PORT OF HAI PHONG JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No.: 2130 /TB-CHP Sub: Disclosure of Financial Statements for the Second Quarter of 2026	*Hai Phong, July 28 , 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Respectfully to: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC, dated November 16, 2020, issued by the Ministry of Finance, which provides guidance on the disclosure of information in the stock market, Port of Hai Phong Joint Stock Company hereby discloses the Financial Statements for the Second Quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: PORT OF HAI PHONG JOINT STOCK COMPANY

Securities code: PHP

Address: No. 8A Tran Phu, Ngo Quyen Ward, Hai Phong City, Vietnam

Phone number: (+84) 225.3859945 Fax: (+84) 225.3552049

Email: congbothongtin@haiphongport.com.vn

Website: https://haiphongport.com.vn

2. Disclosed information: Financial Statements for the Second Quarter of 2026

- Separate Financial Statements for the Second Quarter of 2026;

- Consolidated Financial Statements for the Second Quarter of 2026;

- Cases requiring further explanation:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

Yes ☐ No ☒

A written explanation is required in cases where "Yes" is indicated:

Yes ☐ No ☒

+ The after-tax profit in the reporting period demonstrates a discrepancy of 5% or more before and after the audit, changing from a loss to a profit, or vice versa (applicable to audited annual financial statements):

Yes ☐ No ☒

A written explanation is required in cases where "Yes" is indicated:

Yes ☐ No ☒

+ The after-tax profit in the income statement for the reporting period varies by 10% or more compared to the same period of the previous year:

Yes ☒ No ☐

A written explanation is required in cases where "Yes" is indicated:

Yes ☒ No ☐

+ The after-tax profit for the reporting period reflects a loss, reversing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes ☐ No ☒

A written explanation is required in cases where "Yes" is indicated:

Yes ☐ No ☒

This document has been published on the website of Port of Hai Phong Joint Stock Company on July 28, 2026 at the link: https://haiphongport.com.vn/vi/bao-cao-tai-chinh

Attachments:

- Separate financial statements and Consolidated financial statements for the second quarter of 2026.

- Document No. 2127/CHP-TCKT dated July 28, 2026 of Port of Hai Phong Joint Stock Company, providing an explanation of the changes in business results for the second quarter of 2026.

***Recipients*:**
- As above;
- State Securities Commission of Vietnam (to report);
- Filing: Company Office, Secretary to the Board of Management.

ORGANIZATION REPRESENTATIVE
LEGAL REPRESENTATIVE
GENERAL DIRECTOR

M.S.D.N: 0200236845-CTCP
CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG
P. NGÔ QUYỀN - T.P HẢI PHÒNG

Le Hong Quan

PORT OF HAI PHONG JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No. 109/NQ-CHP	*Hai Phong, July 28, 2026*

RESOLUTION

On the disclosure of the Financial Statements for the second Quarter of 2026
of Port of Hai Phong Joint Stock Company

BOARD OF MANAGEMENT
PORT OF HAI PHONG JOINT STOCK COMPANY

Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, and subsequent amendments and supplements;

Pursuant to the Charter of organization and operation of Port of Hai Phong Joint Stock Company;

Pursuant to Decision No. 1080/QD-CHP dated April 23, 2026 of the Board of Management of Port of Hai Phong Joint Stock Company promulgating the Internal Corporate Governance Regulations of Port of Hai Phong Joint Stock Company;

Pursuant to Decision No. 1081/QD-CHP dated April 23, 2026 of the Board of Management of Port of Hai Phong Joint Stock Company promulgating the Operational Regulations of the Board of Management of Port of Hai Phong Joint Stock Company;

In view of Proposal No. 2008/TTr-CHP dated July 20, 2026 of the General Director of Port of Hai Phong Joint Stock Company regarding the disclosure of the Financial Statements for the second quarter of 2026;

Pursuant to the Summary of opinions of members of the Board of Management of Port of Hai Phong Joint Stock Company No. 144/THYK-HDQT dated July 28, 2026,

RESOLVED:

Article 1. The Board of Management of Port of Hai Phong Joint Stock Company (Port of Hai Phong) approves the content and authorizes the disclosure of the Financial Statements for the second Quarter of 2026 of Port of Hai Phong (including the separate financial statements and the consolidated financial statements) and the explanation of the fluctuations in business results for the second Quarter of 2026 as proposed by the General Director in Proposal No. 2008/TTr-CHP dated July 20, 2026.

Article 2. The Board of Management assigns the General Director, based on the functions, duties, and authority prescribed in the Company's Charter, the Regulations of Port of Hai Phong, and applicable laws, to implement the Resolution of the Board of Management./.

Recipients:
- As Article 2;
- Board Member;
- Board of Supervisors;
- Internal Audit Committee;
- Financial and Accounting Department;
- Filing: Secretary to the Board of Management.

PP. BOARD OF MANAGEMENT
CHAIRMAN

CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG

Pham Hong Minh

PORT OF HAI PHONG JOINT STOCK COMPANY

No. 2128 /BC-CHP *Hai Phong, 28 July 2026*

SEPARATE FINANCIAL STATEMENT

Q2 2026

PORT OF HAI PHONG JSC *Form No.B01 a - DN*

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
CURRENT ASSETS	**100**		**1.755.603.762.463**	**1.490.836.367.850**
Cash and cash equivalents	**110**	**V.01**	**449.807.609.192**	**254.478.551.405**
Cash	111		119.670.965.357	90.878.551.405
Cash equivalents	112		330.136.643.835	163.600.000.000
Short-term financial investments	**120**	**V.02**	**413.569.472.467**	**300.030.000.000**
Held for trading Securities	121			
Provision for devaluation of held for trading securities	122			
Held-to-maturity investments	123		413.569.472.467	300.030.000.000
Short-term receivables	**130**		**496.826.547.042**	**530.098.781.490**
Short-term trade receivables	131	**V.03**	139.255.575.182	129.992.393.085
Short-term advances to suppliers	132		99.805.038.504	83.143.086.584
Intra-company current receivables	133			
Receivables based on stages of construction contract schedule	134			
Other short-term receivables	135	**V.04**	285.296.926.701	344.494.295.166
Provision for doubtful short-term doubtful receivables	136	**V.05**	(27.530.993.345)	(27.530.993.345)
Shortage of assets awaiting solution	137			
Inventories	**140**		**87.897.689.432**	**77.297.875.505**
Inventories	141	**V.06**	87.897.689.432	77.297.875.505
Provision for devaluation of inventories	149			
Other current assets	**160**		**307.502.444.330**	**328.931.159.450**
Short-term prepaid expenses	161	**V.11**	33.668.331.951	20.769.281.027
Deductible value added tax	162	**V.14**	273.834.112.379	306.506.472.443
Taxes and other receivables from the State	163	**V.14**		1.655.405.980
Government bond trading transaction	164			
Other current assets	165			
NON-CURRENT ASSETS	**200**		**7.310.965.784.969**	**7.425.806.018.755**
Non-current receivables	**210**			
Non-current trade receivables	211			
Non-current advanced payments to suppliers	212			
Working capital provided to sub-units	213			
Intra-company non-current receivables	214			
Non-current loan receivables	215			
Other non-current receivables	215			
Provision for non-current doubt debts	216			
Fixed assets	**220**		**1.209.855.603.517**	**1.228.968.741.704**
Tangible fixed assets	221	**V.08**	1.202.032.216.232	1.220.117.784.212
-Cost	*222*		*4.173.654.380.787*	*4.121.195.463.465*
- Accumulated depreciation	*223*		*(2.971.622.164.555)*	*(2.901.077.679.253)*
Finance lease fixed assets	224			
- Cost	225			
- Accumulated depreciation	226			
Intangible fixed assets	227	**V.09**	7.823.387.285	8.850.957.492
- Cost	228		*41.536.137.866*	*41.536.137.866*
- Accumulated amortization	229		*(33.712.750.581)*	*(32.685.180.374)*
Investment property	**240**	**V.10**	**3.256.813.973.186**	**2.581.950.157.136**
- Cost	*241*		*3.502.679.904.812*	*2.777.074.580.908*
- Accumulated amortization	*242*		*(245.865.931.626)*	*(195.124.423.772)*
Long-term assets in progress	**250**	**V.07**	**163.669.900.939**	**1.199.724.382.560**
Non-current work in progress	251			
Construction in progress	252		163.669.900.939	1.199.724.382.560
Long-term financial investments	**260**	**V.02**	**2.623.490.943.800**	**2.360.950.493.819**
Investment in subsidiaries	261		1.202.201.691.109	1.202.201.691.109
Investment in joint-ventures and associates	262		1.436.217.210.706	1.172.441.234.553

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
Investment in other entities	263		2.181.131.012	2.181.131.012
Provision for long-term financial investments	264		(17.109.089.027)	(15.873.562.855)
Held to maturity investments	265			
Other non-current assets	**270**		**57.135.363.527**	**54.212.243.536**
Long-term prepaid expenses	271	V.11	40.902.412.277	38.379.126.140
Deferred income tax assets	272	V.19	16.232.951.250	15.833.117.396
Non-current equipment, supplies and spare parts for replacement	273			
Other non-current assets	274			
TOTAL ASSETS	**280**		**9.066.569.547.432**	**8.916.642.386.605**

