PHU HUU - NEWPORT CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: **258**/CBTT-TCPH	*Ho Chi Minh City, August 14, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

In compliance with the provisions of Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance providing guidelines on information disclosure on the securities market, Phu Huu - Newport Corporation hereby discloses its 2026 semi-annual financial statements (FS) to the Hanoi Stock Exchange as follows:

1. Organization Name: **PHU HUU - NEWPORT CORPORATION**

- Stock Code: **PNP**

- Headquarters: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City

- Telephone: 02873073979 - 3901

- Email: vanphong.tcph@saigonnewport.com.vn

- Website: www.phuhuuport.com

2. Content of disclosed information

- **Reviewed 2026 Semi-Annual FS**:

☑ Separate FS (For organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated FS (For organizations with subsidiaries);

☐ Combined FS (For organizations with affiliated accounting units that maintain a separate accounting apparatus).

- Cases subject to **explanation** of causes:

+ The audit organization provides an opinion other than an unqualified opinion on the FS (for reviewed/audited FS...):

☐ Yes ☑ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Profit after tax in the reporting period has a variance of 5% or more before and after auditing, or changes from loss to profit or vice versa (for the audited FS of 2026):

☐ Yes ☑ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Corporate income tax profit after tax in the Income Statement of the reporting period changes by 10% or more compared to the report of the same period last year:

☐ Yes ☑ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Profit after tax in the reporting period is a loss, or changes from profit in the same period last year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

This information was disclosed on the Company's website on August 14, 2026, at the link https://www.phuhuuport.com/quan-he-co-dong.html.

Attached Documents: Reviewed 2026 Semi-Annual FS of Phu Huu - Newport Corporation.

Organization representative
Authorized person for
information disclosure
Company Secretary

M.S.D.N: 0309444635-C.T.C.P
CÔNG TY
CỔ PHẦN
TÂN CẢNG
- PHÚ HỮU
THÀNH PHỐ HỒ CHÍ MINH

Phan Van Tuan

INTERIM FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD

FROM 1 JANUARY 2026 TO 30 JUNE 2026

PHU HUU - NEWPORT CORPORATION

CONTENTS

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GENERAL INFORMATION

Corporate information

Phu Huu - Newport Corporation (hereinafter referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 0309444635, initially issued on 22 September 2009 and most recently amended for the 10th time on 3 October 2025 by the Department of Finance of Ho Chi Minh City.

The Company's principal business activities include: Leasing of infrastructure facilities; cargo handling; and the provision of other support services related to seaports and transportation.

Head office

- Address : Nguyen Thi Tu Road, Long Truong Ward, Ho Chi Minh City, Vietnam
- Tel. : (84-28) 62888809
- Fax : (84-28) 62887980

Board of Directors

The members of the Board of Directors during the period and up to the date of this statement include:

Full name	Position
Mr. Dang Hoai Giang	Chairman
Mr. Nguyen Van Thuy	Member
Mr. Nguyen Ngoc Thao	Member
Mr. Le Quoc Viet	Member
Mr. Le Nguyen Khanh	Member

Board of Supervisors ("BOS")

The members of the Board of Supervisors during the period and up to the date of this statement include:

Full name	Position
Mr. Bui Quang Huy	Head of BOS
Mr. Tran Tat Thang	Member
Mr. Nguyen Le Bao Quoc	Member

Executive Officers

The members of the Executive Officers during the period and up to the date of this statement include:

Full name	Position
Mr. Nguyen Van Thuy	Director
Mr. Le Quoc Viet	Deputy Director
Mr. Vo Xuan Chung	Deputy Director
Ms. Tran Thi Viet Ha	Chief Accountant

Legal representative

The legal representative of the Company during the period and up to the date of this statement is Mr. Nguyen Van Thuy - Director.

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE LEGAL REPRESENTATIVE

The legal representative of Phu Huu - Newport Corporation (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the accounting period from 1 January 2026 to 30 June 2026.

Responsibilities of the Board of Management
The Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Board of Management is also responsible for safeguarding the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Management hereby confirms that the Company has complied with the aforementioned requirements in preparation of the Interim Financial Statements.

Statement of the legal representative
In the opinion of the legal representative, the Interim Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026 and of its financial performance and cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Financial Statements.

Legal representative

M.S.D.N: 0309444635 C.T.C.P
CÔNG TY CỔ PHẦN TÂN CẢNG - PHÚ HỮU
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Van Thuy

10 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

bakertilly
A & C

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No. 2.0540/26/TC-AC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
PHU HUU - NEWPORT CORPORATION

We have reviewed the accompanying Interim Financial Statements of Phu Huu - Newport Corporation (hereinafter referred to as "the Company"), which were prepared on 10 August 2026, from page 6 to page 34, comprising the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Statement of Cash Flows for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Company's Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and therefore, it does not enable us to obtain a reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express our audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Phu Huu - Newport Corporation as at 30 June 2026 and of its financial performance and cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Financial Statements.

Other matters

The Interim Financial Statements for the accounting period from 1 January 2025 to 30 June 2025 and the Financial Statements for the fiscal year ended 31 December 2025 were reviewed and audited, respectively, by another audit firm. This Auditor issued an unqualified conclusion on the Report on Review of Interim Financial Information dated 12 August 2025 and an unqualified opinion on the Auditor's Report on the Financial Statements for the fiscal year ended 31 December 2025 dated 25 February 2026.

The Report on review of the Company's Interim Financial Statements for the accounting period from 1 January 2026 to 30 June 2026 has been prepared in both Vietnamese and English. In the event of any discrepancy between the two versions, the Vietnamese version shall prevail.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Hanoi Branch

M.S.C.N: 0300449815-002 - C.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH HÀ NỘI
P. GIẢNG VÕ - TP. HÀ NỘI

Le Van Khoa – Partner
Audit Practice Registration Certificate: No. 1794-2023-008-1
Authorized Signatory
Hanoi, 10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**245,360,524,208**	**209,078,661,998**
I.	**Cash and cash equivalents**	**110**	**V.1**	**59,565,759,809**	**175,863,883,899**
1.	Cash	111		14,410,896,796	15,595,609,925
2.	Cash equivalents	112		45,154,863,013	160,268,273,974
II.	**Short-term financial investments**	**120**		**76,368,904,110**	**260,224,384**
1.	Trading securities	121		-	-
2.	Provisions for diminution in value of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2	76,368,904,110	260,224,384
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**106,022,015,528**	**26,821,101,151**
1.	Short-term trade receivables	131	V.3	105,012,040,649	25,943,467,737
2.	Short-term prepayments to suppliers	132	V.4	596,582,900	996,247,280
3.	Short-term inter-company receivables	133		-	-
4.	Receivables based on the progress of construction contracts	134		-	-
5.	Other short-term receivables	135	V.5	413,391,979	22,185,384
6.	Allowance for short-term doubtful debts	136		-	(140,799,250)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**640,100,000**	**640,100,000**
1.	Inventories	141	V.6	640,100,000	640,100,000
2.	Allowance for devaluation of inventories	142		-	
V.	**Short-term biological assets**	**150**		-	
1.	Short-term consumable livestock	151		-	-
2.	Short-term consumable crops/plants	152		-	-
3.	Provisions for impairment of short-term biological assets	153		-	-
VI.	**Other current assets**	**160**		**2,763,744,761**	**5,493,352,564**
1.	Short-term deferred expenses	161	V.7a	2,763,744,761	3,003,029,734
2.	Deductible VAT	162		-	2,490,322,830
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

Interim Statement of Financial Position (cont.)

