557	
Trieu Phu One-Member Limited Liability Company	2,461,862		0	
KIM SAN TRADING JOINT STOCK COMPANY	0		90,344,160	
KHANH AN 86 TRADING AND SERVICE COMPAN	2,012,999		0	
Dan Gia Production and Trading Co., Ltd.	181,107,557		112,911,931	
Dan Anh Transport Investment Co., Ltd.	176,531,038		98,499,682	
DG Southeast Transport Investment Co., Ltd.	326,026,907		0	
Dong Nai Joint Stock Company (CODONA)	40,700,000		20,350,000	
Hoa An 1 Stone Company Limited	2,235,510,044		2,092,605,795	
Thanh My Phat Trading and Service Company Limited	6,108,199		1,554,597	
Viet Hung Thinh Equipment & Logistics Joint Stock Cor	0		400,000,000	
Loi Loc Resource Exploitation Company Limited	897,373,912		0	
DACINCO-DA 09 Construction Investment Company Li	0		332,558,095	

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

DACINCO Construction Investment Company Limited	4,389,626,922		3,637,860,803	
Hoang Nam Giang Quang Nam Construction and Trading	2,953,222		1,786,657	
Quy Nhon Port Joint Stock Company	83,760,930		0	
Hung Phat Company Limited	83,070,900	83,070,900	83,070,900	83,070,900
An Tien Thinh Trading Company Limited	22,000,000	22,000,000	22,000,000	22,000,000
Quy Nhon Port Logistics Services Co., Ltd.	0		413,978,553	
Cam Ranh Urban Development Joint Stock Company	30,727,017		32,359,319	
Khanh Hoa Telecommunications	26,317,500		11,797,500	
Phue Nghia Private Enterprise	21,600,000		0	
Thien Phu Company Limited	44,997,220		0	
Khanh Hoa Mineral and Investment Joint Stock Company	347,656,124	347,656,124	347,656,124	347,656,124
Dai Thang Wood Chip Processing Company Limited	190,521,485		0	
Mai Tin Food Co., Ltd.	11,487,000		0	
Quyet Thang Company Limited	19,102,956		1,612,407	
Cam Ranh Port Maritime Services Joint Stock Company	405,168,842		169,624,904	
179 Company Limited	0		6,796,506	
Cam Ranh Hotel Services Trading Company Limited	26,274,282		26,274,282	
MH Trading and Service Company Limited	410,096,083		199,127,618	
ACC Nha Trang One-Member Limited Liability Company	23,179,767		17,261,367	
Minh Chau Trading and Service Company Limited	18,452,000		12,447,099	
Tien Dung Trading and Transportation Services Co., Ltd.	293,743,615		340,458,177	
Thanh Binh Cam Ranh Co., Ltd.	141,249,103		59,434,700	
Lien Quoc Transport Trading and Service Company Limited	7,518,000		169,730,633	
Quang Vinh Cam Ranh Co., Ltd.	155,650,000		73,328,500	
Khanh Hung Logistics Joint Stock Company	5,755,200,000		0	
Tan Huy Hoa Trading-Service-Transportation Company	70,000,000		142,779,735	
Khanh An Trading and Investment Company Limited	504,165,501		131,943,921	
Dai Thang Khanh Son Wood Chip Processing Company	170,107,306		0	
Southern Khanh Hoa Protective Forest Management Board	51,244,794		0	
Nova Maritime Services Co., Ltd.	52,293,152		52,293,152	
Thanh Sang Construction and Trading Company Limited	1,431,625,899		567,833,569	
Hieu Phat Transport Services Co., Ltd.	100		0	
South Central and Central Highlands Cement Joint Stock Company	184,362,716		174,314,016	
Thinh Phu Tien Trading Company Limited	12,026,880		27,275,400	
Thinh An Khang NT Co., Ltd.	416,439,531		90,700,630	
Phue An Maritime Agency Co., Ltd.	150,330,521		77,013,048	
Tien Phat Investment and Production Joint Stock Company	111,173,432		186,441,247	
Hoang Nhan Khang Company Limited	674,181,144		4,022,740	
BINH AN 79 JOINT STOCK COMPANY	3,822,675		0	
TVT Investment, Trading and Transportation Joint Stock Company	215,247,876		22,766,431	
NINH PHUOC LONG TRADING & CONSTRUCTION	742,298		742,298	
THACH PHAT LOGISTICS CO., LTD	41,796,287		0	
Quang Hung Maritime Joint Stock Company	10,800,000		3,600,000	
Ocean Renewable Energy Joint Stock Company	563,600,626	563,600,626	563,600,626	563,600,626
Minh Nam Mechanical Engineering Co., Ltd.	1		175,565,764	
HKD Tran Thi Le Van Hong Thuy	0		3,941,901	
The customer did not request an invoice.	1,197,600		0	
Cam Ranh Port Border Guard Station	2,419,254		0	
- Pay the seller in advance.	730,663,157	0	1,797,820,000	0
Fast Enterprise Management Software Joint Stock Company	132,000,000		167,000,000	
UHY Auditing and Consulting Company Limited			70,200,000	
INTECOM Technology Investment Joint Stock Company	246,000,000		246,000,000	
Marine Construction Consulting Joint Stock Company	189,600,000		189,600,000	
Nguyen Minh Mechanical Manufacturing and Trading Company Limited			224,400,000	
Electronic Scales Technology Co., Ltd.			203,100,000	
Thuan Hung Consulting and Construction Joint Stock Company			6,000,000	
Quyet Thang Company Limited			510,000,000	
179 Company Limited			181,500,000	
Quang Hung Maritime Joint Stock Company			20,000	
Tien Phong Newspaper	108,000,000			
Vietnam Securities Depository and Clearing Corporation	3,850,000			
TCE Equipment and Services Joint Stock Company	51,213,157			
b. Long term	0	0	0	0
- Accounts receivable from customers	0	0	0	0
- Pay the seller in advance.	0	0	0	0
c. Accounts receivable from related parties.	405,168,842	0	583,603,457	0
Vietnam Ocean Shipping Agency Corporation - Nha Trang Maritime Agency	0		0	
Cam Ranh Port Marine Services Joint Stock Company	405,168,842		169,624,904	
Quy Nhon Port Logistics Services Co., Ltd.	0		413,978,553	