RESOURCES	Code	Note	30/06/2026	01/01/2026
LIABILITIES	**300**		**2.419.196.221.609**	**2.758.910.793.088**
Current liabilities	**310**		**765.425.644.239**	**1.041.837.340.868**
Short-term trade payables	311	V.13	157.026.714.017	330.679.560.102
Short-term advances from customers	312		1.146.819.874	3.186.142.398
Dividends payable	313	V.16	226.977.000	244.305.000
Taxes and other payables to The State	314	V.14	138.014.577.523	208.169.572.317
Payables to employees	315		52.112.630.498	127.775.298.580
Short-term accrued expenses	316	V.15	245.402.430.244	237.605.148.059
Intra-Company current payables	317			
Payables based on stages of construction contract schedule	318			
Short-term unrealized revenues	319	V.18	2.741.299.470	2.730.857.220
Other short-term payables	320	V.17	85.871.281.946	84.400.679.345
Short-term loan and finance lease liabilities	321	V.12	23.130.873.266	24.562.190.653
Provision for current payables	322		-	
Bonus and welfare fund	323		59.752.040.401	22.483.587.194
Price stabilization fund	324			
Government bond purchased for resale	325			
Non-current liabilities	**330**		**1.653.770.577.370**	**1.717.073.452.220**
Non-current trade payables	331			
Non-current deferred revenue	332			
Non-current payable expenses	334			
Intra-company payables for operating capital received	335			
Non-current payables	336			
Non-current unrealized revenue	337			
Other non-current payables	338			
Non-current loans and finance lease liabilities	339	V.12	1.653.770.577.370	1.717.073.452.220
Transition bonds	340			
Preference stocks	341			
Deferred income tax payable	342			
Provision for non-current payables	343			
Science and technology development fund	344			
OWNERS' EQUITY	**400**		**6.647.373.325.823**	**6.157.731.593.517**
Owners' equity	**410**	V.20	**6.647.373.325.823**	**6.157.731.593.517**
- Ordinary shares with voting rights	**411a**		**3.269.600.000.000**	**3.269.600.000.000**
Capital surplus	412			
Conversion option on convertible bonds	413			
Owners' other capital	414			
Treasury stocks	415			
Differences upon asset revaluation	416			
Exchange rate differences	417			
Investment and development fund	418		2.285.284.494.703	1.819.342.644.034
Other equity fund	419			
Retained earnings	420		1.092.488.831.120	1.068.788.949.483
- Accumulated retained earnings brought forward	420a		524.656.098.814	89.159.188.856
- retained earnings for the current period	420b		567.832.732.306	979.629.760.627

RESOURCES	Code	Note	30/06/2026	01/01/2026
Construction investment fund	**422**			
Other funds	430			
Funds	431			
Funds that form fixed assets	432			
TOTAL RESOURCES	**440**		**9.066.569.547.432**	**8.916.642.386.605**

Hai Phong, July 23rd 2026

Preparer	**Chief Accountant**	**General Director**
Nguyen Thi Quyen	Dao Thi Thu Ha	Le Hong Quan

CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG
M.S.D.N: 0200236845 - CTCP
P. NGÔ QUYỀN - T.P HẢI PHÒNG

PORT OF HAI PHONG JSC *Form No.B02-DN*

SEPARATE INCOME STATEMENT

For the fiscal year ended 30 June 2026

Unit: VND

Items	Code	Note	Q2		Q1	
			From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1	2	3	4	5	6	7
1. Revenue from sale of goods and rendering of services	01	VI.22	578.751.885.548	442.302.023.018	1.040.590.167.720	803.762.534.678
2. Revenue deductions	02					
3. Net revenue from sale of goods and rendering of services	10		578.751.885.548	442.302.023.018	1.040.590.167.720	803.762.534.678
4. Cost of goods sold	11	VI.23	239.474.278.291	263.136.583.101	435.842.158.865	475.000.510.877
5. Gross profit from sale of goods and rendering of services	20		339.277.607.257	179.165.439.917	604.748.008.855	328.762.023.801
6. Gain/(loss) from disposal of investment property	21					
7. Financial income	22	VI.24	113.521.145.247	127.748.310.030	129.472.772.225	191.827.359.742
8. Financial expenses	23	VI.25	21.518.754.131	25.296.581.096	43.883.385.235	33.210.985.422
In which: Interest expense	*24*		*20.304.462.524*	*321.159.147*	*34.398.815.730*	*2.295.124.529*
9. Selling expenses	25					
10. General and administrative expenses	26	VI.28	31.258.353.616	28.196.556.745	52.513.751.913	51.179.679.730
11. Operating profit	30		400.021.644.757	253.420.612.106	637.823.643.932	436.198.718.391
12. Other income	31	VI.27	46.354.568.278	98.339.531.841	46.628.700.688	98.688.337.053
13. Other expenses	32	VI.24	291 392 291	20 264 111	360 836 735	20 264 111
14. Other profit	40		46.063.175.987	98.319.267.730	46.267.863.953	98.668.072.942
15. Net profit before tax	50		446.084.820.744	351.739.879.836	684.091.507.885	534.866.791.333
16. Current Corporate income tax expense	51	VI.30	68.981.366.007	46.967.129.321	116.658.609.433	71.474.236.456
17. Deferred Corporate income tax expense	52		(399.833.854)	(399.833.854)	(399.833.854)	(399.833.854)
18. Net profit after tax	60		377.503.288.591	305.172.584.369	567.832.732.306	463.792.388.731

Hai Phong, July 23rd 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Quyen	Dao Thi Thu Ha	Le Hong Quan

M.S.D.N: 0200236845 CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG P. NGÔ QUYỀN - T.P HẢI PHÒNG

PORT OF HAI PHONG JSC *Form No.B03-DN*

INTERIM SEPARATE OF CASH FLOW

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

Unit: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 1/1/2025 to 30/06/2025
1	2	3	4	5
I- Cash flows from operating activities				
1. Profit before tax	01		***684.091.507.885***	***534.866.791.333***
2. Adjustments for:				
Depreciation of tangible fixed assets and investment properties	02		122.623.321.640	88.291.979.364
Provisions	03		1.235.526.172	16.597.815.241
Foreign exchange difference (gain)/loss from revaluation of monetary accounts denominated in foreign currency	04		(3.695.274.451)	12.908.050.492
(Gain)/loss from investing activities	05		(118.033.949.898)	(187.235.513.411)
Interest expenses	06		34.398.815.730	2.295.124.529
Other payments for operating activity	07			
3. Operating profit before changes in working capital			***720.619.947.078***	***467.724.247.548***
Increase, decrease in receivables	09		62.780.362.068	(46.573.010.780)
Increase, decrease in inventories	10		(10.599.813.927)	1.878.443.350
Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		(241.288.271.164)	(220.898.382.810)
Increase, decrease in prepaid expenses	12		(15.422.337.061)	15.046.268.762
Interest paid	14		(23.080.361.635)	(974.380.748)
Corporate income tax paid	15		(199.405.089.939)	(16.450.342.431)
Other cash receipts from operating activities	16			62.940.000
Other cash payments from operating activities	17		(40.453.916.193)	(39.885.908.214)
Net cash flows from operating activities	20		***253.150.519.227***	***159.929.874.677***
II- Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(227.666.720.840)	(1.386.459.912.642)
Proceeds from disposals of fixed assets and other long-term assets	22			
Loans to other entities and payment for purchase of debt instruments of other entities	23		(410.000.000.000)	(260.000.000.000)
Collection on borrowings and proceeds from sales of debt instruments of other entities	24		300.000.000.000	70.406.000.000
Capital contribution in other entities	25		(61.723.727.528)	(40.464.337.806)
Proceeds from equity investment in other entities	26			354.344.566
Proceeds from interests, dividends and distributed profits	27		119.475.956.373	190.794.341.583
Net cash flows from investing activities	30		***(279.914.491.995)***	***(1.425.369.564.299)***
III- Cash flows from financing activities				
Cash received from owner's paid in capital	31			
Current, non-current loans received	33		234.299.287.490	1.792.776.378.957
Repayment of principal	34	VII.01	(12.783.821.050)	(560.898.734.555)
Dividends and profits paid to owners	36		(17.328.000)	(21.660.000)
Net cash flows from financing activities	40		***221.498.138.440***	***1.231.855.984.402***
Net decrease/(increase) in cash during the period	50		**194.734.165.672**	**(33.583.705.220)**

Items	*Code*	Note	From 01/01/2026 to 30/06/2026	From 1/1/2025 to 30/06/2025
1	2	3	4	5
Cash and cash equivalents at the beginning of the period	60		**254.478.551.405**	**338.882.421.807**
Impact of exchange rate fluctuations	61		594.892.115	(319.653.060)
Cash and cash equivalents at the end of the period	70		**449.807.609.192**	**304.979.063.527**

Hai Phong, July 23th2026

CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG

M.S.D.N: 0200236845-C.T.C.P

P. NGÔ QUYỀN - T.P HẢI PHÒNG

Preparer	**Chief Accountant**	**General Director**
Nguyen Thi Quyen	Dao Thi Thu Ha	Le Hong Quan

NOTES TO FINANCIAL STATEMENTS

For financial year ended on 30/06/2026

I. BUSINESS HIGHLIGHTS

1. STRUCTURE OF OWNERSHIP

Port of Hai Phong Joint Stock Company (hereinafter referred to "the Company") formerly known as Hai Phong Port Company - One Member Limited Liability, was state-owned enterprise under Vietnam National Shipping Lines. The Company was transformed into Joint Stock Company in accordance with Enterprise Law and Business Registration Certificate No.0200236845 dated 01 July 2014 issued by the Hai Phong Department of Planning and Investment and amended for the 14th time on 24 April 2026 issued by the Hai Phong Department of Planning and Investment.

