

DOAN XA PORT JOINT STOCK COMPANY

Address : No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Tax code : 0200443827

Stock code : DXP

**CONSOLIDATED FINANCIAL STATEMENTS
FOR QUARTER I- 2026**



Hai Phong, April - 2026

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Doan Xa Port Joint Stock Company (hereinafter referred to as the Company) presents its report together with the Financial Statements for the period ended March 31, 2026

COMPANY

Doan Xa Port Joint Stock Company is equitized from Doan Xa Loading and Unloading Enterprise according to the Prime Minister's Decision No. 1372/QĐ-TTg dated October 19, 2001 on the transformation of Doan Xa Loading and Unloading Enterprise into Doan Xa Port Joint Stock Company. The company operates under the Enterprise Registration Certificate No. 0203000123 issued by the Department of Planning and Investment of Hai Phong City for the first time on 27/11/2001 and its changes. The company was granted an enterprise code of 0200443827 and is currently operating under the 18th amended Business Registration Certificate dated June 14, 2025.

Company headquarters: No.15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City.

BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT

The members of the Board of Directors during the year and at the date of this report include:

Mr. Bui Tuan Minh	Chairman
Mr. Tran Viet Hung	Member
Mr. Hoang Van Minh	Member
Mr. Duong Ba Linh	Member

The members of the Board of Directors who led the Company during the year and at the date of this report

Mr. Hoang Van Minh	General Director
Mr. Tran Van Son	Deputy General Director
Mr. Nguyen Van Thuc	Deputy General Director
Mr. Tran Thanh Tuan	Deputy General Director

The legal representative of the Company at the date of this report is Mr. Hoang Van Minh (General Director)

The Audit Committee members include:

Mrs Tran Thi Hang	Prefect
Mrs. Hoang Thanh Mai	Member
Mrs. Le Tran Anh Thu	Member

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Board of General Directors is responsible for the preparation of the financial statements which give a true and fair view of the financial position, results of operations and cash flows of the Company. In preparing these financial statements, the Board of Directors of the Company undertakes to comply with the following requirements:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates with caution;

- State clearly whether the accounting standards applied to the Company have been complied with or not and all material deviations from these standards have been presented and explained in the Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement an effective internal control system to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error.

The Board of General Directors of the Company ensures that accounting records are maintained to accurately and fairly reflect the Company's financial position at all times, and that the financial statements are prepared in compliance with the prevailing regulations of the State. The Board is also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other violations.

The Board of General Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

APPROVAL OF FINANCIAL STATEMENTS

The Board of General Directors approved the attached Financial Statements. The Statements have fairly and fairly reflected the Company's financial position as at March 31, 2026, its business performance and cash flow situation 03 months 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and in compliance with legal regulations related to the preparation and presentation of financial statements.

On behalf of the Board of General Directors

General Director



Hoang Van Minh

Hai Phong, April 29, 2026

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City
CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026

FINANCIAL STATEMENT REPORT

As of March 31, 2026

ASSET	Code	Note	31/03/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		762.395.971.138	584.836.146.108
I. Cash and cash equivalents	110	III.1	72.028.678.771	7.066.523.017
1. Cash	111		57.928.678.771	7.066.523.017
. Cash equivalents	112		14.100.000.000	-
II. Short-term investments	120		535.060.000.000	508.674.265.700
1. Held-to-maturity investments	123	III.2a	535.060.000.000	508.674.265.700
III. Short-term receivables	130		87.200.723.509	58.450.540.975
1. Short-term trade receivables	131	III.3	43.139.661.831	43.204.612.620
2. Short-term prepayments to suppliers	132		29.581.183.248	7.390.724.144
3. Other short-term receivables	136	III.4	14.479.878.430	7.855.204.211
IV. Inventories	140	III.6	64.352.668.386	7.184.807.507
1. Inventories	141		64.352.668.386	7.184.807.507
VI. Other short-term assets	160		3.753.900.472	3.460.008.909
1. Shorten the cost analysis.	161	III.9	3.069.435.943	3.460.008.909
2. Deductible VAT	162		683.888.529	0
3. Taxes and other receivables from State budget	163	III.14	576.000	-
B. NON-CURRENT ASSETS	200		922.196.107.884	925.287.406.345
II. Fixed assets	220		460.958.992.147	468.895.515.559
1. Tangible fixed assets	221	III.7	460.831.845.257	468.740.108.669
- Historical cost	222		731.891.082.924	730.996.457.189
- Accumulated depreciation	223		(271.059.237.667)	(262.256.348.520)
4. Intangible fixed assets	227	III.8	127.146.890	155.406.890
- Historical cost	228		1.340.960.000	1.340.960.000
- Accumulated amortization	229		(1.213.813.110)	(1.185.553.110)
V. Long-term assets in progress	250		6.475.204.149	1.410.837.574
1. Construction in progress	251	III.6	6.475.204.149	1.410.837.574
VI. Long-term investment	260		453.057.057.714	453.057.057.714
. Investments in joint ventures and associates	262	III.2c	447.751.060.214	447.751.060.214
VII. Other long-term assets	270		1.704.853.874	1.923.995.498
1. Long-term deferred payment costs	271	III.9b	1.704.853.874	1.923.995.498
TOTAL ASSETS	280		1.684.592.079.022	1.510.123.552.453