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

4. Other receivables

(Unit: VND)

Details	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
a. Short-term	2,140,317,912	-	1,520,635,734	0
- Personal Income Tax receivables	-	-	289,408,457	-
- Advance payment receivables	380,000,000	-	50,000,000	-
- Social Insurance receivables	115,190,300	-	138,658,720	-
- Health Insurance receivables	26,973,520	-	25,998,510	-
- Unemployment Insurance receivables	44,060,320	-	17,332,340	-
- Allocation of Gottwald crane BCC expenses	1,477,795,667	-	739,538,812	-
- Material advances for vessels TLA05 and CR04	55,118,570	-	55,118,570	-
- Deposits and collateral	15,000,000	-	15,000,000	-
- Other short-term receivables...	26,179,535	-	189,580,325	-
b. Long-term	-	-	0	Chi
- Deposits and collateral	-	-	0	-
- Administrative area site clearance costs pending land rent deduction	-	-	0	-
- Other long-term receivables...	-	-	0	-
c. Receivables from BCC contracts under joint control	1,477,795,667	-	739,538,812	0
- Allocation of Gottwald crane BCC expenses	1,477,795,667	-	739,538,812	-
Total	2,140,317,912	-	1,520,635,734	0

- Advances receivable are funds that a business advances to its employees to facilitate the performance of assigned tasks and duties. These advances are tracked, reconciled, and recovered (reimbursed) after the work is completed.

- Information about BCC contracts:

+ Contract name: Capital Contribution and Business Cooperation Agreement No. 01/2018/HĐ.HTKD

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

5. Assets awaiting processing

At the time of preparing these Financial Statements, the Company had no outstanding assets awaiting disposal.

6. Non-performing loans

(Unit: VND)

Receivables counterparty	Overdue period	Closing balance		Overdue period	Opening balance	
		Original debt value	Recoverable value		Original debt value	Recoverable value
New Technology Construction & Application Joint Stoc	3 years or more	113,319,150	0	3 years or more	113,319,150	0
Bac Nam High-speed Train 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 Joint Stock Compan	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 Joint Stock Company - Nha Trang I	3 years or more	37,676,941	0	3 years or more	37,676,941	0
Dai Duong Renewable Energy Joint Stock Company	3 years or more	563,600,626	0	3 years or more	563,600,626	0
Total		1,351,070,084	0		1,351,070,084	0

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

7. Inventory

(Unit: VND)

Details	Closing balance		Opening balance	
	Historical Cost	Provision	Historical Cost	Provision
- Raw materials and supplies		-	0	0
- Tools and supplies	124,099,227	-	123,417,297	0
- Merchandise	1,491,742,621	-	1,209,545,869	0
- Goods in transit		-	0	0
Total	1,615,841,848	-	1,332,963,166	0

At the end of the period, the Company's inventory was determined as follows:

- + There is no excess inventory, poor quality goods, or goods that are unsaleable.
- + There is no inventory available to be used as collateral or security for outstanding debts;
- + There is no discrepancy in quantity or value between the accounting records and the actual inventory count.
- + No provisions for inventory devaluation were made or reversed during the period.