2. The Company's head office is located at No. 8A, Tran Phu Street, Ngo Quyen Ward, Hai Phong.
3. The actual contributed charter capital according to the Business Registration Certificate of the Company as at 30 June 2026 is VND 3,269,600,000,000 (in word: three trillion two hundred sixty-nine billion and six hundred million Vietnam dong), equivalent to 326,960,000 shares with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is: 733 people

4. BUSINESS LINES AND PRINCIPAL ACTIVITIES

Main business activities of the Company include:

- Cargo handling, delivery and preservation of goods;
- Railway transport, road transport, inland waterway transport;
- Real estate, warehouse and office lease;
- Ship brokerage, ship agency services, sea freight agency services, forwarding services, tally, cargo lifting, customs clearance services;
- Import and export service; warehousing and storage of goods;
- Container repair and container cleaning service;
- Towage and ship assistance.

5. BUSINESS STRUCTURES

5.1. List of dependent accounting branches:

Name	**Principal activities**
Tan Vu Port Branch – Dinh Vu Industrial Park, Dong Hai Ward, Hai An District, Hai Phong	Cargo handling, delivery, transport and container repair

5.2. Directly controlled subsidiaries:

- *Hoang Dieu Chua Ve Port One Member Co., Ltd*
- *Hai Phong Port Medical Center One Member Co., Ltd*
- *Hai Phong Port Training and Technical Services Joint Stock Company*
- *Hai Phong Port Tugboat and Transport Joint Stock Company*
- *Dinh Vu Port Investment & Development Joint Stock Company*

5.3. Joint-ventures and associates:

- *Dong Do - Hai Phong Port Container Lines JSC (1)*
- *Sai Gon Port Logistics JSC*
- *Hai Phong Marine Investment and Trading JSC*
- *Hai Phong Port Investment Development Service JSC*
- *Vinalines Dong Bac JSC (2)*
- *HPH Logistics JSC*
- *KM Cargo Services Hai Phong Co., Ltd*
- *Smart Logistics Service (Hai Phong) Company Limited*
- *Haiphong Port TIL International Terminal Company Limited*

(1) The company has temporarily suspended operations since 2018.
(2) The company has temporarily suspended operations since 2014 but has not completed the procedures for tax code closure.

5.4. Indirect joint-ventures and associates

- *SITC – Dinh Vu Logistics Co., Ltd*

II. ACCOUNTING PERIOD AND

ACCOUNTING PERIOD

The accounting period of the Company begins on 1 January and ends on 31 December of the calendar year

III. STANDARTS 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.

2. STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND SYSTEM

The Company applied to Vietnamese Accounting Standards, Vietnamese Corporate Accounting System promulgated under Circular 99/2025/TT-BTC dated 27 October 2025, Circulars guiding the implementation of accounting standards of the Ministry of Finance and other related legal regulations on preparation and presentation of the Financial Statements.

3. CHANGES IN ACCOUNTING POLICIES AND OPENING BALANCE CONVERSION

Effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, which provides guidance on the corporate accounting regime and replaces Circular No. 200/2014/TT-BTC, together with its relevant amendments and supplements.

The conversion of opening balances of accounting accounts was carried out in accordance with Articles 29 and 30 of Circular No. 99/2025/TT-BTC. Accordingly, certain account balances were converted, reclassified or adjusted to conform to the chart of accounts and accounting principles prescribed under Circular No. 99/2025/TT-BTC.

The material effects, if any, arising from the conversion of opening balances and changes in accounting policies are presented in the relevant notes to the items in the Statement of Financial Position and other financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. FOREIGN CURRENCY

The exchange rate to convert transactions arising during the period in foreign currencies is the exchange rate with the Commercial Bank where the Company has such transaction at the transaction date.

The exchange rate when re-evaluating monetary items denominated in foreign currencies at the time of preparation of the Interim Separate Financial Statements is the exchange rate announced by the Commercial Bank where the foreign currency account is opened at the time of preparation of the Interim Separate Financial Statements:

Particularly:

- The exchange rate used for translation of balances of monetary items is the buying exchange rate at the period-end of Joint Stock Commercial Bank where transactions of the Company have been regularly made.
- The exchange rate used for translation of deposits is the buying exchange rate of the bank where accounts are opened.
- The exchange rate used for translation of balances of monetary payables is the selling exchange rate at the period-end of Joint Stock Commercial Bank where transactions of the Company have been regularly made.

2. CASH AND CASH EQUIVALENTS

Cash includes cash on hand, demand and term deposits in banks. Cash equivalents are short-term investments with a recovery period not exceeding 3 months from the date of investment, capable of being easily converted into a specified amount of cash and without risks in conversion into cash.

3. FINANCIAL INVESTMENTS

Held-to-maturity investments

Held-to maturity investments consist of investments amounts that the Company intends and is able to hold to the maturity date. Held-to-maturity investments include: term deposits which the issuer is required to re-buy them in a certain time in the future and held to maturity loans to earn profits periodically and other held to maturity investments.

Held-to maturity investments are recognized starting from the acquisition date and initial value of such held-to-maturity investments are determined under purchase price and expenses related to transactions of purchasing investment amounts. Interest proceeds from held-to-maturity investments after purchase date are recognized on the Income Statement on the basis of estimates. Interest before the Company holds the investments shall be deducted from historical cost at purchase time.

Held-to-maturity investments are determined as historical cost minus provisions for doubtful and bad debts.

When there is reliable evidence that a part or all of the investment may not be recovered and the losses can be reliably determined, the losses is recognized as financial expenses for the year / period and reduce directly on investment value.

Investment in Subsidiaries

The investment presented is an investment in a Subsidiary when the Company acquires control of the invested entity. Control is the power to govern the separate financial and operating policies of an enterprise or business so as to obtain benefits from its activities or business activities.

An associate is a company in which the Company has significant influence but has no control over the financial and operating policies and is not a subsidiary or joint venture of the Company. The significant influence is shown by the right to participate in making financial and operating policy decisions of the investee but does not affect control or co-control over these policies.

Investments in subsidiaries, joint ventures or associate companies are initially recorded at historical costs, which includes the purchase price or capital contribution plus direct investment expenses. In the case of investments with non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the arising time.

Dividends and profits for the periods before the investment is purchased are accounted for as a decrease in value of such investment. Dividends and profits for the periods after the investment is purchased and recorded as revenue. Dividends are received in shares and are only tracked by the increased number of shares, do not record the value of shares received/recorded at par value.

Allowance for impairment of investments in subsidiaries, joint ventures or associates is established at the time of Financial Statement preparation when investments in subsidiaries, joint ventures or associates are made. For any decrease in comparison with the original price, the Company will make the following provision:

- If an investment in subsidiary, joint venture or associate companies whose listed shares or the fair value of the investment is determined reliably, the allowance shall be made according to the market value of the shares
- With regard to an investment whose fair value is not identifiable at the reporting time, the allowance shall be made in an amount equal to the difference between the actual contributed capital of the parties in the subsidiary, joint venture, or associate company and the actual equity, multiplied by the portion of the capital contribution of the Company compared with the actual capital contribution of the parties in the subsidiaries, joint-ventures, or associates.

Investment in equity instruments of another entity

Investments in equity instruments of another entity include equity investments but the Company does not have the right of control, co-control or have vital impact on the investee.

Investments in capital instruments of another entity are initially recognized at cost, including purchase price or capital contribution plus direct costs related to investment activities. Dividends and profits for periods before the investment is purchased are accounted for a decrease in the value of the investment itself. Dividends and profits of periods after the investment is purchased are recognized revenue. Dividends received in shares may only track the number of additional shares, not recognize the value of shares received/recognized at par value.

Provision for losses for investments in capital instruments of other entities set aside at the time of preparing the mid-year Separate Financial Statements when the investments have a decline compared to the original price, the Company shall make provision as follows:

- For an investment in listed shares or the fair value of a reliably determined investment, provisioning is based on the market value of the shares.

- For an investment whose fair value cannot be determined at the time of reporting, the reserve shall be set aside with an appropriation equal to the difference between the actual contributed capital of the parties in another unit and the actual equity multiplied by the ratio of the Company's capital contribution compared to the total actual contributed capital of the parties in another unit.

