

CÔNG TY CỔ PHẦN
CẢNG ĐOẠN XÁ
DOAN XA PORT JOINT
STOCK COMPANY
Số: 153/DXP-CBTT
No: 153/DXP-CBTT

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hải Phòng, ngày 28 tháng 07 năm 2026
Hai Phong, date 28th July 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty CP Cảng Đoạn Xá thực hiện công bố thông tin báo cáo tài chính (BCTC) quý II năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure in the securities market, Doan Xa Port Joint Stock Company hereby discloses its financial statements (FS) for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ *Organization Name*: Công ty Cổ phần Cảng Đoạn Xá/ *Doan Xa Port Joint Stock Company*

- Mã chứng khoán/ *Securities Code*: DXP
- Địa chỉ/ *Address*: số 15 Đường Ngô Quyền, Phường Ngô Quyền, Thành phố Hải Phòng./ *No. 15 Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City, Vietnam.*
- Điện thoại liên hệ/ *Tel*: (+84) 225 3765 029
- Email: contact@doanxaport.com.vn Website: <https://doanxaport.com.vn>

2. Nội dung thông tin công bố/ *Contents of Information Disclosure*:

- BCTC quý II năm 2026/ *Financial Statements for the Second Quarter of 2026*

☒ BCTC riêng/ *Separate Financial Statements*

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (for a listed company with subsidiaries)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons:*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate*

income tax in the Statement of Income for the reporting period changed by 10% or more compared to the same period of the previous year:

Có/ Yes ☒

Không/ No ☐

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in cases where "Yes" is checked:*

Có/ Yes ☒

Không/ No ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 28/7/2026 tại đường dẫn/ *This information was disclosed on the Company's website on July 28, 2026, at the following link: <https://doanxaport.com.vn>*

Tài liệu đính kèm/ Attached Documents:

- BCTC riêng quý II-2026/ *Separate Financial Statements for the Second Quarter of 2026*
- Văn bản giải trình/ *Explanatory Document*



**Đại diện tổ chức
Người QC BTT**
Phạm Thị Hiền Trang

DOAN XA PORT JOINT STOCK COMPANY

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

Tax code : 0200443827

Stock code : DXP

**SEPARATE FINANCIAL STATEMENTS
FOR QUARTER II- 2026**



Hai Phong, July- 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 June 30, 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. Dinh Thi Thu Trang	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 June 30, 2026, its business performance and cash flow situation 06 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, July 25, 2026

DOAN XA PORT JOINT STOCK COMPANY

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

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026

FINANCIAL STATEMENT REPORT

As of June 30, 2026

ASSET	Code	Note	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		676.054.739.161	566.439.214.060
I. Cash and cash equivalents	110	III.1	19.673.520.176	5.728.039.522
1. Cash	111		7.073.520.176	5.728.039.522
. Cash equivalents	112		12.600.000.000	-
II. Short-term investments	120		464.154.202.740	493.880.000.000
1. Held-to-maturity investments	123	III.2a	464.154.202.740	493.880.000.000
5. Other limited investments	125		-	-
III. Short-term receivables	130		146.166.818.022	58.354.467.819
1. Short-term trade receivables	131	III.3	50.072.332.832	43.204.612.620
2. Short-term prepayments to suppliers	132		81.371.034.664	7.390.724.144
5. Other short-term receivables	135	III.4	14.723.450.526	7.759.131.055
				-
IV. Inventories	140	III.6	43.266.048.885	5.436.012.618
1. Inventories	141		43.266.048.885	5.436.012.618
VI. Other short-term assets	160		2.794.149.338	3.040.694.101
1. Shorten the cost analysis.	161	III.9	1.925.795.740	3.040.694.101
2. Deductible VAT	162	III.12	868.353.598	0
3. Taxes and other receivables from State budget	163	III.14	-	-
B. NON-CURRENT ASSETS	200		600.509.096.350	519.349.585.521
II. Fixed assets	220		36.696.529.818	23.858.358.177
1. Tangible fixed assets	221	III.7	36.597.642.928	23.702.951.287
- Historical cost	222		293.891.502.297	278.416.297.138
- Accumulated depreciation	223		(257.293.859.369)	(254.713.345.851)
4. Intangible fixed assets	227	III.8	98.886.890	155.406.890
- Historical cost	228		1.340.960.000	1.340.960.000
- Accumulated amortization	229		(1.242.073.110)	(1.185.553.110)
V. Long-term assets in progress	250		4.354.701.307	1.410.837.574
1. Construction in progress	251	III.6	4.354.701.307	1.410.837.574
VI. Long-term investment	260		557.819.394.272	492.156.394.272
1. Investments in subsidiaries	261	III.2b	111.663.000.000	46.000.000.000
2. Investments in joint ventures and associates	262	III.2c	447.305.948.664	447.305.948.664
3. Equity investments in other entities	263	III.2d	5.766.336.836	5.766.336.836
4. Provision for devaluation of long-term investment	264	III.2c	(6.915.891.228)	(6.915.891.228)
VII. Other long-term assets	270		1.638.470.953	1.923.995.498
1. Long-term deferred payment costs	271	III.9b	1.638.470.953	1.923.995.498
TOTAL ASSETS	280		1.276.563.835.511	1.085.788.799.581

