VIP GREEN PORT JSC	**SOCIALIST REPUBLIC OF VIETNAM**
No.: 15/2026/CBTT	**Independence – Freedom – Happiness**

	Haiphong, August 14th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

To implement the provisions at Clause 2, Article 14 of the Circular No. 96/2020/TT-BTC dated November 16, 2020 of Ministry of Finance guides information disclosure on the stock market, VIP Greenport JSC disclosures the semi-annual financial statements (FS) of 2026 with HNX as below :

1. Company Name: **VIP GREEN PORT JSC**

- Stock code: VGR
- Add: Dinh Vu - Cat Hai economic zone, Dong Hai Ward, Hai Phong.
- Tel: 0225.8830333 Fax: 0225.8830688
- Email:.. Website: www.vipgreenport.com.vn

2. Content of published information:

- Semi-annual Financial statements of 2026

☑ Separate financial statements (Listed company has no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements most (Listed company has subsidiaries);

☐ General combination financial statements (Listed company has an accounting unit directly under the organization of its own accounting apparatus.)

- Cases that must explain the cause:

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

☐ Yes ☑ No

Explanation Statement in case of Yes:

☐ Yes ☑ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2022)

☐ Yes ☑ No

Explanation Statement in case of Yes:

☐ Yes ☑ No

CÔNG TY CỔ PHẦN CẢNG XANH VIP, M.S.D.N: 0201579..., Q.HẢI AN TP.HẢI...

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year.:

☐ Yes ☑ No

Explanation Statement in case of Yes:

☐ Yes ☑ No

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

☐ Yes ☑ No

Explanation Statement in case of Yes:

☐ Yes ☑ No

This information was published on the company's website on: 14/08/2026 at the link: https://vipgreenport.com.vn/index.php/danh-muc/tin-co-dong.

Attachement:	**Organization representative**
- Semi-annual Financial statements 2026	**Authorized person to disclose information**
	M.S.D.N: 020157924... CÔNG TY CỔ PHẦN CẢNG XANH VIP Q.HẢI AN TP.HẢI PHÒNG
	Lưu Phương Uyên

Deloitte.

VIP GREENPORT JOINT STOCK COMPANY

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of VIP Greenport Joint Stock Company (the "Company") presents this report together with the Company's interim financial statements for the six-month period ended 30 June 2026.

BOARD OF DIRECTORS, SUPERVISORS AND BOARD OF MANAGEMENT

The members of the Board of Directors, Supervisors and the Board of Management of the Company during the period and to the date of approval of this report is as follows:

Board of Directors

Mr. Ta Cong Thong	Chairman
Mr. Chang Yen I	Member
Mr. Nguyen Duong Kim Khoi	Member
Mr. Nguyen Duc Thanh	Member
Ms. Truong Anh Thu	Member (appointed on 27 March 2026)
Mr. Ngo Vinh Tuan	Member (resigned on 27 March 2026)

Board of Supervisors

Mr. Pham Thanh Tuan	Head of Board of Supervisors
Mr. Truong Ly The Anh	Member
Mr. Wu Kuang Hui	Member

Board of Management

Mr. Nguyen Duong Kim Khoi	Director cum Legal representative
Mr. Ta Huy Hoang	Deputy Director

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026 and its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management,

M.S.D.N:0201579242-CTCP
CÔNG TY CỔ PHẦN CẢNG XANH VIP
Q.HẢI AN TP.HẢI PHÒNG

Nguyen Kim Duong Khoi
Director/Legal Representative

13 August 2026

Deloitte.

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No. 0194 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Board of Directors and the Board of Management
VIP Greenport Joint Stock Company

We have reviewed the accompanying interim financial statements of VIP Greenport Joint Stock Company (the "Company"), approved on 13 August 2026, as set out from page 05 to page 28, which comprise the interim statement of financial position as at 30 June 2026 and the interim statement of income and interim statement of cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Management's Responsibilities for the Interim Financial Statements

The Board of Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as the Board of Management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements 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 Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Other matters

The Company's interim financial statements for the 6-month period ended 30 June 2025 were reviewed by another independent audit firm, with the review report dated 13 August 2025 expressing an unmodified conclusion.

The Company's financial statements for the financial year ended 31 December 2025 were audited by another independent audit firm, with the audit report dated 12 February 2026 expressing an unmodified opinion.

M.S.D.N:0100112500-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Pham Nam Phong
Audit Partner
Audit Practising Registration Certificate
No. 0929-2024-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