8. Long-term work-in-progress assets

(Unit: VND)

Details	Closing balance		Opening balance	
	Historical Cost	Recoverable value	Historical Cost	Recoverable value
a. Long-term work-in-progress production and busine	-	-	0	0
b. Construction in progress	1,999,734,107	1,999,734,107	11,206,660,032	11,206,660,032
- Project to improve port capacity	1,795,734,107	1,795,734,107	1,795,734,107	1,795,734,107
- Project for T1 main road drainage system		-	108,333,333	108,333,333
- Project for mobile crane - lifting capacity 200-250 tons		-	9,228,222,222	9,228,222,222
- Project for 100T weighbridge		-	74,370,370	74,370,370
- Project to upgrade gas station	204,000,000	204,000,000		
Total	1,999,734,107	1,999,734,107	11,206,660,032	11,206,660,032

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

9. Increase/decrease in tangible fixed assets:

(Unit: VND)

Details	Buildings and structures	Machinery and equipment	Vehicles and transport	Management tools and equipment	Other fixed assets	Total
a- Historical Cost of tangible fixed assets						
Opening balance	492,925,486,369	50,313,924,872	19,469,078,534	3,034,363,418	0	565,742,853,193
Increase during the period	1,725,000,000	9,228,222,222	1,367,888,887	0	0	12,321,111,109
- Purchases					0	0
- New capital construction investment	1,725,000,000	9,228,222,222	1,367,888,887		0	12,321,111,109
- Other increases (renovation, upgrade)					0	0
Decrease during the period	-	-	0	0	0	0
- Liquidation, sale	-	-	0	0	0	0
- Transfer to investment property	-	-	0	0	0	0
- Other decreases	-	-	0	0	0	0
Closing balance	494,650,486,369	59,542,147,094	20,836,967,421	3,034,363,418	0	578,063,964,302
b- Accumulated depreciation						
Opening balance	274,061,864,029	32,966,043,919	14,469,048,953	1,977,765,884	0	323,474,722,785
Increase during the period	4,287,839,590	1,250,321,673	482,739,171	73,822,185	0	6,094,722,619
- Depreciation during the period	4,287,839,590	1,250,321,673	482,739,171	73,822,185	0	6,094,722,619
- Other increases					0	0
Decrease during the period	-	-	0	0	0	0
- Liquidation, disposal					0	0
- Transfer to investment property					0	0
- Other decreases					0	0
Closing balance	278,349,703,619	34,216,365,592	14,951,788,124	2,051,588,069	0	329,569,445,404
c- Carrying amount of tangible fixed assets						
- At the beginning of the period	218,863,622,340	17,347,880,953	5,000,029,581	1,056,597,534	0	242,268,130,408
- At the end of the period	216,300,782,750	25,325,781,502	5,885,179,297	982,775,349	0	248,494,518,898
* Carrying amount of fixed assets used as collateral, mo	-	-	0	0	0	0
* Historical cost of fixed assets fully depreciated but sti	-	-	0	0	0	0

At the end of the period, the Company's fixed assets were recorded as follows: There were no fixed assets awaiting disposal, and the Company had no commitments to purchase or sell significant tangible fixed assets in the future.

The original cost of fully depreciated fixed assets still in use as of March 31, 2026: VND 37,638,870,679

The remaining value of pledged/mortgaged fixed assets as of March 31, 2026: VND 11,883,189,684

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

10. Increase or decrease in leased fixed assets:

At the time of preparing these Financial Statements, the Company had no leased 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	955,375,660	0	955,375,660
Increase during the period	-	-	0	0	0	0
Decrease during the period	-	-	0	0	0	0
Closing balance	-	-	0	955,375,660	0	955,375,660
b- Accumulated depreciation						
Opening balance	-	-	0	493,457,429	0	493,457,429
Increase during the period	-	-	0	47,768,781	0	47,768,781
Decrease during the period	-	-	0	0	0	0
Closing balance	-	-	0	541,226,210	0	541,226,210
c- Carrying amount of intangible fixed assets						
- At the beginning of the period	-	-	0	461,918,231	0	461,918,231
- At the end of the period	-	-	0	414,149,450	0	414,149,450

12. Increase or decrease in investment properties:

Details	Closing balance	Opening balance
a. Short-term deferred expenses	495,348,978	736,177,574
- Prepaid expenses for operating lease of fixed assets	161,021,368	458,199,927
- Annual insurance premiums for operating assets	334,327,610	277,977,647
- Other items	3,930,830,815	4,929,646,215
b. Long-term deferred expenses		
- Deferred office equipment expenses	314,968,745	362,213,645
- Inspection expenses for Berth 1 and 2	603,413,547	698,689,347
- Major repair expenses for vessel CR04 on slipway	1,622,916,234	1,991,666,623
- Major repair expenses for vessel TLA05 on slipway	1,227,969,555	1,784,288,666
- Major repair expenses for port wharf		
- Major repair expenses for other assets		
- Deferred tools and instruments		
- Goodwill value upon equitization	161,562,734	92,787,934
- Other items		
Total	4,426,179,793	5,665,823,789

At the time of preparing these Financial Statements, the Company had no investment properties.