FINANCIAL STATEMENT REPORT

As of June 30, 2026

(Continue)

CAPITAL SOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	300		228.440.541.453	140.626.442.723
I. Current liabilities	310		228.440.541.453	140.626.442.723
1. Short-term trade payables	311	III.11	45.794.232.172	67.903.250.145
2. Short-term prepayments from customers	312		28.876.091.990	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.12	30.456.267.364	17.509.155.153
5. Payables to employees	315		16.550.094.288	15.973.524.008
6. Short-term accrued expenses	316	III.14a	1.656.460.354	1.880.488.529
9. Short-term unearned revenue	319		843.013.699	-
10. Other short-term payables	320	III.15a	766.680.501	951.753.233
11. Short-term borrowings and finance lease liabilities	321	III.10	100.432.756.228	20.596.318.592
13. Bonus and welfare fund	323		2.981.378.282	2.221.501.684
II. Non-current liabilities	330		-	-
	344			

CAPITAL SOURCES	Code	Note	30/06/2026 VND	01/01/2025 VND
D. OWNER'S EQUITY	400		1.048.123.294.058	945.162.356.858
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		279.708.536.375	176.747.599.175
- Retained earnings accumulated till the end of the previous year	420a		170.847.599.175	60.944.200.691
- Retained earnings of the current year	420b		108.860.937.200	115.803.398.484
TOTAL CAPITAL	440		1.276.563.835.511	1.085.788.799.581

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hải Phòng, July 25, 2026

General Director



Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

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

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026

INCOME STATEMENT*Quarter II - 2026*

ITEMS	Code	Note	Quarter II		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	278.318.977.783	161.266.326.383	518.496.834.958	247.841.791.537
2. Revenue deductions	02					
3. Net revenue from sales of goods and rendering of services	10		278.318.977.783	161.266.326.383	518.496.834.958	247.841.791.537
4. Cost of goods sold and services rendered	11	VI.2	189.612.898.457	119.223.462.211	355.405.642.300	181.382.321.917
5. Gross profit from sales of goods and rendering of services	20		88.706.079.326	42.042.864.172	163.091.192.658	66.459.469.620
6. Financial income	21	VI.3	11.473.894.515	6.910.910.547	21.593.443.263	13.980.276.121
7. Financial expense	22	VI.4	2.167.572.708	463.318.101	4.515.947.612	1.491.954.252
<i>In which: Interest expense</i>	23		2.056.547.558	440.178.012	3.523.710.371	492.102.862
8. Selling expense	25	VI.7a	17.808.968.489	8.362.583.183	34.939.764.861	12.463.616.358
9. General and administrative expense	26	VI.7b	4.251.273.977	5.637.664.008	9.360.344.367	10.120.253.548
10. Net profit from operating activities	30		75.952.158.667	34.490.209.427	135.868.579.081	56.363.921.583
11. Other income	31	VI.5	5.650.341	1.569.004.069	5.652.295	1.569.004.069
12. Other expense	32	VI.6	2.134.881	-	2.135.901	-
13. Other profit	40		3.515.460	1.569.004.069	3.516.394	1.569.004.069
14. Total net profit before tax	50		75.955.674.127	36.059.213.496	135.872.095.475	57.932.925.652
15. Current corporate income tax expense	51	VI.9	14.997.581.801	7.062.602.699	27.011.158.275	11.467.457.130
16. Profit after corporate income tax	60		60.958.092.326	28.996.610.797	108.860.937.200	46.465.468.522