FINANCIAL STATEMENT REPORT

As of March 31, 2026

(Continue)

CAPITAL SOURCES	Code	Note	31/03/2026 VND	01/01/2026 VND
C. LIABILITIES	300		675.477.139.776	551.348.235.447
I. Current liabilities	310		288.820.771.577	164.691.867.248
1. Short-term trade payables	311	III.11	43.507.037.846	67.903.250.145
2. Short-term prepayments from customers	312		16.977.258.099	13.506.884.804
3. Dividends and profits must be paid.	313		83.566.575	83.566.575
4. Taxes and other payables to State budget	314	III.13	15.606.542.195	19.457.742.241
5. Payables to employees	315		12.850.034.441	16.094.247.462
6. Short-term accrued expenses	316	III.14a	2.849.216.689	3.338.593.395
6. Other short-term payables	320	III.15a	283.750.545	951.753.233
11. Short-term borrowings and finance lease liabilities	321	III.10a	195.072.586.905	41.134.327.709
13. Bonus and welfare fund	323		1.590.778.282	2.221.501.684
II. Non-current liabilities	330		386.656.368.199	386.656.368.199
1. Other long-term payables	337		92.278.237.523	92.278.237.523
. Long-term borrowings and finance lease liabilities	338		294.378.130.676	294.378.130.676
			-	-
CAPITAL SOURCES	Code	Note	31/03/2026 VND	01/01/2025 VND
D. OWNER'S EQUITY	400		1.009.114.939.246	958.775.317.006
1. Contributed capital	411		599.101.330.000	599.101.330.000
- Common shares with voting rights	411a		599.101.330.000	599.101.330.000
2. Share Premium	412		1.123.771.566	1.123.771.566
8. Development and investment funds	418		168.189.656.117	168.189.656.117
10. Retained earnings	420		236.288.255.638	186.143.575.587
- Retained earnings accumulated till the end of the previous year	420a		186.143.575.587	63.510.016.678
- Retained earnings of the current year	420b		50.144.680.051	122.633.558.909
- Non-controlling interests	429		4.411.925.925	4.216.983.736
TOTAL CAPITAL	440		1.684.592.079.022	1.510.123.552.453