13. Deferred expenses:

Details	Closing balance	Opening balance
a. Short-term deferred expenses	495,348,978	736,177,574
- Prepaid expenses for operating lease of fixed assets	161,021,368	458,199,927
- Annual insurance premiums for operating assets	334,327,610	277,977,647
- Other items	3,930,830,815	4,929,646,215
b. Long-term deferred expenses		
- Deferred office equipment expenses	314,968,745	362,213,645
- Inspection expenses for Berth 1 and 2	603,413,547	698,689,347
- Major repair expenses for vessel CR04 on slipway	1,622,916,234	1,991,666,623
- Major repair expenses for vessel TLA05 on slipway	1,227,969,555	1,784,288,666
- Major repair expenses for port wharf		
- Major repair expenses for other assets		
- Deferred tools and instruments		
- Goodwill value upon equitization	161,562,734	92,787,934
- Other items		
Total	4,426,179,793	5,665,823,789

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

14. Loans and financial leases

14.1. Loans

Details	Closing balance		Incurred during the period		Accumulated incurred amount from the beginning of the year		Opening balance	
	Value	Amount capable of repayment	Increase	Decrease	Increase	Decrease	Value	Amount capable of repayment
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 Viet	-	-			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	5,342,000,000	5,342,000,000	0	0	0	405,000,000	5,747,000,000	5,747,000,000
Joint Stock Commercial Bank for Foreign Trade of Viet	-	-			0	0	0	0
Khanh Hoa Development Investment Fund	5,342,000,000	5,342,000,000			0	405,000,000	5,747,000,000	5,747,000,000
Total	6,962,000,000	6,962,000,000	0	0	0	405,000,000	7,367,000,000	7,367,000,000

14.2. Financial lease liabilities

During its operating period, the Company did not incur any financial lease liabilities.

14.3. Overdue loans and financial leases that remain unpaid.

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

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

15. Trade payables

Details	Closing balance		Opening balance	
	Value	Amount able to be paid	Value	Amount able to be paid
a. Short-term trade payables	9,997,340,064	9,997,340,064	16,179,375,419	16,179,375,419
Fleet management liabilities	307,200,780	307,200,780	0	0
PETROLIMEX REGION 3	6,780,000	6,780,000	0	0
Bao Viet Khanh Hoa Company	-	-	89,770,000	89,770,000
UHY Auditing and Consulting Company Ltd.	70,200,000	70,200,000	0	0
TCE Equipment and Service JSC	-	-	6,685,000,000	6,685,000,000
GSM Smart and Green Mobility JSC	5,257,824	5,257,824	0	0
A&C Auditing and Consulting Co., Ltd. - Nha Trang Br	-	-	45,000,000	45,000,000
Thinh Long Consulting and Construction JSC	-	-	105,000,000	105,000,000
AP Saigon Petro JSC	51,530,124	51,530,124	23,269,505	23,269,505
Tan Cang Sea Service JSC	131,760,000	131,760,000	0	0
S PARKING Co., Ltd.	-	-	245,610,500	245,610,500
FES Vietnam Telecommunications Solutions Co., Ltd.	27,000,000	27,000,000	0	0
Environmental Safety Training & Consulting Co., Ltd.	11,000,000	11,000,000	0	0
Mai Linh Group JSC	840,000	840,000	0	0
Finnair Travel Services Co., Ltd.	86,213,000	86,213,000	0	0
Regional III Safety Technical Inspection Center	39,312,000	39,312,000	0	0
Hoang Diep II Restaurant Business Household	49,203,000	49,203,000	27,000,000	27,000,000
Do Thi Dung	-	-	6,890,238	6,890,238
Vo Thi Thanh Nguyen	-	-	12,007,520	12,007,520
Tran Thi Le Van Hong Thuy Business Household	55,862,930	55,862,930	0	0
Quy Nhon Port Logistics Services Co., Ltd.	1,615,703,104	1,615,703,104	0	0
Cam Ranh Urban JSC	1,800,000	1,800,000	11,700,000	11,700,000
Cat Phu Paper Material Joint Venture Co., Ltd.	138,865,558	138,865,558	0	0
Minh Nhat Informatics Co., Ltd.	-	-	109,390,000	109,390,000
Tri Kien Co., Ltd.	-	-	54,300,000	54,300,000
Tin Nghe Trading Development Co., Ltd.	-	-	15,900,000	15,900,000
Cam Ranh Port Maritime Services JSC (CMS)	846,397,304	846,397,304	789,261,483	789,261,483
Dong Do Co., Ltd.	1,222,000,000	1,222,000,000	2,384,500,000	2,384,500,000
Be Tan Trading and Service Co., Ltd.	-	-	5,400,000	5,400,000
Vu Nhu Hao & Associates Law Firm LLC	5,500,000	5,500,000	5,500,000	5,500,000
Tien Dung Transport Trading and Service Co., Ltd.	363,641,035	363,641,035	176,302,715	176,302,715
Thanh Binh Cam Ranh Co., Ltd.	356,402,592	356,402,592	268,534,483	268,534,483
Khanh An Investment Trading Co., Ltd.	2,510,872,471	2,510,872,471	405,471,224	405,471,224
Minh Khoi Construction Co., Ltd.	-	-	2,345,000,000	2,345,000,000
Thanh The Electrical Industry Co., Ltd.	500	500	6,650,000	6,650,000
Global Security Services JSC	27,540,000	27,540,000	0	0
Gia Nguyen Cam Ranh Co., Ltd.	35,554,680	35,554,680	43,889,040	43,889,040
Nha Trang Cuisine Co., Ltd.	443,559,888	443,559,888	616,742,424	616,742,424
Ba Vuong Co., Ltd.	-	-	8,619,000	8,619,000
Thinh An Khang NT Co., Ltd.	1,413,226,224	1,413,226,224	1,631,225,952	1,631,225,952
Tri Anh CR Trading and Service Co., Ltd.	-	-	16,092,500	16,092,500
Cam Ranh City Trading Co., Ltd.	23,381,715	23,381,715	0	0
Minh Thien Trading Co., Ltd.	84,190,997	84,190,997	0	0
Tien Phat Investment and Production JSC	17,821,026	17,821,026	11,898,835	11,898,835
Dang Duc Tan	23,295,172	23,295,172	33,450,000	33,450,000
Trinh Thi Phuc Hanh	1,974,240	1,974,240		
Ho Thi Minh Thoa	12,155,400	12,155,400		
Vo Thuy Tien	11,298,500	11,298,500		