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, July 25, 2026

General Director




Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

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

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026

CASH FLOW STATEMENT*(Indirect method)**Quarter II 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		135.872.095.475	57.932.925.652
2. Adjustment for			(14.767.188.875)	(11.354.476.638)
- Depreciation and amortization of fixed assets and investment properties	02		2.682.633.518	2.049.790.057
- Provisions	03		-	(83.411.124)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		-	(12.478.557)
- Gains / losses from investment	05		(20.973.532.764)	(13.771.695.115)
- Interest expense	06		3.523.710.371	463.318.101
3. Operating profit before changes in working capital	08		121.104.906.600	46.578.449.014
- Increase or decrease in receivables	09		(87.565.805.440)	55.977.054.979
- Increase or decrease in inventories	10		(37.830.036.267)	(16.024.397.645)
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		(10.949.784.219)	(2.058.342.692)
- Increase or decrease in prepaid expenses	12		1.532.011.335	(383.075.384)
- Borrowing costs have been paid	14		(3.392.121.942)	(398.681.336)
- Corporate income tax paid	15		(14.640.953.423)	(4.282.182.334)
- Other receipts from operating activities	16		20.000.000	-
- Other payments on operating activities	17		-	(255.895.000)
Net cash flow from operating activities	20		(31.721.783.356)	79.152.929.602
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(18.833.296.773)	(1.993.884.958)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	1.500.000.000
3. Loans and purchase of debt instruments from other entities	23		(457.900.000.000)	(357.000.000.000)
4. Collection of loans and resale of debt instrument of other entities	24		487.625.797.260	411.640.000.000
5. Equity investments in other entities	25		(65.663.000.000)	-
6. Interest and dividend received	27		20.601.325.887	15.617.473.473
Net cash flow from investing activities	30		(34.169.173.626)	69.763.588.515

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		207.998.041.438	74.100.665.917
2. Repayment of principal	34		(128.161.603.802)	(99.401.701.052)
Net cash flow from financing activities	40		79.836.437.636	(25.301.035.135)
Net cash flows in the year	50		13.945.480.654	123.615.482.982
Cash and cash equivalents at the beginning of the year	60		5.728.039.522	28.205.454.330
Effect of exchange rate fluctuations	61		-	12.478.557
Cash and cash equivalents at the end of the year	70	III.1	19.673.520.176	151.833.415.869

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hải Phòng, July 25, 2026

General Director



Hoang Van Minh

DOAN XA PORT JOINT STOCK COMPANY

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

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026

NOTES TO FINANCIAL STATEMENTS**Quarter II - 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 June 30, 2026, the Company has one (01) dependent branch (Branch of Doan Xa Port Joint Stock Company located in Long Bien Ward, Hanoi) and one (01) direct subsidiary as follows

	Subsidiary	Principal Activities	Place of Incorporation, Registration, and Operation	Ownership Percentage	Voting rights percentage
1	Doan Xa Port Sea Shipping Joint Stock Company	Leasing of machinery, equipment and vessels	Ngo Quyen Ward, Hai Phong City	93,01%	93,01%

* Number of employees: As of June 30, 2026, the Company has 200 employees (1 January 2026: 192 employees).

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 June 30, 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

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

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

	30/06/2026	01/01/2026
	VND	VND
- Cash	172.737.792	282.475.840
- Demand deposits	6.900.782.384	5.445.563.682
- Cash equivalents	12.600.000.000	-
	19.673.520.176	5.728.039.522

2. FINANCIAL INVESTMENTS

Held to maturity investments

	30/06/2026	01/01/2026
	Original cost	Original cost
	VND	VND
- Deposits from 06 months to 12 months	464.154.202.740	493.800.000.000
- Other investments	-	-

b. Investment in a Subsidiary

	30/06/2026		01/01/2026	
	Original cost	Provisioned cost	Original cost	Provisioned cost
-				
Doan Xa Port Sea Shipping Joint Stock Company	111.663.000.000	-	46.000.000.000	

As of 30 June 2026, the Company held 11,626,300 shares in Doan Xa Port Sea Transport Joint Stock Company, including 460,000 shares received as a stock dividend. In accordance with the Vietnamese Accounting Regime for Enterprises, stock dividends do not increase the carrying amount of an investment. Accordingly, the Company records only the increase in the number of shares held and does not recognize any increase in the value of the investment.

