VIP GREEN PORT JSC

No.: 13/2026/CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Haiphong, July 20th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

<u>To:</u> Hanoi Stock Exchange

To implement the provisions at Clause 3, 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 financial statements (FS) for the second quarter of 2026 with HNX as below:

1. Company Name: **VIP GREENPORT JOINT STOCK COMPANY**

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

2. Content of published information:

- Financial statements for the second quarter 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

+ 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: 20/07/2026 at the link: https://vipgreenport.com.vn/index.php/danh-muc/tin-co-dong.

Attachment:

- Financial statements Quarter II/2026.

Organization representative
Authorized person to disclose information

M.S.D.N: 0201... 242-CTCP
CÔNG TY CỔ PHẦN CẢNG XANH VIP
Q.HẢI AN TP.HẢI PHÒNG

Lưu Phương Uyên

VIP GREENPORT

Form B 02a-DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

INTERIM PROFIT AND LOSS STATEMENT

(Full Format)

Quarter 2 of 2026

Unit: Vietnamese Dong

INDICATORS	Code	Notes	Quarter 2 of 2026		Cumulative from opening to date June 30, 2026	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and services	01	V.16	305,700,794,737	297,774,415,599	594,763,476,165	554,102,321,548
2. Revenue deductions	02					
3. Net revenue from sales and services (10 = 01 - 02)	10		305,700,794,737	297,774,415,599	594,763,476,165	554,102,321,548
4. Cost of goods sold	11	V.21	144,202,478,336	148,134,699,341	284,874,317,018	276,076,118,092
5. Gross profit from sales and services (20 = 10 - 11)	20		161,498,316,401	149,639,716,258	309,889,159,147	278,026,203,456
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Financial operating revenue	22	V.17	9,840,478,157	9,311,596,225	18,815,255,751	14,625,345,538
8. Financial expenses	23	V.18	421,637,844	123,228,239	663,387,569	229,925,325
- Including: Interest expense	*24*					
9. Selling expenses	25	V.19	17,607,495,706	18,694,979,665	36,584,384,793	30,796,776,640
10. General and administration expenses	26	V.20	5,531,506,608	6,793,191,653	10,219,720,148	13,621,323,984
11. Net operating profit {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		147,778,154,400	133,339,912,926	281,236,922,388	248,003,523,045
12. Other income	31		480,463,028	7,792,425,504	523,400,517	19,131,231,870
13. Other expenses	32		3,544,693,997	3,000,000	3,544,693,997	25,710,000
14. Other profit (40 = 31 - 32) (40 = 31 - 32)	40		(3,064,230,969)	7,789,425,504	(3,021,293,480)	19,105,521,870
15. Total accounting profit before tax (50 = 30 + 40)	50		144,713,923,431	141,129,338,430	278,215,628,908	267,109,044,915
16. Current Corporate Income Tax Expenses	51	V.22	11,996,540,232	15,918,802,349	26,411,813,507	30,643,496,374
17. Deferred Corporate Income Tax Expense	52					
18. Net Profit After Corporate Income Tax (60 = 50 - 51 - 52)	60		132,717,383,199	125,210,536,081	251,803,815,401	236,465,548,541
19. Basic Earnings Per Share (*)	70		1,614	1,523	3,062	2,876
20. Diluted Earnings Per Share (*)	71		1,614	1,523	3,062	2,876

Approved, 17 / 07 / 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Bùi Quốc Việt	KẾ TOÁN TRƯỞNG Nghiêm Thị Thùy Dương	GIÁM ĐỐC Nguyễn Kim Dương Khôi

M.S.D.N: 0201571242-CTCP
CÔNG TY CỔ PHẦN CẢNG XANH VIP
Q. HẢI AN TP. HẢI PHÒNG

VIP GREENPORT

Form B 01a-DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

INTERIM FINANCIAL STATEMENT

(Full Format)