13 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**818,274,004,840**	**969,886,603,739**
I.	**Cash and cash equivalents**	**110**	**6**	**344,807,399,088**	**414,559,407,470**
1.	Cash	111		221,799,590,869	196,659,407,470
2.	Cash equivalents	112		123,007,808,219	217,900,000,000
II.	**Short-term financial investments**	**120**	**7**	**363,887,477,391**	**425,460,000,000**
1.	Held-to-maturity investments	123		363,887,477,391	425,460,000,000
III.	**Short-term receivables**	**130**		**67,992,326,855**	**82,719,442,431**
1.	Short-term trade receivables	131	8	62,840,304,767	74,473,026,475
2.	Short-term advances to suppliers	132	9	4,882,993,572	3,453,717,119
3.	Other short-term receivables	135	10	269,028,516	4,792,698,837
IV.	**Inventories**	**140**	**11**	**32,557,478,259**	**32,166,863,259**
1.	Inventories	141		32,557,478,259	32,166,863,259
V.	**Other short-term assets**	**160**		**9,029,323,247**	**14,980,890,579**
1.	Short-term deferred expenses	161	12	5,839,779,920	12,744,797,626
2.	Value added tax deductibles	162		3,189,543,327	2,236,092,953
B.	**NON-CURRENT ASSETS**	**200**		**412,942,155,055**	**427,339,754,543**
I.	**Fixed assets**	**220**		**166,831,178,217**	**178,966,135,289**
1.	Tangible fixed assets	221	13	166,823,678,213	178,953,635,287
	- Cost	222		*1,175,198,280,952*	*1,172,457,383,407*
	- Accumulated depreciation	223		*(1,008,374,602,739)*	*(993,503,748,120)*
2.	Intangible assets	227		7,500,004	12,500,002
	- Cost	228		*2,032,375,000*	*2,032,375,000*
	- Accumulated amortisation	229		*(2,024,874,996)*	*(2,019,874,998)*
II.	**Other long-term assets**	**270**		**246,110,976,838**	**248,373,619,254**
1.	Long-term deferred expenses	271	12	243,710,726,838	248,373,619,254
2.	Deferred tax assets	272		2,400,250,000	-
	TOTAL ASSETS (280=100+200)	**280**		**1,231,216,159,895**	**1,397,226,358,282**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**89,295,291,129**	**203,512,948,417**
I.	**Current liabilities**	**310**		**89,295,291,129**	**203,512,948,417**
1.	Short-term trade payables	311	14	44,020,134,317	77,629,468,437
2.	Short-term advances from customers	312		988,349,212	1,512,921,205
3.	Short-term taxes and amounts payable to the State budget	314	15	10,448,128,589	32,580,173,937
4.	Payables to employees	315		3,091,267,496	21,247,981,690
5.	Short-term accrued expenses	316	16	19,494,576,244	15,328,468,604
6.	Other current payables	320		120,065,985	120,065,985
7.	Short-term provisions	322	17	-	50,131,087,273
8.	Bonus and welfare funds	323		11,132,769,286	4,962,781,286
D.	**EQUITY**	**400**		**1,141,920,868,766**	**1,193,713,409,865**
I.	**Owners' equity**	**410**	**18**	**1,141,920,868,766**	**1,193,713,409,865**
1.	Owners' contributed capital	411		822,249,590,000	822,249,590,000
	- Ordinary shares carrying voting rights	411a		*822,249,590,000*	*822,249,590,000*
2.	Investment and development fund	418		39,126,504,639	39,126,504,639
3.	Retained earnings	420		280,544,774,127	332,337,315,226
	- Retained earnings accumulated to the prior year end	420a		*28,740,958,726*	*112,729,601*
	- Retained earnings of the current period/year	420b		*251,803,815,401*	*332,224,585,625*
	TOTAL RESOURCES (440=300+400)	**440**		**1,231,216,159,895**	**1,397,226,358,282**

M.S.D.N:0201579242-CTCP CÔNG TY CỔ PHẦN CẢNG XANH VIP Q.HẢI AN TP.HẢI PHÒNG

Nghiem Thi Thuy Duong
Preparer/Chief Accountant

Nguyen Kim Duong Khoi
Director cum Legal Representative

13 August 2026

INTERIM INCOME STATEMENT

For the six-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from services rendered**	**01**	**22**	**594,763,476,165**	**554,102,321,548**
2.	**Net revenue from services rendered (10=01)**	**10**		**594,763,476,165**	**554,102,321,548**
3.	Cost of sales	11	23	284,874,317,018	276,076,118,092
4.	**Gross profit from services rendered (20=10-11)**	**20**		**309,889,159,147**	**278,026,203,456**
5.	Financial income	22	25	18,815,255,751	14,625,345,538
6.	Financial expenses	23		663,387,569	229,925,325
7.	Selling expenses	25	26	36,584,384,793	30,796,776,640
8.	General and administration expenses	26	26	10,219,720,148	13,621,323,984
9.	**Operating profit (30=20+(22-23)-(25+26))**	**30**		**281,236,922,388**	**248,003,523,045**
10.	Other income	31	27	523,400,517	19,131,231,870
11.	Other expenses	32	28	3,544,693,997	25,710,000
12.	**(Loss)/profit from other activities (40=31-32)**	**40**		**(3,021,293,480)**	**19,105,521,870**
13.	**Accounting profit before tax (50=30+40)**	**50**		**278,215,628,908**	**267,109,044,915**
14.	Current corporate income tax expense	51	29	26,411,813,507	30,643,496,374
15.	**Net profit after corporate income tax (60=50-51)**	**60**		**251,803,815,401**	**236,465,548,541**
16.	Basic earnings per share	70	19	3,062	2,876