ITEMS		Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**137,157,196,576**	**153,372,843,861**
I.	**Long-term receivables**	**210**		**-**	**-**
1.	Long-term trade receivables	211		-	-
2.	Long-term prepayments to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term inter-company receivables	214		-	-
5.	Other long-term receivables	215		-	-
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**95,954,040,939**	**112,019,017,479**
1.	Tangible fixed assets	221	V.8	95,954,040,939	112,019,017,479
-	*Historical costs*	*222*		*383,054,070,129*	*383,054,070,129*
-	*Accumulated depreciation*	*223*		*(287,100,029,190)*	*(271,035,052,650)*
2.	Finance lease assets	224		-	-
-	*Historical costs*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227		-	-
-	*Historical costs*	*228*		-	-
-	*Accumulated amortization*	*229*		-	-
III.	**Long-term biological assets**	**230**		**-**	**-**
1.	Bearer livestock	231		-	-
a)	Immature bearer livestock	232		-	-
b)	Mature bearer livestock	233		-	-
-	*Historical costs*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term consumable livestock	236		-	-
3.	Long-term consumable crops/plants	237		-	-
4.	Provisions for impairment of long-term biological assets	238		-	-
IV.	**Investment properties**	**240**		**-**	**-**
-	Historical costs	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Long-term assets in progress**	**250**		**40,633,422,244**	**40,458,812,244**
1.	Long-term work in progress	251		-	-
2.	Construction-in-progress	252	V.9	40,633,422,244	40,458,812,244
VI.	**Long-term financial investments**	**260**		**-**	**-**
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262		-	-
3.	Investments in other entities	263		-	-
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5	Long-term held-to-maturity investments	265		-	-
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		**569,733,393**	**895,014,138**
1.	Long-term deferred expenses	271	V.7b	569,733,393	895,014,138
2.	Deferred income tax assets	272		-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**382,517,720,784**	**362,451,505,859**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

Interim Statement of Financial Position (cont.)

ITEMS		Code	Note	Ending balance	Beginning balance
C -	LIABILITIES	300		150,874,166,584	126,449,282,295
I.	**Current liabilities**	**310**		**106,964,474,334**	**98,933,143,148**
1.	Short-term trade payables	311	V.10	38,153,177,782	58,393,072,147
2.	Short-term advances from customers	312	V.11	90,244,000	570,401,000
3.	Payables for dividends and profit distributions	313	V.12	25,874,155,625	113,344,325
4.	Short-term taxes and other obligations to the State Budget	314	V.13	6,735,876,750	3,136,503,730
5.	Payables to employees	315		10,809,355,048	16,758,412,271
6.	Short-term accrued expenses	316	V.14	7,255,533,154	416,150,000
7.	Short-term inter-company payables	317		-	-
8.	Payables based on the progress of construction contracts	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.15	869,857,698	555,018,874
11.	Short-term borrowings and finance leases	321	V.16a	16,067,444,000	14,442,619,103
12.	Short-term provisions	322		-	-
13.	Bonus and welfare funds	323	V.17	1,108,830,277	4,547,621,698
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**43,909,692,250**	**27,516,139,147**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and other obligations to the State Budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Inter-company payables for working capital	335		-	-
6.	Long-term inter-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance leases	339	V.16b	43,909,692,250	27,516,139,147
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liabilities	342		-	-
13.	Long-term provisions	343		-	-
14.	Science and technology development fund	344		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNERS' EQUITY**	**400**	**V.18**	**231,643,554,200**	**236,002,223,564**
1.	Owners' contribution capital	411		161,000,000,000	161,000,000,000
-	*Ordinary shares carrying voting rights*	*411a*		*161,000,000,000*	*161,000,000,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other sources of capital	414		-	-
5.	Treasury shares	415		-	-
6.	Differences on asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418		48,917,008,613	46,932,882,676
9.	Other funds	419		-	-
10.	Retained earnings	420		21,726,545,587	28,069,340,888
-	*Retained earnings accumulated to the end of the previous period*	*420a*		-	*28,069,340,888*
-	*Retained earnings of the current period*	*420b*		*21,726,545,587*	-
	TOTAL RESOURCES	**440**		**382,517,720,784**	**362,451,505,859**

Approved on 10 August 2026

Prepared by	**Chief Accountant**	**Legal representative**
Hoang Thi Hai Yen	**Tran Thi Viet Ha**	**Nguyen Van Thuy**

M.S.D.N: 0309444635 - C.T.C.P
CÔNG TY CỔ PHẦN TÂN CẢNG - PHÚ HỮU
THÀNH PHỐ HỒ CHÍ MINH

INTERIM STATEMENT OF INCOME

(Full form)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year
1. Revenue from sales of merchandise and rendering of services	01	VI.1	174,331,937,061	170,463,004,774
2. Revenue deductions	02		-	-
3. Net revenue from sales of merchandise and rendering of services	10		174,331,937,061	170,463,004,774
4. Cost of sales	11	VI.2	130,822,337,692	129,445,402,587
5. Gross profit/ (loss) from sales of merchandise and rendering of services	20		43,509,599,369	41,017,602,187
6. Gain/(loss) on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	2,764,169,403	2,019,526,758
8. Financial expenses	23		2,709,803,767	2,383,042,743
In which: Borrowing costs	24		2,709,803,767	2,383,042,743
9. Selling expenses	25		-	-
10. General and administration expenses	26	VI.4	15,654,485,417	13,540,223,061
11. Net operating profit/ (loss)	30		27,909,479,588	27,113,863,141
12. Other income	31		29,791,732	65,445
13. Other expenses	32		20,000,440	365,955
14. Other profit/ (loss)	40		9,791,292	(300,510)
15. Total accounting profit/ (loss) before tax	50		27,919,270,880	27,113,562,631
16. Current income tax	51	V.13	5,587,854,264	5,422,784,917
17. Deferred income tax	52		-	-
18. Profit/ (loss) after tax	60		22,331,416,616	21,690,777,714
19. Basic earnings per share	70	VI.5	1,047	1,013
20. Diluted earnings per share	71	VI.5	1,047	1,013

Approved on 10 August 2026

Prepared by	Chief Accountant	Legal representative
Hoang Thi Hai Yen	Tran Thi Viet Ha	Nguyen Van Thuy

CÔNG TY CỔ PHẦN TÂN CẢNG - PHÚ HỮU
M.S.D.N: 030944463 C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