Increase or decrease the amount of provision for investment losses in capital instruments of other entities that need to be set aside at the closing date of Consolidated Financial Statements recognized in financial expenses

4. RECEIVABLES

Accounts receivable are stated at carrying amount less provisions for bad debts.

The classification of receivables is made according to the following principles:

- Accounts Receivables from customers reflect trade receivables arising from purchase - sale transactions between the Corporation and the buyers who are an independent unit against the Corporation.

- Other accounts receivables reflect non-commercial receivables unrelated to purchase - sale transactions.

Provision for doubtful debts is made for receivables which are overdue in the economic contract, the contractual commitment or debt commitment and receivable debts which are not due for payment but unrecoverable. In which, the provision for overdue receivables is based on the time of principal repayment according to the original purchase and sale contract, regardless of the debt extension between the parties and undue receivable debts, but the debtors have gone into bankruptcy status or are in the process of dissolving, missing, fleeing.

Increases/decreases of balance of provision for bad debts which need appropriating as at the interim separate Balance Sheet date are recorded into administrative overheads.

5. INVENTORIES

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

The cost of inventory includes the costs of bringing the inventory to its present location and condition, including: purchase price, non-refundable taxes, transportation, handling, and maintenance costs, inventory loss, and other costs directly attributable to the purchase of the inventory.

Net realizable values are the estimated selling prices of inventories in an ordinary course of business less the estimated expenses on product completion and other necessary expenses on product consumption.

The Company applies the regular declaration method to accounting for inventories. Cost of inventories is calculated by first in first out method.

Method of making provision for devaluation of inventories: Provision for devaluation of inventories is made for each inventory item with diminution in value (the original cost is greater than the net realizable value).

Increase or decrease in the balance of provision for devaluation of inventories that need to be set up at the closing date of the Interim Separate Financial Statements are recorded in the cost of goods sold during the period.

6. TANGIBLES FIXED ASSETS

Tangible fixed assets are recorded at cost, which is reflected in interim separate Balance Sheet according to cost, accumulated depreciation and residual value. The cost of tangible fixed assets includes the purchase price (less trade discounts or rebates), taxes and costs directly attributable to the acquisition of the fixed assets to bring it to the ready-for-use purpose. Expenses incurred after initial recognition of tangible fixed assets are recorded as an increase in the cost of the asset when it is probable that these costs will increase future economic benefits. Expenses incurred which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are sold or liquidated, the accumulated cost and wear and tear value are written off and profits and losses incurred as a result of liquidation are recognized in income or expenses for the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. Accounting for tangible fixed assets is classified according to groups of assets with the same nature and purpose of use in production and business activities of the company. The specific amortization period is as follows

Fixed assets	*Useful lives (years)*
- Buildings and structures	05 - 40
- Machinery and equipment	05 - 20
- Vehicles and transmission equipment	04 - 20
- Management equipment	02 – 13

7. INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at cost, which is reflected in the interim separate Balance Sheet according to the items of historical cost, accumulated amortization and residual value. Historical costs of intangible fixed assets include all the expenses of the Corporation to have these fixed assets as of the dates they are ready to be put into use. Expenses related to intangible fixed assets, which are incurred after initial recognition, are recognized as operating expenses in the period unless these expenses are associated with a specific intangible fixed asset and increase economic benefits from these assets.

When an intangible fixed asset is sold or liquidated, cost and accumulated depreciation are written off and profits and losses arising from disposal are recognized as income or expenses for the period.

Intangible fixed assets of the Company are computer softwares.

Computer software

Expenses related to computer software programs that are not an integral part of the related hardware are capitalized. The historical cost of computer software is all expenses that the Company has spent up to the time of putting the software into use. Computer software is amortized on a straight-line basis over 03 to 08 years.

8. CONSTRUCTION IN PROGRESS

Construction in progress of the Company is the project of the 02 container terminals No. 3 and No. 4 at Lach Huyen International Gateway Port and other construction, including equipment in the process of acquisition and installation but not yet put into use and capital investment works in the process of construction that have not been inspected and put into use at the reporting date for the Interim Separate Financial Statements. These assets are recorded at cost, which includes costs of goods and services payable to contractors and suppliers, related interest costs during the investment period, and other reasonable costs directly related to the formation of the assets in the future.

These costs shall be transferred to the historical cost of the fixed assets at the provisional price (if there has not been any approved settlement) when the assets are transferred and put into use.

9. PREPAID EXPENSES

Prepaid expenses include expenses actually incurred but related to the results of production and business activities of many accounting periods. Prepaid expenses include: costs of insurance, tools and supplies that have been used and are waiting for allocation, repair and maintenance expenses of fixed assets, rental costs and other prepaid expenses.

Tools and supplies: Tools and supplies that have been put into use are allocated on a straight-line method for the period from 01 to 03 years.

Prepaid land costs is the prepaid land rent, including amounts related to land leased for which the Company has received Certificate of land use rights but do not meet the criteria for intangible fixed asset recognition according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance dated 25 April 2013 guiding the regime for management, use and depreciation of fixed assets and other costs related to ensuring for the use of leased land. These costs are recognized in the interim separate income statement using the straight-line method based on the term of the land lease contract.

Other prepaid expenses include insurance fees allocated according to the insurance contract, repair expenses, and other expenses allocated on a straight-line method for the period from 01 to 03 years.

10. LIABILITIES PAYABLE AND ACCRUED EXPENSES

Liabilities and accruals are recognized for amounts to be paid in the future for goods and services received. Accruals are recognized based on reasonable estimates of the amounts to be paid.

Classification of payables as trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables reflect trade payables occurred from purchase-sale transaction of goods, services, assets and the suppliers are independent units against the Corporation, including payables between the parent company and subsidiaries, joint ventures and associates;
- Accruals reflect amounts payable for goods and services received from the seller or provided to the buyer during the reporting year but actually not paid due to lack of invoices or insufficient records, accounting documents and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.

- Other payables include non-commercial payables, unrelated to the purchase, sale and provision of goods and services.

Payables are tracked in detail by each entity and payment term. Payables in foreign currency are re-evaluated by the Company at the selling exchange rate of the Joint Stock Commercial Bank where the Company regularly conducts transactions.

11. PROVISIONS

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of assets will be required. future economic benefits to pay the debts due from that obligation. Provisions are determined by discounting expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and specific risks of that debt.

12. OWNER'S EQUITY

Owner's contribution capital is recognized in line with the amount actually contributed by the shareholders.

The distribution of profits to shareholders is taken into account the non-monetary items included in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends such as interest due to revaluation of assets. assets for capital contribution, interest on revaluation of monetary items, financial instruments are other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders, the list of shareholders is officially finalized and approved by the Securities Commission

13. TAXES AND OTHER PAYMENTS TO THE STATE

Corporate income tax calculated on pre-consolidated profit or loss of the year includes current income tax and deferred income tax. Corporate income tax is recognized in the income statement except where there are income taxes related to items recognized directly in equity, in which case the income taxes are This income is also recorded directly into equity.

Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary difference, the taxable temporary differences and income tax rate.

Do not offsetting current corporate income tax expenses and deferred corporate income tax expenses.

Deferred income tax asset

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits.

Deferred income tax asset are determined based on prevailing corporate income tax rate (or corporate income tax rate which is estimated to change in the future if the deferred incoe tax asset are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of fiscal year.

Deferred income tax asset are recognized only to the extend that it is probable that future taxable profit will be available against which the temporary difference can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

14. REVENUE RECOGNITION

Revenue from rendering of services

Revenue is recognized when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company. In case the transaction of service provision involves many periods, revenue is recognized in the period based on the outcomes of the work performed at the closing date of the Separate Financial Statements of that period.

The result of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue is determined reliably. When contracts define that buyers are entitled to returns services purchased under specific conditions, enterprises shall only record revenue if such specific conditions no longer exist and buyers are not entitled to return provided services;
- The Company have received or will receive economic benefits from the transaction of providing such services;
- The completed work may be determined at the time of the report;and
- Incurred costs for the transaction and the costs to complete the transaction of providing such services may be determined.

Financial income

Gains from long-term investments are estimated and recognized when the right to receive profits from the investee companies is established.

Interest on bank deposits is recognized based on the bank's periodic announcement, loan interest is recognized on the basis of time and actual interest rate each period.

Dividends and shares of profit

Dividends and shares of profit are recognized when the Company earns the right to receive dividends or profits from capital contribution. The value of shares received as dividends is not recorded; instead, the increased number of new shares received shall be tracked

15. BORROWING COSTS

Borrowing costs are recorded as an expense in the period in which they are incurred.

NOTES

1. On November 25, 2015, the Ministry of Transport issued Decision No. 4196/QD-BGTVT, approving the final settlement of asset values for Wharves No. 4, No. 5, and Chua Ve Container Yard, the approved values were VND 342,110,245,728 for the assets and VND 55,339,292,485 for other costs allocated to the Equipment Package. Additionally, Port of Hai Phong was instructed to report to the Ministry of Finance regarding the re-borrowing of these asset values.