June 30, 2026

Unit: Vietnamese Dong

ASSETS	Code	Notes	30/06/2026	31/12/2025
			4	5
A - CURRENT ASSETS	**100**		**818,274,004,840**	**969,886,603,739**
I. Cash and cash equivalents	**110**	**V.1**	**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**		**363,887,477,391**	**425,460,000,000**
1. Trading securities	121			
2. Allowance for diminution in value of trading securities (*)	122			
3. Held-to-maturity short-term investments	123	**V.2**	363,887,477,391	425,460,000,000
4. Allowance for held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for other short-term investments (*)	126			
III. Short-term receivables	**130**		**67,992,326,855**	**82,719,442,431**
1. Short-term trade receivables	131	**V.3**	62,840,304,767	74,473,026,475
2. Short-term prepayments to suppliers	132		4,882,993,572	3,453,717,119
3. Short-term internal receivables	133			
4. Receivables from construction contract progress	134			
5. Other short-term receivables	135	**V.4**	269,028,516	4,792,698,837
- Short-term pledges, mortgages, deposits and escrow - 244	135J			
6. Allowance for short-term doubtful debts (*)	136			
7. Deficit assets for treatment	137			
IV. Inventories	**140**	**V.5**	**32,557,478,259**	**32,166,863,259**
1. Inventories	141		32,557,478,259	32,166,863,259
2. Allowance for inventory devaluation (*)	142			
V. Current biological assets	**150**			
1. Livestock for single harvest (short-term)	151			
2. Seasonal crops or plants for single harvest (short-term)	152			
3. Allowance for impairment of biological assets (*)	153			
VI. Other current assets	**160**		**9,029,323,247**	**14,980,890,579**
1. Short-term deferred expenses	161	**V.7a**	5,839,779,920	12,744,797,626
2. Deductible VAT	162	**V.9**	3,189,543,327	2,236,092,953
3. Taxes and other receivables from the State	163			
4. Government bond repurchase transactions	164			
5. Other current assets	165			

B - NON-CURRENT ASSETS	**200**		**412,942,155,055**	**427,339,754,543**
I. Long-term receivables	**210**			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital in affiliates	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215			
6. Allowance for long-term doubtful debts (*)	216			
II. Fixed assets	**220**	**V.6**	**166,831,178,217**	**178,966,135,289**
1. Tangible fixed assets	221	**V.6a**	166,823,678,213	178,953,635,287
- Historical 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. Financial leased assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	**V.6b**	7,500,004	12,500,002
- Historical cost	228		2,032,375,000	2,032,375,000
- Accumulated depreciation (*)	229		(2,024,874,996)	(2,019,874,998)
III. Non-current biological assets	**230**			
1. Livestock for periodic yield	231			
a) Immature livestock for periodic yield	232			
b) Mature livestock for periodic yield	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time product	236			
3. Seasonal plants or plants for single harvest - long-term	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	**250**			
1. Long-term work in progress	251			
2. Construction in progress	252			
VI. Long-term financial investments	**260**			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in other entities	263			
4. Allowance for impairment of long-term investments in other entities	264			
5. Held-to-maturity long-term investments	265			
6. Allowance for impairment of long-term held-to-maturity investments	266			
VII. Other non-current assets	**270**		**246,110,976,838**	**248,373,619,254**
1. Long-term prepaid expenses	271	**V.7b**	243,710,726,838	248,373,619,254
2. Deferred income tax assets	272		2,400,250,000	
3. Long-term spare parts, equipment and supplies	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,231,216,159,895**	**1,397,226,358,282**

