CONSOLIDATED FINANCIAL STATEMENT

SAIGON PORT JOINT STOCK COMPANY

Quarter 3 of 2026

(For the fiscal period from 01 July 2026 to 30 September 2026)

Công Ty Cổ phần Cảng Sài Gòn
Digitally signed by Công Ty Cổ phần Cảng Sài Gòn
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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Code	ASSETS	Notes	Closing balance	Opening balance
100	**A. CURRENT ASSETS**		**2.140.447.598.105**	**2.049.079.199.646**
110	**I. Cash and cash equivalents**	V.01	**343.823.646.182**	**544.443.051.692**
111	1. Cash		157.873.646.182	188.388.859.911
112	2. Cash equivalents		185.950.000.000	356.054.191.781
120	**II. Short-term financial investments**	V.02	**1.402.707.800.561**	**1.164.243.829.737**
121	1. Trading securities			
122	2. Provision for impairment of trading securities			
123	3. Short-term held-to-maturity investments		1.402.707.800.561	1.164.243.829.737
130	**III. Short-term receivables**		**306.562.265.051**	**242.869.317.690**
131	1. Short-term trade receivables	V.03	259.577.377.101	200.151.877.455
132	2. Short-term advances to suppliers		22.251.008.492	23.025.334.783
134	3. Receivables based on construction contract pr			
135	4. Other short-term receivables	V.04	54.337.968.841	44.974.223.136
136	5. Provision for short-term doubtful debts (*)	V.05	(29.604.089.383)	(25.282.117.684)
137	6. Deficits in assets awaiting solution			
140	**IV. Inventories**	V.06	**22.201.684.603**	**22.312.759.446**
141	1. Inventories		22.201.684.603	22.312.759.446
142	2. Provision for devaluation of inventories (*)			
160	**VI. Other short-term assets**		**65.152.201.708**	**75.210.241.081**
161	1. Short-term deferred expenses	V.07	21.242.119.532	11.595.701.318
162	2. Value added tax deductibles	V.15	43.028.462.855	42.919.957.582
163	3. Taxes and other receivables from the State buc	V.15	881.619.321	20.694.582.181
164	4. Government bond sale and repurchase transactions			
165	5. Other short-term assets			
200	**B. NON-CURRENT ASSETS**		**3.924.725.543.905**	**3.749.217.102.774**
210	**I. Long-term receivables**		**136.080.021.536**	**160.696.698.037**
211	1. Long-term trade receivables	V.03	57.844.346.744	81.408.356.188
212	2. Long-term advances to suppliers			
215	3. Other long-term receivables	V.04	78.235.674.792	79.288.341.849
216	4. Provision for long-term doubtful debts (*)	V.05		

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Code	ASSETS	Notes	Closing balance	Opening balance
220	**II. Fixed assets**		**1.619.900.919.285**	**1.625.875.201.712**
221	1. Tangible fixed assets	V.08	**1.597.697.567.173**	**1.603.486.476.948**
222	- *Cost*		3.839.452.386.688	3.784.040.838.033
223	- *Accumulated depreciation (*)*		(2.241.754.819.515)	(2.180.554.361.085)
224	2. Finance lease assets			
225	- *Cost*			
226	- *Accumulated depreciation (*)*			
227	3. Intangible assets	V.09	**22.203.352.112**	**22.388.724.764**
228	- *Cost*		78.510.046.935	77.535.046.935
229	- *Accumulated amortisation (*)*		(56.306.694.823)	(55.146.322.171)
240	**IV. Investment property**	V.10	**161.329.769.134**	**165.419.819.620**
241	- Cost		222.174.136.000	222.174.136.000
242	- Accumulated depreciation/impairment (*)		(60.844.366.866)	(56.754.316.380)
250	**V. Long-term assets in progress**	V.11	**52.729.484.568**	**86.450.114.680**
251	1. Long-term work in progress		39.455.351.940	39.313.490.216
252	2. Construction in progress		13.274.132.628	47.136.624.464
260	**VI. Long-term financial investments**	V.12	**1.929.518.007.251**	**1.689.919.789.006**
261	1. Investments in subsidiaries			
262	2. Investments in joint-ventures, associates		1.502.723.527.251	1.247.373.617.506
263	3. Equity investments in other entities		470.712.573.980	470.712.573.980
264	4. Provision for impairment of long-term investr		(467.985.573.980)	(467.985.573.980)
265	5. Long-term held-to-maturity investments		424.067.480.000	439.819.171.500
270	**VII. Other long-term assets**		**25.167.342.131**	**20.855.479.719**
271	1. Long-term deferred expenses	V.07	14.764.153.535	9.055.002.300
272	2. Deferred tax assets	V.20	10.403.188.596	11.800.477.419
273	3. Long-term reserved spare parts	V.06		
274	4. Other long-term assets			
279	5. Goodwill			
280	**TOTAL ASSETS**		**6.065.173.142.010**	**5.798.296.302.420**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Code	RESOURCES	Notes	Closing balance	Opening balance
300	**C. LIABILITIES**		**2.824.307.891.362**	**2.884.250.343.198**
310	**I. Current liabilities**		**956.285.614.506**	**892.135.082.372**
311	1. Short-term trade payables	V.13	145.327.373.125	97.330.286.408
312	2. Short-term advances from customers		4.543.287.226	4.545.693.046
313	3. Dividends and profit payable		2.641.423.844	574.654.425
314	4. Short-term taxes and amounts payable to the S	V.14	168.266.600.913	162.646.114.723
315	5. Payables to employees		79.313.168.398	123.833.008.329
316	6. Short-term accrued expenses	V.15	16.215.210.633	18.217.676.969
318	7. Short-term payables based on construction cor			
319	8. Short-term deferred revenue	V.16		
320	9. Other current payables	V.17	442.920.361.186	423.512.127.325
321	10. Short-term loans and obligations under finan	V.18	29.771.351.813	29.324.217.377
322	11. Short-term provisions			
323	12 Bonus and welfare funds		67.286.837.368	32.151.303.770
324	13. Price stabilization fund			
325	14. Government bond sale and repurchase transa			
330	**II. Long-term liabilities**		**1.868.022.276.856**	**1.992.115.260.826**
331	1. Long-term trade payables			
332	2. Long-term advances from customers			
333	3. Long-term taxes and amounts payable to the State budg			
334	4. Long-term accrued expenses			
337	5. Long-term deferred revenue			
338	6. Other long-term payables	V.17	1.429.671.446.911	1.480.818.496.911
339	7. Long-term loans and obligations under finance	V.18	312.396.480.000	328.020.865.464
340	9. Convertible bonds			
341	10. Preference shares			
342	11. Deferred tax liabilities	V.19	125.954.349.945	183.275.898.451
343	12. Long-term provisions			
344	13. Scientific and technological development fund			

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Code	RESOURCES	Notes	Closing balance	Opening balance
400	**D. EQUITY**		**3.240.865.250.648**	**2.914.045.959.222**
411	1. Owner's contributed capital		**2.162.949.610.000**	**2.162.949.610.000**
411a	*- Ordinary shares carrying voting rights*		2.162.949.610.000	2.162.949.610.000
411b	*- Preference shares*			
412	2. Share premium/Capital surplus			
413	3. Bond conversion option			
414	4. Other owner's capital			
415	5. Treasury shares (*)			
416	6. Assets revaluation reserve		(2.074.575.373)	(2.074.575.373)
417	7. Foreign exchange reserve		84.396.098.473	91.209.916.408
418	8. Investment and development fund		392.062.914.262	349.633.034.478
419	9. Other reserves			
420	10. Retained earnings		**487.102.203.371**	**192.531.645.250**
420a	*- Retained earnings accumulated to the prior year end*		77.088.477.404	129.029.533.082
420b	*- Retained earnings of the current year*		410.013.725.967	63.502.112.168
429	11. Non-controlling interests		**116.428.999.915**	**119.796.328.459**
440	**TOTAL RESOURCES**		**6.065.173.142.010**	**5.798.296.302.420**

Nguyen Ngoc Tam	Chu Ngoc Son	Nguyen Le Chon Tam
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 16 October 2026