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

b. Short-term advance payment by the buyer	429,529,815	0	322,958,735	0
Minh Duc Concrete and Construction Company Limited	181,440		181,440	
KHOI HUNG THINH LIMITED COMPANY	160,000		160,000	
Saigon A&G Investment and Construction Company Limited			2,266,659	
Tien Thanh Trading and Service Company Limited	162,000		162,000	
VTH Viet A Co., Ltd.			196,487,983	
Chuc An River and Sea Transport Company Limited			52,639,200	
Binh An Phat General Investment Company Limited			28,450,343	
6879 Construction Investment and Design Consulting Company Limited			24,034,792	
Asia Transport and Service Cooperative	200,000		200,000	
Manh Hai Phat Co., Ltd.	2,396,210		2,396,210	
Giang Nam Transport Joint Stock Company	1,959,600		1,959,600	
Son Thinh Trading and Transport Services Co., Ltd.	2,868,156		2,868,156	
Dan Anh Investment and Development Co., Ltd.	1,069,840		1,069,840	
DG Southeast Transport Investment Co., Ltd.			623,030	
Hoang Long Tin Company Limited	9,013,707		9,013,707	
Dai Thang Wood Chip Processing Company Limited			398,989	
Southern Khanh Hoa Protective Forest Management Board (CL-CR-KS)			46,786	
HAI LONG TRANSPORTATION COMPANY LIMITE	2,152,127			
TRUONG NAM MARITIME COMPANY LIMITED	400			
DAI THANG INVESTMENT, TRADING AND SERVI	1,153			
VTH Viet A Company Limited	77,517			
Anh Tuyet Company Limited	18			
Cong Thanh Trading and Service Joint Stock Company	18,000			
VBT Anh Huy Company Limited	45			
Hung Van Phat General Construction Company Limited	1,032,557			
Quy Nhon Port Logistics Services Co., Ltd.	20,141,867			
Thanh Sang Construction and Trading Company Limited	6,160,494			
KHANH AN LOGISTICS CO., LTD	108,928,900			
MINH KHOI 568 TRADING AND SERVICE COMPAI	211,506,710			
3T Joint Stock Company - Khanh Hoa	61,499,074			
c. Long-term accounts payable to suppliers	0	0	0	0
d. Amount of overdue debt that remains unpaid.	0	0	0	0
e. Payment must be made to the seller and related pa	2,462,100,408		789,261,483	
Quy Nhon Port Logistics Services Co., Ltd.	1,615,703,104		789,261,483	
Cam Ranh Port Marine Services Joint Stock Company (CMS)	846,397,304			

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

16. Dividends and distributed profits must be paid:

Item	Closing balance	Opening balance
	-	-
	-	-
	-	-

17. Taxes and other payables to the State

Details	Opening balance	Incurred during the period		Accumulated from beginning of year		Closing balance
		Amount payable	Amount paid	Amount payable	Amount paid	
Tax payable	3,274,720,140	9,366,808,829	5,898,129,406	9,366,808,829	5,898,129,406	6,743,399,563
VAT payable	-	4,346,362,824	2,335,890,748	4,346,362,824	2,335,890,748	2,010,472,076
Corporate income tax	2,759,143,565	2,673,188,518	2,766,332,083	2,673,188,518	2,766,332,083	2,666,000,000
Personal income tax	515,576,575	411,290,000	795,906,575	411,290,000	795,906,575	130,960,000
Land tax and land rent	-	1,935,967,487		1,935,967,487	0	1,935,967,487
Environmental protection tax and other taxes	-			0	0	0
Fees, charges and other payables	-			0	0	0
Tax receivable	2,164,032,513	2,164,032,513	0	0	0	0
Land rent	2,164,032,513	2,164,032,513				0

18. Accrued expenses

Details	Closing balance	Opening balance
a. Short-term	3,338,235,473	310,431,401
- Accrued cost of goods sold	-	-
- Other payables	3,338,235,473	310,431,401
b. Long-term	-	-
- Loan interest	-	-
- Other items	-	-
Total	3,338,235,473	310,431,401