M.S.D.N: 0201579242-C.T.C.P
CÔNG TY CỔ PHẦN CẢNG XANH VIP
Q. HẢI AN TP. HẢI PHÒNG

Nghiem Thi Thuy Duong
Chief Accountant/Preparer

Nguyen Kim Duong Khoi
Director cum Legal Representative

13 August 2026

INTERIM CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***278,215,628,908***	***267,109,044,915***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets	02	19,500,684,533	19,182,776,934
	Provisions	03	(50,131,087,273)	-
	Foreign exchange loss/(gain) arising from translating foreign currency monetary items	04	390,924,310	(3,912,504,109)
	Gain from investing activities	05	(16,383,671,144)	(10,313,216,172)
3.	***Operating profit before movements in working capital***	***08***	***231,592,479,334***	***272,066,101,568***
	Change in receivables	09	11,452,361,451	27,511,065,470
	Change in inventories	10	(390,615,000)	640,477,095
	Change in payables (excluding accrued loan interest and corporate income tax payable)	11	(52,314,285,507)	(31,838,861,957)
	Change in deferred expenses	12	6,943,080,206	5,322,610,441
	Corporate income tax paid	15	(50,163,086,015)	(32,168,677,791)
	Other cash outflows	17	(3,830,012,000)	(5,892,500,000)
	Net cash generated by operating activities	***20***	***143,289,922,469***	***235,640,214,826***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(5,883,697,545)	-
2.	Cash outflow for lending, buying debt instruments of other entities	23	(357,101,534,247)	(316,000,000,000)
3.	Cash recovered from lending, selling debt instruments of other entities	24	424,100,000,000	281,600,000,000
4.	Interest earned, dividends and profits received	27	14,040,315,617	11,214,475,796
	Net cash generated by/(used in) investing activities	***30***	***75,155,083,825***	***(23,185,524,204)***
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Dividends and profit distributions paid	36	(287,787,356,500)	(126,500,000,000)
	Net cash used in financing activities	***40***	***(287,787,356,500)***	***(126,500,000,000)***
	Net (decrease)/increase in cash (50=20+30+40)	**50**	**(69,342,350,206)**	**85,954,690,622**
	Cash and cash equivalents at the beginning of the period	**60**	**414,559,407,470**	**285,292,504,619**
	Effects of changes in foreign exchange rates	61	(409,658,176)	3,912,504,109
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**344,807,399,088**	**375,159,699,350**

M.S.D.N:0201579242-C.T.C.P * CÔNG TY CỔ PHẦN CẢNG XANH VIP Q.HẢI AN-T.P HẢI PHÒNG

Nghiem Thi Thuy Duong
Preparer/Chief Accountant

Nguyen Kim Duong Khoi
Director cum Legal Representative

13 August 2026

The accompanying notes are an integral part of these interim financial statements

NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

Structure of ownership

VIP Greenport Joint Stock Company ("the Company") is a joint stock company established pursuant to the Enterprise Registration Certificate No. 0201579242 issued by the Department of Planning and Investment of Hai Phong City (now the Hai Phong Department of Finance) dated 28 October 2014 and amended certificates. The Company's latest amended Enterprise Registration Certificate is the 6th amendment issued by the Hai Phong Department of Finance on 20 August 2025.

The Company's shares are traded on the Unlisted Public Company Market (UPCoM) under the stock ticker symbol VGR.

The Company is located in Dinh Vu - Cat Hai Economic Zone, Dong Hai Ward, Hai Phong City, Vietnam

The Company's parent company is Vietnam Container Shipping Joint Stock Corporation.

The number of employees as at 30 June 2026 was 182 (31 December 2025: 184).

Operating industry and principal activities

The Company's principal activities are to provide cargo handling service, warehousing and goods storage service and other transportation support services.

Normal business cycle

The Company's normal business cycle is carried out for a time period of 12 months or less.

Disclosure of information comparability in the interim financial statements

Corresponding figures of the interim statement of financial position and the corresponding notes are the figures of the Company's audited financial statements for the year ended 31 December 2025.

Corresponding figures of the interim income statement and interim statement of cash flows and the corresponding notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2025.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The accompanying interim financial statements are prepared for the six-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Management has applied Circular 99 in the preparation and presentation of the interim financial statements for the six-month period ended 30 June 2026.

The adoption of these changes has not had any material impact on the disclosures or on amounts reported in these interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits held to maturity to earn periodic interest.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the date of the interim financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	20 - 25
Machinery and equipment	5 - 10
Motor vehicles	5 - 8
Office equipment	3 - 5

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim income statement.

Intangible assets and amortization

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets represent computer softwares. The value of computer software is amortized using the straight-line method over a period of 5 years.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.All other leases are classified as operating leases.

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including infrastructure cost and other types of deferred expenses.

Infrastructure cost is charged to the interim income statement using the straight-line method over the lease term.

Other types of deferred expenses comprise costs of small tools, supplies and spare parts issued for consumption which are expected to provide future economic benefits to the Company. These expenditures are allocated to the interim income statement using the method in accordance with the current prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim income statement in the accounting period.

Payable provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue and other income recognition

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of interim statement of financial position can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Cost of services rendered

Cost of services rendered comprises the services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. KEY ASSUMPTIONS AND ESTIMATES

The areas involving significant estimates and assumptions are as follows:

- Estimated useful lives of fixed assets (Note 13).

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

6. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	112,012,245	349,028,618
Bank demand deposits (i)	221,687,578,624	196,310,378,852
Cash equivalents (ii)	123,007,808,219	217,900,000,000
	344,807,399,088	**414,559,407,470**

(i) Details of demand bank deposit balances:

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch	105,227,499,494	81,068,204,037
Vietnam International Commercial Joint Stock Bank	80,346,646,352	5,400
Asia Commercial Joint Stock Bank – Duyen Hai Branch	26,322,888,674	105,517,590,600
Others	9,790,544,104	9,724,578,815
	221,687,578,624	**196,310,378,852**

(ii) Details of cash equivalents balances:

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch (*)	103,007,808,219	189,000,000,000
Vietnam Export Import Commercial Joint Stock Bank – Hai Phong Branch (**)	20,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hong Bang Branch	-	28,900,000,000
	123,007,808,219	**217,900,000,000**

(*) As at 30 June 2026, cash equivalents at Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch represent time deposits with original term of 1 month at the interest rate 4.75% per annum (as at 31 December 2025: from 4.6% per annum to 4.75% per annum).

(**) As at 30 June 2026, cash equivalents at Vietnam Export Import Commercial Joint Stock Bank – Hai Phong Branch represent time deposits with original term of 1 month at the interest rate 4.75% per annum.