CONSOLIDATED INCOME STATEMENT

For quarter 3 of 2026

Unit: VND

Items	Codes	Notes	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Gross revenue from goods sold and services r	01	VI.22	339.025.018.695	330.146.439.714	918.991.113.920	868.215.067.258
2. Deductions	02					
3. Net revenue from goods sold and services rendered (10=01-02)	10		339.025.018.695	330.146.439.714	918.991.113.920	868.215.067.258
4. Cost of sales	11	VI.23	266.286.822.149	196.948.722.392	654.752.101.104	570.908.504.730
5. Gross profit from goods sold and services rendered (20=10-11)	20		72.738.196.546	133.197.717.322	264.239.012.816	297.306.562.528
6. Gain/(Loss) from the sale, liquidation of investment properties	21					
7. Financial income	22	VI.24	32.521.123.168	57.418.693.914	92.523.850.016	113.813.145.108
8. Financial expenses	23	VI.25	12.685.735.309	9.683.060.344	32.551.513.009	26.448.079.645
- In which: Borrowing costs	*24*		*10.206.778.156*	9.557.968.005	29.879.861.475	26.268.570.286
9. Selling expenses	25		267.080		9.176.321	
10. General and administration expenses	26	VI.26	51.628.972.516	55.738.480.457	142.261.772.536	143.052.218.844
11. Sharing profit/(loss) from associates, joint v	27		88.756.946.190	67.877.970.107	264.960.362.834	190.902.835.148
12. Operating profit	30		129.701.290.999	193.072.840.542	446.900.763.800	432.522.244.295
13. Other income	31	VI.27	3.749.439.884	1.618.829.913	5.381.749.300	5.720.611.839
14. Other expenses	32	VI.28	1.629.184.238	115.734.633	4.135.267.812	2.221.984.216
15. Profit from other activities (40=31-32)	40		2.120.255.646	1.503.095.280	1.246.481.488	3.498.627.623
16. Accounting profit before tax (50=30+40)	50		131.821.546.645	194.575.935.822	448.147.245.288	436.020.871.918
17. Current corporate income tax expense	51	VI.29	28.846.164.351	41.099.439.870	93.801.882.221	89.548.591.550
18. Deferred corporate tax (income)/expense	52	VI.30	(13.826.236.032)	(17.998.630.630)	(55.924.259.683)	(41.287.408.410)
19. Net profit after corporate income tax (60=5(	60		116.801.618.326	171.475.126.582	410.269.622.751	387.759.688.778
20.1. Net profit after tax attributable to owners	61		116.703.345.531	168.214.365.399	410.013.725.967	385.896.937.028
21. Net profit after tax attributable to non-cont	62		98.272.795	3.260.761.183	255.896.783	1.862.751.750
22. Basic earnings per share	70	VI.31	540	778	1.895,62	1.784,12
23. Diluted earnings per share	71	VI.31	540	778	1.895,62	1.784,12

Nguyen Ngoc Tam	Chu Ngoc Son	Nguyen Le Chon Tam
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 16 October 2026

CONSOLIDATED CASH FLOW STATEMENT

Indirect method

For quarter 3 of 2026

Unit: VND

Codes	Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	*1. Profit before tax*	*448.147.245.288*	**436.020.871.918**
	2. Adjustments for:	*(304.364.857.655)*	*(152.156.849.205)*
02	- Depreciation and amortisation of fixed assets and investi	82.264.692.866	80.516.393.323
03	- Provisions	(62.638.997.767)	6.342.554.929
04	- Foreign exchange (gain)/loss arising from translating foreign currency-denominated monetary items	(1.949.617.631)	(14.157.186.308)
05	- (Gain)/loss from investing, financing activities	(351.920.796.598)	(251.127.181.435)
06	- Borrowing costs	29.879.861.475	26.268.570.286
07	- Other adjustments	-	-
08	*3. Operating profit/(loss) before movements in working capital*	*143.782.387.633*	*283.864.022.713*
09	- (Increase)/decrease in receivables	39.198.517.373	(12.941.543.624)
10	- (Increase)/decrease in inventories	(30.786.881)	(2.606.352.558)
11	- Increase/(decrease) in payables (excluding accrued loan i	(19.797.823.379)	(20.384.971.753)
12	- (Increase)/decrease in deferred expenses	(15.355.569.449)	(26.967.086.989)
13	- (Increase)/decrease in trading securities	-	
14	- Borrowing costs paid	(4.166.746.226)	(361.707.799)
15	- Corporate income tax paid	(116.275.489.690)	(68.132.042.882)
16	- Other cash inflows	253.362.000	7.367.510.569
17	- Other cash outflows	(38.044.976.675)	(37.555.038.216)
20	*Net cash generated by/(used in) operating activities*	*(10.437.125.293)*	*122.282.789.461*
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
21	1. Acquisition and construction of fixed assets and other long-term assets	(45.749.276.731)	9.093.378.090
22	2. Proceeds from sale, disposal of fixed assets and other long-term assets	3.895.092.997	1.476.768.519
23	3. Cash outflow for lending, buying debt instruments of otl	(617.281.275.383)	(436.878.351.370)
24	4. Cash recovered from lending, selling debt instruments o	429.796.445.762	322.872.800.000
25	5. Equity investments in other entities	4.991.289.152	-
	6. Cash recovered from investments in other	-	26.697.667.399
27	7. Interest earned, dividends and profits	51.033.569.256	49.076.845.392
30	*Net cash generated by/(used in) investing activities*	*(173.314.154.947)*	**(27.660.891.970)**
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
33	3. Proceeds from borrowings	-	
34	4. Repayment of borrowings	(14.635.839.474)	(14.468.309.225)
36	6. Dividends and profit distributions paid	(2.198.930.581)	(4.329.976.950)
40	*Net cash generated by/(used in) financing activities*	*(16.834.770.055)*	**(18.798.286.175)**
50	Net increase/(decrease) in cash and cash equivalents	*(200.586.050.295)*	**75.823.611.316**
60	Cash and cash equivalents at the beginning of the perio	544.443.051.692	503.960.924.443
61	*Effects of changes in foreign exchange rates*	*(33.355.214)*	245.667.255
70	Cash and cash equivalents at the end of the period	343.823.646.182	580.030.203.014

Nguyen Ngoc Tam	Chu Ngoc Son	Nguyen Le Chon Tam
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 16 October 2026

CONSOLIDATED FINANCIAL STATEMENT NOTES

For the fiscal period from 1 July 2026 to 30 September 2026

(These notes are an integral part of the consolidated financial statements and should be read in conjunction with them)

(These notes should be read in conjunction with the Financial Statements.)

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1 Structure of ownership

Saigon Port Joint Stock Company is a member unit of Vietnam Maritime Corporation, which converted from the One Member Limited Liability Company 100% state-owned, to operate under the model of a joint stock company from 1 October 2015.

The company operates under the Certificate of Business Registration of Joint Stock Company No. 0300479714, registered for the 4th change on 1 October 2015, issued by the Department of Planning and Investment of Ho Chi Minh City.

The head office is located at: No. 03 Nguyen Tat Thanh, Ward 13, District 4, Ho Chi Minh City, Vietnam

2 Business field: Seaport exploitation

3 Business activities

The Company's main production and business activities include:

Investment in construction, management and exploitation of the sea; Lease of seaport infrastructure leasing. Loading and unloading goods at seaports.

Warehouse and port business; providing logistics services, international multimodal transport business, goods transport business by car.

Freight forwarding, storage and packing services; loading, unloading, forwarding, transporting over-sized and over-weight goods.

Agency services for sea transport; shipping agent; brokerage of goods, towage of ships; marine rescue.

Repair of ships at ports; cargo inventory services, ship cleaning services, ship supply.

Management, operation and leasing of wharves; warehouses, mooring buoys, loading and unloading equipment, waterway transport vehicles and specialized equipment for the maritime industry; Customs tax declaration services, purchase and sale of machinery, equipment, supplies and raw materials in the maritime, traffic, construction, industry, agriculture and mechanical industries; Container transshipment services at seaports.

Building and repairing barges and canoes of tugboats (except for equipment and means of transport); Manufacturing and repairing loading and unloading equipment, waterway means of transport and specialized marine equipment; Construction consultancy (except for work design, construction survey, construction supervision); construction of bridges, irrigation roads, water supply and drainage.

Construction, maintenance and repair of waterway traffic works, road traffic works, wharves and yards, houses, civil and industrial works; Leveling the foundation, infrastructure ground, dredging of mooring buoys, wharves.

Production, trading of construction materials equipment (not manufactured at the company's headquarters).

Domestic and international travel service business; real estate business, hotel business -coal processing and trading (not operating at the company's headquarters).

Petroleum trading agents, trading and processing of agricultural, food and food products (not processed at the company's headquarters).

Business management consultancy, investment consultancy (except for financial, accounting, legal consultancy).

Direct support services for road transport (except for liquefaction gas for transportation).