EQUITY AND LIABILITIES	Code	Notes	30/06/2026	31/12/2025
1	2	3	4	5
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	**V.8**	44,020,134,317	77,629,468,437
2. Short-term advances from customers	312		988,349,212	1,512,921,205
3. Dividends and profit payable	313			
4. Taxes and other payables to the State - short-term	314	**V.9**	10,448,128,589	32,580,173,937
5. Payables to employees	315		3,091,267,496	21,247,981,690
6. Short-term accrued expenses	316	**V.10**	19,494,576,244	15,328,468,604
7. Short-term internal payables	317			
8. Payables from short-term construction contracts progress	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320	**V.12**	120,065,985	120,065,985
11. Short-term borrowings and finance lease liabilities	321			
12. Provisions for short-term payables	322	**V.11**		50,131,087,273
13. Bonus and welfare fund	323	**V.13**	11,132,769,286	4,962,781,286
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	**330**			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Taxes and other payables to the State - long-term	333			
4. Long-term accrued expenses	334			
5. Internal payables related to business capital	335			
6. Long-term internal payables	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax	342			
13. Provision for long-term payables	343			
14. Science and technology development fund	344			
D - OWNER'S EQUITY	**400**	**V.14**	**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 with voting rights	411a	**V.15**	822,249,590,000	822,249,590,000
- Preference shares	411b			
2. Share premiums	412			
3. Convertible bond options	413			
4. Other equity contributed by owners	414			
5. Treasury shares (*)	415			
6. Differences on asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		39,126,504,639	39,126,504,639
9. Other equity funds	419			
10. Retained earnings (Undistributed profit after tax)	420		280,544,774,127	332,337,315,226
- Accumulated retained earnings to the end of previous period	420a		28,740,958,726	332,337,315,226

- Retained earnings of the current period	420b		251,803,815,401	
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	**440**		**1,231,216,159,895**	**1,397,226,358,282**

Approved, 17/07/2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(signature, full name)	*(signature, full name)*	*(signature, full name)*
Bùi Quốc Việt	KẾ TOÁN TRƯỞNG Nghiêm Thị Thùy Dương	CÔNG TY CỔ PHẦN CẢNG XANH VIP M.S.D.N: 0201579242-CTCP Q.HẢI AN TP.HẢI PHÒNG GIÁM ĐỐC Nguyễn Kim Dương Khôi

VIP Greenport Joint Stock Company
Dinh Vu - Cat Hai Economic Zone, Dong Hai ward, Hai Phong

Form no. B03a-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

INTERIM STATEMENT OF CASH FLOWS

(Full format)

(Indirect method)

Quarter 2 2026

Unit: Vietnamese Dong

Indicators	Code	Notes	Cumulative from the beginning of the year to the end of this quarter	
			Quarter 2-2026	Quarter 2-2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	**01**		**278,215,628,908**	**267,109,044,915**
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02		19,500,684,533	19,182,776,934
- Provisions	03		(50,131,087,273)	
- Foreign exchange profit/losses arising from the revaluation of monetary items denominated in Foreign currencies	04		390,924,310	(3,912,504,109)
- Profit/loss from investment activities	05		(16,383,671,144)	(10,313,804,261)
- Loan interest expenses	06			
- Other adjustments	07			
3. Operating profit before change of working capital	**08**		**231,592,479,334**	**272,065,513,479**
- Increase/decrease in receivables	09		11,452,361,451	27,511,653,559
- Increase/decrease in inventories	10		(390,615,000)	640,477,095
- Increase/decrease in payables (excluding interest payable and income tax payable)	11		(52,314,285,507)	(31,838,861,957)
- Increase/decrease in prepaid expenses	12		6,943,080,206	5,322,610,441
- Increase/decrease in trading securities	13			
- Interest paid	14			
- Corporate income tax paid	15		(50,163,086,015)	(32,168,677,791)
- Other cash inflows from operating activities	16			
- Other cash outflows from operating activities	17		(3,830,012,000)	(5,892,500,000)
Net cash flows from operating activities	**20**		**143,289,922,469**	**235,640,214,826**
II. Cash flows from investment activities				
1. Cash payments for the purchase and construction of fixed assets and other non-current assets	21		(5,883,697,545)	
2. Cash receipts from the disposal and sale of fixed assets and other long-term assets	22			
3. Cash payments for lending and purchasing debt instruments of other entities	23		(357,101,534,247)	(316,000,000,000)
4. Cash receipts from loan repayments and resale of debt instruments of other entities	24		424,100,000,000	281,600,000,000
5. Cash payments for equity investments in other entities	25			
6. Cash receipts from recovery of equity investments in other	26			
7. Cash receipts of interest from loans, dividends, and profit distributions	27		14,040,315,617	11,214,475,796
Net cash flows from investment activities	**30**		**75,155,083,825**	**(23,185,524,204)**
III. Cash flows from financial activities				
1. Cash receipts from issuing shares and receiving capital contributions from owners	31			
2. Cash payments to return capital to owners or to repurchase the company's issued shares	32			
3. Cash receipts from borrowings	33			
4. Cash payments for repayment of loan principal	34			
5. Cash payments for finance lease liabilities	35			
6. Dividends and profits paid to owners	36		(287,787,356,500)	(126,500,000,000)
Net cash flows from financial activities	**40**		**(287,787,356,500)**	**(126,500,000,000)**