(Full form)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/ (loss) before tax***	***01***		***27,919,270,880***	***27,113,562,631***
2.	***Adjustments:***				
-	Depreciation and amortization of fixed assets and investment properties	02	VI.7	16,064,976,540	16,095,393,438
-	Provisions and allowances	03	VI.5	(140,799,250)	-
-	Exchange (gain)/ loss due to revaluation of monetary items in foreign currencies	04		-	-
-	(Gain)/ loss from investing and financing activities	05	VI.3	(2,757,102,742)	(2,019,526,758)
-	Borrowing costs	06		2,709,803,767	2,383,042,743
-	Others	07		-	-
3.	***Operating profit/ (loss) before changes in working capital***	***08***		***43,796,149,195***	***43,572,472,054***
-	(Increase)/ decrease in receivables	09		(76,569,792,297)	37,369,622,493
-	(Increase)/ decrease in inventories	10		-	374,400,000
-	Increase/ (decrease) in payables	11		6,607,239,200	(9,247,494,257)
-	Increase/ (decrease) in deferred expenses	12		389,955,718	(141,075,352)
-	(Increase)/ decrease in trading securities	13		-	-
-	Borrowing costs paid	14		(2,709,803,767)	(2,383,042,743)
-	Corporate income tax paid	15	V.13	(2,870,195,754)	(4,542,393,218)
-	Other cash inflows from operating activities	16	V.17	27,000,000	-
-	Other cash outflows from operating activities	17	V.17	(4,395,877,401)	(7,499,443,400)
	Net cash flows from operating activities	***20***		***(35,725,325,106)***	***57,503,045,577***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		(25,239,600,000)	(501,739,058)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflows for lending, buying debt instruments of other entities	23		(75,000,000,000)	-
4.	Cash recovered from lending, selling debt instruments of other entities	24		-	-
5.	Investments in other entities	25		-	-
6.	Proceeds from divestment of investments in other entities	26		-	-
7.	Interests earned, dividends and profits received	27		1,648,423,016	1,984,838,539
	Net cash flows from investing activities	***30***		***(98,591,176,984)***	***1,483,099,481***

This statement should be read in conjunction with the Notes to the Interim Financial Statements

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period — Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issuance and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.16	25,239,600,000	-
4. Repayment for borrowings	34	V.16	(7,221,222,000)	(7,221,222,000)
5. Repayments for finance lease principal	35		-	-
6. Dividends and profits paid to the owners	36		-	-
Net cash flows from financing activitites	***40***		***18,018,378,000***	***(7,221,222,000)***
Net cash flows during the period	**50**		**(116,298,124,090)**	**51,764,923,058**
Beginning cash and cash equivalents	**60**	**V.1**	**175,863,883,899**	**75,275,409,791**
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	**70**	**V.1**	**59,565,759,809**	**127,040,332,849**

Approved on 10 August 2026

Prepared by	**Chief Accountant**	**Legal representative**
Hoang Thi Hai Yen	**Tran Thi Viet Ha**	**Nguyen Van Thuy**

CÔNG TY CỔ PHẦN TÂN CẢNG - PHÚ HỮU
M.S.D.N: 030944...5-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 January 2026 to 30 June 2026

I. GENERAL INFORMATION

1. Form of ownership

Phu Huu - Newport Corporation (hereinafter referred to as "the Company") is a joint stock company.

2. Operating fields

The Company operates in the field of services.

3. Business activities

The principal business activities of the Company include: Leasing of infrastructure facilities; cargo handling; and the provision of other support services related to seaports and transportation.

4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

5. Number of employees

As at 30 June 2026, the Company had 149 employees (as at 1 January 2026: 150 employees).

6. Statement on information comparability in the Financial Statements

The corresponding figures of the previous period are comparable to those of the current period. During the period, the Company first adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance of the previous year" and "Previous period" columns in the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, or profit after tax.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The Company's accounting period begins on 01 January and ends on 31 December annually.

2. Accounting currency

The accounting currency is the Vietnamese Dong (VND), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), as well as the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of Financial Statements.

Adoption of the New Enterprise Accounting System

The fiscal year ended 31 December 2026 is the first year in which the Company adopts the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 is carried out using the following methods:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Company applies the non-retrospective method.

2. Statement on the compliance with the Accounting Standards and System

The Board of Management ensures the compliance with all the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL PROVISIONS

1. Basis of preparation of the Financial Statements

The Financial Statements are prepared on the accrual basis accounting (except for information related to cash flows), in accordance with the historical cost convention and on the going-concern basis.

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with maturities not exceeding 3 months from the date of investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value at the end of the accounting period. Cash and cash equivalents subject to restrictions on use are not presented under this line item but are presented under "Other Current Assets" or "Other Non-Current Assets", depending on the duration of the restriction.

3. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments when the Company has the intent and ability to hold them until the maturity date. Held-to-maturity investments only include: term deposits. Interest income from held-to-maturity investments is recognized in the Statement of Income on the accrual basis.

A provision for impairment of held-to-maturity investments is recognized when there is evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably measured. Increases or decreases in provisions for impairment of held-to-maturity investments at the end of the accounting period are recognized in "Financial expenses".

4. Receivables

Receivables are presented at their carrying amount less allowance for doubtful debts.

Receivables are classified as trade receivables and other receivables based on the following principles:

- Trade receivables represent amounts of a commercial nature arising from purchase and sale transactions between the Company and customers that are independent of the Company.

- Other receivables represent amounts of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in detail by debtor, maturity, and original currency.

Trade receivables and other receivables are classified as short-term or long-term in the Statement of Financial Position based on their remaining maturity at the end of the accounting period.

An allowance for doubtful debts is made for each doubtful receivable after offsetting against the corresponding payable, if any. The amount of the allowance is determined based on the ageing of overdue receivables or the estimated loss that may be incurred, as follows:

- For overdue receivables:
  - 30% of the receivable amount overdue from 6 months to less than 1 year;
  - 50% of the receivable amount overdue from 1 year to less than 2 years;
  - 70% of the receivable amount overdue from 2 years to less than 3 years; and
  - 100% of the receivable amount overdue from 3 years or more.
- For receivables that are not yet overdue but are considered unlikely to be recovered, the allowance is made based on the estimated loss.

Increases or decreases in allowance for doubtful debts at the end of the accounting period are recognized in "General and administration expenses".

5. Inventories

Inventories are recognized at the lower of cost and net realizable value.

Costs of inventories are determined as follows:

- Tools: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined using the weighted average method and recorded in accordance with the perpetual inventory system.

Net realizable value is the estimated selling prices of inventories in an ordinary course of business less the estimated expenses on product completion and other necessary expenses to make the sale.

An allowance for devaluation of inventories is made for each inventory item or work-in-progress service whose original costs exceed its net realizable value. Increases or decreases in the allowance at the end of the accounting period are recognized in "Costs of sales".

Materials, equipment, and spare parts with a holding period exceeding 12 months or more than one normal operating cycle, as well as work-in-progress with a production or turnover period exceeding one normal operating cycle are not classified as inventories but are classified as non-current assets in the Statement of Financial Position.

6. Deferred expenses

Deferred expenses represent actual expenses incurred, including both prepaid and non-prepaid expenses, that relate to the results of production and business activities over multiple accounting periods and are allocated to the production and business expenses of the relevant accounting periods.

Deferred expenses are classified in the Statement of Financial Position as short-term when the allocation period does not exceed 12 months or falls within one normal operating cycle, and as long-term when the allocation period exceeds 12 months or is longer than one normal operating cycle. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the Financial Statements.

Allocation for deferred expenses to production and business expenses is performed for each period based on the nature and extent of each type of expense to select the appropriate allocation method and criteria. The timing and methods for allocating the Company's deferred expenses are as follows:

Tools

The tools and supplies issued for use in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (not exceeding 24 months).

Insurance premiums

Insurance premiums, comprising life and health insurance premiums, are amortized over the period of validity stated on the Insurance Certificate.