7. SHORT-TERM FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
			VND			VND
	Cost	Carrying amount	Provision	Cost	Carrying amount	Provision
Held-to-maturity investments						
Term deposits (i)	*363,887,477,391*	*363,887,477,391*	*-*	*425,460,000,000*	*425,460,000,000*	*-*
	363,887,477,391	**363,887,477,391**	**-**	**425,460,000,000**	**425,460,000,000**	**-**

(i) Term deposits comprise deposits denominated in Vietnamese Dong placed with domestic commercial banks, with original maturities of more than 3 months and remaining term less than 12 months, bearing interest rates ranging from 4.9% per annum to 8.7% per annum (as at 31 December 2025: 4.8% per annum to 8.2% per annum). Details of term deposits balances are as below:

	Closing balance	Opening balance
	VND	VND
Vietnam Export Import Commercial Joint Stock Bank – Hai Phong Branch	101,833,989,041	237,000,000,000
Vietnam International Commercial Joint Stock Bank	96,440,910,959	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch	62,365,096,767	99,860,000,000
Asia Commercial Joint Stock Bank – Duyen Hai Branch	51,516,740,897	20,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	41,572,602,740	68,600,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hong Bang Branch	10,158,136,986	-
	363,887,477,391	**425,460,000,000**

The balance includes a restricted deposit of VND 1,360,000,000 (as at 31 December 2025: VND 1,360,000,000) held by the Company at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hai Phong Branch, which is pledged as security for the Company's electricity payment obligations to Hai Phong Power Company Limited.

8. SHORT-TERM TRADE RECEIVABLES

	Closing balance	Opening balance
	VND	VND
a. Short-term trade receivables	**26,052,328,648**	**35,610,961,675**
Maersk Line A/S	12,654,155,418	16,069,943,963
T.S. Container Lines Ha Noi Co., Ltd.	6,170,658,962	10,518,723,787
Others	7,227,514,268	9,022,293,925
b. Short-term trade receivables from related parties (Details stated in Note 32)	**36,787,976,119**	**38,862,064,800**
	62,840,304,767	**74,473,026,475**

As at 30 June 2026 and at 31 December 2025, there was no balance of short-term trade accounts receivable that was past due or not past due but doubtful.

9. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
a. Short-term advances to suppliers	**3,254,176,372**	**3,340,746,290**
Thinh Tien Trading and Services Investment Co.,Ltd.	3,165,612,660	-
H.B.A Trading Company Limited	-	1,949,095,000
Phu Ha Building and Investment Consultancy Joint Stock Company	-	775,000,000
Others	88,563,712	616,651,290
b. Short-term advances to related parties (Details stated in Note 32)	**1,628,817,200**	**112,970,829**
	4,882,993,572	**3,453,717,119**

10. OTHER SHORT-TERM RECEIVABLES

	Closing balance		Opening balance	
		VND		VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Accrued interest income	-	-	4,520,795,837	-
Others	269,028,516	-	271,903,000	-
	269,028,516	**-**	**4,792,698,837**	**-**

11. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Tools and supplies	32,557,478,259	-	32,166,863,259	-
	32,557,478,259	**-**	**32,166,863,259**	**-**

12. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Tools and supplies	5,020,768,078	11,849,638,356
Others	819,011,842	895,159,270
	5,839,779,920	**12,744,797,626**
b. Non-current		
Infrastructure cost (i)	242,803,570,588	247,428,400,504
Others	907,156,250	945,218,750
	243,710,726,838	**248,373,619,254**

(i) Included infrastructure fee under the Asset Purchase Agreement attached to leased land dated 05 November 2014 between the Company and Vietnam Petroleum Transport Joint Stock Company. This infrastructure fee is amortized in the interim income statement on a straight-line basis over the lease term until 16 October 2052.

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	**394,961,603,892**	**60,046,182,563**	**712,280,934,602**	**5,168,662,350**	**1,172,457,383,407**
Additions	2,740,897,545	-	-	-	2,740,897,545
Closing balance	**397,702,501,437**	**60,046,182,563**	**712,280,934,602**	**5,168,662,350**	**1,175,198,280,952**
ACCUMULATED DEPRECIATION					
Opening balance	**270,159,052,550**	**57,774,533,850**	**660,807,896,969**	**4,762,264,751**	**993,503,748,120**
Charge for the period	6,236,176,693	261,988,512	8,261,156,417	111,532,997	14,870,854,619
Closing balance	**276,395,229,243**	**58,036,522,362**	**669,069,053,386**	**4,873,797,748**	**1,008,374,602,739**
NET BOOK VALUE					
Opening balance	**124,802,551,342**	**2,271,648,713**	**51,473,037,633**	**406,397,599**	**178,953,635,287**
Closing balance	**121,307,272,194**	**2,009,660,201**	**43,211,881,216**	**294,864,602**	**166,823,678,213**

Detailed list of tangible fixed assets currently in existence with a value equal to or greater than 10% of the total tangible fixed assets as at 30 June 2026:

Items	Cost
	VND
Tangible fixed assets currently in existence	
QC Crane 01 and QC Crane 02	196,463,020,884
Berth No. 1	149,551,260,595
Total	**346,014,281,479**

As at 30 June 2026, the cost of the Company's tangible fixed assets includes VND 748,162,999,215 (as at 31 December 2025: VND 725,138,260,458) of assets which have been fully depreciated but are still in use.

14. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
a. Short-term trade payables	**4,241,637,174**	**23,272,749,308**
Xuan Thanh Consultant and Construction Joint Stock Company	1,151,500,000	-
Chan Nam Construction Company Limited	-	6,079,333,200
Duy Linh Trading Joint Stock Company	-	9,342,130,745
Thinh Tien Investment Trading and Services Limited Liability Company	-	2,576,522,100
Others	3,090,137,174	5,274,763,263
b. Short-term trade payables to related parties (Details stated in Note 32)	**39,778,497,143**	**54,356,719,129**
	44,020,134,317	**77,629,468,437**

15. SHORT-TERM TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Value added tax	-	28,697,781,299	28,697,781,299	-
Corporate income tax	31,529,942,009	28,812,063,507	50,163,086,015	10,178,919,501
Personal income tax	1,050,231,928	3,661,282,353	4,442,305,193	269,209,088
Others	-	1,720,149,641	1,720,149,641	-
	32,580,173,937	**62,891,276,800**	**85,023,322,148**	**10,448,128,589**

16. SHORT-TERM ACCRUED EXPENES

	Closing balance	Opening balance
	VND	VND
Accrued bonus expense	10,000,000,000	-
Yard rental	4,883,700,000	11,700,000,000
Commission fees	4,162,580,005	3,218,312,135
Others	448,296,239	410,156,469
	19,494,576,244	**15,328,468,604**

17. SHORT-TERM PROVISIONS

	Closing balance	Opening balance
	VND	VND
Provision for repair and maintenance expenses (*)	-	50,131,087,273
	-	**50,131,087,273**

(*) This is the provision for the periodic maintenance according to the technical requirements with regard to the dredging of the Bach Dang channel – Hai Phong ocean channel which is being operated by the Company. During the period, repair and maintenance work was completed.

18. OWNERS' EQUITY

Movement in Owners' equity

	Owners' contributed capital VND	Investment and development fund VND	Retained earnings VND	Total VND
Balance as at 01 January 2025	**632,500,000,000**	**39,126,504,639**	**327,425,319,601**	**999,051,824,240**
Profit for the period	-	-	236,465,548,541	236,465,548,541
Bonus for the Board of Directors and the Board of Supervisors	-	-	(4,063,000,000)	(4,063,000,000)
2024 dividends paid in cash	-	-	(126,500,000,000)	(126,500,000,000)
Balance as at 30 June 2025	**632,500,000,000**	**39,126,504,639**	**433,327,868,142**	**1,104,954,372,781**
Balance as at 01 January 2026	**822,249,590,000**	**39,126,504,639**	**332,337,315,226**	**1,193,713,409,865**
Profit for the period	-	-	251,803,815,401	251,803,815,401
Bonus and Welfare Fund appropriation (*)	-	-	(10,000,000,000)	(10,000,000,000)
Bonus for the Board of Directors and the Board of Supervisors (*)	-	-	(3,725,000,000)	(3,725,000,000)
Bonus for the Board of Management (*)	-	-	(2,084,000,000)	(2,084,000,000)
2025 dividends paid in cash (*)	-	-	(287,787,356,500)	(287,787,356,500)
Balance as at 30 June 2026	**822,249,590,000**	**39,126,504,639**	**280,544,774,127**	**1,141,920,868,766**

(*) Pursuant to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 27 March 2026, the Company has approved the profit distribution plan from retained earnings as at 31 December 2025 as follows:

- Dividend distribution at the rate of 55% of par value, equivalent to VND 452,237,274,500, of which the Company made an advance cash dividend payment to shareholders on 05 December 2025 amounting to VND 164,449,918,000. Pursuant to Resolution No. 05/2026/NQ-HDQT dated 27 March 2026, the Board of Directors approved the dividend distribution at the rate of 35% of par value, equivalent to VND 287,787,356,500. During the period, the Company executed the dividend distribution in accordance with the resolution.
- Appropriate VND 10,000,000,000 to the bonus and welfare fund, appropriate VND 3,725,000,000 to pay bonus to the Board of Directors and the Board of Supervisor; appropriate VND 2,084,000,000 to pay bonus to the management.

Number of shares

	Closing balance	Opening balance
Number of shares issued to the public		
Ordinary shares	*82,224,959*	*82,224,959*
Number of outstanding shares in circulation		
Ordinary shares	*82,224,959*	*82,224,959*

A common share has par value of VND 10,000/share.

Charter capital

According to the amended Enterprise Registration Certification, the charter capital of the Company is VND 822,249,590,000 (31 December 2025: VND 822,249,590,000). As at 30 June 2026, the charter capital contributions by the shareholders were as follows:

	Closing balance		Opening balance	
	VND	%	VND	%
Vietnam Container Shipping JSC	446,875,000,000	54.35%	446,875,000,000	54.35%
Evergreen Marine Corp. (Taiwan) Ltd.	178,750,000,000	21.74%	178,750,000,000	21.74%
Leadvisors Capital Management	112,650,000,000	13.70%	112,650,000,000	13.70%
Others	83,974,590,000	10.21%	83,974,590,000	10.21%
	822,249,590,000	**100%**	**822,249,590,000**	**100%**

19. BASIC EARNINGS PER SHARE

The calculation of the basic earnings per share is as follows:

	Current period	Prior period (Restate)
Profit or loss attributable to ordinary shareholders	251,803,815,401	236,465,548,541
Less amount allocated to bonus and welfare funds (VND) (*)	-	-
Less amount allocated to bonus for the Board of Directors, Board of Supervisors and Board Managements (VND) (*)	-	-
Average ordinary shares in circulation for the period (share)	82,224,959	82,224,959
Basic earnings per share (VND/share)	**3,062**	**2,876**

(*) The Company did not determine the appropriation to the bonus and welfare funds, bonus for the Board of Directors, Board of Supervisors and Board Managements for the six-month period ended 30 June 2026 and 30 June 2025. Accordingly, any reduction in the appropriation to the bonus and welfare funds, bonus for the Board of Directors, Board of Supervisors and Board Managements will be reflected in the annual financial statements based on the figures approved at the General Meeting of Shareholders. If the appropriation to the bonus and welfare funds, bonus for the Board of Directors, Board of Supervisors and Board Managements were determined for the six-month accounting period, basic earnings per share would decrease.