4. Normal business cycle

Normal business cycle: 12 months

5 The operating characteristics of the company during the accounting period have an impact on the Financial Statements:

6 Corporate structure

6.1 The company has 04 operations management centers, 01 Branch of Port Construction Enterprise, and 01 business location as follows:

Unit Name	Address
Nha Rong – Khanh Hoi Area Operations Management Center	No. 5 Nguyen Tat Thanh Street – District 4 – Ho Chi Minh City
Tan Thuan Area Operations Management Center	Luong Trong Lu Street – District 7 – Ho Chi Minh City
Tugboat Operations Management Center	Truong Dinh Hoi – District 4 – Ho Chi Minh City
Ba Ria – Vung Tau Area Operations Management Center	Tan Thanh Town – Ba Ria – Vung Tau Province
Branch of Port Construction Enterprise	No. 155 Truong Dinh Hoi – District 4 – Ho Chi Minh City
Business location of Saigon Port JSC in Da Lat	No. 11 Huynh Thuc Khang – Da Lat City

6.2 As at 30/09/2026, the company has 05 subsidiaries

- **Saigon Port Logistics Joint Stock Company.**

The company's headquarters is located at No. 3 - Nguyễn Tất Thành Street - Ward 12 - District 4 – Ho Chi Minh City.

As of September 30 2026, the company holds 74.13% of the equity in this subsidiary..

- **Saigon Gateway Terminal Joint Stock Company.**

The company's headquarters is located on the 1st floor, No. 3 - Nguyễn Tất Thành Street - Ward 12 - District 4 - Ho Chi Minh City.

As of September 30 2026, the company holds 90.54% of the equity in this subsidiary.

- **Saigon Port Technical Trading Services Joint Stock Company.**

The company's headquarters is located at No. 212 - Nguyễn Văn Linh Street - Tân Thuận Tây Ward - District 7 - Ho Chi Minh City.

As at September 30 2026, the company holds 63.31% of the equity in this subsidiary.

- **Saigon Port Transport and Maritime Services Joint Stock Company.**

The company's headquarters is located at No. 18B – Lưu Trọng Lư Street – Tân Thuận Đông Ward – District 7 – Ho Chi Minh City.

As at September 30 2026, the company holds 51% of the equity in this subsidiary.

- **Saigon Port Stevedoring and Services Joint Stock Company.**

The company's headquarters is located at No. 242 – Bùi Văn Ba Street – Tân Thuận Đông Ward – District 7 – Ho Chi Minh City.

As at September 30 2026, the company holds 51.43% of the equity in this subsidiary.

6.3 As at 30/09/2026, The company has 4 joint ventures, associates companies.

a) SP – PSA International Port Co., Ltd

The capital contribution of Saigon Port in the joint venture is VND 889,963,320,000, with an ownership ratio of 36%.

b) SP – SSA International Container Services Joint Venture Company

The capital contribution of Saigon Port in the joint venture is VND 1,190,479,064,044, with an ownership ratio of 38.93%.

c) Korea Express Sai Gon Port Co., Ltd

The capital contribution of Saigon Port in the joint venture is VND 34,198,586,309, with an ownership ratio of 50%.

d) Thi Vai General Port Joint Stock Company

The capital contribution of Saigon Port in the joint venture is VND 12,600,000,000, with an ownership ratio of 21%.

6.4 Long-term investments

Cai Mep International Terminal Co., Ltd

Equity contribution of Saigon Port: VND 166,684,573,980, ownership percentage: 15%

Ngoc Vien Dong Urban Development Investment Co., Ltd

Equity contribution of Saigon Port: VND 300.001.000.000

In Q2/2016, Ngoc Vien Dong Urban Development Investment Co., Ltd. increased its charter capital to VND 5,400 billion. According to regulations, Saigon Port JSC did not participate in the capital increase. The equity contribution rights in Ngoc Vien Dong were transferred. The ownership interest of Saigon Port JSC after the capital increase was 5.56%.

II ACCOUNTING PERIOD AND ACCOUNTING POLICY

1 Annual accounting period commences from 1 January to 31 December.

2 The company's accounting currency is in Vietnam Dong (VND).

III STANDARDS AND APPLICABLE ACCOUNTING POLICIES

1 Applicable accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and Circular No. 202/2014/TT-BTC dated 22 Decmeber 2014 by the Ministry of Finance on the preparation and presentation of consolidated financial statements.

2 Declaration of compliance with Accounting Standards and Accounting System.

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

3 Basis for preparing consolidated financial statements

The Company's consolidated financial statements are prepared based on the consolidation of the Company's individual financial statements and the financial statements of the subsidiaries controlled by the parent company for the same accounting period.

The financial statements of the subsidiaries are prepared for the same accounting period as the parent company's financial statements. If necessary, the financial statements of the subsidiaries are adjusted so that the accounting policies applied by the parent company and the subsidiaries are consistent.

The balances, income, and expenses, including unrealized profits arising from intercompany transactions, are eliminated upon the consolidation of the financial statements.

The interest of minority shareholders represents the portion of profit or loss and net assets not held by the parent company's shareholders and is presented separately in the consolidated balance sheet and consolidated income statement.

4 Investment in joint ventures and associates

A joint venture or associate is a company in which Saigon Port JSC has significant influence but does not have control over the financial and operational policies.

Investments in joint ventures and associates are accounted for in the consolidated financial statements using the equity method.

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Types of Exchange Rates Applied in Accounting

The company records foreign currency transactions and prepares financial statements in a single functional currency, in Vietnam Dong ("VND"). The conversion of foreign currencies into VND is based on:

- Actual transaction exchange rate;

  Accounting exchange rate.

2 Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with original maturities of three months or less, highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value upon conversion to cash.

Exchange rate differences arising from the revaluation of monetary items and liabilities at the end of the accounting period are determined based on the buying exchange rate of Vietcombank – Ho Chi Minh City Branch as at 30 September 2025.

3 Financial investments

3.1 Investments held to maturity

Comprise term deposits held to maturity to earn profits periodically.

For held-to-maturity investments, if no allowance for doubtful receivables has been made in accordance with legal regulations, the accountant assesses the recoverability of the investments. In cases where there is conclusive evidence indicating that part or all of the investment may not be recoverable, the accountant recognizes the loss in financial expenses for the period. If the loss cannot be reliably measured, the accountant provides disclosure in the financial statements regarding the recoverability of the investment.

3.2 Investment in associates and other entities

Equity investments in other entities are presented using the cost method.

3.3 Provision for impairment of financial investments

Provision for diminution in value of investments is made at the end of the accounting period as follows:

For long-term investments (not classified as trading securities) with no significant influence on the investee: If the investment is in listed shares or the fair value of the investment can be reliably determined, the provision for impairment is based on the market value of the shares. If the fair value of the investment cannot be determined at the reporting date, the provision for impairment is based on the financial statements of the investee at the time of provision recognition.

For held-to-maturity investments: A provision for doubtful receivables is made based on the recoverability of the investment, in accordance with legal regulations.

4 Trade and other receivables

The classification of receivables into trade receivables and other receivables is carried out based on the following principles:

a. Trade receivables include receivables arising from commercial transactions related to buying and selling activities, such as: receivables from sales of goods, provision of services, liquidation, and sale of assets (fixed assets, investment properties, financial investments) between the company and the purchaser (an independent entity from the seller, including receivables between the parent company and its subsidiaries, joint ventures, and associates).

b. Other receivables include receivables that are non-commercial in nature and not related to buying and selling transactions, such as:

- Receivables arising from financial activities, such as: receivables from interest on loans, deposits, dividends, and profit distributions;
- Amounts paid on behalf of third parties to be reimbursed; receivables from export agents for amounts collected on behalf of the principal;
- Non-commercial receivables such as receivables from asset lending, fines, compensation, and unaccounted-for missing assets awaiting resolution ...

When preparing the financial statements, the accountant classifies receivables as either current or non-current based on the remaining maturity of the receivables.

5 Inventories

Inventories are initially recognized at original cost. In cases where the net realizable value is lower than the cost, inventory is valued at its net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

Inventory is valued using the First-In, First-Out (FIFO) method.

Inventories is recorded by perpetual method.

6 Fixed assets and depreciation of fixed assets

Fixed assets tangible and intangible are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accummulated depreciation and carrying amount.

The depreciation method applied: Fixed assets are depreciated using the straight-line method to allocate the original cost of the asset over its estimated useful life, in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013.

Depreciation method applied: Fixed assets are depreciated using the straight-line method to gradually deduct the original cost of fixed assets over their estimated useful life, in accordance with Circular 45/2013/TT-BTC dated 25 April 2013, issued by the Ministry of Finance.

7 Prepaid expenses

Prepaid expenses that are related to the production and business activities of the current fiscal year are recognized as short-term prepaid expenses and are charged to production and business expenses within the same fiscal year.