Expenses for fixed asset repairs

Expenses for major repairs of fixed assets of significant value are amortized on a straight-line basis over an allocation period not exceeding 24 months.

7. Tangible fixed assets

Tangible fixed assets are stated at historical costs less accumulated depreciation.

The historical costs of a tangible fixed asset include all costs incurred by the Company to acquire the asset up to the date it is ready for use.

Subsequent expenditures are capitalized as part of the cost of fixed assets only when it can be clearly demonstrated that the expenditures will result in future economic benefits expected to flow to the entity from the use of such assets. Those that do not meet these criteria are recognized as operating expenses during the period in which they are incurred. For fixed assets that require periodic repairs and maintenance in accordance with technical requirements, significant periodic repair and maintenance costs are recognized as deferred expenses and amortized to production and operating expenses until the next scheduled repair and maintenance.

When a tangible fixed asset is sold or disposed of, its historical costs and accumulated depreciation are written off, and any gain or loss arising from disposal is recognized in profit or loss during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted if necessary. The number of years for various classes of tangible fixed assets are as follows:

Class of fixed assets	Number of years
Buildings and structures	05 – 12
Machinery and equipment	02 – 12
Means of transportation	10
Office equipment	03 – 04

8. Construction-in-progress

Construction-in-progress represents costs directly attributable to assets under construction and machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs ("VAS 16"). Assets in the progress of construction and installation are stated at cost and are not depreciated until construction or installation is completed and the assets are handed over and put in use. Upon completion, all costs are transferred to the appropriate asset category based on their actual intended use, including tangible fixed assets, intangible fixed assets, investment properties or inventories, and depreciation or amortization commences when the assets are put in use.

Expenses for upgrades and renovations of fixed assets currently in progress are accounted for separately and, upon completion, are added to the historical costs of the corresponding fixed assets.

Routine repair and maintenance costs incurred periodically to maintain fixed assets in normal operating condition are recognized as production and operating expenses during the period in which they are incurred. For fixed assets that require periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, such costs are transferred to deferred expenses and amortized to production and operating expenses until the next scheduled maintenance.

9. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses, intercompany payables or other payables based on the following principles:

- Trade payables represent payables of a commercial nature arising from purchases of goods, services and assets from suppliers that are independent of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers during the period but not yet paid because the supporting accounting documents and records are not yet complete; amounts payable to employees for vacation pay; and other operating expenses to be accrued, such as expenses incurred during seasonal production shutdowns and accrued interest expenses.
- Other payables represent payables of a non-commercial nature that do not arise from purchases, sales or the provision of goods and services.

Payables and accrued expenses are classified as current and non-current in the Statement of Financial Position based on their remaining settlement periods at the end of the accounting period.

10. Payable for dividends and profit distributions

Dividends are recognized as payables when the Company has no discretion to avoid the obligation to pay dividends to shareholders in accordance with securities laws.

11. Owners' equity

Owners' contribution capital

Owners' contribution capital is recognized at the actual amount of capital contributed by the shareholders.

12. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The profit distribution to shareholders takes into account non-monetary items included in retained earnings after tax that may affect cash flows and the ability to pay dividends, such as: gains from revaluation of assets invested in other entities, gains from revaluation of monetary items, financial instruments and other non-monetary items.

13. Recognition of revenue and income

Revenue from rendering of services

Revenue from rendering of services shall be recognized when the Company satisfies its performance obligation under the contract and all of the following conditions are satisfied:

- Revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services rendered under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services rendered;

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

In the case that the services are rendered in several accounting periods, revenue is recognized on the basis of the stage of completion at the end of the accounting period.

Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are allocated to revenue in consistence with the lease term.

Interest income

Interest income is recognized on a time-proportion basis using the effective interest rate for each period.

14. Borrowing costs

Borrowing costs include interest expenses and other expenses incurred directly in connection with the borrowings.

Borrowing costs are recognized as expenses when incurred, unless they qualify for capitalization.

15. Expenses

Expenses are decreases in economic benefits and are recognized when transactions occur or when it is probable that they will arise in the future, regardless of whether payment has been made. Expenses are recognized even when they are not yet due for payment, provided that it is probable that they will be incurred, in order to comply with the principles of prudence and capital maintenance.

When the Company recognizes revenue, it also recognizes the corresponding expenses incurred in generating that revenue. Such expenses include expenses incurred during the period in which the revenue is generated, expenses incurred in prior periods, and accrued expenses attributable to the revenue of that period. When the matching principle conflicts with the principle of prudence, expenses are recognized based on the substance of the transaction and the Vietnamese Accounting Standards to ensure that the transaction is presented faithfully and fairly.

16. Corporate income tax

The Company's corporate income tax accounting policy is applied in accordance with Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 December 2025 issued by the Government, providing detailed guidance on the implementation of certain articles of the Corporate Income Tax Law, relevant guidance issued by the Ministry of Finance, and other applicable laws and regulations.

The Company's corporate income tax expense comprises only current corporate income tax, which is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate. The difference between taxable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward.

Each quarter, the Company determines and records the estimated corporate income tax payable based on its provisional corporate income tax return. At the end of the accounting period, the Company determines the actual corporate income tax payable based on its annual corporate income tax finalization return and adjusts for any differences from the amounts provisionally recorded during the year.

17. Related parties

Parties are considered to be related when one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related when they are subject to common control.

Related parties of the Company include:

- Shareholders and organizations holding voting rights, either directly or indirectly, that result in significant influence over the Company.
- Individuals with direct or indirect voting rights that result in significant influence over the Company, including the members of Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, direct, and control the Company's operations, including the Executive Officers, the Board of Supervisors, other management personnel, and their close family members.
- Enterprises in which individuals belonging to the above groups directly or indirectly hold a sufficiently large voting interest to exercise significant influence over those enterprises, including enterprises owned by key management personnel or major shareholders of the Company and enterprises that have key management personnel in common with the Company.

Close family members of an individual are those who can influence or be influenced by that individual when transacting with the Company, including their parents, spouse, children, and siblings.

Transactions between related parties are transfers of resources or obligations between such parties, regardless of whether they involve consideration.

In considering related party relationships, the substance of the relationship is given greater consideration than its legal form.

18. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in producing or providing an individual product or service, or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in producing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of business segments operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the primary segment reporting format is based on business segments or geographical segments. If risks and rates of return are affected mainly by differences in products and services, the primary segment reporting format is based on business segments and the secondary segment reporting format is based on geographical segments. Conversely, if risks and rates of return are affected mainly by differences in geographical areas, the primary segment reporting format is based on geographical segments and the secondary segment reporting format is based on business segments. The Company's organizational and management structure and internal financial reporting system are the principal basis for determining the primary and secondary segment reporting formats.