(**) Pursuant to the guidance set out in Vietnamese Accounting Standard No. 30 – Earnings per Share, basic earnings per share for all reporting periods are required to be retrospectively adjusted when the number of ordinary shares increases as a result of bonus share issue. Pursuant to Board of Directors' Resolution No. 13/2025/NQ-HDQT dated 1 July 2025 and Resolution No. 14/2025/NQ-HDQT dated 15 July 2025, the Company distributed VND 189,750,000,000 (equivalent to 30% of charter capital) in the form of a stock dividend. Accordingly, the basic earnings per share for the six-month period ended 30 June 2025 has been restated to reflect the change in the number of shares outstanding as follows:

	Prior period (Restated amount)	Prior period (Reported amount)
Profit or loss attributable to ordinary shareholders	236,465,548,541	236,465,548,541
Less amount allocated to bonus and welfare funds (VND) (*)	-	-
Less amount allocated to bonus for the Board of Directors, Board of Supervisors and Board Managements (VND) (*)	-	-
Average ordinary shares in circulation for the period (share)	82,224,959	63,250,000
Basic earnings per share (VND/share)	**2,876**	**3,739**

During the period and up to the date of this interim financial statements, there were no potential ordinary share transactions. Therefore, diluted earnings per share are equal to basic earnings per share.

20. OFF-INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	Unit	Closing balance	Opening balance
United State Dollars	USD	8,276,756.46	7,347,863.85
Euro	EUR	7.67	7.67

21. BUSINESS AND GEOGRAPHICAL SEGMENTS

The Company's principal activity is the provision of container loading, unloading, and lifting services at inland ports. The Company's other business activities account for an insignificant proportion of its total revenue and operating results for the current and prior reporting periods. Accordingly, the financial information presented in the interim statement of financial position as at 30 June 2026 and 31 December 2025, together with all revenues and expenses presented in the interim statement of profit or loss for the periods from 1 January 2026 to 30 June 2026 and from 1 January 2025 to 30 June 2025, relates to the Company's principal business activity (Note 22). Therefore, there are no business segment or geographical segment reports required to be presented.

22. REVENUE FROM SERVICES RENDERED

	Current period VND	Prior period VND
Container handling	264,385,509,055	260,056,152,359
Lifting and lowering in yards	254,159,546,162	216,537,987,595
Refrigeration, inspection, phytosanitary	37,007,938,497	39,496,666,662
Towing and tugboat	7,729,024,836	8,268,683,369
Demurrage and wharfage	10,083,928,002	11,486,375,574
Commission	15,467,079,456	10,801,229,639
Other services	5,930,450,157	7,455,226,350
	594,763,476,165	**554,102,321,548**
In which: Revenue from services rendered to related parties (Details in Note 32)	**217,665,014,496**	**202,242,636,285**

23. COST OF SERVICES RENDERED

	Current period VND	Prior period VND
Staff costs	25,851,159,552	26,431,893,713
Depreciation and amortisation expenses	19,031,473,068	18,641,958,090
Transportation expenses	34,346,566,411	30,555,955,000
Repair and maintenance expenses	42,361,529,404	61,492,946,855
Fuel and oil expenses	15,809,267,009	11,750,863,820
Out-sourced services expenses	142,693,814,036	117,835,714,356
Others	4,780,507,538	9,366,786,258
	284,874,317,018	**276,076,118,092**

24. COST BY NATURE

	Current period VND	Prior period VND
Staff costs	35,475,715,134	37,486,108,546
Depreciation and amortisation expenses	19,500,684,533	19,182,776,934
Transportation expenses	34,346,566,411	30,555,955,000
Repair and maintenance expenses	42,361,529,404	61,492,946,855
Fuel and oil expenses	15,809,267,009	11,750,863,820
Out-sourced services expenses	145,161,641,223	121,537,898,617
Commission fees	29,127,128,260	23,879,238,547
Others	9,895,889,985	14,608,430,397
	331,678,421,959	**320,494,218,716**

25. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income from deposits at banks	18,739,923,208	10,313,216,172
Realised foreign exchange gains	56,598,677	399,625,257
Unrealised foreign exchange gains	18,733,866	3,912,504,109
	18,815,255,751	**14,625,345,538**

26. SELLING EXPENSES GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Selling expenses		
Commission fees	29,127,128,260	23,879,238,547
Staff costs	3,166,675,560	3,025,275,714
Others	4,290,580,973	3,892,262,379
	36,584,384,793	**30,796,776,640**
General and Administration expenses		
Staff costs	6,457,880,022	8,028,939,119
Depreciation and amortisation expenses	469,211,465	540,818,844
Out-sourced services expenses	2,467,827,187	3,702,184,261
Others	824,801,474	1,349,381,760
	10,219,720,148	**13,621,323,984**

27. OTHER INCOME

	Current period VND	Prior period VND
Income from compensation for Typhoon Yagi	-	16,603,656,695
Income from other compensation	42,937,489	2,268,816,318
Others	480,463,028	258,758,857
	523,400,517	**19,131,231,870**

28. OTHER EXPENSES

	Current period VND	Prior period VND
Compensation expense	3,259,663,175	3,000,000
Others	285,030,822	22,710,000
	3,544,693,997	**25,710,000**

29. COPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	24,569,112,523	30,643,496,374
Adjustments for corporate income tax expense in previous years to the current period	1,842,700,984	-
Total current corporate income tax expense	**26,411,813,507**	**30,643,496,374**