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hải Phòng, April 29, 2026

General Director

Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026

INCOME STATEMENT

Quarter I - 2026

ITEMS	Code	Note	Quarter I		Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year	This year	Previous Year
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	01	VI.1	256.501.090.575	86.575.465.154	256.501.090.575	86.575.465.154
2. Revenue deductions	02					
3. Net revenue from sales of goods and rendering of services	10		256.501.090.575	86.575.465.154	256.501.090.575	86.575.465.154
4. Cost of goods sold and services rendered	11	VI.2	173.475.518.114	62.158.859.705	173.475.518.114	62.158.859.705
5. Gross profit from sales of goods and rendering of services	20		83.025.572.461	24.416.605.449	83.025.572.461	24.416.605.449
6. Financial income	21	VI.3	10.429.565.874	7.069.365.574	10.429.565.874	7.069.365.574
7. Financial expense	22	VI.4	7.833.696.388	1.028.636.151	7.833.696.388	1.028.636.151
<i>In which: Interest expense</i>	23		6.952.484.297	1.028.636.151	6.952.484.297	1.028.636.151
8. Selling expense	25	VI.7a	17.153.756.672	4.101.033.176	17.153.756.672	4.101.033.176
9. General and administrative expense	26	VI.7b	5.505.293.154	4.482.589.540	5.505.293.154	4.482.589.540
10. Net profit from operating activities	30		62.962.392.121	21.873.712.156	62.962.392.121	21.873.712.156
11. Other income	31	VI.5	1.954	-	1.954	-
12. Other expense	32	VI.6	1.020	-	1.020	-
13. Other profit	40		934	-	934	-
14. Total net profit before tax	50		62.962.393.055	21.873.712.156	62.962.393.055	21.873.712.156
15. Current corporate income tax expense	51	VI.9	12.622.770.815	4.404.854.431	12.622.770.815	4.404.854.431
16. Profit after corporate income tax	60		50.339.622.240	17.468.857.725	50.339.622.240	17.468.857.725
Profit after tax attributable to owners of the parent			50.144.680.051	17.468.857.725	50.144.680.051	17.468.857.725
Profit after tax attributable to non-controlling interests			194.942.189	-	194.942.189	-
17. Basic earnings per share	70	VI.10	837	292	837	292

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hai Phong, April 29, 2026

General Director



Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026

CASH FLOW STATEMENT*(Indirect method)**Quarter I 2026*

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		62.962.393.055	21.873.712.156
2. Adjustment for			5.973.978.069	(5.629.265.848)
- Depreciation and amortization of fixed assets and investment properties	02		8.831.149.147	1.024.973.850
- Provisions	03		-	(83.411.124)
- Gains / losses from investment	05		(9.809.655.375)	(7.599.464.725)
- Interest expense	06		6.952.484.297	1.028.636.151
3. Operating profit before changes in working capital	08		68.936.371.124	16.244.446.308
- Increase or decrease in receivables	09		(24.826.712.195)	57.431.152.591
- Increase or decrease in inventories	10		(57.167.860.879)	(5.094.770.745)
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		(9.990.050.699)	4.865.131.460
- Increase or decrease in prepaid expenses	12		(3.920.440.451)	(11.691.352)
- Borrowing costs have been paid	14		(6.566.511.401)	(1.028.636.151)
- Corporate income tax paid	15		(15.319.027.600)	(4.282.182.334)
- Other receipts from operating activities	16		6.000.000	-
- Other payments on operating activities	17		-	(810.800.000)
- Net cash flow from operating activities	20		(48.848.232.101)	67.312.649.777
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(894.625.735)	-
3. Loans and purchase of debt instruments from other entities	23		(400.216.860.700)	(305.400.000.000)
4. Collection of loans and resale of debt instrument of other entities	24		359.731.126.400	411.640.000.000
6. Interest and dividend received	27		1.252.488.694	7.599.464.725
- Net cash flow from investing activities	30		(40.127.871.341)	113.839.464.725
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		174.534.577.788	25.384.192.917
2. Repayment of principal	34		(20.596.318.592)	(92.509.236.135)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
- Net cash flow from financing activities	40		153.938.259.196	(67.125.043.218)
Net cash flows in the year	50		64.962.155.754	114.027.071.284
Cash and cash equivalents at the beginning of the year	60		7.066.523.017	28.205.454.330
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the year	70	III.1	72.028.678.771	142.232.525.614

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, April 29, 2026

General Director




Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026

NOTES TO FINANCIAL STATEMENTS

Quarter I- 2026

I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES

Form of capital ownership

The Company's charter capital is VND 599,101,330,000, divided into 59,910,133 shares, with a par value of VND 10,000 per share, without preferential shares.

Business field: Port Operation and bitumen trading

Business activities

The Company's main activities are:

- Cargo handling services, warehouse business, transportation and waterway transport services, freight forwarding, maritime agency
- Wholesale and retail of solid, liquid, and gas fuels and related products.

The Company's normal business cycle is 12 months.

As of March 31, 2026, the Company has one (01) dependent branch (Branch of Doan Xa Port Joint Stock Company located in Long Bien Ward, Hanoi)

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

This accounting period: From January 1, 2026 to March 31, 2026

The Company maintains its accounting records in Vietnam Dong (VND).

2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and Circular No.

Declaration of compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

3. Foreign currency transactions

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- Monetary items denominated in foreign currencies are translated using the average bank transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions at the transaction date.