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses to be allocated gradually into the operating results over multiple years:

- Tool and equipment expenses
- Goodwill value upon equitization

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

8 Liabilities

The classification of payables into trade payables and other payables is carried out based on the following principles:

a. Trade payables include liabilities of a commercial nature arising from transactions involving the purchase of goods, services, and assets from suppliers (independent entities from the purchaser, including payables between the parent company and its subsidiaries, joint ventures, and associates).

b. Other payables include non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods and services:

- Payables related to financial expenses, such as: interest payables, dividends and profit distribution payables, and payables for financial investment activities;
- Payables for amounts advanced by third parties on behalf of the company; amounts received by the trustee from related parties for settlement as instructed in entrusted import and export transactions;
- Non-commercial payables such as payables for asset borrowing, fines and compensation payables, unprocessed surplus assets, and payables for social insurance, health insurance, unemployment insurance, and trade union contributions …

When preparing the financial statements, the accountant classifies payables as either current or non-current based on the remaining maturity of the payables. When there is evidence indicating that a loss is likely to occur, the accountant immediately recognizes a payable based on the prudence principle..

9 Accrued expenses

Expenses that have not yet been incurred but are accrued in advance as production and business expenses for the period to ensure that actual expenses do not cause fluctuations in production and business costs, based on the matching principle between revenues and expenses. When these expenses are incurred, if there is a discrepancy between the accrued amount and the actual expense, the accountant will adjust by increasing or decreasing the expense accordingly.

10 Equity

The owner's investment capital is recognized based on the actual amount contributed by the owner.

The development fund is allocated from the company's after-tax profit. During operations, these funds are managed and utilized in accordance with the company's charter.

Undistributed after-tax profit is the amount of profit from the company's operations after deducting (-) adjustments for retrospective application of changes in accounting policies and retrospective correction of material errors from prior years..

11 Revenue

Sales revenue:

Sales revenue is recognized when the following conditions are met simultaneously:

- The majority of risks and rewards related to the ownership of the product or goods have been transferred to the buyer;

- The company no longer retains control over the goods as an owner or has control over the goods;

- Revenue can be reliably measured;

- The company has received or will receive economic benefits from the sales transaction;

- The costs related to the sales transaction can be reliably measured.

Revenue from service provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, the revenue is recognized in each period based on the work completed as of the balance sheet date for that period. The outcome of the service provision transaction is determined when the following conditions are met:

- Revenue can be reliably measured;

- It is probable that economic benefits will be received from the service provision transaction;

- The portion of work completed as of the balance sheet date can be reliably measured;

- The costs incurred for the transaction and the costs to complete the service provision transaction can be reliably measured

The portion of service work completed is determined using the method of assessing the completed work.

Financial revenue

Revenue arising from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- It is probable that economic benefits will be obtained from the transaction;

- The revenue can be measured reliably.

Other income

Other income reflects revenue outside the company's primary production and business activities, including:

- Income from the disposal and liquidation of fixed assets;

- Income from sale and leaseback transactions;

- Taxes payable on the sale of goods and provision of services that are subsequently reduced or refunded (such as refunded export duties, reduced or refunded VAT, special consumption tax, and environmental protection tax);

- Compensation received from third parties to cover asset losses (e.g., insurance compensation, compensation for relocation of business premises, and similar items);

- Income from penalties collected due to customer contract violations;

- Other income not included in the categories mentioned above.

12 Costs of goods sold

Reflects the cost of goods, products, or services sold during the period.

The provision for inventory write-down is recognized in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value and the carrying amount of the inventory when the net realizable value is lower.

For the portion of inventory value that is lost or damaged, the accountant immediately includes it in the cost of goods sold (after deducting any compensation, if applicable).

For direct material costs that exceed the normal consumption, labor costs, and fixed manufacturing overhead costs that are not allocated to the value of inventory, the accountant immediately includes them in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not been recognized as sold.

Import taxes, special consumption taxes, and environmental protection taxes that are included in the purchase value of goods, if refunded upon the sale of goods, are deducted from the cost of goods sold.

Cost of goods sold expenses not considered deductible for corporate income tax purposes under the Tax Law, but supported by complete invoices and documents and properly recorded under the Company's Accounting System, are not reduced from accounting expenses but are adjusted in the corporate income tax finalization to increase the payable corporate income tax amount.

13 Financial expenses

Financial expenses reflect costs or losses related to financial investment activities, borrowing and lending expenses, contributions to joint ventures and associates, losses from the sale of short-term securities, transaction costs for selling securities, provision for impairment of trading securities, provision for investment losses in other entities, losses incurred from foreign currency sales, and foreign exchange losses...

Financial expenses that are not considered deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been accounted for in accordance with the company's accounting policies, should not be reduced in the accounting records. Instead, they are adjusted during the corporate income tax finalization to increase the corporate income tax payable.

14 Operating expenses

The expenses recognized as selling expenses include: Actual costs incurred during the sale of products, goods, or services, including costs for product promotion, advertising, sales commissions, product warranty costs, storage costs, packaging, and transportation,...

The expenses recognized as administrative expenses of the enterprise include: Wages of employees in the enterprise management department (salary, wages, allowances, etc.); social insurance, health insurance, union funds, and unemployment insurance for management staff; office materials, tools, and depreciation of fixed assets used for enterprise management; land rental, business license tax; provisions for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); other expenses (hospitality, customer conferences, etc.)

15 Principles and methods for recognizing current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate applicable for the current year. The corporate income tax rate applied is 20%.

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

Unit: VND

01 . CASH AND CASH EQUIVALENTS	Closing balance	Opening balance
Cash on hand	4.368.477.717	1.481.467.766
Bank demand deposits	153.505.168.465	186.907.392.145
Cash in transit		
Cash equivalents	185.950.000.000	356.054.191.781
Total	**343.823.646.182**	**544.443.051.692**

02 FINANCIAL INVESTMENTS	Closing balance	Opening balance
Held-to-maturity investments		
Short-term term deposits	1.091.467.659.152	755.811.004.103
Short-term loans receivables	92.193.500.000	234.706.038.500
Interest receivable from loans	219.046.641.409	173.726.787.134
Total	**1.402.707.800.561**	**1.164.243.829.737**

03 . TRADE RECEIVABLES	Closing balance	Opening balance
a) **Short-term**	**259.577.377.101**	**200.151.877.455**
Receivables from unrelated parties	189.762.675.512	152.338.315.885
Receivables from related parties (Note 34)	69.814.701.589	47.813.561.570
b) **Long-term**	**57.844.346.744**	**81.408.356.188**
Receivables from unrelated parties	57.844.346.744	81.408.356.188
Total (a+b)	**317.421.723.845**	**281.560.233.643**
In which: Detailed information for counterparties with balances exceeding 10% of the total accounts receivable balance		
Vinalines Container Shipping Company	*27.445.000.033*	*21.630.688.259*
Tan Cang - Cai Mep International Terminal Co., Ltd	*90.452.750.335*	*101.430.102.688*
SP-SSA International Container Services Joint Venture Company		

04 . OTHER RECEIVABLES	Closing balance	Opening balance
a) **Current**	**54.337.968.841**	**44.974.223.136**
Receivable related to equitisation	28.719.686.558	28.719.686.558
Receivable from advances	3.729.978.636	901.457.761
Receivable from Ngoc Vien Dong Company for reloc	7.489.704.254	7.489.704.254
Others	14.398.599.393	7.863.374.563
b) **Non-current**	**78.235.674.792**	**79.288.341.849**
Long-term deposits	3.571.041.416	4.647.708.473
Loan guarantee for SP-PSA International Port		
Receivable for compensation related to land clearanc	74.640.633.376	74.640.633.376
Others	24.000.000	
Total (a+b)	**132.573.643.633**	**124.262.564.985**

05 . BAD DEBTS (APPENDIX 01)

06 . INVENTORIES

Items	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
a) Short-term	**22.201.684.603**		**22.312.759.446**	
Raw materials	9.434.074.658		10.107.828.289	
Tools and supplies	7.840.952.144		6.934.190.758	
Work in progress	436.949.979		436.949.979	

Merchandise	4.489.707.822	4.833.790.420
b) Long-term		
Raw materials		
Total(a+b)	**22.201.684.603**	**22.312.759.446**

07 .	DEFERRED EXPENSES	Closing balance	Opening balance
a)	**Current**	**21.242.119.532**	**11.595.701.318**
	Tools and supplies	431.808.539	373.093.573
	Equipment insurance	1.818.302.034	1.972.852.544
	Fixed asset repairs	15.465.688.251	411.693.440
	Others	3.526.320.708	8.838.061.761
b)	**Non-current**	**14.764.153.535**	**9.055.002.300**
	Tools, supplies and insurance	1.572.308.650	535.247.143
	Others	13.191.844.885	8.519.755.157
	Total (a + b)	**36.006.273.067**	**20.650.703.618**