A segment is required to be reported if the majority of its revenue is derived from sales of merchandise and rendering of services to external customers and it meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments; or
- The segment result accounts for 10% or more of the combined results of all profitable segments or the combined losses of all loss-making segments, whichever is greater in absolute amount; or
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applied for the preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in their use, including:

	Ending balance	Beginning balance
Cash on hand	157,055,000	1,848,000
Demand deposits	14,253,841,796	15,593,761,925
- *Military Commercial Joint Stock Bank*	*13,468,874,312*	*13,063,313,594*
- *Other banks*	*784,967,484*	*2,530,448,331*
Cash equivalents	45,154,863,013	160,268,273,974
- *1–3-month term deposits at Military Commercial Joint Stock Bank*	*10,000,000,000*	*140,000,000,000*
- *1-month term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam*	*35,000,000,000*	*20,000,000,000*
- *Accrued interest income of bank term deposits*	*154,863,013*	*268,273,974*
Total	**59,565,759,809**	**175,863,883,899**

2. Financial investments

	Ending balance	Beginning balance
Term deposits	75,260,000,000	260,000,000
6–12-month term deposits, with interest rates ranging from 4.5% to 7.3% at Military Commercial Joint Stock Bank	*75,260,000,000*	*260,000,000*
Accrued interest income of bank term deposits	1,108,904,110	224,384
Total	**76,368,904,110**	**260,224,384**

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
Receivables from related parties	***89,595,060,076***	-	***12,089,019,613***	-
Saigon Newport One Member Limited Liability Corporation	89,595,060,076	-	12,089,019,613	-
Receivables from other customers	***15,416,980,573***	-	***13,854,448,124***	***(140,799,250)***
Hai Au Logistics Joint Stock Company	4,577,910,163	-	3,198,281,045	-
Van Loi Kon Tum Joint Stock Company	5,255,987,200	-	4,281,655,200	-
Logistics Technology Solutions Co., Ltd.	2,534,938,345	-	3,363,735,159	-
Other customers	3,048,144,865	-	3,010,776,720	(140,799,250)
Total	**105,012,040,649**	-	**25,943,467,737**	**(140,799,250)**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Prepayments to related parties	*-*	*320,000,000*
Ben Nghe Port Company Limited	-	320,000,000
Prepayments to other suppliers	*596,582,900*	*676,247,280*
Phu Thanh Services Joint Stock Company	350,000,000	350,000,000
Other suppliers	246,582,900	326,247,280
Total	**596,582,900**	**996,247,280**

5. Other short-term receivables

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
Receivables from related parties	*320,000,000*	-	*20,000,000*	-
Saigon Newport One Member Limited Liability Corporation – Other receivables	-	-	20,000,000	-
Ben Nghe Port Company Limited – deposits for warehouse rental	320,000,000	-	-	-
Receivables from other organizations and individuals	*93,391,979*	-	*2,185,384*	-
Advances	36,000,000	-	1,000,000	-
Others	57,391,979	-	1,185,384	-
Total	**413,391,979**	-	**22,185,384**	-

6. Inventories

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Tools	640,100,000	-	640,100,000	-

7. Deferred expenses

7a. *Short-term deferred expenses*

	Ending balance	Beginning balance
Expenses for tools	1,320,731,379	2,226,253,995
Insurance premiums	1,436,000,000	748,722,217
Repair expenses	7,013,382	28,053,522
Total	**2,763,744,761**	**3,003,029,734**

7b. *Long-term deferred expenses*

	Ending balance	Beginning balance
Expenses for tools	-	36,958,340
Repair expenses	569,733,393	858,055,798
Total	**569,733,393**	**895,014,138**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
Historical costs					
Beginning balance	274,085,168,745	106,694,556,417	2,072,005,909	202,339,058	383,054,070,129
Ending balance	**274,085,168,745**	**106,694,556,417**	**2,072,005,909**	**202,339,058**	**383,054,070,129**
Of which:					
Assets fully depreciated but still in use	19,983,737,757	116,000,000	-	75,000,000	20,174,737,757
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	212,258,632,601	57,915,688,218	753,897,066	106,834,765	271,035,052,650
Depreciation during the period	10,794,931,212	5,145,221,856	103,600,296	21,223,176	16,064,976,540
Ending balance	**223,053,563,813**	**63,060,910,074**	**857,497,362**	**128,057,941**	**287,100,029,190**
Net book value					
Beginning balance	61,826,536,144	48,778,868,199	1,318,108,843	95,504,293	112,019,017,479
Ending balance	**51,031,604,932**	**43,633,646,343**	**1,214,508,547**	**74,281,117**	**95,954,040,939**
Of which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

As at 30 June 2026, certain tangible fixed assets with a net book value of VND 94,364,827,912 have been pledged as collateral for the Company's bank loans (see Note V.16).

At the end of the accounting period, the list of tangible fixed assets is as follows:

	Historical cost	Accumulated depreciation	Net book value
Access roads and drainage system for Plot A1	54,369,624,461	(43,521,430,078)	10,848,194,383
Access roads and drainage system for Plot A2	58,227,959,659	(46,860,599,424)	11,367,360,235
Access roads and drainage system for Lot B2	60,033,695,511	(47,120,452,145)	12,913,243,366
RTG crane 6+1-41682	35,487,687,710	(16,828,939,819)	18,658,747,891
RTG crane 6+1-41683	35,487,687,710	(16,828,939,819)	18,658,747,891
Other tangible fixed assets	139,447,415,078	(115,939,667,905)	23,507,747,173
Total	**383,054,070,129**	**(287,100,029,190)**	**95,954,040,939**

9. Construction-in-progress

	Beginning balance	Expenses incurred during the period	Transferred to fixed assets during the period	Ending balance
Construction-in-progress	***40,458,812,244***	***174,610,000***	***-***	***40,633,422,244***
Investment projects for wharves, jetties and piers	1,217,201,883	-	-	1,217,201,883
Investment project for the procurement and installation of one 6+1 RTG crane (*)	39,241,610,361	-	-	39,241,610,361
RTG crane surveillance camera	-	174,610,000	-	174,610,000
Total	**40,458,812,244**	**174,610,000**	**-**	**40,633,422,244**

(*) RTG crane 6+1 was commissioned on 22 July 2026. The asset has been pledged as collateral for the Company's bank loan (see Note V.16).

10. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***18,332,672,646***	***13,870,030,278***
Saigon Newport One Member Limited Liability Corporation	281,672,646	995,030,278
Ben Nghe Port Company Limited	18,051,000,000	12,875,000,000
Payables to other suppliers	***19,820,505,136***	***44,523,041,869***
Tan Cang Gantry JSC.	4,206,600,000	29,950,836,048
Other suppliers	15,613,905,136	14,572,205,821
Total	**38,153,177,782**	**58,393,072,147**
Of which:		
Trade payables for acquisition, construction of fixed assets and investment properties	4,206,600,000	29,446,200,000

The Company has no overdue trade payables.

11. Short-term advances from customers

	Ending balance	Beginning balance
Advances from related parties	***-***	***480,000,000***
Saigon Newport One Member Limited Liability Corporation	-	480,000,000
Other customers	***90,244,000***	***90,401,000***
Total	**90,244,000**	**570,401,000**

12. Payable for dividends and profit distributions

	Ending balance	Beginning balance
Dividends for 2025 payable pursuant to Resolution No. 01/2026/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated 19 June 2026 (*)	25,760,000,000	-
Dividends payable to shareholders for the previous years	114,155,625	113,344,325
Total	**25,874,155,625**	**113,344,325**

Additional information on profits payable

(*) Resolution No. 01/2026/NQ-DHDCD of the 2026 General Meeting of Shareholders dated 19 June 2026, approved the payment of a 2025 cash dividend to shareholders in the amount of VND 25,760,000,000. The payment date for the dividend shall be determined by the Board of Directors within 6 months of the conclusion of the General Meeting of Shareholders, and is expected to take place in the last 6 months of 2026.