Net cash flows during the period (50=20+30+40)	**50**		**(69,342,350,206)**	**85,954,690,622**
Cash and cash equivalent at the beginning of the period	**60**		**414,559,407,470**	**285,292,504,619**
Effect of changes in foreign exchange rates on foreign currency translation	61		(409,658,176)	3,912,504,109
Cash and cash equivalent at the end of the period (70=50+60+61)	**70**	**V.1**	**344,807,399,088**	**375,159,699,350**

Prepared on: 17 / 07 / 2026

Prepared by	Head accountant	Director
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Bùi Quốc Việt	KẾ TOÁN TRƯỞNG Nghiêm Thị Thùy Dương	GIÁM ĐỐC Nguyễn Kim Dương Khôi

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

VIP Greenport Joint Stock Company

Dinh Vu - Cat Hai Economic Zone, Dong Hai ward, Hai Phong

Form no. B 03a-DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENT

2nd Quarter of 2026

I- CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1- Capital ownership structure

VIP Greenport Joint Stock Company is an enterprise operating in accordance with the Law on Enterprises of the Socialist Republic of Vietnam.

The Company's charter capital is: 822,249,590,000 VND, contributed by shareholders, specifically as follows:

	Contributed capital (vnd)	Ratio (%)
- Vietnam Container Shipping Joint Stock Corporation	446 875 000 000	54.35%
- Evergreen Marine Corp. (Taiwan) Ltd.,	178 750 000 000	21.74%
- Leadvisors Capital Management Company	112 650 000 000	13.70%
- Other shareholders	83 974 590 000	10.21%

2- Business sector:

Port operations

3- Business lines:

VIP Greenport Joint Stock Company operates under Business Registration Certificate No. 0201579242 issued by the Department of Planning and Investment of Hai Phong City on 28 October 2014, with the sixth amendment dated 20 August 2025, with the following business lines::

+ Cargo handling (excluding air cargo handling)
+ Warehousing and storage of goods;
+ Coastal and ocean freight transport;
+ Inland waterway freight transport;
+ Road freight transport;
+ Repair of machinery and equipment;
+ Other supporting service activities related to transport;

Details: Customs clearance services; freight forwarding services; bill of lading inspection; freight brokerage services; cargo inspection; sampling and weighing services; cargo receiving and acceptance services; preparation of transport documentation.

Details: Freight transport agency services (CPC 748) (excluding services of establishment, operation, management and maintenance of maritime aids to navigation, waters, maritime zones, public shipping channels and routes; survey services of waters, maritime zones, public shipping channels and routes for issuance of Notices to Mariners; survey, construction and development of nautical charts for waters, ports, shipping channels and routes; preparation and publication of maritime safety documents and publications; maritime traffic regulation services ensuring safety within waters, maritime zones and public shipping channels; maritime electronic information services; pilotage services; supporting services related to air transport; air transport business, airport operations and general aviation business).