4. Cash and cash equivalents

Cash includes cash in hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date, are highly liquid, can be easily converted into known amounts of cash and are subject to an insignificant risk of conversion into cash.

5. Receivables

Receivables are tracked in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for each doubtful debt based on the expected level of loss that may occur.

6. Inventories

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparing the Financial Statements, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

7. Financial investments

Held-to-maturity investments: are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include bank deposits with maturities of more than three months to one year and are recorded at cost.

8. Fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- Buildings, structures	03 - 13 years
- Machinery and equipment	06 - 10 years
- Transportation, motor vehicles	03 - 10 years
- Office equipment and furniture	03 - 05 years
- Means of transportation: Seagoing vessel	06 - 20 years

9. Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

10. Payables

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

11. Borrowings and finance lease liabilities

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

12. Borrowing costs

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

13. Accrued expenses

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the period is carried out according to the principle of matching between revenue and expenses incurred during the period.

14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

- The company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Provide a reliable estimate of the value of that liability.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The provision for payables is recorded in the production and business expenses of the accounting period. The difference between the amount of provision for payables established in the previous period that is not fully used and the amount of provision for payables established in the reporting period is reversed and recorded as a reduction in production and business expenses of the period.

15. Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Profit distribution is made when the Company has undistributed profit after tax. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

16. Revenue

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is measured with relative certainty;

18. Cost of goods sold

Cost of goods sold during the year is recorded in accordance with revenue generated during the year and ensures compliance with the principle of prudence.

19. Financial expenses

Expenses recorded in financial expenses include:

- Borrowing costs;
- Exchange rate losses of transactions involving foreign currencies

20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate in the current accounting period.

21. Related Parties

Parties are considered related if one party has the ability to control or has significant influence over the other party in making decisions regarding financial policies and operations. Parties are also considered related if they are under common control or are significantly influenced together.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN FINANCIAL STATEMENT REPORT

1. CASH AND CASH EQUIVALENTS

	31/03/2026	01/01/2026
	VND	VND
- Cash	290.902.470	282.475.840
- Demand deposits	57.637.776.301	6.784.047.177
- Cash equivalents	14.100.000.000	-
	<u>72.028.678.771</u>	<u>7.066.523.017</u>

2. FINANCIAL INVESTMENTS

Held to maturity investments

	31/03/2026	01/01/2026
	Original cost	Original cost
	VND	VND
- Deposits from 06 months to 12 months	535.060.000.000	508.674.265.700

b. Equity investment in an associate

	31/03/2026		01/01/2026	
	Cost	Equity method value	Cost	Equity method value
Vietnam Hi-tech transportation Co., Ltd.	47.305.948.664	34.394.844.880	47.305.948.664	34.394.844.880
Tratigroup Corporation Joint Stock Company	400.000.000.000	413.356.215.334	400.000.000.000	413.356.215.334
	<u>447.305.948.664</u>	<u>447.751.060.214</u>	<u>447.305.948.664</u>	<u>447.751.060.214</u>

Details of the Company's associated investment companies as at March 31, 2026 are as follows:

Name of Investment Company	Interest rate	Voting share ratio	Principal activities
Vietnam Hi-tech transportation Co., Ltd.	39,00%	39,00%	Large transportation, combined with high-tech cargo transportation along the coastal route.
Tratigroup Corporation Joint Stock Company	47,06%	47,06%	Trading in solid, liquid, and gas materials, and related products.

The investment in Tratigroup Joint Stock Company as of March 31, 2026, is 400,000,000,000 VND, representing 47.06% of the charter capital. Currently, the company is operating normally

The investment in Vietnam Hi-tech transportation Co., Ltd. as of March 31, 2026, is 47,305,948,664 VND, representing 39.00% of the charter capital. Currently, the company is operating normally.

c. Investment in other entities

	31/03/2026		01/01/2026	
Name of Investment Company	Cost	Provision	Cost	Provision
Dinh Vu Port Investment and Development Joint Stock Company	1.203.026.136	-	1.203.026.136	-
Military Commercial Joint Stock Bank	1.563.310.700	-	1.563.310.700	-
Hai Phong Maritime Investment and Trading Joint Stock Company	3.000.000.000	(460.339.336)	3.000.000.000	(460.339.336)
	<u>5.766.336.836</u>	<u>(460.339.336)</u>	<u>5.766.336.836</u>	<u>(460.339.336)</u>

(*) As of March 31, 2026, the investment in Dinh Vu Port Investment and Development Joint Stock Company comprises 224,190 shares, representing 0.56% of its charter capital. Dinh Vu Port Investment and Development Joint Stock Company is listed on HOSE under the stock code DVP. The closing price as of March 31, 2026, was VND 69,100 per share.