08 . INCREASES, DECREASES IN TANGIBLE FIXED ASSETS (APPENDIX 02)

09 . INCREASES, DECREASES IN INTANGIBLE ASSETS

Items	Land use rights	Software	Others	Total
Cost				
Opening balance	53.041.446.221	10.136.778.203	14.356.822.511	77.535.046.935
Additions		975.000.000		975.000.000
Closing balance	53.041.446.221	11.111.778.203	14.356.822.511	78.510.046.935
Accumulated amo				
Opening balance	33.167.331.286	7.623.120.792	14.355.870.093	55.146.322.171
Charge for the year	566.444.898	592.975.336	952.418	1.160.372.652
Closing balance	33.733.776.184	8.216.096.128	14.356.822.511	56.306.694.823
Net book value				
Opening balance	19.874.114.935	2.513.657.411	952.418	22.388.724.764
Closing balance	19.307.670.037	2.895.682.075		22.203.352.112

10 . INCREASES, DECREASES IN INVESTMENT PROPERTY

Items	Land use rights
Cost	
Opening balance	222.174.136.000
Closing balance	222.174.136.000
Accumulated depreciation	
Opening balance	56.754.316.380
- Charge for the year	4.090.050.486
Closing balance	60.844.366.866
Net book value	
Opening balance	165.419.819.620
Closing balance	161.329.769.134

11 .	LONG-TERM ASSETS IN PROGRESS	Closing balance	Opening balance

Construction investment project for a new residential	39.455.351.940	39.313.490.216
Acquisition	2.429.800.000	1.240.635.000
Construction	10.844.332.628	45.895.989.464
Total	**52.729.484.568**	**86.450.114.680**
In which: Details for construction projects representing more than 10% of total construction in progress		
Hiep Phuoc logistics area	*2.550.659.096*	*2.550.659.096*
Saigon Port - Hiep Phuoc port project	*36.695.791.482*	*36.695.791.482*

12 . LONG-TERM FINANCIAL INVESTMENT (APPENDIX 03)

13 . TRADE PAYABLES

	Closing balance	Opening balance
Short-term		
Trade payables to unrelated parties	141.249.399.835	95.124.926.428
Trade payables to related parties (Note 34)	4.077.973.290	2.205.359.980
Total	**145.327.373.125**	**97.330.286.408**
In which: Detailed information for counterparties with balances exceeding 10% of the total accounts payable balance		
– Branch No. 01 (Construction of Berth No. 2)	24.205.404.807	24.205.404.807

14 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	Opening balance	Payable during the year	Paid during the year	Closing balance
Total	**162.646.114.723**	**177.634.967.856**	**172.014.481.666**	**168.266.600.913**
Value added tax	*4.969.116.784*	*38.679.546.460*	*28.426.405.076*	*15.222.258.168*
income tax	*115.171.823.733*	*93.761.812.183*	*116.275.489.690*	*92.658.146.226*
Personal income tax	*2.257.652.024*	*14.472.497.537*	*14.912.525.627*	*1.817.623.934*
Land tax and land rent	40.247.522.182	29.741.835.803	11.420.785.400	58.568.572.585
Other taxes		*979.275.873*	*979.275.873*	

15 . ACCRUED EXPENSES

	Closing balance	Opening balance
Short-term		
Employee housing	14.995.093.967	15.096.760.678
Others	1.220.116.666	3.120.916.291
Total	**16.215.210.633**	**18.217.676.969**

16 . DEFERRED REVENUE

	Closing balance	Opening balance
Short-term deferred revenue		
Total		

17 . OTHER PAYABLES

		Closing balance	Opening balance
a)	**Short-term**	**442.920.361.186**	**423.512.127.325**
	Trade union fee	875.764.488	*1.112.979.941*
	Social insurance	2.074.120.275	
	Health insurance	366.021.225	
	Unemployment insurance	164.081.950	
	Short-term deposits received	12.233.180.889	*8.986.006.639*
	Payables relating to equitisation	161.900.914.229	*161.900.914.229*
	Interest payable on loans to SP-PSA International Por	256.249.703.191	230.536.587.942
	Others	9.056.574.939	*20.975.638.574*

b)	**Long-term**	**1.429.671.446.911**	**1.480.818.496.911**
	Long-term deposits received	1.715.940.661	*2.862.990.661*
	Severance support for employees under Decision Payable to the Ministry of Finance for the	78.955.506.250	*78.955.506.250*
	advance funding of the Saigon Port – Hiep Phuoc project	499.000.000.000	*549.000.000.000*
	Loan guarantee for SP-PSA International Port		
	Vien Dong Pearl Urban Development Investment Co., Ltd	850.000.000.000	*850.000.000.000*
	Others		
	Total (a+b)	**1.872.591.808.097**	**1.904.330.624.236**

18 . LOANS AND OBLIGATIONS UNDER FINANCE LEASES (APPENDIX 04)

19 .	DEFERRED TAX ASSETS AND LIABILITIES	Closing balance	Opening balance
a)	**Deferred tax assets**	**10.403.188.596**	**11.800.477.419**
	Deferred tax assets relating to unused tax-deductible expenses	*10.403.188.596*	*11.800.477.419*
b)	**Deferred tax liabilities**	**125.954.349.945**	**183.275.898.451**
	Deferred tax liabilities arising from taxable temporary differences	*125.954.349.945*	*183.275.898.451*
	(Provision for Joint Venture)		

20 . OWNER'S EQUITY

a **Statement of Changes in Equity (Appendix 05)**

b **Details of Owner's Capital Contribution**

Items	Closing balance		Opening balance	
	Rate	Value	Rate	Value
State's Capital	**65,45%**	1.415.649.060.000	**65,45%**	1.415.649.060.000
Shareholders's capital	**34,55%**	747.300.550.000	**34,55%**	747.300.550.000
Total	**100%**		**100%**	

c	**Transactions in Equity**	**From 01/01/2025 to 31/12/2025**
	At the beginning of the period	2.162.949.610.000
	Increased capital during the period	
	Decreased capital during the period	
	At the end of the period	2.162.949.610.000

d	**Shares**	**Closing balance**	**Opening balance**
	Number of shares authorized for issuance	216.294.961	216.294.961
	Number of shares issued to the public		
	Ordinary shares	216.294.961	216.294.961
	Number of outstanding shares in circulation		
	Ordinary shares	216.294.961	216.294.961
	Par value per share	**10.000 đ/CP**	**10.000 đ/CP**

e	**Corporate Funds**	**Closing balance**	**Opening balance**
	Development Investment Fund	392.062.914.262	349.633.034.478
	Total	**392.062.914.262**	**349.633.034.478**

21 .	**Off-balance sheet items**	**Closing balance**	**Opening balance**
	1. Materials and goods held in custody or received fo		

	Unused materials		
	2. Foreign currencies (USD)	325.010,20	264.936,87

VI NOTES TO THE ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

22 . REVENUE

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
With unrelated parties		
Port operation services	264.109.717.679	275.343.131.587
Real estate business		
Sales of products, merchandise	747.100.000	
Others	398.548.766	2.366.762.027
With related parties (Note 34)		
Sales of services	73.769.652.250	52.436.546.100
Total	**339.025.018.695**	**330.146.439.714**

23 . COST OF SALES

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Port operation services	266.007.838.013	195.291.988.974
Real estate business		
Sales of products, merchandise	278.984.136	1.656.733.419
Others		
Total	**266.286.822.149**	**196.948.722.392**

24 . FINANCIAL INCOME

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Bank and loan interest	31.098.180.387	17.861.164.277
Dividends received	70.000.000	70.000.000
Realized exchange gain	8.961.339	5.557.174.595
Gains from investments		32.210.938.250
Late payment interest	1.343.981.442	1.638.776.792
Others	-	80.640.000
Total	**32.521.123.168**	**57.418.693.914**

25 . FINANCIAL EXPENSES

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Interest expense on loans	10.206.778.156	9.557.968.005
Realized exchange loss	2.478.957.153	43.067.878
Provision for impairment of investments		
Financial expenses paid on behalf		82.024.461
Total	**12.685.735.309**	**9.683.060.344**

26 . GENERAL AND ADMINISTRATION EXPENSE

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Management personnel expenses	26.583.307.379	18.787.359.723
Other administrative expense	24.317.455.252	35.435.940.902
Provision expenses	728.209.885	1.515.179.832
Allocated goodwill		
Total	**51.628.972.516**	**55.738.480.457**

27 . OTHER INCOME

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Sale, disposal of fixed assets	3.619.370.775	295.933.765
Others	130.069.109	1.322.896.148