4- Characteristics of the Company's operations during the financial year affecting the financial statements

The Company's business operations are not seasonal or cyclical in nature and therefore do not affect the Company's interim financial statements.

II- ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1- Accounting period: Begins on January 1st and ends on December 31st each year

2- Accounting currency: Vietnamese Dong (VND)

III- ACCOUNTING STANDARDS AND SYSTEM APPLIED

1- Applied accounting system:

Enterprise Accounting Regime (issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance).

2- Statement of compliance with Accounting Standards and Accounting System:

The financial statements of VIP Greenport Joint Stock Company are prepared and presented in accordance with the Vietnamese Accounting Standards (VAS), the Vietnamese Accounting System, and relevant legal regulations on the preparation and presentation of financial statements currently applicable in Vietnam.

The financial statements are prepared on the basis of compliance with fundamental accounting principles, including: accrual basis, going concern, consistency, matching, and prudence.

3- Accounting form applied: Vouchers for book entry

IV. SIGNIFICANT ACCOUNTING POLICIES

1- Principles for recognition of cash and cash equivalents:

Cash and cash equivalents of the Company include cash on hand and demand deposits or term deposits with maturities of three (3) months or less at banks; economic transactions denominated in foreign currencies are translated into Vietnamese Dong (VND). At the end of the accounting period, monetary items denominated in foreign currencies are translated at the average buying and selling exchange rates of the commercial bank where the transactions are conducted as at the end of the accounting period.

2- Principles for recognition of held-to-maturity investments:

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include term deposits at banks. These investments are initially recognized at historical cost. Subsequently, the finance department reviews all investments to assess and recognize provisions at the end of the financial year.

3- Principles for recognition of inventories:

- Recognition principle:

Inventories are measured at historical cost, including directly attributable costs incurred.

- Inventory valuation principle : First-in, first-out
- Inventory accounting method: Perpetual inventory system

- Method for establishing provision for inventory depreciation: Based on the difference between historical cost and actual value.

4- Principles for recognition and depreciation of fixed assets and investment property

- Principles for recognition of fixed assets (tangible, intangible, finance lease):

Fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes expenditures that are directly attributable to rendering fixed asset ready to use. Expenditures incurring after the initial recognition can only increase the historical cost of the fixed asset if these expenditures definitely increased the future economic benefit from the use of said asset.

- Depreciation method for fixed assets (tangible, intangible, finance lease): Fixed assets are depreciated using the linear method to allocate the depreciable amount over their estimated useful lives or over the term of the Investment Registration Certificate, whichever is shorter. The depreciation amount is the cost of the fixed asset as recorded in the financial statements less its estimated residual value. The estimated useful lives of asset categories are as follows:

Buildings, structures: 20 - 25 years
Machinery and equipment: 5 - 10 years
Means of transportation: 5 - 8 years
Management equipment: 3 - 5 years
Computer software: 5 years

5- Principles for recognition of receivables:

- Receivables represent the carrying value of amounts due from customers, including trade receivables arising from service transactions, and other non-trade receivables not related to service provision.
- Receivables are classified as short-term or long-term in the balance sheet based on the remaining term from the reporting date to the collection due date.
- Receivables denominated in foreign currencies are retranslated at the reporting date using the actual exchange rate in accordance with Circular No. 99/2025/TT-BTC.

6- Principles for recognition of financial investments:

- Investments in subsidiaries, associates and jointly controlled entities:

Accounted using the historical cost method. Net profit distributions received from subsidiaries and associates arising after the acquisition date are recognized in the Statement of Profit or Loss. Other distributions (other than net profit) are treated as a recovery of investment and recorded as a reduction in the carrying amount of the investment

- Short-term securities investments: These are investments in securities with a recovery period of less than one year or within one operating cycle.
- Other short-term and long-term investments:

Investments are classified as short-term if the recovery period is less than 1 year or within 1 operating cycle, and as long-term if the recovery period is more than 1 year or exceeds 1 operating cycle.