(**) As of March 31, 2026, the investment in Military Commercial Joint Stock Bank comprises 157,113 shares, representing 0.002% of its charter capital. Military Commercial Joint Stock Bank is listed on HOSE under the stock code MBB. The closing price of MBB shares on March 31, 2026, was VND 26,450 per share.

(***) The investment in Hai Phong Maritime Investment and Trading Joint Stock Company had a value of VND 3,000,000,000 as of March 31, 2026, equivalent to 300,000 shares, accounting for 3.525% of the charter capital. Currently, the company is temporarily suspended from operations.

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	31/03/2026	01/01/2026
	VND	VND
a) Short term		
Related parties	1.281.578.103	1.619.526.981
- Traffic Materials Trading and Import-Export Joint Stock Company	1.130.263.342	1.130.263.342
- VN Asphalt Joint Stock Company	151.314.761	489.263.639
Others	41.858.083.638	41.585.085.639
- International Maritime Agency and Brokerage Limited Liability Company	11.996.760.908	12.060.324.949
- Vincons Construction Investment and Development Joint Stock Company	3.590.568.000	5.954.805.720
- Other customers	26.270.754.730	23.569.954.970
	43.139.661.741	43.204.612.620
b) Long term		

4. OTHER SHORT-TERM RECEIVABLES

	31/03/2026	01/01/2026
	VND	VND
a) Short term		
Advances	145.670.470	272.299.645
Short-term deposits and collaterals	6.000.000	22.000.000
Accrued interest on short-term deposits	9.815.393.516	7.260.662.980
Employee social insurance receivable	4.994.640	-
Others	206.456.941	300.241.586
	10.178.515.567	7.855.204.211
b) Long term		

5. INVENTORIES

	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	11.468.919	-	-	-
Raw materials	6.172.398.514	-	5.813.953.078	-
Tools, supplies	566.446.799	-	428.668.219	-
Work in progress	-	-	2.961.256	-
Goods	57.602.354.154	-	884.401.821	-
	64.352.668.386	-	7.129.984.374	-

6. LONG-TERM ASSETS IN PROGRESS

	31/03/2026	01/01/2026
	Value	Value
	VND	VND
Construction in progress: Office building renovation	5.524.141.051	1.230.637.204
Purchasing fixed assets	951.063.098	180.200.370
Mua sắm	6.475.204.149	1.410.837.574

7. TANGIBLE FIXED ASSETS

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DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2021

9 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	63.110.427.638	9.996.721.561	655.394.059.786	2.495.248.204	730.996.457.189
- Purchase in the period	-	-	262.070.370	632.555.365	894.625.735
- Completed construction investment	-	-	-	-	-
Ending balance	63.110.427.638	9.996.721.561	655.656.130.156	3.127.803.569	731.891.082.924
Accumulated depreciation					
Beginning balance	(62.181.374.677)	(9.947.765.018)	(187.891.446.370)	(2.235.762.455)	(262.256.348.520)
- Depreciation during the period	(67.352.748)	(4.708.332)	(8.677.234.290)	(53.593.777)	(8.802.889.147)
Ending balance	(62.248.727.425)	(9.952.473.350)	(196.568.680.660)	(2.289.356.232)	(271.059.237.667)
Net carrying amount					
Beginning balance	929.052.961	48.956.543	22.465.456.034	259.485.749	23.702.951.287
Ending balance	861.700.213	44.248.211	459.087.449.496	838.447.337	460.831.845.257

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year:

0 VND

- Cost of fully depreciated tangible fixed assets but still in use at the end of the year:

237.025.356.621 VND

8. INTANGIBLE FIXED ASSETS

	Software	Cộng
	VND	VND
Original cost		
Beginning balance	1.340.960.000	1.340.960.000
- Other reductions	-	-
Ending balance	1.340.960.000	1.340.960.000
Accumulated depreciation		
Beginning balance	(1.185.553.110)	(1.185.553.110)
- Depreciation for the period	(28.260.000)	(28.260.000)
- Other reductions	-	-
Ending balance	(1.213.813.110)	(1.213.813.110)
Net book value		
<i>At the beginning of the year</i>	155.406.890	155.406.890
At the end of the period	127.146.890	127.146.890