c. Equity investment in an associate

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Vietnam Hi-tech transportation Co., Ltd.	47.305.948.664	(6.455.551.892)	47.305.948.664	(6.455.551.892)
Tratigroup Corporation Joint Stock Company	400.000.000.000		400.000.000.000	
	447.305.948.664	(6.455.551.892)	447.305.948.664	(6.455.551.892)

Details of the Company's associated investment companies as at June 30, 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%	Cargo 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 June 30, 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 June 30, 2026, is 47,305,948,664 VND, representing 39.00% of the charter capital. Currently, the company is operating normally.

d. Investment in other entities

Name of Investment Company	30/06/2026		01/01/2026	
	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)
	5.766.336.836	(460.339.336)	5.766.336.836	(460.339.336)

(*) As of June 30, 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 June 30, 2026, was VND 71,100 per share.

(**) As of June 30, 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 June 30, 2026, was VND 25,200 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 June 30, 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

	30/06/2026	01/01/2026
a) Short term	VND	VND
Related parties	319.271.697	1.619.526.981
- Traffic Materials Trading and Import-Export Joint Stock Company	241.110.431	1.130.263.342
- VN Asphalt Joint Stock Company	78.161.266	489.263.639
Others	49.753.061.135	41.585.085.639
- International Maritime Agency and Brokerage Limited Liability Company	10.270.042.434	12.060.324.949
- Vincons Construction Investment and Development Joint Stock Company	8.612.379.000	5.954.805.720
- Other customers	30.870.639.701	23.569.954.970
	50.072.332.832	43.204.612.620
b) Long term		

4. OTHER SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
a) Short term	VND	VND
Advances	77.859.020	-
Short-term deposits and collaterals	22.000.000	22.000.000
Accrued interest on short-term deposits	9.280.406.520	7.167.339.144
Others	5.343.184.986	297.492.266
	14.723.450.526	7.486.831.410
b) Long term		

5. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	5.817.240	-	-	-
Raw materials	4.279.370.807	-	4.065.158.189	-
Tools, supplies	504.261.751	-	428.668.219	-
Work in progress	3.433.773	-	2.961.256	-
Goods	38.473.165.314	-	884.401.821	-
	43.266.048.885	-	5.381.189.485	-

6. LONG-TERM ASSETS IN PROGRESS

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Construction in progress: Office building renovation	-	1.230.637.204
Acquisition of fixed assets during the period	4.354.701.307	180.200.370
	4.354.701.307	1.410.837.574

7. TANGIBLE FIXED ASSETS

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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	(56.520.000)	(56.520.000)
- Other reductions	-	-
Ending balance	(1.242.073.110)	(1.242.073.110)
Net book value		
At the beginning of the year	155.406.890	155.406.890
At the end of the period	98.886.890	98.886.890

9. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Tools and equipment	128.149.253	297.957.000
Other short-term prepaid expenses	1.797.646.487	2.742.737.101
	1.925.795.740	3.040.694.101
b) Long term		
Inspection and dredging costs	763.039.187	232.998.693
Other long-term prepaid expenses	875.431.766	1.690.996.805
	1.638.470.953	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

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026**Notes to the Financial Statements (Continued)****7 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	202.813.899.735	2.495.248.204	278.416.297.138
- Purchase in the period	10.795.368.529	-	3.770.105.265	955.331.365	15.520.805.159
- Completed construction investment	-	-	-	(45.600.000)	(45.600.000)
Ending balance	73.905.796.167	9.996.721.561	206.584.005.000	3.404.979.569	293.891.502.297
Accumulated depreciation					
Beginning balance	(62.181.374.677)	(9.947.765.018)	(180.348.443.701)	(2.235.762.455)	(254.713.345.851)
- Depreciation during the period	(137.879.453)	(9.416.664)	(2.342.228.843)	(136.588.558)	(2.626.113.518)
Ending balance	(62.319.254.130)	(9.957.181.682)	(182.690.672.544)	(2.326.751.013)	(257.293.859.369)
Net carrying amount					
Beginning balance	929.052.961	48.956.543	22.465.456.034	259.485.749	23.702.951.287
Ending balance	11.586.542.037	39.539.879	23.893.332.456	1.078.228.556	36.597.642.928