- Method for establishing provisions for loss of short-term and long-term investments

Provision for loss of investment is established at year-end as the difference between the carrying (original) cost of investments recorded in the accounting books and their market value at the time the provision is established, when the carrying amount is higher than the market value.

7- Principles for recognition and capitalization of borrowing costs:

- Borrowing costs must be recognized as production and business expenses in the period in which they are incurred, unless they are capitalized in accordance with regulations.
- The capitalization rate used to determine the amount of borrowing costs capitalized during the period is calculated based on the weighted average interest rate of outstanding borrowings, excluding specific loans used for the purpose of constructing in-progress assets.

8- Principles for recognition and capitalization of other costs:

- Prepaid expenses:

Prepaid expenses relating only to the current financial year's production and business activities are recorded as short-term prepaid expenses. Expenses incurred for future periods or large one-time expenses are recorded as long-term prepaid expenses and allocated gradually to business results.

Prepaid land rent for land lease contracts effective after the effective date of the 2003 Land Law (July 1, 2004), or in cases where a Land Use Right Certificate is not granted, is recorded as prepaid expenses and allocated on a linear basis over the prepaid lease term.

- Method of allocating prepaid expenses: Linear method.

9- Principles for recognition of accrued expenses: Accrued expenses include amounts payable for goods and services received from suppliers during the financial year but not yet paid due to the absence of invoices or incomplete accounting documentation. These are recognized as production and business expenses of the financial year.

10- Principles and methods for recognizing provisions: Provisions are recognized when the Company has a present obligation (legal or constructive) arising from past events; it is probable that settlement of the obligation will result in an outflow of economic benefits; and the value of the obligation can be reliably estimated. Provisions are not recognized for future operating losses.

11- Principles for recognizing equity:

- Principles for recognizing owners' contributed capital, share premium, and other equity:

Recognized at actual amounts incurred.

12- Principles and methods for revenue recognition:

- Revenue from sales and service provision is recognized in the income statement when services have been rendered, based on the stage of completion of each transaction, determined by the proportion of services performed relative to the total services to be provided. Service revenue is recognized only when all four (4) of the following conditions are met:

- Revenue can be measured reliably. If a contract allows the buyer to return the purchased service under specific conditions, revenue is recognized only when those conditions no longer exist and the buyer can no longer return the service.
- It is probable that the company will receive economic benefits from the transaction.
- The stage of completion at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service provision can be measured reliably.

- Financial activity income:

Recognized when the outcome of the transaction can be measured reliably. For transactions spanning multiple periods, revenue is recognized in each period based on the portion of work completed as of the balance sheet date of that period.

13- Principles and methods for recognizing financial expenses: According to actual amount incurred, primarily from loss due to exchange rates differences

14- Principles and methods for recognizing current corporate income tax expense and deferred corporate income tax expense:

- Current Corporate income tax (CIT) is the amount of tax payable or recoverable, calculated based on taxable income and the applicable CIT rate of the current financial year. Current CIT and deferred CIT are recognized as income or expenses when determining the profit or loss of the period, except in cases where the tax arises from a transaction or event that is recognized directly in equity in the same or another financial year.
- Deferred CIT, using the liability method, is fully calculated based on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases. Deferred CIT is not recognized for deferred tax liabilities arising from the initial recognition of an asset or liability in a transaction that is not a business combination and does not affect accounting profit or taxable profit/loss at the time of the transaction. Deferred CIT is determined using tax rates expected to apply in the period when the asset is recovered or the liability is settled, based on tax rates that have been enacted or are substantively enacted as of the balance sheet date.