Total	**3.749.439.884**	**1.618.829.913**

28 . OTHER EXPENSES

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Carrying amount of fixed assets and sale, disposal of	358.475.405	7.954.347
Others	1.270.708.833	107.780.286
Total	**1.629.184.238**	**115.734.633**

29 . CORPORATE INCOME TAX EXPENSE

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Current corporate income tax expense	28.846.164.351	41.099.439.870
Total	**28.846.164.351**	**41.099.439.870**

30 . DEFERRED CORPORATE INCOME TAX EXPI

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
- Deferred corporate income tax expense arising from taxable temporary differences	(13.826.236.032)	(17.998.630.630)
Total	**(13.826.236.032)**	**(17.998.630.630)**

31 . BASIC EARNINGS PER SHARE

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Accounting profit after corporate income tax	**116.703.345.531**	**168.214.365.399**
- Increasing or decreasing adjustments to accounting profit to determine profit or loss		
- Profit or loss attributable to ordinary shareholders		
Average ordinary shares in circulation for the yea	216.294.961	216.294.961
Basic earnings per share	**539,56**	**777,71**

32 . OPERATING AND PRODUCTION COST BY N/

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Raw materials and consumables	31.138.838.325	24.978.780.603
Labour	78.129.317.342	53.732.834.988
Depreciation and amortisation	28.104.848.039	11.231.921.249
(Reversal of)/Provision expense	728.209.885	1.515.179.832
Out-sourced services	124.518.558.556	135.886.403.794
Other monetary expenses	27.774.622.366	25.342.082.383
Total	**290.394.394.513**	**252.687.202.849**

33 . FINANCIAL INSTRUMENTS

Financial assets	Closing balance	Opening balance
Cash and cash equivalents	343.823.646.182	544.443.051.692
Short-term trade receivables	229.973.287.718	174.869.759.771
Long-term trade receivables	57.844.346.744	81.408.356.188
Other short-term receivables	54.337.968.841	44.974.223.136
Other long-term receivables	78.235.674.792	79.288.341.849
Financial investments	3.800.211.381.792	3.322.149.192.723
Provision for impairment of financial investments	(467.985.573.980)	(467.985.573.980)
Provision for long-term receivables		
Total	**4.096.440.732.089**	**3.779.147.351.379**

Financial liabilities	Closing balance	Opening balance
Short-term borrowings and finance lease liabilities	29.771.351.813	29.324.217.377
Short-term trade payables	145.327.373.125	97.330.286.408
Other short-term payables	442.920.361.186	423.512.127.325

Other long-term payables	1.429.671.446.911	1.480.818.496.911
Accrued expenses	16.215.210.633	18.217.676.969
Long-term borrowings and finance lease liabilities	312.396.480.000	328.020.865.464
Total	**2.376.302.223.668**	**2.377.223.670.454**

Financial assets and financial liabilities have not been revalued at fair value as at the balance sheet date because Circular No. 210/2009/TT-BTC and the prevailing regulations require the presentation of Financial statements and disclosures relating to financial instruments but do not provide equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities, except for the provision for impairment of investments in marketable securities as disclosed in the relevant notes.

Liquidity risk

The purpose of liquidity risk management is to ensure the availability of funds to meet present and future financial obligations. Liquidity is also managed by ensuring that the excess of maturing liabilities over maturing assets in any period is kept to manageable levels relative to the amount of funds that the Company believes it can generate within that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, borrowings and adequate committed funding from its shareholders to meet its liquidity requirements in the short and longer term.

The following table details the Company's remaining contractual maturity for its non-derivative financial assets and financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial assets and undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay.

Items	Less than 1 year	From 1 to 5 years	Total
Opening balance			
Trade payables	97.330.286.408		97.330.286.408
Accrued expenses	18.217.676.969		18.217.676.969
Other payables	423.512.127.325	1.480.818.496.911	1.904.330.624.236
Borrowings and financ	29.324.217.377	328.020.865.464	357.345.082.841
Total	**568.384.308.079**	**1.808.839.362.375**	**2.377.223.670.454**

Items	Less than 1 year	From 1 to 5 years	Total
Ending balance			
Borrowings	29.771.351.813	312.396.480.000	342.167.831.813
Trade payables	145.327.373.125		145.327.373.125
Accrued expenses	16.215.210.633		16.215.210.633
Other payables	442.920.361.186	1.429.671.446.911	1.872.591.808.097
Total	**634.234.296.757**	**1.742.067.926.911**	**2.376.302.223.668**

VII . SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

1 . **Actual loan amount during the period**	From 01/01/2026 to 30/09/2026
Principle debt collection according to regular loan	
Total	

2 . **Actual prepayment of loan principle**	From 01/01/2026 to 30/09/2026
Principle debt collection according to regular loan	(14.635.839.474)
Total	**(14.635.839.474)**

34 . REATED PARTIES INFORMATION

a . Related party transactions

a1 . Sales transactions

Company	Relationship	From 01/07/2026 to 30/09/2026
CSG - SSA International Container Service Company	Associates, jointly control ei	20.296.767.418

Thi Vai General Port Joint Stock Company	Associates, jointly control ei	489.375.000
SP - PSA International Port Company	Associates, jointly control ei	-
Korea Express Saigon Port Company Limited	Associates, jointly control ei	2.990.401.426
VIMC Container Lines Joint Stock C	Subordinate unit of Parent c	19.173.147.778
Vietnam Maritime Corporation	Parent company	-
Cam Ranh Port Joint Stock Compan	Subordinate unit of Parent c	126.500.000
Vietnam Ocean Shipping Agency C	Same Parent company	-
Vietnam Ocean Shipping Joint Stock	Same Parent company	9.923.390.046
VIMC Logistics Joint Stock Compar	Same Parent company	5.213.000
Vietnam Maritime Development Joi	Same Parent company	12.727.000
VINASHIP Joint Stock Company	Same Parent company	-
Can Tho Port Joint Stock Company	Same Parent company	32.000.000
Quy Nhon Port Logistics Service Company Limited		-
Bien Dong Shipping Company Limi	Same Parent company	-
Branch of Vietnam Maritime Corpor	Parent company	-
VOSA Saigon Company Limited		-
Transportation and Trading Services Joint Stock Company (TRANSCO)		-
Dong Do Maritime Joint Stock Com	Associate company	-
VOSCO Trading and Services Joint Stock Company		-
International Shipping and Labour Cooperation Joint Stock Company		-
Orient Sea Transport and Trading Joint Stock Company (OSTC)		-
Vietnam Sea Transport and Chartering Joint Stock Company		-
VITAMAS Company Limited		-
Hau Giang Maritime Services Company Limited		-
Cai Mep International Terminal Co., Ltd. (CMIT)		17.943.068.182
Sai Gon Ben Tre Trading Service Transport Logistics Joint Stock Company		-
NYK Auto Logistics (Vietnam) Co., Ltd		2.777.062.400
Total		**73.769.652.250**

a2 . Purchase transactions

Company	Relationship	From 01/07/2026 to 30/09/2026
Korea Express Saigon Port Company Limited	Associates, jointly control ei	3.918.345.705
CSG - SSA International Container Service Company	Associates, jointly control ei	
Thi Vai General Port Joint Stock Company	Associates, jointly control ei	
SP - PSA International Port Company	Associates, jointly control ei	744.230.755
VIMC Container Lines Joint Stock C	Subordinate unit of Parent c	
Vietnam Ocean Shipping Joint Stock	Same Parent company	
Vietnam Maritime Corporation	Parent company	
VIMC Logistics Joint Stock Compar	Same Parent company	
Vietnam Maritime Development Joi	Same Parent company	3.210.015.970
Specialized Construction Investment	Subordinate unit of Parent c	
Branch of Maritime Engineering Consulting Joint Stock Company		496.008.824
Tan Hung Phuc Maritime Services Joint Stock Company		
Sai Gon Ben Tre Trading Service Transport Logistics Joint Stock Company		
Total		**8.368.601.254**

b . BALANCES WITH RELATED PARTIES

b1 . Receivables (Short-term)