On March 1, 2016, Port of Hai Phong Joint Stock Company submitted Document No. 602/CHP to the Ministry of Finance, detailing the allocation value for the Equipment Package, *which included an interest expense of VND 14,119,307,626, arising from the period between March 31, 2006, and October 21, 2009. Port of Hai Phong had already paid this amount, as requested by the Vietnam Development Bank (VDB) Hai Phong Branch via Official Dispatch No. 425/TB-NHPT.HPH.TD3 dated November 16, 2010 with confirmation from the Hai Phong Branch of VDB. Therefore, Port of Hai Phong requested the Ministry of Finance to consider assigning the VDB to sign an additional appendix to the ODA loan credit contract for the Other Costs allocated to the Equipment Package, with a total value of VND 55,339,292,485 - VND 14,119,307,626 = VND 41,219,984,859.*

Currently, Port of Hai Phong Joint Stock Company is recording the transfer of asset value formation for Wharves No. 4, No. 5, Chua Ve Container Yard, and the Equipment Package from State capital to loan capital. The total amount is VND 342,110,245,728 + VND 41,219,984,859 = VND 383,330,230,587. Interest expenses on this amount are being provisionally accrued by Port of Hai Phong.

On March 23, 2017, the Ministry of Finance issued Document No. 3791/BTC-QLN, requesting opinions from the Ministry of Transport, Port of Hai Phong Joint Stock Company, and VDB on the loan repayment plan for Wharves No. 4, No. 5 of Chua Ve Container. The details are as follows:

***Loan and repayment currency:** Vietnamese Dong.*

***Loan value:** VND 342,110,245,728, comprising ODA loans of VND 336,667,700,077 and counterpart funds of VND 5,442,545,651.*

***Repayment period:** From 2017 to 2020.*

***Re-lending interest rate for foreign loan capital:** 9.5% per annum plus a 0.2% re-lending fee per annum.*

***Counterpart capital interest:** Exempted.*

On July 23, 2018, the Ministry of Finance issued Document No. 8715/BTC-QLN, reporting to the Prime Minister on asset accounting and proposing a loan repayment plan for Wharves No. 4 and No. 5 of Chua Ve Terminal - Port of Hai Phong.

The Government Office issued Document No. 10582/VPCP-KTTH on November 1, 2018, approving the Ministry of Finance's proposal, specifically:

- Assigning the Ministry of Transport to review the basis for increased asset value accounting for Wharves No. 4 and No. 5 and the equitization process of Port of Hai Phong. Based on the review, the Ministry of Transport is requested to propose a management and operational plan for these wharves.

- Approving a re-lending policy for equipment costs consistent with the mechanism approved under Document No. 1596/CP-QHQT dated October 25, 2004. The Ministry of Transport was instructed to convert the values into JPY for the Ministry of Finance to report to the Prime Minister on the additional loan value.

The Ministry of Transport submitted Document No. 10855/BGTVT-KCHT dated October 28, 2020, outlining plans for managing and operating Wharves No. 4, No. 5, and Chua Ve Terminal's container yard. On November 11, 2022, the Government Office issued Document No. 7642/VPCP-CN, requesting the Ministry of Transport to unify the handling plan under the direction of Deputy Prime Minister Mr. Le Van Thanh. In response to Document No.

13874/BGTVT-KHCHT dated December 27, 2022 of the Ministry of Transport, Port of Hai Phong issued Document No. 06/CHP-TCKT on January 3, 2023, providing opinions on the plan for managing and operating Wharves No. 4 and No. 5 of Chua Ve Terminal.

On June 8, 2023, Port of Hai Phong submitted Document No. 1674/CHP-TCKT, proposing that the Ministry of Transport and the Ministry of Finance cooperate to finalize a plan for the Prime Minister's approval to assign the management and operation of Wharves No. 4 and No. 5 to Port of Hai Phong as per Document No. 2313/TTg-KTN dated December 25, 2013 of the Prime Minister.

In 2023, the Ministry of Finance initiated consultations with relevant agencies to amend Decree No. 43/2018/ND-CP of the Government on the management, utilization, and operation of maritime infrastructure assets.

The Ministry of Transport has issued Document No. 10882/BGTVT-TC on September 28, 2023, to the Ministry of Finance for comments on the draft Decree regulating the management, utilization and operation of maritime infrastructure assets (replacing Decree No. 43/2018/ND-CP dated March 12, 2018), in which the Ministry of Transport has proposed to supplement the content in the transitional provisions so that in case the proposal is approved, the form of asset management will be resolved, i.e. to assign the management and operation of Wharves No. 4 and 5 of Chua Ve Terminal to Port of Hai Phong (not for lease).

On December 24, 2024, the Government Office issued Notice No. 569/TB-VPCP, summarizing the conclusions of Deputy Prime Minister Mr. Tran Hong Ha at the meeting to review and respond to the opinions of Government Members on the Decree regulating the management, utilization and operation of inland waterway infrastructure assets.

The Deputy Prime Minister agreed not to include transitional provisions in the revised Decree for maritime infrastructure assets formed from State capital and directed the Ministry of Transport and the Ministry of Finance to urgently report on handling plans.

Upon official approval by competent authorities for the management and operational plan for assets of Berths No. 4, No. 5, Chua Ve Container Yard and Equipment Package, Port of Hai Phong will be responsible for updating its financial reporting data accordingly.

As of August 31, 2022, PHP shares (Port of Hai Phong Joint Stock Company - a subsidiary of Vietnam Maritime Corporation JSC (VIMC)) were mandatorily delisted due to auditor exceptions in its 2019, 2020, and 2021 financial statements related to the above issues.

Currently, PHP shares are being traded on the Unlisted Public Company Market (UPCom).

V. Additional information for items presented in the Balance Sheet

Unit: VND

01. CASH AND CASH EQUIVALENTS	30/06/2026	01/01/2026
Cash on hand	83.671.500	183.141.500
Cash at banks	119.587.293.857	90.695.409.905
Cash equivalents	330.136.643.835	163.600.000.000
Total	**449.807.609.192**	**254.478.551.405**

02. FINANCIAL INVESTMENTS	30/06/2026	01/01/2026
2.1 HELD-TO-MATURITY INVESTMENTS		
Short-term	**413.569.472.467**	**70.436.000.000**
Time deposit	410.030.000.000	300.030.000.000
Interest on loans and bank deposits	3.539.472.467	
Total	**413.569.472.467**	**70.436.000.000**

2.2 INVESTMENTS IN OTHER ENTITIES (appendix no.1)

03. TRADE RECEIVABLES	30/06/2026	01/01/2026
3.1 Short-term	**139.255.575.182**	**129.992.393.085**
Maersk A/S	*23.781.003.261*	*19.150.108.288*
Trade receivables from related parties		
Dinh Vu Port Investment & Development JSC	*1.380.928.627*	*515.639.749*
Hai Phong Port Tugboad and Transport JSC	*1.525.270.892*	*1.587.259.523*
Hoang Dieu Chua Ve Port One Member Ltd., Co	*4.957.250.836*	*15.106.383.528*
Hai Phong Port Operations and Engineering Training One mei	*1.017.638.340*	*1.267.024.399*
	139.255.575.182	**129.992.393.085**

04. OTHER RECEIVABLES

Items	30/06/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Short-term	**285.296.926.701**		**344.494.295.166**	
Depreciation and loan interest related to container berths No. 4 and No. 5 at Chua Ve container yard	194.218.263.761		194.218.263.761	
Dividends and distributed profit receivables			1.886.400.000	
Advances to employees	579.267.044		370.873.000	
Deposit	1.610.000.000		44.220.575.000	
Interest on loans and bank deposits			2.786.019.110	
Other receivables	88.889.395.896		101.012.164.295	
Total	**285.296.926.701**		**344.494.295.166**	

05. DOUBTFUL DEBTS (appendix no.2)

06. INVENTORIES

Items	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
Short-term	**87.897.689.432**		**77.297.875.505**	
Raw materials	83.716.010.193		73.746.428.032	
Tools and supplies	3.229.590.809		2.512.341.609	
Merchandise inventories	952.088.430		1.039.105.864	
Total	**87.897.689.432**		**77.297.875.505**	

07. CONSTRUCTION IN PROGRESS

		30/06/2026	01/01/2026
CONSTRUCTION		163.669.900.939	1.199.724.382.560
	Investment project in construction of container terminals No. 3 and No. 4 of Hai Phong International Gateway Port (at Lach Huyen port, Hai Phong City)	*155.214.851.288*	*1.183.973.593.202*
		163.669.900.939	**1.199.724.382.560**