The current corporate income tax expenses for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	**278,215,628,908**	**267,109,044,915**
Adjustments for taxable profit		
Less: others	*(67,700,000,000)*	-
Add back: non-deductible expenses	*21,027,780,902*	*25,337,212,660*
Taxable profit	**231,543,409,810**	**292,446,257,575**
Taxable profit at tax rate of 20%	14,147,715,420	13,988,706,165
Taxable profit at incentive tax rate of 10%	217,395,694,390	278,457,551,410
Corporate income tax expense based on taxable profit in the current period	**24,569,112,523**	**30,643,496,374**

Pursuant to Investment Registration Certificate No. 3550787247 dated 26 April 2017 issued by the Hai Phong Economic Zone Authority, the Company is entitled to an exemption from corporate income tax for 4 years, commencing from the first year in which taxable income was generated (from 2016 to 2019), and a 50% reduction in corporate income tax for the subsequent nine years (from 2020 to 2028).

The Company is obliged to pay corporate income tax at the rate of 20% on income from other activities pursuant to Decree No. 320/2025/ND-CP dated 15 December 2025 issued by the Government.

30. CONTINGENT LIABILITIES

The Company may incur costs for dismantling land-based assets for site clearance to return the premises and restore the land to its original condition in case the land usage is not extended at the end of the land lease term at Dong Hai Ward, Hai Phong City as stipulated by prevailing regulations. In the Board of Management's assessment, such obligation can only be certainly determined subject to possible future events, such as additional agreement with the lessor or when the authority issues additional legal documents defining the obligation of the lessee in a land lease contract. The Board of Management of the Company has assessed that when the land lease contract does not explicitly stipulate the dismantling obligations, such obligations are considered uncertain. Therefore, the Board of Management has not recognised the provision for land restoration obligation in the interim financial statements for the six-month period ended 30 June 2026.

31. COMMITMENTS UNDER OPERATING LEASES

Operating leases

	Closing balance VND	Opening balance VND
Minimum lease payment in the future under non-cancellable operating lease under the following terms:		
Within one year	16,837,432,000	-
In the second to fifth year inclusive	6,878,147,333	6,113,379,333
After five years	26,157,246,000	26,157,246,000
	49,872,825,333	**32,270,625,333**

Operating lease payments represent:

- Land lease contract No. 04/HD-TD dated 22 January 2015 for a leased area of 152,694.9 m^2 at Dong Hai Ward, Hai Phong City, with a lease term of 37 years and 10 months;
- Yard lease contract No. 2026/HDTB/TD-VGR dated 1 January 2026 for a leased area of 18,531.5 m^2 at the Dinh Vu area, with a lease term of 2 years; and
- Yard lease contract No. 2026/HDTB/VGR-TD dated 1 April 2026 for a leased area of 73,468.5 m^2 at the Dinh Vu area, with a lease term of 1 year.

32. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related party	Relationship
Vietnam Container Shipping Joint Stock Corporation	Shareholder - Parent company
Evergreen Marine Corporation (Taiwan)., Ltd.	Shareholder
Leadvisors Capital Management	Shareholder
Greenport Services One Member Co., Ltd.	Fellow group subsidiary
Green Star Lines One Member Co., Ltd.	Fellow group subsidiary
Green Logistics Centre One Member Co., Ltd.	Fellow group subsidiary
VSC Green Logistics JSC	Fellow group subsidiary
Central Container JSC	Fellow group subsidiary
ICD Quang Binh – Dinh Vu JSC	Fellow group subsidiary
Viconship Ho Chi Minh Co., Ltd.	Fellow group subsidiary
Nam Hai Dinh Vu Port Co., Ltd.	Fellow group subsidiary
Hai An Green Shipping Lines Company Limited	Fellow group subsidiary
Evergreen Shipping Agency (Vietnam) Co., Ltd.	Other (*)
Vinaship JSC	Other (**)
Vinaship Marine Services Co., Ltd.	Other (**)
T.S. Container Lines Ha Noi Co., Ltd.	Other (until 23 January 2025) (***)

(*) This is an indirect subsidiary of Evergreen Marine Corp. (Taiwan) Ltd., the shareholder.

(**) Vinaship JSC is an associate of Vietnam Container Shipping Joint Stock Corporation, the parent company. As Vinaship Maritime Services Co., Ltd. is a direct subsidiary of Vinaship Joint Stock Company, Vinaship Maritime Services Co., Ltd. has been considered another related party of the Company.

(***) On 23 January 2025, Vietnam Container Shipping Joint Stock Corporation, the parent company, divested its entire 100% ownership interest in T.S Container Lines Hanoi Co., Ltd. Accordingly, T.S Container Lines Hanoi Co., Ltd. ceased to be another related party of the Company from 23 January 2025.