13. Short-term taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amount already paid during the period	Refund of 2025 PIT for employees	Ending balance
VAT on local sales	-	3,413,582,870	(2,357,814,712)	-	1,055,768,158
Corporate income tax	2,870,195,754	5,587,854,264	(2,870,195,754)	-	5,587,854,264
Personal income tax	266,307,976	1,040,634,321	(1,173,850,807)	(40,837,162)	92,254,328
Total	**3,136,503,730**	**10,042,071,455**	**(6,401,861,273)**	**(40,837,162)**	**6,735,876,750**

All taxes and other obligations to the State Budget are settled in the short-term.

Value added tax ("VAT")

The Company has to pay VAT in accordance with the deduction method at rates of 8% and 10%.

Corporate income tax ("CIT")

The Company has to pay CIT for other taxable income at a rate of 20% (previous year: 20%).

The CIT payable during the period is estimated as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Total accounting profit before tax	27,919,270,880	27,113,562,631
Increases/ (decreases) of accounting profit to determine income subject to tax:	20,000,440	361,955
- *Increases*	*20,000,440*	*361,955*
- *Decreases*	-	-
Income subject to tax	27,939,271,320	27,113,924,586
Income exempted from tax	-	-
Taxable income	27,939,271,320	27,113,924,586
CIT rate	20.00%	20.00%
CIT payable	**5,587,854,264**	**5,422,784,917**

The CIT liability of the Company is determined based on the prevailing regulations on taxes. However, these regulations may change from time to time and regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amount presented in the Interim Financial Statements could change when being inspected by the Tax Authorities.

Other taxes

The Company declares and pays these taxes in line with the prevailing regulations.

14. Short-term accrued expenses

	Ending balance	Beginning balance
Accrued expenses to related parties	***320,000,000***	-
Ben Nghe Port Company Limited - Warehouse rental	320,000,000	-
Accrued expenses to other organizations and individuals	***6,935,533,154***	***416,150,000***
Commission expenses	-	156,150,000
Transportation costs, lifting and handling costs	6,680,157,067	-
Other short-term accrued expenses	255,376,087	260,000,000
Total	**7,255,533,154**	**416,150,000**

15. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties	***480,000,000***	-
Saigon Newport One Member Limited Liability Corporation – Deposits for warehouse rental received	480,000,000	-
Accrued expenses to other organizations and individuals	***389,857,698***	***555,018,874***
Trade Union's expenditure	129,635,396	126,225,615
Social insurance premiums, health insurance premiums	70,203,546	137,410,466
Other short-term payables	190,018,756	291,382,793
Total	**869,857,698**	**555,018,874**

16. Borrowings

16a. Short-term borrowings

These represent current portions of long-term borrowings (see note V.16b), comprising:

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch	1,625,000,000	-
Military Commercial Joint Stock Bank - Northern Saigon Branch	5,442,444,000	5,442,619,103
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Southern Saigon Branch	9,000,000,000	9,000,000,000
Total	**16,067,444,000**	**14,442,619,103**

Details of increases/ (decreases) in current portions of long-term borrowings during the period are as follows:

	Current period	Previous period
Beginning balance	14,442,619,103	14,442,619,103
Transfer from long-term loans	8,846,046,897	7,221,222,000
Amount of loan repaid	(7,221,222,000)	(7,221,222,000)
Ending balance	**16,067,444,000**	**14,442,619,103**

16b. Long-term borrowings

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch	23,614,600,000	-
Military Commercial Joint Stock Bank - Northern Saigon Branch	11,795,092,250	14,516,139,147
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Southern Saigon Branch	8,500,000,000	13,000,000,000
Total	**43,909,692,250**	**27,516,139,147**

The Company has solvency to repay long-term borrowings.

Additional information on long-term borrowings are as follows:

Bank	*Year*	*Purpose*	*Term*	*Interest rate per annum*	*Collateral*
Military Commercial Joint Stock Bank – Northern Saigon Branch	2017	Implementation of the investment project to upgrade Phu Huu - Newport Port	144 months	11.3%–11.5%	Assets formed in the future arising from the "Phu Huu - Newport Upgrade Investment Project"
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Southern Saigon Branch	2021	Payment for the purchase of two Kalmar RTG wheeled gantry cranes	82 months	7.6%–8.5%	Assets financed by the loan
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch	2026	Purchase of 1 RTG6+1 crane at Phu Huu - Newport Port	96 months	8.0%	Assets financed by the loan

The repayment schedule of long-term borrowings is as follows:

	Ending balance	Beginning balance
Within 1 year	16,067,444,000	14,442,619,103
Over 1 year to 5 years	39,795,092,250	27,516,139,147
Over 5 years	4,114,600,000	-
Total	**59,977,136,250**	**41,958,758,250**

Details of increases/ (decreases) in long-term borrowings are as follows:

	Current period	Previous period
Beginning balance	27,516,139,147	41,958,583,147
Amount of loans incurred	25,239,600,000	-
Transfer to short-term loans	(8,846,046,897)	(7,221,222,000)
Ending balance	**43,909,692,250**	**34,737,361,147**

The Company has no overdue borrowings.

17. Bonus and welfare funds

	Bonus fund	Welfare fund	Executive Officers' bonus fund	Total
Beginning balance	2,544,620,424	1,968,792,081	34,209,193	4,547,621,698
Increase due to appropriation from profit	800,000,000	130,085,980	-	930,085,980
Other increases	27,000,000	-	-	27,000,000
Disbursement during the period	(2,772,000,000)	(1,623,877,401)	-	(4,395,877,401)
Reclassification	(26,000,000)	-	26,000,000	-
Ending balance	**573,620,424**	**475,000,660**	**60,209,193**	**1,108,830,277**

18. Owners' equity

18a. Statement of changes in owners' equity

	Owners' contribution capital	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	161,000,000,000	42,239,177,102	26,798,601,298	230,037,778,400
Profit for the previous period	-	-	21,690,777,714	21,690,777,714
Appropriation to bonus and welfare funds	-	-	(5,351,462,587)	(5,351,462,587)
Ending balance of the previous period	**161,000,000,000**	**42,239,177,102**	**43,137,916,425**	**246,377,093,527**
Beginning balance	161,000,000,000	46,932,882,676	28,069,340,888	236,002,223,564
Profit for the current period	-		22,331,416,616	22,331,416,616
Appropriation to funds from profit of the previous year	-	1,984,125,937	(2,309,340,888)	(325,214,951)
Appropriation to funds from the current period's profit	-	-	(604,871,029)	(604,871,029)
Dividends declared	-	-	(25,760,000,000)	(25,760,000,000)
Ending balance of the current period	**161,000,000,000**	**48,917,008,613**	**21,726,545,587**	**231,643,554,200**

18b. Details of owners' contribution capital

	Ending balance	Beginning balance
Saigon Newport One Member Limited Liability Corporation	58,154,000,000	58,154,000,000
Ben Nghe Port Company Limited	72,692,000,000	72,692,000,000
Saigon Container Investment JSC.	10,495,810,000	10,495,810,000
Other shareholders	19,658,190,000	19,658,190,000
Total	**161,000,000,000**	**161,000,000,000**

18c. Shares

	Ending balance	Beginning balance
Number of ordinary shares registered to be issued	16,100,000	16,100,000
Number of ordinary shares already issued	16,100,000	16,100,000
Number of outstanding ordinary shares	16,100,000	16,100,000

Face value per outstanding share: VND 10,000.