9. DEFERRED EXPENSES

	31/03/2026	01/01/2026
	VND	VND
a) Short term		
Tools and equipment	96.563.780 -	105.267.036
Other short-term prepaid expenses	2.972.872.163 -	3.354.741.873
	3.069.435.943	3.460.008.909
b) Long term		
Inspection and dredging costs	1.558.881.782 -	1.632.176.899
Other long-term prepaid expenses	145.972.092 -	291.818.599
	1.704.853.874	1.923.995.498

10. BORROWINGS AND FINANCE LEASE LIABILITIES

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DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)**CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026****10. BORROWINGS AND FINANCE LEASE LIABILITIES**

	01/01/2026		During the period		31/03/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Bank loan						
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch	41.134.327.709	41.134.327.709	174.534.577.788	20.596.318.592	195.072.586.905	195.072.586.905
Vietnam Foreign Trade Commercial Bank - Head Office Branch	20.596.318.592	20.596.318.592	174.534.577.788	20.596.318.592	174.534.577.788	174.534.577.788
	20.596.318.592	20.596.318.592	119.750.164.578	20.596.318.592	119.750.164.578	119.750.164.578
	-		54.784.413.210		54.784.413.210	
Current portion of long-term liabilities	20.538.009.117	20.538.009.117			20.538.009.117	20.538.009.117
Military Commercial Joint Stock Bank (MB) – Hoang Quoc Viet Branch	20.538.009.117	20.538.009.117	-	-	20.538.009.117	20.538.009.117
b) Long-term borrowings						
Military Commercial Joint Stock Bank (MB) – Hoang Quoc Viet Branch	294.378.130.676	294.378.130.676	-	-	294.378.130.676	294.378.130.676
	294.378.130.676	294.378.130.676			294.378.130.676	294.378.130.676
Total	335.512.458.385	335.512.458.385	174.534.577.788	20.596.318.592	489.450.717.581	489.450.717.581

11. TRADE PAYABLES

	31/03/2026	01/01/2026
	Value	Value
	VND	VND
a. Trade payables		
- International Maritime Agency and Brokerage Limited Liability Company	3.930.680.520	4.974.491.880
- PACIFIC WELLS PTE LTD	-	1.136.057.390
- HIIN ASIA PACIFIC PTE LTD		44.939.813.750
- Others	3.441.828.312	8.355.771.072
b. Trade payables to related parties	36.134.529.014	8.124.792.053
- Traffic Materials Trading and Import-Export Joint Stock Company	31.259.871.773	2.653.739.651
- VN Asphalt Joint Stock Company	4.968.010	211.178.289
- Vietnam Hi-tech Transportation Co., Ltd.	4.869.689.231	5.259.874.113
	43.507.037.846	67.530.926.145

12. TAX AND OTHER PAYABLES TO THE STATE BUDGET (Page 17)**13. ACCRUED EXPENSES**

	31/03/2026	01/01/2026
	VND	VND
a) Short term		
- Interest expense	1.880.836.685	1.494.863.789
- Electricity, water	5.173.134	91.843.472
- Board of Directors and Supervisory Board remuneration	120.000.000	500.000.000
- Others	843.206.870	1.251.886.134
	2.849.216.689	3.338.593.395
b) Long term		

14. OTHER PAYABLES

	31/03/2026	01/01/2026
	VND	VND
a) Short term		
Trade union fee	202.417.382	278.636.012
Other payables	81.333.163	673.117.221
	283.750.545	951.753.233
b) Long term		

DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Notes to the Financial Statements (Continued)

CONSOLIDATED FINANCIAL STATEMENTS - QUARTER I/2026

17. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		During the year		Ending balance	
	Receivable 01/01/2026	Payables 01/01/2026	Payables in the year	Actual payment in the year	Receivables 31/03/2026	Payables 31/03/2026
	VND	VND	VND	VND	VND	VND
- Value Added Tax	-	3.907.252.109	1.684.508.362	4.289.281.189	576.000	1.303.055.282
- Corporate income tax	-	15.319.027.600	12.622.770.815	15.319.027.600	-	12.622.770.815
- Personal income tax	-	231.462.532	1.446.417.108	1.446.669.543	-	231.210.097
- Land tax and land rent	-	-	1.449.506.001	-	-	1.449.506.001
()	-	19.457.742.241	17.203.202.286	21.054.978.332	-	15.606.542.195