Company	Relationship	30/09/2026	01/01/2026

Korea Express Saigon Port Company Limited	s, jointly control entities	2.625.316.768	231.341.089
Thi Vai General Port Joint Stock Company	s, jointly control entities	529.904.000	529.904.000
CSG - SSA International Container Service Company	s, jointly control entities	1.143.990.000	1.362.334.492
SP - PSA International Port Company	Associates, jointly contr		
Cai Mep International Terminal (	Associates	32.608.403.591	20.021.746.500
VIMC Container Lines Joint Stoc		27.445.000.033	27445000033
VIMC Shipping Joint Stock Com	Subordinate unit of Parent com		
VIMC Container Shipping Joint S	Same Parent company		21.630.688.259
Vietnam Ocean Shipping Agency	Same Parent company		
Vinaship Joint Stock Company	Same Parent company		
Vietnam Ocean Shipping Joint St	Same Parent company	3.888.434.137	4.139.536.978
VIMC Logistics Joint Stock Company			
International Shipping and Labour Cooperation Joint Stock Comp			
NYK Auto Logistics (Vietnam) Co., Ltd		1.262.072.340	427.914.252
Branch of Vietnam Maritime Cor	Parent company		
Can Tho Port Joint Stock Compa	Same Parent company	32.000.000	
Quy Nhon Port Joint Stock Company			
Cam Ranh Port Joint Stock Company			
Nam Can Port Joint Stock Company		279.580.720	
Hau Giang Maritime Services One Member Co., Ltd			
VOSCO Shipping Agency and Logistics Joint Stock Company			
Dong Do Maritime Joint Stock Company			
Total		**69.814.701.589**	**75.788.465.603**

b2 . Payables

Company	Relationship	30/09/2026	01/01/2026
CSG - SSA International Container Service Company	Associates, jointly control entities	-	-
Korea Express Saigon Port Company Limited	Associates, jointly control entities	2.574.073.615	721.455.949
Thi Vai General Port Joint Stock Company	Associates, jointly control entities		
SP - PSA International Port Company	Associates, jointly control entities	447.140.914	161.138.581
VIMC Logistics Joint Stock Compar	Same Parent compan		
Maritime Development Joint Stock (	Same Parent compan	974.860.940	617.965.450
Vietnam Maritime Corporation	Parent company	81.897.821	200.000.000
VIMC Maritime Specialized Project	Subordinate unit of Parent c		
Tan Hung Phuc Maritime Services Joint Stock Company			
Branch of Maritime Engineering Construction Consultancy Joint			504.800.000
Saigon Ben Tre Logistics Transportation Trading Services Joint S			
Total		**4.077.973.290**	**2.205.359.980**

c Remuneration of key management personnel

Name	Position	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Mr. Huynh Van Cuong	Chairman of the Board of Direc	-	404.792.904
Mr. Nguyen Ngoc Toi	Member of the Board of Directo	-	-
Mr. Nguyen Thanh Nam	Member of the Board of Directo	286.991.491	226.128.002
Mr. Nguyen Van Phuon	Member of the Board of Directo	-	245.320.997
Mr. Ly Quang Thai	Member of the Board of Directo	90.000.000	48.000.000
Ms. Do Thi Thanh Thuy	Member of the Board of Directo	-	48.000.000
	(Appointed on 26/05/2023)	-	-

Ms. Ho Thi Thu Hien	Member of the Board of Direct (Appointed on 26/05/2023)	90.000.000 -	48.000.000 -
Ms. Trinh Thi Ngoc Bie	Member of the Board of Direct		48.000.000
Mr. Vu Phuoc Long	Member of the Board of Direct		245.383.281
Mr. Le Van Chien	Member of the Board of Direct	90.000.000	48.000.000
Mr. Nguyen Le Chon Ta	General Director (Appointed on 14/03/2022)	437.475.836 -	305.310.229 -
Mr. Nguyen Uyen Minh	Deputy General Director	277.499.891	218.837.209
Mr. Tran Ngoc Thach	Deputy General Director	296.483.091	234.568.719
Mr. Pham Truong Giang	Deputy General Director (Appointed on 26/05/2023) (Resigned from the position of I	286.991.491 - -	229.525.248 - -
Ms. Tran Thu Giang	Head of Finance and Accountin	192.366.056	161.526.142
Mr. Chu Ngoc Son	Chief Accountant (Appointed on 29/05/2026)	222.095.400	146.599.490
Ms. Vu Thi Thanh Duye	Head of the Supervisory Board (Resigned from 24/04/2026)		48.000.000
Ms. Vu Thi Phuong Tha	Supervisor (Resigned from 24/04/2026)		37.200.000 -
Ms. Chu Thi Nga	Supervisor (Resigned from 24/04/2026)	- -	37.200.000 -
Mr. Nguyen Canh Tinh	Chairman of the Board of Direc	105.000.000	
Mr. Nguyen Le Chon Tam	Member of the Board of Direct	90.000.000	
Mr. Hoang Viet	Head of the Supervisory Board (Appointed on 24/04/2026)	90.000.000	
Ms. Nguyen Thi Hang	Supervisor (Appointed on 24/04/2026)	75.000.000	
Ms. Nguyen Thi My Hanh	Supervisor (Appointed on 24/04/2026)	75.000.000	
Total		**2.704.903.256**	**2.780.392.221**

35 . COMPARATIVE DATA

The comparative figures for the items presented in the Statement of Financial Position are the figures presented in the Financial Statements for the period from 1 July 2026 to 30 September 2026.

Nguyen Ngoc Tam	**Chu Ngoc Son**	**Nguyen Le Chon Tam**
Preparer	**Chief Accountant**	**General Director**

Ho Chi Minh City, 16 October 2026

05 BAD DEBTS

APPENDIX NO.: 01

No.	Aging - Companies	30/09/2026			01/01/2026		
		Cost	Provision	Recoverable amount	Cost	Provision(*)	Recoverable amount(*)
1	Overdue debt over 3 years	22547699687	-22547699687		18343551759	-18343551759	
	Nam Trieu Shipping Co., Ltd	12.046.738.697	(12.046.738.697)	-	12.046.738.697	(12.046.738.697)	-
	Minh Nam Shipping Co., Ltd	793.180.562	(793.180.562)	-	793.180.562	(793.180.562)	-
	Duong Giang Co., Ltd	929.633.000	(929.633.000)	-	929.633.000	(929.633.000)	-
	Saigon Shipyard Co., Ltd	860.765.392	(860.765.392)	-	860.765.392	(860.765.392)	-
	Cai Mep International Port Co., Ltd			-			
	Duyen Hai Thermal Power Company	799.930.840	(799.930.840)	-	799.930.840	(799.930.840)	-
	Others	7.117.451.196	(7.117.451.196)	-	2.913.303.268	(2.913.303.268)	-
2	Overdue debt from 2 years to 3 years	5.086.241.949	(3.560.369.365)	1.525.872.584	5.636.728.891	(3.945.710.224)	1.691.018.667
	Now Star Shipping Co., Ltd	969.987.867	(678.991.507)	290.996.360	5.162.271.012	(3.613.589.708)	1.548.681.304
	Cai Mep International Port Co., Ltd			-			-
	Others	4.116.254.082	(2.881.377.858)	1.234.876.224	474.457.879	(332.120.516)	142.337.363
3	Overdue debt over 1 year	3.103.746.089	(1.551.873.045)	1.551.873.044	1.705.277.772	(852.638.886)	852.638.889
	ELISA Trading Co., Ltd	2.367.309.404	(1.183.654.702)	1.183.654.702			-
	Giang Huy Hoang Co., Ltd	72.319.200	(36.159.600)	36.159.600			-
	Top Tile Joint Stock Company			-			-
	Hoang Gia Production and Investment Joint Stock Company			-			-
	Others	664.117.485	(332.058.743)	332.058.742	1.705.277.772	(852.638.886)	852.638.889
4	Overdue debt under 1 year	7.357.216.487	(1.944.147.286)	5.413.069.197	7.134.056.050	(2.140.216.815)	4.993.839.231
	ELISA Trading Co., Ltd	2.774.406.240	(832.321.872)	1.942.084.368			-
	Vuong Steel Co., Ltd	2.783.991.056	(835.197.317)	1.948.793.739			-
	Others	1.798.819.191	(276.628.097)	1.522.191.090	7.134.056.050	(2.140.216.815)	4.993.839.231
				-			
	TOTAL	**38.094.904.212**	**(29.604.089.383)**	**8.490.814.829**	**32.819.614.472**	**(25.282.117.684)**	**7.537.496.788**

06. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Unit: VND

No	Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
I	Cost						
1	**Opening balance**	**2.487.771.073.959**	**647.501.412.200**	**576.883.222.327**	**38.738.501.726**	**33.146.627.821**	**3.784.040.838.033**
2	**Increase during the period**	**49.026.579.924**	**6.965.629.664**	**12.518.321.818**	**1.849.361.111**	**1.007.296.296**	**71.367.188.813**
	- Acquisitions and new constr	*16.201.205.569*	*2.880.230.000*	*12.518.321.818*	*1.849.361.111*	*1.007.296.296*	*34.456.414.794*
	- Other increase	*32.825.374.355*	*4.085.399.664*				*36.910.774.019*
3	**Decrease during the period**		**5.460.413.820**	**9.199.503.062**	**1.265.723.276**	**30.000.000**	**15.955.640.158**
	- Disposals and sales		*5.460.413.820*	*9.199.503.062*	*1.265.723.276*	*30.000.000*	*15.955.640.158*
	- Other decrease						
4	**Closing balance**	**2.536.797.653.883**	**649.006.628.044**	**580.202.041.083**	**39.322.139.561**	**34.123.924.117**	**3.839.452.386.688**
II	**Accumulated depreciation**						
1	**Opening balance**	**1.131.241.426.600**	**507.734.491.153**	**479.735.961.258**	**34.649.434.254**	**27.193.047.820**	**2.180.554.361.085**
2	**Increase during the period**	**44.802.468.035**	**17.555.120.465**	**12.875.936.029**	**1.372.339.337**	**797.953.337**	**77.156.098.588**
	- Charge for the year	*44.802.468.035*	*17.555.120.465*	*12.628.217.414*	*1.372.339.337*	*797.953.337*	*77.156.098.588*
	- Other increase						*247.718.615*
3	**Decrease during the period**	**247.718.615**	**5.460.413.820**	**9.199.503.062**	**1.265.723.276**	**30.000.000**	**16.203.358.773**
	- Disposals and sales		*5.460.413.820*	*9.199.503.062*	*1.265.723.276*	*30.000.000*	*15.955.640.158*
	- Other decrease	*247.718.615*					*247.718.615*
4	**Closing balance**	**1.175.796.176.020**	**519.829.197.798**	**483.412.394.225**	**34.756.050.315**	**27.961.001.157**	**2.241.754.819.515**
III	Net book value						
1	**Opening balance**	**1.356.529.647.359**	**139.766.921.047**	**97.147.261.069**	**4.089.067.472**	**5.953.580.001**	**1.603.486.476.948**
2	**Closing balance**	**1.361.001.477.863**	**129.177.430.246**	**96.789.646.858**	**4.566.089.246**	**6.162.922.960**	**1.597.697.567.173**

12 LONG-TERM FINANCIAL INVESTMENTS

APPENDIX NO. 03

	Investments	30/09/2026					01/01/2026				
		Cost	Accumulated reserve	Value determined using the equity method	Voting propotion	Ownership proportion	Cost	Accumulated reserve	Value determined using the equity method	Voting propotion	Ownership proportion
12.1	**Investments in joint ventures, associates**	**2.132.670.970.353**	**(300.000.000)**	**1.502.723.527.251**			**2.132.670.970.353**	**(300.000.000)**	**1.247.373.617.506**		
a)	**Companies**	**2.132.370.970.353**		**1.502.423.527.251**			**2.132.370.970.353**		**1.247.073.617.506**		
1	CSG - SSA International Container Service	1.190.479.064.044		1.031.275.695.141	38,93%	38,93%	1.190.479.064.044		823.032.197.956	38,93%	38,93%
	In which: - (Capital contribution of	1.190.479.064.044		1.190.479.064.044			1.190.479.064.044		1.190.479.064.044		
	- Accumulated losses corresponding to the			(159.203.368.903)					(367.446.866.088)		
2	SP - PSA International Port Company	895.093.320.000		411.885.778.099	36,00%	36,00%	895.093.320.000		372.221.731.279	36,00%	36,00%
	In which: - (Capital contribution of	895.093.320.000		895.093.320.000			895.093.320.000		895.093.320.000		
	- Accumulated losses corresponding to the			(483.207.541.901)					(522.871.588.721)		
3	Korea Express Saigon Port Company Limited	34.198.586.309		32.639.713.032	50,00%	50,00%	34.198.586.309		30.913.526.283	50,00%	50,00%
4	Thi Vai General Port Joint Stock Company	12.600.000.000		26.622.340.980	21,00%	21,00%	12.600.000.000		20.906.161.988	21,00%	21,00%
b)	**Associate Company**	**300.000.000**	**(300.000.000)**	**300.000.000**			**300.000.000**	**(300.000.000)**	**300.000.000**		
1	Tan Hung Phuc Services Joint Stock Company	300.000.000	(300.000.000)	300.000.000	30,00%	30,00%	300.000.000	(300.000.000)	300.000.000	30,00%	30,00%
12.2	**Investment in other entities**	**470.712.573.980**	**(467.685.573.980)**	**470.712.573.980**			**470.712.573.980**	**(467.684.573.980)**	**470.712.573.980**		
1	Cai Mep International Terminal Co., Ltd.	166.684.573.980	(166.684.573.980)	166.684.573.980	15,00%	15,00%	166.684.573.980	(166.684.573.980)	166.684.573.980	15,00%	15,00%
2	Vien Dong Pearl Urban Development Investment	300.001.000.000	(300.001.000.000)	300.001.000.000	5,56%	5,56%	300.001.000.000	(300.001.000.000)	300.001.000.000	5,56%	5,56%
3	Quy Nhon Port Joint Stock Company	620.000.000		620.000.000			620.000.000		620.000.000		

4	**Investment using the Welfare Fund**	**3.407.000.000**	**(1.000.000.000)**	**3.407.000.000**			**3.407.000.000**	**(1.000.000.000)**	**3.407.000.000**		
4,1	Southern Steel-Saigon Port Football Joint Stock	1.000.000.000	(1.000.000.000)	1.000.000.000			1.000.000.000	(1.000.000.000)	1.000.000.000		
4,2	Sai Gon Port Technical Service Commercial Joint	1.000.000.000		1.000.000.000			1.000.000.000		1.000.000.000		
4,3	Sai Gon Port Stevedoring and Service Joint Stock	780.000.000		780.000.000			780.000.000		780.000.000		
4,4	Saigonport Import-Export	627.000.000		627.000.000			627.000.000		627.000.000		
4,5	Commercial Joint Stock										
	TOTAL (12.1+12.2)	**2.603.383.544.333**	**(467.985.573.980)**	**1.973.436.101.231**			**2.603.383.544.333**	**(467.984.573.980)**	**1.718.086.191.486**		

APPENDIX NO.: 04

19 LOANS AND OBLIGATIONS UNDER FINANCE L

ITEMS	30/09/2026		Incurred from 01/01/2026 - 30/09/2026		01/01/2026	
	Value	Recoverable value	Increase	Decrease	Value	Recoverable value
a SHORT-TERM LOAN	**29.771.351.813**	**29.771.351.813**	**15.148.291.725**	**14.701.157.289**	**29.324.217.377**	**29.324.217.377**
Current portion of long-term loans	**29.771.351.813**	**29.771.351.813**	**15.148.291.725**	**14.701.157.289**	**29.324.217.377**	**29.324.217.377**
Asian Development Bank (ADB)	29.771.351.813	29.771.351.813	15.148.291.725	14.701.157.289	29.324.217.377	29.324.217.377
b LONG-TERM LOAN	**312.396.480.000**	**312.396.480.000**		**15.624.385.464**	**328.020.865.464**	**328.020.865.464**
Asian Development Bank (ADB)				14.662.105.464	14.662.105.464	14.662.105.464
PSA Vietnam Pte., Ltd	312.396.480.000	312.396.480.000		962.280.000	313.358.760.000	313.358.760.000
Total (a+b)	**342.167.831.813**	**342.167.831.813**	**15.148.291.725**	**30.325.542.753**	**357.345.082.841**	**357.345.082.841**

21. STATEMENT OF CHANGES IN EQUITY

APPENDIX NO. 05

Items	Owner's contributed capital	Treasury shares	Assets revaluation reserve	Foreign exchange reserve	Development Investment Fund	Retained earnings	Non-controlling interests	Total
1. Opening balance	**2.162.949.610.000**	**-**	**(2.074.575.373)**	**91.209.916.408**	**349.633.034.478**	**192.531.645.250**	**119.796.328.459**	**2.914.045.959.222**
2. Increase during the p	**-**	**-**	**-**	**-**	**42.429.879.784**	**410.013.725.967**	**98.272.795**	**452.541.878.546**
- Capital increase						-		-
- Profit for the period						410.013.725.967	98.272.795	410.111.998.762
- Other increase			-	-	42.429.879.784	-		42.429.879.784
- Increase due to consolidation in the current period				-		-	0	-
3. Decrease during the	**-**	**-**	**-**	**6.813.817.935**	**-**	**115.443.167.846**	**3.465.601.339**	**125.722.587.120**
- Distribution of profit						115.443.167.846		115.443.167.846
- Other decrease			-	-	-	-		-
- Decrease due to consolidation				6.813.817.935	-		3.465.601.339	10.279.419.274
- Separation of non-controlling interest					-	-		-
4. Closing balance	**2.162.949.610.000**	**-**	**(2.074.575.373)**	**84.396.098.473**	**392.062.914.262**	**487.102.203.371**	**116.428.999.915**	**3.240.865.250.648**