08. TANGIBLE FIXED ASSETS (appendix no.3)

09. INTANGIBLE FIXED ASSETS (appendix no.4)

10. CHANGES IN INVESTMENT PROPERTIES (Appendix No. 05)

11 PREPAID EXPENSES

	30/06/2026	01/01/2026
11.1 Short-term	**33.668.331.951**	**20.769.281.027**
- Insurance expenses	735.883.086	3.398.832.829
- Tools and supplies issued for users	5.102.050.265	7.779.792.245
- Repaid and dredging expenses	26.485.946.634	6.327.278.466
- Others	1.344.451.966	3.263.377.487
11.2 Long-term	**40.902.412.277**	**38.379.126.140**
- Repair expenses pending to be allocated	18.903.680.425	25.988.534.061
- Tools and supplies issued for users	19.046.855.011	11.711.258.747
- Others	2.951.876.841	679.333.332
Total	**74.570.744.228**	**59.148.407.167**

12. BORROWING AND FINANCIAL LEASE (appendix no.6)

13. TRADE PAYABLES

	30/06/2026	01/01/2026
Short-term	**157.026.714.017**	**330.679.560.102**
Phu Xuan Construction and Consultant JSC	*61.158.532.276*	*95.733.944.544*
Trade payables to related parties		
Hai Phong Port Tugboad and Transport JSC	*8.068.248.352*	*6.466.939.296*
Hoang Dieu Chua Ve Port One Member Ltd., Co	*89.829.862*	*101.360.270*
Hai Phong Port Medical Center One Member Ltd., Co	*203.058.201*	*50.320.425*

Hai Phong Port Operations and Engineering Training One mei	*11.812.934.255*	*14.682.119.852*

14 TAX AND OTHER PAYABLES TO THE STATE

Items	01/01/2026	Payables for the year	Payment paid for the year	30/06/2026
Taxes and other payables	**208.169.572.317**	**195.262.957.788**	**230.037.990.176**	**138.014.577.523**
- Value added tax		35.379.962.406	35.379.962.406	
- Corporate income tax	159.405.071.939	116.658.609.433	199.405.089.939	76.658.591.433
- Personal income tax		21.848.652.426	16.803.649.572	5.045.002.854
- Land tax, land rental	48.764.500.378	15.575.886.868	8.029.404.010	56.310.983.236
- Other taxes		5.799.846.655	5.799.846.655	
	01/01/2026	**Payables for the year**	**Payment paid for the year**	**30/06/2026**
Deductible VAT	**306.506.472.443**	**33.309.610.819**	**65.981.970.883**	**273.834.112.379**
Taxes and other receivables	**1.655.405.980**		**1.655.405.980**	
- Personal income tax	1.655.405.980		1.655.405.980	

15. ACCRUED EXPENSES

	30/06/2026	01/01/2026
Short-term	**245.402.430.244**	**237.605.148.059**
Interest expenses	245.027.876.888	233.709.422.793
Others	374.553.356	3.895.725.266
Total	**245.402.430.244**	**237.605.148.059**

16. Dividends payable

	30/06/2026	01/01/2026
Dividends payable	226.977.000	244.305.000
	226.977.000	**244.305.000**

17 OTHER PAYABLES

	30/06/2026	01/01/2026
Short-term	**85.871.281.946**	**84.400.679.345**
Trade union fees	706.368.515	706.052.294
Shift meal and danger allowance	858.400.000	2.583.540.000
Compensation	73.656.708.400	73.656.708.400
Dividend, profit payables		
Others	10.649.805.031	7.454.378.651
Total	**85.871.281.946**	**84.400.679.345**

18 UNREALIZED REVENUES

	30/06/2026	01/01/2026
Short-term		
Unrealized revenues	**2.741.299.470**	**2.730.857.220**

19 DEFERRED INCOME TAX ASSETS

	30/06/2026	01/01/2026
Deferred tax assets		

Corporate income tax rate to recognize deferred tax assets	20%	20%
Deferred tax assets relating to the tax loss not used (interest expense on ODA loans for Berths No.4, No.5, Container yard, and Equipment package)	16.232.951.250	15.833.117.396
Deferred tax assets	**16.232.951.250**	**15.833.117.396**

20 OWNERS' EQUITY

20.1 CHANGES IN OWNERS' EQUITY (APPENDIX NO.7)

20.2 DETAILS OF OWNERS' EQUITY	30/06/2026	01/01/2026
Vietnam Maritime Corporation	3.026.413.770.000	3.026.413.770.000
Other shareholders	243.186.230.000	243.186.230.000
Total	**3.269.600.000.000**	**3.269.600.000.000**

20.3 Owners' equity	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Opening balance	3.269.600.000.000	3.269.600.000.000
Closing balance	3.269.600.000.000	3.269.600.000.000

20.4 SHARES	30/06/2026	01/01/2026
Authorised shares	**326.960.000**	**326.960.000**
Issued shares	**326.960.000**	**326.960.000**
Ordinary shares	326.960.000	326.960.000
Shares in circulation	**326.960.000**	**326.960.000**
Ordinary shares	326.960.000	326.960.000
Par value per share (VND/share)	**10.000**	**10.000**

20.5 FUNDS	30/06/2026	01/01/2026
Development and Investment funds	2.285.284.494.703	1.819.342.644.034
Total	**2.285.284.494.703**	**1.819.342.644.034**

21 OFF STATEMENT OF FINANCIAL STATEMENT ITEM	30/06/2026	01/01/2026
Written off bad debts	2.478.245.025	2.478.245.025
Foreign currency		
USA dollar (USD)	*3.095.828,20*	*2.702.478,93*
Japanese yen (JPY)	*1.593,00*	*1.593,00*
2km Dinh Vu road project	33.899.446.082	33.899.446.082

VI. Supplementary explanation for the items presented in the Income statement

22 SALES OF MERCHANDISE AND SERVICES	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Total	**1.040.590.167.720**	**361.460.511.660**

23 COST OF GOODS SOLD	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Total	**435.842.158.865**	**475.000.510.877**

24 FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest from lendings and deposits	14.902.768.296	7.227.487.157
Dividends and distributed profits	103.440.000.000	180.008.026.254
Foreign exchange difference gain incurred during period	7.434.729.478	4.512.571.631
Foreign exchange difference gain due to revaluation at the end of period	3.695.274.451	
Late payment interest, payment discount		79.274.700
Total	**129.472.772.225**	**191.827.359.742**

25 FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interst expenses	34.398.815.730	2.295.124.529
Foreign exchange difference loss incurred during period	8.249.043.333	1.589.680.017
Foreign exchange difference loss due to revaluation at the end of period		12.908.050.492
Allowance for decline in value of trading securities	1.235.526.172	16.418.130.384
Total	**43.883.385.235**	**33.210.985.422**

26 OTHER INCOMES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Income from compensation	45.272.000	79.544.557
Electricity for lease	425.839.380	641.387.084
Revaluation surplus on assets contributed as capital	45.966.527.528	97.759.616.896
Other incomes	191.061.780	207.788.516
Total	**46.628.700.688**	**98.688.337.053**

27 OTHER EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Other expenses	189.131.421	20.264.111
Total	**189.131.421**	**20.264.111**

28 GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Labour costs	31.853.864.224,00	29.582.177.057
Depreciation and amortisation	3.074.721.769,00	2.449.540.721
Provision for doubtful debts		179.684.857
Material costs	200.403.500,00	370.644.400
Outsourced services	2.129.045.783,00	2.583.467.968
Other expenses	15.255.716.637,00	16.014.164.727
Total	**52.513.751.913**	**51.179.679.730**

29 OPERATING COST BY FACTOR

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Raw material costs	53.533.737.968	64.801.451.136

Labour costs	165.732.588.313	225.741.270.240
Depreciation and amortisation	122.623.321.640	87.458.762.955
Outsourced services	80.554.626.280	52.213.655.784
Other monetary expenses	65.911.636.577	95.965.050.492
Total	**488.355.910.778**	**526.180.190.607**

30 CURRENT CORPORATE INCOME TAX EXPENSE	**From 01/01/2026 to 30/06/2026**	**From 01/01/2025 to 30/06/2025**
Corporation income tax	**116.658.609.433**	**71.474.236.456**

29. DEFERRED CORPORATE INCOME TAX EXPENSES	**From 01/01/2026 to 30/06/2026**	**From 01/01/2025 to 30/06/2025**
Deferred income tax benefit from deductible temporary differences	(399.833.854)	(399.833.854)
Total	**(399.833.854)**	**(399.833.854)**

VII. Additional information for items presented in the cash flows statement

01 Amount of loan received during the period	**From 01/01/2026 to 30/06/2026**	**From 01/01/2025 to 30/06/2025**
Money received from borrowing under a standard contract	234.299.287.490	1.792.776.378.957

02 Repayment of principal	**From 01/01/2026 to 31/03/2026**	**From 01/01/2025 to 31/03/2025**
Repayment of principal	12.783.821.050	560.898.734.555

Hai Phong, July 23rd 2026

Preparer	**Chief Accountant**	**General Director**
Nguyen Thi Quyen	Dao Thi Thu Ha	Le Hong Quan

M.S.D.N: 0200236845 CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG P. NGÔ QUYỀN - T.P HẢI PHÒNG