- 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: 236.979.756.621 VND

DOAN XA PORT JOINT STOCK COMPANY

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

Notes to the Financial Statements (Continued)

SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026

10. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/06/2026	
	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	20.596.318.592	-	183.194.060.228	81.267.096.842	100.432.756.228	100.432.756.228
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch	20.596.318.592		153.213.628.228	81.267.096.842	92.542.849.978	92.542.849.978
Vietnam Foreign Trade Commercial Bank - Head Office Branch	-		29.980.432.000		7.889.906.250	7.889.906.250
Total Short-term borrowings	20.596.318.592	-	183.194.060.228	81.267.096.842	100.432.756.228	100.432.756.228

b) Long-term borrowings

11. TRADE PAYABLES

	30/06/2026	01/01/2026
	<u>Value</u>	<u>Value</u>
	VND	VND
a. Trade payables		
- International Maritime Agency and Brokerage Limited Liability Company	1.177.850.160	4.974.491.880
- PACIFIC WELLS PTE LTD	-	1.136.057.390
- HIIN ASIA PACIFIC PTE LTD	32.463.210.000	44.939.813.750
- Others	7.938.731.406	8.728.095.072
b. Trade payables to related parties	4.214.440.606	8.124.792.053
- Traffic Materials Trading and Import-Export Joint Stock Company	-	2.653.739.651
- VN Asphalt Joint Stock Company	88.895.834	211.178.289
- Vietnam Hi-tech Transportation Co., Ltd.	4.125.544.772	5.259.874.113
	45.794.232.172	67.903.250.145

c. DIVIDENDS AND PROFIT PAYABLE

Dividends and profit payable

12. TAX AND OTHER PAYABLES TO THE STATE BUDGET

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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)**SEPARATE FINANCIAL STATEMENTS - QUARTER II/2026****12. 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 30/06/2026	Payables 30/06/2026
	VND	VND	VND	VND	VND	VND
- Value Added Tax	-	2.642.714.726	39.413.687.688	38.977.629.163	-	3.078.773.251
- Corporate income tax	-	14.640.953.423	27.011.158.275	14.640.953.423	-	27.011.158.275
- Personal income tax	-	225.487.004	1.806.931.973	1.666.083.139	-	366.335.838
- Land tax and land rent	-	-	2.899.012.002	3.767.365.600	868.353.598	-
- Fees, charges and other payables	-	-	-	-	-	-
	-	17.509.155.153	71.130.789.938	59.052.031.325	-	30.456.267.364

13. ACCRUED EXPENSES

	30/06/2026	01/01/2026
a) Short term	VND	VND
- Interest expense	168.347.352	36.758.923
- Electricity, water	-	91.843.472
- Board of Directors and Supervisory Board remuneration	300.000.000	500.000.000
- Others	1.188.113.002	1.251.886.134
	1.656.460.354	1.880.488.529
b) Long term		

14. OTHER PAYABLES

	30/06/2026	01/01/2026
a) Short term	VND	VND
Trade union fee	113.317.103	278.636.012
Interest income received in advance	843.013.699	-
Other payables	653.363.398	673.117.221
	1.609.694.200	951.753.233
b) Long term		

15. OWNER'S EQUITY

a) Changes in owner's equity

	Owner's investment capital	Owner's equity	Development Investment Fund	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of previous year	599.101.330.000	1.123.771.566	168.189.656.117	93.649.267.191	862.064.024.874
Profit for previous period	-	-	-	115.803.398.484	115.803.398.484
Cash dividend	-	-	-	(29.955.066.500)	(29.955.066.500)
Provision of funds from profits	-	-	-	(2.750.000.000)	(2.750.000.000)
Ending balance of previous year	599.101.330.000	1.123.771.566	168.189.656.117	176.747.599.175	945.162.356.858
Beginning balance of current year	599.101.330.000	1.123.771.566	168.189.656.117	176.747.599.175	945.162.356.858
Profit for this year	-	-	-	108.860.937.200	108.860.937.200
Benefit reward fund	-	-	-	(1.400.000.000)	(1.400.000.000)
Provision for the executive	-	-	-	(4.500.000.000)	(4.500.000.000)
Ending balance for this period	599.101.330.000	1.123.771.566	168.189.656.117	279.708.536.375	1.048.123.294.058