18d. Profit distribution

During the period, the Company conducted profit distribution in accordance with Resolution No. 01/2026/NQ-DHDCD dated 19 June 2026 of 2026 General Meeting of Shareholders, as follows:

		VND
Additional profit distribution for 2025		
• Dividends declared to shareholders	:	25,760,000,000
• Appropriation to investment and development fund	:	1,984,125,937
• Appropriation to bonus and welfare funds	:	325,214,951
Provisional profit distribution for 2026		
• Appropriation to bonus and welfare funds	:	604,871,029

19. Off-Statement of Financial Position items

Pledged and mortgaged assets

	Book value		Term of pledge or mortgage	Pledgee, mortgagee
	Ending balance	Beginning balance		
Tangible fixed assets (see Note V.8)				
Assets arising from the "Phu Huu - Newport Upgrade Investment Project" in 2016	57,047,332,130	69,281,031,376	144 months from 05 July 2017	Military Commercial Joint Stock Bank – Northern Saigon Branch
02 Kalmar RTG wheeled gantry cranes	37,317,495,782	40,866,264,554	82 months from 02 August 2021	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Southern Saigon Branch
Cost of construction-in-progress (see Note V.9)				
1 x 6+1 RTG crane	39,241,610,361	-	96 months from 21 January 2026	Vietnam Investment and Development Joint Stock Commercial Bank – Ho Chi Minh City Branch
Total	**133,606,438,273**	**110,147,295,930**		

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM STATEMENT OF INCOME

1. Revenue from sales of merchandise and rendering of services

1a. Gross revenue

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Revenue from infrastructure leasing	64,419,904,506	65,219,629,604
Revenue from rendering of services	109,912,032,555	105,243,375,170
Total	**174,331,937,061**	**170,463,004,774**

1b. Revenue from sales of merchandise and rendering of services to related parties

Transactions involving sales of merchandise and rendering of services to related parties are disclosed in Note VII.2b.

2. Costs of sales

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Costs of sales for infrastructure leasing	32,500,000,000	32,500,000,000
Costs of services rendered	98,322,337,692	96,945,402,587
Total	**130,822,337,692**	**129,445,402,587**

3. Financial income

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Interests from bank term deposits	2,757,102,742	2,013,384,754
Interests from bank demand deposits	7,066,661	6,142,004
Total	**2,764,169,403**	**2,019,526,758**

4. General and administration expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Labor costs	8,612,690,032	6,606,157,083
Materials, supplies	18,795,000	27,118,300
Office supplies	621,891,988	380,201,685
Depreciation/amortization of fixed assets	68,023,176	57,411,588
Taxes, fees and legal fees	-	3,000,000
Reversal of allowance for doubtful debts	(140,799,250)	-
Expenses for external services	1,023,973,063	1,758,762,292
Other expenses	5,449,911,408	4,707,572,113
Total	**15,654,485,417**	**13,540,223,061**

5. Earnings per share (EPS)

5a. Basic/diluted EPS

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Accounting profit after corporate income tax	22,331,416,616	21,690,777,714
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	(5,476,757,840)	(5,377,114,106)
Appropriation to bonus and welfare funds and the Executive Officers' fund	*(5,476,757,840)*	*(5,377,114,106)*
Profit used to calculate basic/diluted EPS	16,854,658,776	16,313,663,608
Weighted average number of ordinary shares outstanding during the period	16,100,000	16,100,000
Basic/diluted EPS	**1,047**	**1,013**

For the purposes of presenting the basic earnings per share item for the current period, the bonus and welfare funds have been provisionally calculated in accordance with the 2026 profit distribution plan as set out in the Company's 2026 Annual General Meeting Resolution.

5b. ***Other information***

There have not been any transactions of ordinary shares or potential transactions of ordinary shares from the end of the accounting period to the disclosure date of these Interim Financial Statements.

6. Operating costs by factors

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Materials and supplies	5,620,293,215	3,678,045,743
Labor costs	28,791,488,628	24,971,663,750
Depreciation/amortization of fixed assets	16,064,976,540	16,095,393,438
Expenses for external services	92,668,860,358	95,981,374,862
Other expenses	3,331,204,368	2,259,147,855
Total	**146,476,823,109**	**142,985,625,648**

VII. OTHER DISCLOSURES

1. Commitments under operating leases

1a. ***The Company as a lessee***

Lessor: Ben Nghe Port Company Limited

Pursuant to Seaport Infrastructure Lease Agreement No. 01/HD-TCPH dated 22 May 2015, the Company leases the port infrastructure invested in and constructed by Ben Nghe Port Company Limited, situated within the fenced perimeter of the land plot and within the waters of Phu Huu Port. The lease term is 30 years starting from the date of handover of the leased assets.

The total future minimum lease payments under the irrevocable operating lease agreement, by the following periods, are as follows:

	Ending balance	**Beginning balance**
Within 1 year	65,000,000,000	65,000,000,000
Over 1 year to 5 years	368,875,000,000	364,000,000,000
Over 5 years	1,188,842,687,500	1,226,217,687,500
Total	**1,622,717,687,500**	**1,655,217,687,500**

1b. ***The Company as a lessor***

Lessee: Saigon Newport One Member Limited Liability Corporation

Pursuant to Seaport Infrastructure Lease Agreement No. 02/HD-TCPH dated 15 June 2015, the Company leases to Saigon Newport One Member Limited Liability Corporation the entire port infrastructure which the Company had subleased from Ben Nghe Port Company Limited under Agreement No. 01/HD-TCPH dated 22 May 2015. The lease term is 30 years starting from the date of handover of the leased assets.

At the end of the accounting period, future minimum lease payments receivable from irrevocable operating lease agreement are as follows:

	Ending balance	**Beginning balance**
Within 1 year	118,040,083,915	128,839,809,012
Over 1 year to 5 years	413,096,388,523	416,367,964,402
Over 5 years	1,678,270,994,155	1,728,619,597,685
Total	**2,209,407,466,593**	**2,273,827,371,099**

2. Transactions and balances with the related parties

The related parties of the Company include: the key management personnel, the key management personnel's related individuals and other related parties.

2a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise: the member of the Board of Directors ("BOD"), the Board of Supervisors ("BOS") and the Executive Officers (the Board of Management ("BOM") and the Chief Accountant). The key management personnel's related individuals are their close family members.

The Company has not entered into any transactions or outstanding balances with the key management personnel or their related individuals.