2.2. Investments in other entities **APPENDIX NO.1**

Items	30/06/2026			01/01/2026		
	Historical cost	Provision	Fair value	Historical cost	Provision	Fair value
Investment in subsidiaries	**1.202.201.691.109**	**(1.411.472.206)**		**1.202.201.691.109**	**(1.422.211.971)**	
Dinh Vu Port Investment & Development JSC	816.000.000.000		1.450.440.000.000	816.000.000.000		1.374.960.000.000
Hai Phong Port Tugboat and Transport JSC	33.701.691.109		67.068.000.000	33.701.691.109		53.460.000.000
Hoang Dieu Chua Ve Port One-Member Ltd., Co	306.000.000.000			306.000.000.000		
Hai Phong Port Medical Center One-Member Ltd., Co	15.000.000.000	(1.411.472.206)		15.000.000.000	(1.422.211.971)	
HaiPhong Port Training and Technical services JSC	31.500.000.000			31.500.000.000		
Investment in joint-ventures and associates	**1.172.441.934.553**	**(15.196.485.809)**		**25.289.203.035**	**(13.950.219.872)**	
Dong Do - Hai Phong Port Container Lines JSC	6.300.000.000	(6.300.000.000)		6.300.000.000	(6.300.000.000)	
Sai Gon Port Logistics JSC	3.000.000.000	(762.696.069)		3.000.000.000	(571.954.779)	
Hai Phong Marine Investment and Trading JSC	25.289.203.035			25.289.203.035	0	
Hai Phong Port Investment Development Service JSC	31.440.000.000			31.440.000.000		
Northeast Vinalines JSC	5.518.034.429	(5.518.034.429)		5.518.034.429	(5.518.034.429)	
Smart Logistics Service (Hai Phong) Co., Ltd	86.676.700.000	-2.615.755.311		86.676.000.000	(1.560.230.664)	
HPH Logistics JSC	11.596.000.000			11.596.000.000		
KM Cargo Services Hai Phong Co., Ltd	12.528.000.000			12.528.000.000		
Hai Phong Port TIL International Terminal Co., Ltd	990.093.997.089			990.093.997.089		
Investment in other entities	**2.181.131.012**	**(501.131.012)**		**2.181.131.012**	**(501.131.012)**	
VIMC Logistics JSC	2.181.131.012	(501.131.012)	1.680.000.000	2.181.131.012	(501.131.012)	1.680.000.000
Total	**2.376.824.756.674**	**(17.109.089.027)**		**1.082.813.290.735**	**(15.548.738.648)**	

As at 30 June 2026, The Company has not determined fair value of these investments for disclosure in the Separate Financial Statements because information abour their market prices is not available and there is currently no guidence on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of these investments may differ from its carrying amounts.

5. DOUBTFUL DEBTS **APPENDIX NO.2**

Items	30/06/2026			01/01/2026		
	Historical cost	Provision	Recoverable value	Historical cost	Provision	Recoverable value
Dong Do- Hai Phong Port Container Lines JSC	3.713.511.896	(3.713.511.896)		3.713.511.896	(3.713.511.896)	
Vinashin Ocean Shipping One Member Ltd., Co	6.628.866.818	(6.628.866.818)		6.628.866.818	(6.628.866.818)	
Nam Trieu Shipping One Member Ltd., Co	9.930.305.723	(9.930.305.723)		9.930.305.723	(9.930.305.723)	
Others	7.258.308.908	(7.258.308.908)		7.258.308.908	(7.258.308.908)	
Total	**27.530.993.345**	**(27.530.993.345)**		**27.530.993.345**	**(27.530.993.345)**	

8. TANGIBLE FIXED ASSETS **APPENDIX NO.3**

Items	Buildings and structures	Machinery and equipment	Means of transportation	Management equipment	Other tangible fixed assets	Total
I. Historical cost						
Beginning balance	**1.155.816.297.651**	**43.203.400.583**	**###############**	**83.111.094.704**		**4.121.195.463.465**
Increase	**86.307.781**	**5.872.309**	**479.446.053.941**	**32.578.525.857**	**1.009.341.008**	**513.126.100.896**
- Purchase during the period		5.872.309	479.446.053.941	32.578.525.857		512.030.452.107
- Basic construction investment completed	86.307.781				1.009.341.008	1.095.648.789
Decrease	**(429.445.254)**		**(440.714.050.641)**	**(19.523.687.579)**	0	**(460.667.183.474)**
- Decrease due to capital contributions			(440.714.050.641)	(19.523.687.579)		(460.237.738.220)
- Diposals	(429.445.254)					(429.445.254)
Ending balance of the period	**1.155.473.160.178**	**43.209.272.892**	**###############**	**96.165.932.982**	**1.009.341.008**	**4.173.654.380.887**
II. Accumulated depreciation						
Beginning balance	**617.592.799.890**	**33.030.631.327**	**###############**	**53.098.828.830**		**2.901.077.679.253**
Increase	**19.734.712.716**	**1.094.635.953**	**46.367.936.615**	**3.635.930.357**	**21.027.938**	**70.833.215.641**
- Depreciation during the period	19.734.712.716	1.094.635.953	46.367.936.615	3.635.930.357	21.027.938	**70.833.215.641**
Decrease	**(309.758.277)**			**0**	0	**(309.758.277)**
- Diposals	(309.758.277)					(309.758.277)
Ending balance of the period	**637.017.754.329**	**34.125.267.280**	**###############**	**56.734.759.187**	**21.027.938**	**2.971.622.164.555**
III. Net carrying amount						
- Beginning balance	538.223.497.761	10.172.769.256	641.709.251.321	30.012.265.874	-	1.220.117.784.212
- Ending balance	518.455.405.849	9.084.005.612	634.073.318.006	39.431.173.795	988.313.070	1.202.032.216.332

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as at 30 June 2026 is 1.332.607.918.942

9. INTANGIBLE FIXED ASSETS **APPENDIX NO.4**

Items	Land use rights	Copyrights and patents	Trademarks	Computer Software	Other intangible fixed assets	Total
I. Historical cost						
Beginning balance				**41.536.137.866**		**41.536.137.866**
Increase				**24.989.777.761**		**24.989.777.761**
- Purchase during the period				24.989.777.761		24.989.777.761
Decrease				**(24.989.777.761)**		**(24.989.777.761)**
- Decrease due to capital contributions				(24.989.777.761)		(24.989.777.761)
Ending balance of the period				**41.536.137.866**		**66.525.915.627**
II. Accumulated depreciation						
Beginning balance				**32.685.180.374**		**32.685.180.374**
Increase				**1.027.570.207**		**1.027.570.207**
- Depreciation during the period				1.027.570.207		1.616.069.023
Ending balance of the period				**33.712.750.581**		**33.712.750.581**
III. Net carrying amount						
- Beginning balance				8.850.957.492		8.850.957.492
- Ending balance				7.823.387.285		7.823.387.285

The historical cost of intangible fixed assets that have been fully depreciated but are still in use as at 30 June 2026 is 26.980.688.082

10. MOVEMENTS IN INVESTMENT PROPERTY **APPENDIX NO.5**

Items	Beginning balance	Increase during the year	Decrease during the year	Ending balance
a/ Investment property for lease				
I. Historical cost	**2.777.074.580.908**	**725.605.323.904**		**3.502.679.904.812**
- Land use rights				**0**
- Buildings				**0**
- Buildings and Land use rights				**0**
- Infrastructure facilities	2.777.074.580.908	725.605.323.904		**3.502.679.904.812**
Accumulated depreciation	**195.124.423.772**	**50.741.507.854**		**245.865.931.626**
- Land use rights				**0**
- Buildings				**0**
- Buildings and Land use rights				**0**
- Infrastructure facilities	195.124.423.772	50.741.507.854		**245.865.931.626**
Net book value	**2.581.950.157.136**	**674.863.816.050**		**3.256.813.973.186**
- Land use rights				**0**
- Buildings				**0**
- Buildings and Land use rights				**0**
- Infrastructure facilities	2.581.950.157.136	674.863.816.050		**3.256.813.973.186**
Historical cost of fully depreciated investment property still held for lease				21.307.063.148

11 BORROWING AND FINANCIAL LEASE

APPENDIX NO.6

Items	30/06/2026		During the period		01/01/2026	
	Amount	Ability-to-pay amount	Increse	Decrese	Amount	Ability-to-pay amount
11.1 Short-term borrowings	**23.130.873.266**	**23.130.873.266**	**12.230.901.183**	**(13.662.218.570)**	**24.562.190.653**	**24.562.190.653**
Long-term borrowings at maturity	**23.130.873.266**	**23.130.873.266**	**12.230.901.183**	**(13.662.218.570)**	**24.562.190.653**	**24.562.190.653**
Long-term ODA loans phase II	23.130.873.266	23.130.873.266	12.230.901.183	(13.662.218.570)	24.562.190.653	24.562.190.653
11.2 Long-term borrowings	**1.932.104.363.898**	**1.932.104.363.898**	**234.299.287.490**	**(297.602.162.340)**	**1.717.073.452.220**	**1.717.073.452.220**
Long-term ODA loan phase II	75.414.348.509	75.414.348.509		(14.426.894.984)	76.798.608.887	76.798.608.887
Long-term ODA loan for container berths No.4 and No.5 at Chua Ve container yead	342.110.245.728	342.110.245.728			342.110.245.728	342.110.245.728
Additional long-term ODA loan phase II	41.219.984.859	41.219.984.859			41.219.984.859	41.219.984.859
Loan for construction of berths 3,4 of Lach Huyen Port	1.473.359.784.802	1.473.359.784.802	234.299.287.490	(283.175.267.356)	1.256.944.612.746	1.256.944.612.746
Total	**1.955.235.237.164**	**1.943.329.029.350**	**26.882.101.247**	**(62.882.282.464)**	**1.741.635.642.873**	**1.741.635.642.873**