CÔNG TY CỔ PHẦN CẢNG ĐOẠN XÁ

Địa chỉ: Số 15, Đường Ngô Quyền, Phường Ngô Quyền, Thành phố Hải Phòng
Bản thuyết minh Báo cáo tài chính (Tiếp theo)

BÁO CÁO TÀI CHÍNH HỢP NHẤT QUÝ IV-2025

15. VỐN CHỦ SỞ HỮU

	Vốn đầu tư của chủ sở hữu		Thặng dư vốn cổ phần	Quỹ đầu tư phát triển		Lợi nhuận chưa phân phối	Lợi ích cổ đông không kiểm soát		Tổng cộng vốn chủ sở hữu
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Tại ngày 01 tháng 01 năm 2025	599.101.330.000		1.123.771.566	168.189.656.117		93.649.267.191			862.064.024.874
- Lãi trong năm						122.633.558.909		216.983.736	122.850.542.645
- Tăng vốn trong năm								4.000.000.000	4.000.000.000
- Trích lập các quỹ						(2.750.000.000)			(2.750.000.000)
- Trả cổ tức bằng tiền						(29.955.066.500)			(29.955.066.500)
- Giảm khác						2.565.815.987			2.565.815.987
Tại ngày 31 tháng 12 năm 2025	599.101.330.000		1.123.771.566	168.189.656.117		186.143.575.587		4.216.983.736	958.775.317.006
- Tăng vốn trong năm									-
- Lãi trong kỳ						50.144.680.051		194.942.189	50.339.622.240
Tại ngày 31 tháng 03 năm 2026	599.101.330.000		1.123.771.566	168.189.656.117		236.288.255.638		4.411.925.925	1.009.114.939.246

b, Details of Contributed capital	Ending of the period	Rate	Beginning of the year	Rate
	VND	%	VND	%
Mr. Hoang Van Quang	78.051.600.000	13,03%	78.051.600.000	13,03%
Mr. Nguyen Van Thuc	55.000.000.000	9,18%	55.000.000.000	9,18%
Other Shareholders	466.049.730.000	77,79%	466.049.730.000	77,79%
	599.101.330.000	100%	599.101.330.000	100%

c) Capital transactions with owners and dividend and profit distribution

	31/03/2026	01/01/2026
	VND	VND
Owner's equity		
- At the beginning of the year	599.101.330.000	599.101.330.000
- At the end of the period	599.101.330.000	599.101.330.000

d) Stocks

	31/03/2026	01/01/2026
	Shares	Shares
Number of shares registered for issuance	59.910.133	59.910.133
Number of shares sold to the public	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi		
Number of shares outstanding	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi	-	-
Outstanding shares par value (VND):	10.000	10.000

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Total Revenue From Sales Of Goods And Rendering Of Services

Revenue	Quarter 1- 2026	Quarter 1- 2025
	VND	VND
Revenue from sale of goods	170.293.820.941	50.021.798.350
Revenue from rendering of services	86.207.269.634	36.553.666.804
	256.501.090.575	86.575.465.154

2. Cost Of Goods Sold

	Quarter 1- 2026	Quarter 1- 2025
	VND	VND
Cost of finished products and goods sold	141.253.260.651	45.594.001.390
Cost of services provided	32.222.257.463	16.564.858.315
	173.475.518.114	62.158.859.705

3. Financial Income

	Quarter 1- 2026	Quarter 1- 2025
	VND	VND
Interest income	9.809.655.375	6.926.894.725
Realised exchange gain	619.910.499	142.470.849
	10.429.565.874	7.069.365.574

24. FINANCIAL EXPENSES

	Quarter 1- 2026	Quarter 1- 2025
	VND	VND
Interest expense on loans	6.952.484.297	1.028.636.151
Foreign exchange loss arising during the period	875.596.517	-
Other financial expenses	5.615.574	-
	7.833.696.388	1.028.636.151