During the period, the Company entered into the following significant transactions with its related parties:

	Current period	Prior period
	VND	VND
Rendering of services	**217,665,014,496**	**202,242,636,285**
Evergreen Shipping Agency (Vietnam) Co., Ltd.	179,062,978,644	169,451,648,361
Greenport Services One Member Co., Ltd.	19,648,106,960	17,841,868,067
Green Logistics Centre One Member Co., Ltd.	1,626,460,000	1,449,351,500
Nam Hai Dinh Vu Port Co., Ltd.	2,638,429,436	213,610,000
Green Star Lines One Member Co., Ltd.	228,180,000	345,440,000
Viconship Ho Chi Minh Co., Ltd.	365,970,000	233,100,000
VSC Green Logistics JSC	14,094,889,456	9,555,504,039
T.S. Container Lines Ha Noi Co., Ltd.	-	3,152,114,318
Purchases	**171,408,850,623**	**139,799,510,284**
Nam Hai Dinh Vu Port Co., Ltd.	89,736,419,188	58,754,771,479
Green Star Lines One Member Co., Ltd.	34,489,749,210	32,845,480,500
Greenport Services One Member Co., Ltd.	1,615,408,846	2,786,347,852
Vietnam Container Shipping Joint Stock Corporation	20,451,374,939	15,873,026,649
Green Logistics Centre One Member Co., Ltd.	5,421,044,138	9,366,042,000
ICD Quang Binh – Dinh Vu JSC	1,380,000,000	3,469,876,181
Central Container JSC	122,203,704	40,848,519
VSC Green Logistics JSC	13,431,616,553	11,267,300,204
Vinaship Marine Services Co., Ltd.	4,629,436,390	5,395,816,900
Evergreen Shipping Agency (Vietnam) Co., Ltd.	131,597,655	-
Sales commission	**18,086,875,500**	**13,213,848,730**
Evergreen Shipping Agency (Vietnam) Co., Ltd.	18,086,875,500	13,213,848,730
Dividends payment	**258,396,250,000**	**121,550,000,000**
Evergreen Marine Corporation (Taiwan)	62,562,500,000	27,500,000,000
Vietnam Container Shipping Joint Stock Corporation	156,406,250,000	94,050,000,000
Leadvisors Capital Management	39,427,500,000	-

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables	**36,787,976,119**	**38,862,064,800**
Evergreen Shipping Agency (Vietnam) Co., Ltd.	29,366,311,926	30,699,843,224
Greenport Services One Member Co., Ltd.	6,274,125,587	6,759,725,100
Green Logistics Centre One Member Co., Ltd.	636,022,800	598,574,880
Nam Hai Dinh Vu Port Co., Ltd.	314,394,206	536,310,161
Viconship Ho Chi Minh Co., Ltd.	177,249,600	149,774,400
Green Star Lines One Member Co., Ltd.	19,872,000	32,292,000
Vinaship Marine Services Co., Ltd.	-	85,545,035
Short-term advances to suppliers	**1,628,817,200**	**112,970,829**
Vietnam Container Shipping Joint Stock Corporation	1,628,817,200	112,970,829
Short-term trade payables	**39,778,497,143**	**54,356,719,129**
Nam Hai Dinh Vu Port Co., Ltd.	28,392,002,978	39,697,476,185
Green Star Lines One Member Co., Ltd.	7,501,341,366	6,955,136,280
VSC Green Logistics JSC	1,775,639,868	3,518,116,174
Green Logistics Centre One Member Co., Ltd.	1,080,437,298	1,160,361,276
Vinaship Marine Services Co., Ltd.	780,115,612	2,760,379,214
ICD Quang Binh – Dinh Vu JSC	248,400,000	248,400,000
Greenport Services One Member Co., Ltd.	560,021	-
Central Container JSC	-	16,850,000

Remunerations of key management:

		Current period	Prior period
		VND	VND
Board of Directors		**6,389,025,962**	**3,884,560,669**
Mr. Ta Cong Thong	Chairman	2,953,800,641	1,864,653,113
Mr. Chang Yen I	Member	600,000,000	440,000,000
Mr. Nguyen Kim Duong Khoi	Member	(*)	(*)
Mr. Ngo Vinh Tuan	Member (appointed on 21 March 2025)	200,000,000	-
Mr. Nguyen Duc Thanh	Member (appointed on 21 March 2025)	520,000,000	-
Mr. Nguyen The Trong	Member (resigned on 21 March 2025)	-	200,000,000
Mr. Bui Minh Hung	Member (resigned on 21 March 2025)	-	200,000,000
Board of Supervisors		**1,060,000,000**	**600,000,000**
Mr. Pham Thanh Tuan	Head of Board of Supervisors (appointed on 21 March 2025)	520,000,000	-
Mr. Le The Trung	Head of Board of Supervisors (resigned on 21 March 2025)	-	200,000,000
Mr. Truong Ly The Anh	Member	270,000,000	200,000,000
Mr. Wu Kuang Hui	Member	270,000,000	200,000,000
Board of Management		**1,173,129,514**	**681,060,298**
Mr. Nguyen Kim Duong Khoi	Director	2,115,225,321	1,179,907,556
Mr. Ta Duy Hoang	Deputy Director	1,173,129,514	681,060,298
Chief Accountant		**1,174,129,514**	**681,060,298**
Ms. Nghiem Thi Thuy Duong		1,174,129,514	681,060,298
		9,796,284,990	**5,846,681,265**

(*) Disclosure of the Board of Management's remunerations due to concurrent positions.

33. SUBSEQUENT EVENTS

Pursuant to Board of Directors' Resolution No. 08/2026/NQ-HDQT dated 30 July 2026, the Company's Board of Directors approved the payment of an interim cash dividend for 2026 to shareholders at a rate of 20% of par value, equivalent to VND 164,449,918,000.

34. CORRESPONDING FIGURES

As presented in Note 03, the Company has adopted Circular No. 99 on a prospective basis. As permitted under the transitional provisions of Circular 99, the Company has elected not to reclassify corresponding figures. Accordingly, certain items presented in these interim financial statements for current period may not be comparable with the corresponding figures of the prior period/year.

M.S.D.N:0201579242-C.T.C.P
CÔNG TY CỔ PHẦN CẢNG XANH VIP
Q.HẢI AN TP.HẢI PHÒNG

Nghiem Thi Thuy Duong
Chief Accountant/Preparer

Nguyen Kim Duong Khoi
General Director cum Legal representative

13 August 2026