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

19. Other payables

Details	Closing balance	Opening balance
a. Short-term	6,202,023,603	3,596,890,293
- Trade union fees	105,448,000	203,782,680
- Social insurance		-
- Health insurance		-
- Unemployment insurance		-
- Short-term deposits and collateral received	266,450,000	124,000,000
- BCC revenue sharing (Gottwald crane)	5,777,996,603	3,069,107,613
- Remuneration payable to the Board of Directors and Supervisory Board		-
- Employee expenses		-
- Other short-term payables	52,129,000	200,000,000
b. Long-term		
- Long-term deposits and collateral received	-	-
- Other long-term payables	-	-
c. Overdue debts not yet paid		
Total	6,202,023,603	3,596,890,293

At the time of reporting, there were no overdue or unpaid debts.

20. Deferred revenue

Details	Closing balance	Opening balance
a. Short-term	1,559,990,000	1,362,200,000
- Dai Thang Wood Chip Processing Co., Ltd.	259,650,000	452,700,000
- Khanh Hung Logistics JSC		-
- Hoa An Stone Co., Ltd.		-
- ACC Aviation Construction Corporation		-
- Quy Nhon Port JSC	12,000,000	-
- Tan Cang Salvage and Dredging JSC		-
- Cam Ranh Port Maritime Services JSC	48,600,000	-
- Dacinco Investment and Construction Co., Ltd.	588,500,000	909,500,000
- Hung Dung Construction Trading and Service Co., Ltd.		-
- Thanh An 96 Construction JSC - Quang Tri Branch	216,600,000	-
- Nhat Chau Transport Service Co., Ltd.	224,640,000	-
- Huynh Nghiem Trading and Service Co., Ltd.	210,000,000	-
b. Long-term	3,924,000,000	
- Dai Thang Wood Chip Processing Co., Ltd.		-
- Khanh Hung Logistics JSC	3,924,000,000	-
- Dacinco Investment and Construction Co., Ltd.		-
- Hoa An Stone Co., Ltd.		-
c. Potential non-fulfillment of customer contracts		
Total	5,483,990,000	1,362,200,000

There is no indication of the possibility of defaulting on customer contracts for unearned revenue.

21. Bonds issued:

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

22. Preferred stock is classified as a liability

During the operating period, the Company did not have any preferred shares classified as liabilities.

23. Provisions for liabilities

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

Details	Closing balance	Decrease in provision during the period	Increase in provision during the period	Opening balance
a. Short-term	3,700,000,000	-	0	0
Repair provision	3,700,000,000			
	-			
b. Long-term	-	-	0	0
	-			
	-			
Total	3,700,000,000	-		0

24. Deferred tax assets and deferred tax liabilities

The company does not have any deferred income tax assets or deferred income tax liabilities.

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

25. Equity

23.1. Statement of changes in owner's equity

Details	Contributed capital	Treasury shares	Asset revaluation surplus	Foreign exchange difference	Undistributed profit after tax	Other equity funds	Capital for construction investment	Total
Opening balance of previous period	245,018,170,000	(482,000,000)	0	0	16,311,026,765	13,937,027,761	0	274,784,224,526
+ Capital increase in previous period	-	-	0	0	28,216,072,346	0	0	28,216,072,346
- Profit in previous period	-	-	0	0	28,216,072,346	0	0	28,216,072,346
- Other increases	-	-	0	0	0	0	0	0
+ Capital decrease in previous period	-	-	0	0	16,286,562,500	0	0	16,286,562,500
- Loss in previous period	-	-	0	0	0	0	0	0
- Other decreases	-	-	0	0	16,286,562,500	0	0	16,286,562,500
Opening balance of current period	245,018,170,000	(482,000,000)	0	0	28,240,536,611	13,937,027,761	0	286,713,734,372
+ Capital increase in current period	-	-	0	0	10,667,071,002	0	0	10,667,071,002
- Profit in current period	-	-	0	0	10,667,071,002	0	0	10,667,071,002
- Other increases	-	-	0	0	0	0	0	0
+ Capital decrease in current period	-	-	0	0	1,000,000,000	0	0	1,000,000,000
- Loss in current period	-	-	0	0	0	0	0	0
- Other decreases	-	-	0	0	1,000,000,000	0	0	1,000,000,000
Closing balance of current period	245,018,170,000	(482,000,000)	0	0	37,907,607,613	13,937,027,761	0	296,380,805,374

23.2. Details of owner's capital contribution

Details	Closing balance	Opening balance
- Parent company's contributed capital	198,230,150,000	198,230,150,000
- Other parties' contributed capital	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

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

23.3. Capital transactions with owners and distribution of dividends/profits

Details	Closing balance
- Owner's contributed capital	
+ Opening contributed capital	245,018,170,000
+ Capital increase during the period	-
+ Capital decrease during the period	-
+ Closing contributed capital	245,018,170,000
- Dividends and profits distributed	-