17 OWNERS' EQUITY

17.1 CHANGES IN OWNERS' EQUITY

APPENDIX NO.7

Items	Share capital	Investment and development fund	Undistributed earnings	Total
01/01/2025	**3.269.600.000.000**	**1.520.310.342.937**	**655.894.489.953**	**4.643.113.179.240**
- Profit in prior year			979.629.760.627	979.629.760.627
- Appropriation to investment and development fund		299.032.301.097	(299.032.301.097)	
- Appropriation to bonus and welfare fund			(71.527.000.000)	(71.527.000.000)
- Dividends distribution			(196.176.000.000)	(196.176.000.000)
31/12/2025	**3.269.600.000.000**	**1.819.342.644.034**	**1.068.788.949.483**	**5.355.039.939.867**
01/01/2026	**3.269.600.000.000**	**1.819.342.644.034**	**1.068.788.949.483**	**6.157.731.593.517**
- Profit for the period			567.832.732.306	567.832.732.306
- Appropriation to investment and development fund		465.941.850.669	(465.941.850.669)	
- Appropriation to bonus and welfare fund			(78.191.000.000)	(78.191.000.000)
- Dividends distribution				
30/06/2026	**3.269.600.000.000**	**2.285.284.494.703**	**1.092.488.831.120**	**6.647.373.325.823**

Transaction with related parties **APPENDIX NO.8**

	Transaction	
	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Dinh Vu Port Investment & Development JSC		
Revenue from rending of services	3.294.421.617	9.678.225.477
Purchase of services	2.548.092.188	1.524.201.584
Dividends	102.000.000.000	142.800.000.000
Receivables	1.380.928.627	4.318.245.895
Payables	867.688.519	850.607.278
Hai Phong Port Tugboat and Transport JSC		
Revenue from rending of services	2.790.583.974	2.258.076.206
Purchase of services	18.233.725.173	20.969.415.695
Receivables	1.525.270.892	2.110.208
Payables	8.068.248.352	7.965.865.093
Hoang Dieu Chua Ve Port One Member Co., Ltd		
Revenue from rending of services	16.170.393.668	1.514.969.706
Purchase of services	3.091.024.679	2.157.485.164
Receivables	4.957.250.836	1 046 625 304
Payables	89.829.862	3 004 345 180
Hai Phong Port Medical Center One Member Co., Ltd		
Revenue from rending of services	850.496.100	140.252.690
Payables	203.058.201	271.910.316
Hai Phong Port Training and Technical Services JSC		
Revenue from rending of services	1.302.037.060	174.401.838
Purchase of services	50.951.162.549	20.879.232.703
Dividends	1.440.000.000	
Receivables	1.017.638.340	191.842.022
Payables	11.812.934.255	18.768.111.989
Da Nang Shipping Agency Branch – Viet Nam Ocean Shipping Agency Corporation		
Revenue from rending of services	15.680.000	
Hai Phong Shipping Agency Branch of Viet Nam Ocean Shipping Agency Corporation (VOSA Hai Phong)		
Revenue from rending of services	1.760.000	
VIMC Logistics JSC - Viet Nam		
Revenue from rending of services	1.867.834.000	793.955.000
HPH Logistics JSC		
Revenue from rending of services	4.625.950.590	1.799.603.869
Receivables	2.444.993.885	1.478.234.802
SITC Dinh Vu Logistics Co., Ltd		
Revenue from rending of services	1.529.685.850	1.247.216.150
Receivables	266.048.280	588.061.026

Transaction with related parties

APPENDIX NO.8

	Transaction	
	From 01/01/2026 to 30/06/2026	**From 01/01/2025 to 30/06/2025**
Northern International Freight Forwarding Agency (Northfreight) – Branch of Viet Nam Ocean Shipping		
Revenue from rending of services	331.185.000	168.685.000
VIMC Dinh Vu Port Joint Stock Company		
Revenue from rending of services	1.529.685.850	1.247.216.150
Receivables	266.048.280	588.061.026
Haiphong Port TIL International Terminal Company Limited		
Revenue from rending of services	235.842.232.511	30.013.577.201
VIMC Container Lines Joint Stock Company		
Revenue from rending of services	920.000	56.254.500
Receivables		395.280

Remunneration to the Board of Management, income of the Board of General Directors and other key members

APPENDIX NO.9

Remunneration to the Board of Management

	Name	Title	2026	Note
1	Pham Hong Minh	Chairman		
2	Nguyen Tuong Anh	Board Member, General Director	130.666.667	Dismissed on 23rd April 2026
3	Le Hong Quan	Board Member, General Director	79.333.332	Appointed on 23rd April 2026
4	Nguyen Thi Yen	Board Member	210.000.000	
5	Ly Quang Thai	Board Member	210.000.000	
6	Le Dong	Board Member	210.000.000	
7	Trinh Thi Ngoc Bien	Board Member	79.333.333	Appointed on 23rd April 2026
8	Vu Duc Bien	Independent Board Member	130.666.667	Dismissed on 23rd April 2026
9	Le Thi Ngoc Dung	Independent Board Member	130.666.667	Dismissed on 23rd April 2026
	Total		**1.180.666.666**	

Remunneration to the Board of Supervisors

	Name	Title	Year 2026	Note
1	Tran Thi Thanh Hai	Chief Supervisor		
2	Vu Thi Thanh Duyen	Board Member	45.333.333	Appointed on 23rd April 2026
3	Nguyen Thi Minh Nguyet	Board Member	45.333.333	Appointed on 23rd April 2026
4	Nguyen Tuan Anh	Board Member	74.666.667	Dismissed on 23rd April 2026
5	Nguyen Thi Hang	Board Member	74.666.667	Dismissed on 23rd April 2026
	Total		**240.000.000**	

Income of the General Director and other managers

	Name	Title	Year 2026	Note
1	Pham Hong Minh	Chairman	921.193.535	
2	Le Hong Quan	Board Member, General Director	340.233.223	
2	Nguyen Tuong Anh	Board Member, Vice Chairman of the Board of Directors	855.372.465	
3	Chu Minh Hoang	Deputy General Director	700.132.758	
4	Ha Vu Hao	Deputy General Director	696.296.849	
5	Tran Thi Thanh Hai	Chief Supervisor	595.123.732	
6	Dao Thi Thu Ha	Chief Accountant	635.312.692	
	Total		**4.743.665.254**	

PORT OF HAI PHONG
JOINT STOCK COMPANY

No: 2127 /CHP-TCKT

Re.: Explanation of variations in business results for 2st Quarter of 2026

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Haiphong, 28 July 2026

Attention: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

In accordance with the obligation to disclose information relating to financial statements as stipulated in Clause 3, Article 14, of Circular No. 96/2020/TT-BTC on information disclosure by listed companies, Port of Hai Phong Joint Stock Company (Hai Phong Port – Stock Code: PHP) hereby provides an explanation of the fluctuations in business performance in the Separate Financial Statements and the Consolidated Financial Statements for 2st Quarter 2026 compared with the 2st Quarter 2025, as follows:

Unit: *VND*

STT	Description	2nd quarter		Rate *(1)/(2)* %	2025 cumulation		Rate *(3)/(4)* %
		This year *(1)*	Previous *(2)*		This year *(3)*	Previous *(4)*	
1	Profit after tax on separate financial statements	377.503.288.591	305.172.584.369	146,87	567.832.732.306	463.792.388.731	163,22
2	Profit after tax on consolidate financial statements	486.006.388.557	231.240.303.698	210,17	837.546.530.639	416.006.951.657	201,33

1. Explanation of Profit After Tax variations in Separate Financial Statements:

Profit after tax in the second quarter of 2026 increased significantly compared with the corresponding period of the previous year, mainly due to higher revenue generated from the Company's core business operations compared with the second quarter of 2025;

2. Explanation of Profit After Tax variations on the Consolidated Financial Statements:

Profit after tax in the second quarter of 2026 increased compared with the corresponding period of the previous year, mainly due to increases in revenue from the Group's core business operations and profit from associates and joint ventures compared with the second quarter of 2025.

Best regards,

Recipients:
- As stated above;
- Management Board;
- Archive: Admin Dept, Finance-Accounting Dept.

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CẢNG HẢI PHÒNG
M.S.D.N: 0200236845 - P. NGÔ QUYỀN - T.P HẢI PHÒNG

Le Hong Quan