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

	30/06/2026	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

Distributed dividends and profit

- Dividends, profits divided on previous year's profits	-	29.955.066.500
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d) Stocks

	30/06/2026	01/01/2026
	VND	VND
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		
Số lượng cổ phiếu được mua lại	59.910.133	59.910.133
- Cổ phiếu phổ thông	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

e) Reasons for changes in the Company's equity components

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	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Revenue from sale of goods	518.496.834.958	247.841.791.537
	518.496.834.958	247.841.791.537

2. Cost Of Goods Sold

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Cost of finished products and goods sold	355.405.642.300	181.382.321.917
	355.405.642.300	181.382.321.917

3. Financial Income

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Interest income	19.852.582.764	12.874.935.115
Dividends or profits received	1.120.950.000	896.760.000
Realised exchange gain	619.910.499	196.102.449
Unrealised exchange gain	-	12.478.557
	21.593.443.263	13.980.276.121

4. FINANCIAL EXPENSES

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Interest expense on loans	3.523.710.371	1.491.954.252
Foreign exchange loss arising during the period	986.621.667	-
Other financial expenses	5.615.574	-
	4.515.947.612	1.491.954.252

5. OTHER INCOME		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
	Revenue from the liquidation of fixed assets	-	1.500.000.000
	Other income	5.652.295	69.004.069
		5.652.295	1.569.004.069
6. OTHER EXPENSES		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
	Other expenses	2.135.901	-
		2.135.901	-
7. Selling Expenses And General Administrative Expenses		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
a)	<i>Selling expenses include:</i>		
	Raw materials	1.323.779.572	153.905.881
	Labour expenses	6.455.042.895	2.163.806.047
	Tools, equipment, supplies expenses	196.223.604	89.142.211
	Depreciation expenses	525.250.270	145.830.679
	Expenses of outsourcing services	25.529.076.489	7.077.706.963
	Other expenses in cash	910.392.031	2.833.224.578
		34.939.764.861	12.463.616.359
b)	<i>General administrative expense include:</i>		
	Raw materials	230.203.637	377.954.187
	Labour expenses	4.969.930.855	4.481.591.238
	Tools, equipment, supplies expenses	188.893.249	135.526.033
	Depreciation expenses	533.569.179	431.208.786
	Tax, Charge, Fee	1.162.304.802	2.905.114.845
	Expenses of outsourcing services	1.507.798.955	575.942.435
	Other expenses in cash	767.643.690	1.212.916.024
		9.360.344.367	10.120.253.548
8. Operating Expenses By Nature		Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
		VND	VND
	Raw materials, supplies and goods expenses	4.877.651.817	4.843.431.665
	Labor cost	26.690.228.320	26.696.840.625
	Depreciation of fixed assets	1.609.186.164	2.049.790.052
	Outsourced service expenses	16.653.761.823	20.752.122.764
	Other expenses	188.171.856	7.158.160.079
		50.018.999.980	61.500.345.185

9. Corporate Income Tax Expense

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
	VND	VND
Corporate income tax from main business activities		
Total accounting profit before corporate income tax	304.645.901	301.120.000
Adjustments to increase	304.645.901	301.120.000
- Other non-deductible expenses	304.645.901	301.120.000
Adjustments for reduction	(1.120.950.000)	(896.760.000)
Dividends, distributed profits	(1.120.950.000)	(896.760.000)
Taxable income	135.055.791.376	57.337.285.652
Current corporate income tax expense (tax rate 20%)	27.011.158.275	11.467.457.130

10. 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:

	Form 01/01/2026 to 30/06/2026	Form 01/01/2025 to 30/06/2025
Sales revenue		
Vietnam Hi-tech transportation Co., Ltd.	2.720.000	4.276.000
VN Asphalt Joint Stock Company	858.245.137	5.399.931.528
Traffic Materials Trading and Import-Export Joint Stock Company	1.641.780.737	2.987.669.895
Purchases of goods and services		
Vietnam Hi-tech transportation Co., Ltd.	4.480.499.837	3.681.800.686
VN Asphalt Joint Stock Company	28.236.377.118	3.314.065.745
Traffic Materials Trading and Import-Export Joint Stock Company	123.834.078.000	77.692.752.068

11. 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, July 25, 2026



General Director

Hoang Van Minh