25. OTHER INCOME		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Other income		1.954	-
		1.954	-
26. OTHER EXPENSES		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Other expenses		1.020	-
		1.020	-
7. Selling Expenses And General Administrative Expenses			
a) Selling expenses include:		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Raw materials		423.395.721	28.483.829
Labour expenses		2.595.479.235	747.344.269
Tools, equipment, supplies expenses		90.519.806	27.604.716
Depreciation expenses		226.148.638	67.329.168
Expenses of outsourcing services		13.333.841.103	2.932.650.853
Other expenses in cash		484.372.169	297.620.341
		17.153.756.672	4.101.033.176
b) General administrative expense include:		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Raw materials		96.471.070	80.266.381
Labour expenses		2.431.437.548	2.109.433.934
Tools, equipment, supplies expenses		89.854.113	64.389.699
Depreciation expenses		250.497.109	215.604.393
Tax, Charge, Fee		1.449.506.001	1.454.506.001
Expenses of outsourcing services		933.924.251	212.264.204
Other expenses in cash		253.603.062	346.124.928
		5.505.293.154	4.482.589.540
8. Operating Expenses By Nature		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Raw materials, supplies and goods expenses		2.084.041.681	1.732.912.298
Labor cost		13.786.265.801	11.856.053.313
Depreciation of fixed assets		8.487.367.353	1.024.973.850
Outsourced service expenses		8.177.208.116	8.198.063.403
Other expenses		46.712.900	2.110.406.491
		32.581.595.851	24.922.409.355
9. Corporate Income Tax Expense		Quarter 1- 2026	Quarter 1- 2025
		VND	VND
Corporate income tax from main business activities			
Total accounting profit before corporate income tax		151.461.020	150.560.000
Adjustments to increase		151.461.020	150.560.000
- Other non-deductible expenses		151.461.020	150.560.000
Adjustments for reduction		-	-
Taxable income		63.113.854.075	22.024.272.156
Current corporate income tax expense (tax rate 20%)		12.622.770.815	4.404.854.431
Comprising:			
Corporate income tax expense at the Parent Company		12.013.576.474	4.404.854.431
Corporate income tax expense at Subsidiaries		609.194.341	

10. Basic earnings per share

The calculation of basic earnings per share distributable to the Company's ordinary shareholders is based on the following figures:

	Current year cumulative	Prior year cumulative
Net profit after tax attributable to the Parent Company	50.144.680.051	17.468.857.725
Profit attributable to ordinary shares	50.144.680.051	17.468.857.725
Weighted average number of ordinary shares outstanding	59.910.133	59.910.133
	837	292

As at 31 March 2026, the Company had no potential ordinary shares that would dilute earnings per share.

11. Related parties

Details of related parties and their relationships are as follows:

Name	Relationship
Tratigroup Joint Stock Company	Associate
Vietnam Hi-tech transportation Co., Ltd.	Associate
Doan Xa Port Sea Shipping Joint Stock Company	Direct subsidiary
VN Asphalt Joint Stock Company	Subsidiary of an associate
Traffic Materials Trading and Import-Export Joint Stock Company	Common member of management board
Members of the Board of Directors, Supervisory Board, Executive Board, Chief Accountant, and other individuals related to these members	Key management personnel

The Company had transactions with related parties during the year as follows:

Sales revenue	Quarter 1- 2026	Quarter 1- 2025
Vietnam Hi-tech transportation Co., Ltd.	2.720.000	-
VN Asphalt Joint Stock Company	613.805.645	2.454.022.942
Traffic Materials Trading and Import-Export Joint Stock Company	1.144.638.916	1.984.200.674
Purchases of goods and services	Quarter 1- 2026	Quarter 1- 2025
Vietnam Hi-tech transportation Co., Ltd.	2.312.434.845	1.359.940.141
VN Asphalt Joint Stock Company	26.855.029.501	213.319.324
Traffic Materials Trading and Import-Export Joint Stock Company	38.275.909.566	28.797.400.426

12. COMPARATIVE FIGURES

Unless otherwise disclosed, the comparative information as of January 1, 2026 is carried forward from the figures presented in the Company's financial statements audited by UHY Audit and Advisory Co., Ltd. for the year ended December 31, 2025

Preparer

Nguyen Thi Thao

Chief Accountant

Nguyen Thi Thanh Ha

Hai Phong, April 29, 2026

General Director



Hoang Van Minh