23.4. Share

Details	Closing balance	Opening balance
- Number of registered shares	24,501,817	24,501,817
- Number of shares sold to the public	24,501,817	24,501,817
+ Common shares	24,501,817	24,501,817
+ Preferred shares	-	-
- Number of shares repurchased	48,200	48,200
+ Common shares	48,200	48,200
+ Preferred shares	-	-
- Number of outstanding shares	24,453,617	24,453,617
+ Common shares	24,453,617	24,453,617
+ Preferred shares	-	-

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

23.5. Corporate funds

Details	Closing balance	Opening balance
- Development investment fund	13,937,027,761	13,937,027,761
- Other funds under owner's equity	-	-
Total	13,937,027,761	13,937,027,761

At the reporting period, no income or expenses, profits or losses were recognized directly in Equity as required by accounting standards.

26. Details of off-balance sheet items

Details	Closing balance	Opening balance
a. Leased assets	-	-
b. Assets held in custody	-	-
c. Foreign currencies (USD)	-	-
d. Precious metals and gemstones	-	-
e. Written-off bad debts	84,790,585	84,790,585

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

VII. Additional information for items presented in the Statement of Income

1. Total revenue from sales and services

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Revenue from sales of goods	12,358,264,099	9,562,308,155	12,358,264,099	9,562,308,155
- Revenue from service provision	78,770,853,460	36,749,660,066	78,770,853,460	36,749,660,066
- Revenue from construction contracts		-	0	0
Total	91,129,117,559	46,311,968,221	91,129,117,559	46,311,968,221

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

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- CamRanh Port Marine Services JSC	758,354,174	415,291,096	758,354,174	415,291,096
- Vietnam Ocean Shipping Agency Vietnam Corporation	24,640,000	617,202,353	24,640,000	617,202,353
- Quy Nhon Port Logistics Service Co.,Ltd	814,991,562	-	814,991,562	0
Total	-	-	0	0

2. Revenue deductions

During the operating period, the Company did not incur any trade discounts, sales price reductions, or sales returns.

3. Cost of goods sold

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Cost of goods sold	11,886,605,956	8,852,196,594	11,886,605,956	8,852,196,594
- Cost of services provided	55,395,368,005	23,954,954,506	55,395,368,005	23,954,954,506
- Provision for inventory devaluation	-	-	0	0
- Reductions in cost of goods sold	-	-	0	0
Total	67,281,973,961	32,807,151,100	67,281,973,961	32,807,151,100

4. Financial income

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Interest income from deposits and loans	235,038,727	143,264,715	235,038,727	143,264,715
- Gains from disposal of investments	-	-	0	0
- Dividends and profit sharing	844,155,000	506,493,000	844,155,000	506,493,000
- Foreign exchange gains	-	-	0	0
- Interest from deferred payment sales, payment discount	-	-	0	0
- Other financial income	-	-	0	0
Total	1,079,193,727	649,757,715	1,079,193,727	649,757,715

5. Financial expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Borrowing costs	123,744,951	150,977,225	123,744,951	150,977,225
- Payment discounts, interest on deferred payment purchase	-	-	0	0
- Losses from disposal of financial investments	-	-	0	0
- Foreign exchange losses	-	-	0	0
- Provision for devaluation of securities and investment	-	-	0	0
- Other financial expenses	-	-	0	0
Total	123,744,951	150,977,225	123,744,951	150,977,225

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

6. Other income

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Liquidation and disposal of Fixed Assets	-	-	0	0
- Fines received	-	-	0	0
- Payables written off	-	-	0	0
- Other items	4,500,000	24,681,000	4,500,000	24,681,000
Total	4,500,000	24,681,000	4,500,000	24,681,000

7. Other expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Carrying amount and expenses for liquidation/disposal	-	-	0	0
- Losses from asset revaluation	-	-	0	0
- Fines paid	30,000,432	77,482,210	30,000,432	77,482,210
- Other items	44,599	6,000,000	44,599	6,000,000
Total	30,045,031	83,482,210	30,045,031	83,482,210

8. Selling expenses and administrative expenses

8.1 Selling expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	74,518,008	69,375,415	74,518,008	69,375,415
- Staff costs	55,200,000	55,200,000	55,200,000	55,200,000
- Material and tool costs	-	-	0	0
- Depreciation of fixed assets	12,384,411	12,384,411	12,384,411	12,384,411
- Outsourced service costs	6,933,597	-	6,933,597	0
- Brokerage commission costs	-	-	0	0
- Other cash expenses	-	1,791,004	0	1,791,004

8.2 General and administrative expenses

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	11,362,269,815	7,431,823,258	11,362,269,815	7,431,823,258
- Administrative staff costs	8,445,761,891	4,793,769,820	8,445,761,891	4,793,769,820
- Administrative material and tool costs	113,218,509	124,493,707	113,218,509	124,493,707
- Depreciation of fixed assets	322,912,434	268,875,135	322,912,434	268,875,135
- Taxes, fees and charges	-	5,000,000	0	5,000,000
- Provision expenses	-	-	0	0
- Outsourced service costs	446,685,109	978,699,703	446,685,109	978,699,703
- Other cash expenses	2,033,691,872	1,260,984,893	2,033,691,872	1,260,984,893