Compensation of the key management personnel

	Position	Salary, bonuses	Remuneration	Total compensation
Current period				
Board of Directors				
Mr. Dang Hoai Giang	Chairman	-	141,366,125	141,366,125
Mr. Nguyen Ngoc Thao	Member	-	96,671,236	96,671,236
Mr. Le Nguyen Khanh	Member	-	96,671,236	96,671,236
Mr. Nguyen Van Thuy	Member cum Director	626,873,333	96,671,236	723,544,569
Mr. Le Quoc Viet	Member cum Deputy Director	538,793,443	96,671,236	635,464,679
Board of Supervisors				
Mr. Bui Quang Huy	Head of BOS	-	84,087,193	84,087,193
Mr. Le Nguyen Bao Quoc	Member	-	96,671,236	96,671,236
Mr. Tran Tat Thang	Member	367,900,888	96,671,236	464,572,124
Executive Officers				
Mr. Vo Xuan Chung	Deputy Director	547,111,514	-	547,111,514
Ms. Tran Thi Viet Ha	Chief Accountant	511 918 423	-	511,918,423
Total		**2,592,597,601**	**805,480,734**	**3,398,078,335**
Previous period				
Board of Directors				
Mr. Dang Hoai Giang	Chairman	28,976,829	71,344,800	100,321,629
Mr. Nguyen Ngoc Thao	Member	23,708,314	71,344,800	95,053,114
Mr. Le Nguyen Khanh	BOD Member	13,829,850	77,868,000	91,697,850
Mr. Nguyen Văn Thuy	Member cum Director	484,622,931	71,344,800	555,967,731
Mr. Le Quoc Viet	Member cum Deputy Director	402,708,177	71,344,800	474,052,977
Board of Supervisors				
Ms. Le Thi Huyen	Head of BOS (Resigned on 12 June 2025)	15,805,543	71,344,800	87,150,343
Mr. Bui Quang Huy	Head of BOS (Appointed 12 June 2025)	-	-	-
Mr. Le Nguyen Bao Quoc	Member	13,171,286	71,344,800	84,516,086
Mr. Tran Tat Thang	Member	288,222,519	71,344,800	359,567,319

	Position	Salary, bonuses	Remuneration	Total compensation
Executive Officers				
Mr. Vo Xuan Chung	Deputy Director	378,999,863	-	378,999,863
Ms. Tran Thi Viet Ha	Chief Accountant	342,258,824	-	342,258,824
Total		1,992,304,136	577,281,600	2,569,585,736

2b. *Transactions and balances with other related parties*

Other related parties of the Company include:

Name	Relationship
Saigon Newport One Member Limited Liability Corporation	Major shareholder
Ben Nghe Port Company Limited	Major shareholder
Saigon Container Investment Joint Stock Company	Major shareholder

Transactions with other related parties

The Company has entered into transactions relating to sale of merchandise and rendering of services, as well as other transactions, with other related parties as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Revenue from sales of merchandise and rendering of services to related parties		
Saigon Newport One Member Limited Liability Corporation	135,284,636,554	135,594,591,984
Using services rendered by related parties:		
Saigon Newport One Member Limited Liability Corporation	1,746,061,450	1,310,363,970
Ben Nghe Port Company Limited		
Infrastructure rental	*32,500,000,000*	*32,500,000,000*
Expenses for using other services	*202,934,279*	-

Outstanding balances with other related parties

Outstanding balances with other related parties are presented in Notes V.3, V.4, V.5, V.10, V.11, V.14 and V.15.

Receivables from other related parties are unsecured and will be paid in cash. No allowance has been made for the receivables from other related parties.

3. Comparative figures

Adoption of the New Accounting System

As set out in Note III.1, the Company has applied Circular 99 with effect from 1 January 2026. Certain comparative figures have been restated to comply with the provisions of Circular 99 relating to the presentation of Financial Statements, as follows:

	Code	Figures before adjustment	Adjustments	Adjusted figures	Notes
Interim Statement of Financial Position					
Cash and cash equivalents	110	175,595,609,925	268,273,974	175,863,883,899	
Held-to-maturity investments	123	260,000,000	224,384	260,224,384	(i)
Other short-term receivables	135	290,683,742	(268,498,358)	22,185,384	

	Code	Figures before adjustment	Adjustments	Adjusted figures	Notes
Payable for dividends and profit distributions	313	-	113,344,325	113,344,325	(ii)
Other short-term payables	320	668,363,199	(113,344,325)	555,018,874	

(i) Restating accrued interest income of term deposits from the item "Other short-term receivables" to the items "Cash and cash equivalents" and "Held-to-maturity investments".

(ii) Restating the liability for profits payable to owners from the item "Other short-term payables" to the item "Payable for dividends and profit distributions".

4. Significant accounting judgements, estimates and assumptions

In preparing these interim combined Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated by the Board of Management on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As at 30 June 2026, the total balance of trade receivables was VND 105,012,040,649. Based on an assessment of the age of the receivables, the financial position and payment history of each customer, the Board of Management determined that there were no indications of a decline in recoverability at the reporting date; therefore, no additional allowance for doubtful debts was made.

The Board of Management assesses that this is not a material accounting estimate likely to result in a significant adjustment in the next accounting period, as the majority of receivables have short-term payment terms and arise from customers with a stable payment history.

The Company continues to implement the following control measures to maintain the quality of its trade receivables:

- Monitoring and regularly following up on the collection of outstanding balances.
- Reviewing credit limits for each customer on a quarterly basis.
- Re-assessing collectability when there are signs of irregularities in a customer's financial position.

Estimated useful lives and residual values of tangible fixed assets

The Company estimates the useful lives of tangible fixed assets based on technical assessments and actual operating experience, with the depreciation periods applied to each asset group set out in Note IV.7. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

As at 30 June 2026, the total historical cost of tangible fixed assets was VND 383,054,070,129, with a net book value of VND 95,954,040,939.

The impact of changes in estimates of useful lives depends on the technical characteristics, operating conditions, the level of wear and tear of each asset group, the extent of the adjustment to the estimate, and the time they arise. As these factors vary among asset classes, the Board of Management does not have a suitable basis for applying a general assumption to reliably determine the impact of the change in estimate at the end of the accounting period. The specific impact will be determined when the Company has sufficient grounds to adjust the estimate.

A change in the useful life of a group of assets will alter the depreciation of fixed assets for the period in which the change occurs and for future periods affected during the remaining useful life of those assets. This change (if any) will be recognized on a non-retrospective basis in accordance with the provisions on changes in accounting estimates.

The Board of Management assesses that the likelihood of the actual useful life differing significantly from the estimate is low for the majority of assets, with the exception of certain specialized machinery and equipment operating in harsh environments, where there is a higher degree of uncertainty.

The Board of Management implements the following measures:

- Reviewing and adjusting the useful life on an annual basis.
- Carrying out routine maintenance in accordance with technical procedures.
- Assessing indicators of asset impairment at each reporting date as required.
- Planning for the timely replacement of assets to avoid disruption to production and business operations.

5. Segment information

The Company's principal business activities include the provision of seaport leasing services and related support services. Detailed information on revenue and costs for each service is presented in Notes VI.1 and VI.2. Furthermore, all of the Company's business operations are conducted within the territory of Vietnam. As such, the Company's risks and rates of return are not significantly affected by differences in the business segments in which it operates or by operating in different geographical areas. Accordingly, the Board of Management has determined that the Company operates as a single business segment within a single geographical segment. Therefore, the Company does not present segment reporting by business segments or geographical segments.

6. Subsequent events

From the end of the accounting period to the date of approval on the Financial Statements, there have been no material events arising, which need to make adjustments on the figures or to be disclosed in the Interim Financial Statements.

Approved on 10 August 2026

Prepared by	**Chief Accountant**	**Legal representative**
Hoang Thi Hai Yen	**Tran Thi Viet Ha**	**Nguyen Van Thuy**

CÔNG TY CỔ PHẦN TÂN CẢNG - PHÚ HỮU
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