8.3 Operating expenses by nature

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
a. Operating expenses by nature	66,832,155,828	40,308,349,773	66,832,155,828	40,308,349,773
- Raw material costs	1,999,737,210	406,929,371	1,999,737,210	406,929,371
- Labor costs	27,285,402,611	13,333,160,742	27,285,402,611	13,333,160,742
- Depreciation of fixed assets	6,142,491,400	5,457,739,674	6,142,491,400	5,457,739,674
- Outsourced service costs	25,270,832,735	16,361,902,670	25,270,832,735	16,361,902,670
- Other cash expenses	6,133,691,872	4,748,617,316	6,133,691,872	4,748,617,316
b. Reductions in selling expenses and general and administrative expenses	-	-	0	0
- Reversal of provisions	-	-	0	0
- Other reductions	-	-	0	0

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

9. Current corporate income tax expense

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
- Accounting profit before tax	13,340,259,520	6,443,597,728	13,340,259,520	6,443,597,728
- Current corporate income tax rate	0	0	20%	20%
- Adjustments increasing taxable profit	25,683,070	753,751,962	25,683,070	0
- Adjustments decreasing taxable profit				
- Tax loss carry-forward from previous years	-			
- Total taxable income in the period	13,365,942,590	7,197,349,690	13,365,942,590	6,443,597,728
- Corporate income tax expense based on taxable income for the current year	2,673,188,518	1,439,469,938	2,673,188,518	1,439,469,938
- Adjustment of corporate income tax expense of previous years to current year's current tax expense	-	-	0	0
- Total current corporate income tax expense	2,673,188,518	1,439,469,938	2,673,188,518	1,439,469,938

10. Deferred corporate income tax expense

During the operating period, the Company did not incur any deferred income tax expenses payable.

VIII. Additional information for items presented in the Statement of Cash Flows

No large sums of cash and cash equivalents are held by an enterprise but are not used due to legal restrictions or other obligations that the enterprise must fulfill.

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 that may arise from events that have occurred but have not been recorded, or other financial matters whose existence would negatively impact the Company's future economic benefits in ways it cannot control.

2. Events occurring after the end of the accounting year:

No events occurred after the end of the quarterly accounting period.

3. Information about stakeholders**3.1. Remuneration of the Board of Directors, Supervisory Board and income of the Board of Management**

Details	Current period		Year-to-date	
	Current period	Previous year	Current period	Previous year
Remuneration of the Board of Directors	60,000,000	60,000,000	60,000,000	60,000,000
Remuneration of the Supervisory Board	39,000,000	39,000,000	39,000,000	39,000,000
Salaries and bonuses of the Board of Management	1,574,735,736	699,488,000	1,574,735,736	699,488,000

CAM RANH PORT JOINT STOCK COMPANY

Financial statements for the first quarter of 2026

3.2. Transactions with related parties

Related party	Relationship	Nature of transaction	Transactions incurred during the period	Year-to-date
a. Sales transactions			758,354,174	758,354,174
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary	Purchase of gasoline	687,998,174	687,998,174
		Office rental	64,800,000	64,800,000
		Service provision	5,556,000	5,556,000
b. Purchase transactions			1,634,786,023	1,634,786,023
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary	Service provision	1,634,786,023	1,634,786,023
c. Other transactions			0	0
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary	Receipt of dividends		0
Vietnam Maritime Corporation	Parent company	Payment of dividends		0

3.3. Outstanding balances with related parties

Related party	Relationship	Closing balance
a. Payables balance		846,397,304
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary	846,397,304
Vietnam Maritime Corporation	Parent company	
b. Receivables balance		405,168,842
Cam Ranh Port Marine Services Joint Stock Company	Subsidiary	405,168,842
Vietnam Maritime Corporation	Parent company	

4. Comparative information

The comparative figures are taken from the 2025 financial report of Cam Ranh Port Joint Stock Company, audited by UHY Auditing and Consulting Company Limited.

5. Information about ongoing operations

There is no indication that the Company's business operations are intermittent. The Company has no intention, nor is it compelled, to cease operations or significantly reduce the scale of its operations in the near future.

6. Other information

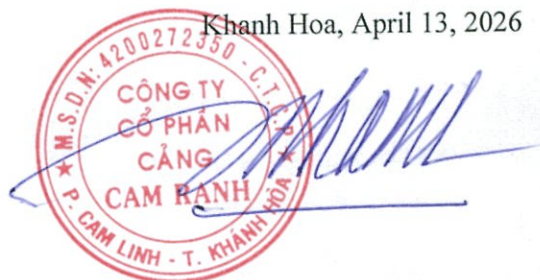
Khanh Hoa, April 13, 2026



Nguyen Thi Ngoc Hoa
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