15- Foreign exchange risk provision:

Accounts denominated in foreign currencies are revalued based on the actual exchange rate of the commercial bank where the Company maintains its accounts and conducts transactions.

V- SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: Vietnamese Dong

1 Cash and cash equivalents

	30/06/2026 VND	31/12/2025 VND
Cash	112,012,245	349,028,618
Cash in bank	221,687,578,624	196,310,378,852
Cash equivalents	123,007,808,219	217,900,000,000
	344,807,399,088	414,559,407,470

2 Short-term financial investment:

	30/06/2026 VND	31/12/2025 VND
Held-to-maturity investments	363,887,477,391	425,460,000,000

3 Trade Receivables

		30/06/2026 VND	31/12/2025 VND
(a)	**Related parties**		
	Evergreen (Vietnam) Shipping Agency Joint Venture Company	29,366,311,926	30,699,843,224
	GREEN STAR LINES ONE MEMBER LIMITED COMPANY	19,872,000	32,292,000
	GREENPORT SERVICES ONE MEMBER LIMITED LIABILITY COMPANY	6,274,125,587	6,759,725,100
	VSC GREEN LOGISTICS JOINT STOCK COMPANY		536,310,161
	VICONSHIP HO CHI MINH COMPANY LIMITED HA NOI BRANCH	177,249,600	149,774,400
	NAM HAI DINH VU PORT COMPANY LIMITED	314,394,206	
	GREEN LOGISTICS CENTRE ONE MEMBER COMPANY LIMITED	636,022,800	598,574,880
(c)	**Third parties**		
	MAERSK LINE A/S	12,654,155,418	16,069,943,963
	Yang Ming Marine Transport Co.,	4,607,548,322	4,208,804,485
	TS CONTAINER LINES PTE.LTD	6,170,658,962	10,518,723,787
	INTERASIA LINES SINGAPORE PTE. LTD.	1,546,914,336	1,377,061,053

Wan Hai Lines Ltd.,		2,029,883,253
International Shipping Company Pte Ltd	95,065,624	108,639,923
HYUNDAI MERCHANT MARINE CO., LTD	44,113,440	
BEN LINE AGENCIES (SINGAPORE) PTE LTD as Agent for the Principal	22,770,423	
FESCO Ocean Management Hong Kong Limited	899,938,461	888,532,369
MULTIMODAL LOGISTICS & AGENCIES COMPANY LIMITED	908,617	22,410,171
Other customers	10,255,045	472,507,706
	62,840,304,767	74,473,026,475

4 Other receivables

	30/06/2026 VND	31/12/2025 VND
Accrued interest receivable on deposits		4,520,795,837
Social security fund receivable	263,028,516	271,903,000
Advances	6,000,000	
	269,028,516	4,792,698,837

5 Inventories

	30/06/2026		31/12/2025	
	Historical cost (VND)	**Provisions**	**Historical cost (VND)**	**Provisions**
Parts, materials, raw materials	32,557,478,259		32,166,863,259	

6 Fixed assets

(a) Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Means of transport VND	Office equipment VND
Historical cost				
Beginning balance (*)	395,144,373,892	59,513,682,563	712,280,934,602	5,518,392,350
Purchase during the period	2,740,897,545			
Ending balance	397,885,271,437	59,513,682,563	712,280,934,602	5,518,392,350
Accumulated depreciation amount				
Beginning balance	270,193,845,187	57,676,908,918	660,807,896,935	4,825,097,080
Depreciation amount during the period	6,260,282,527	208,738,512	8,261,156,417	140,677,163
Ending balance	276,454,127,714	57,885,647,430	669,069,053,352	4,965,774,243
Remaining value				
Beginning balance	124,950,528,705	1,836,773,645	51,473,037,667	693,295,270
Ending balance	121,431,143,723	1,628,035,133	43,211,881,250	552,618,107

(b) Intangible fixed assets

	Computer software
	VND
Historical cost	
Beginning balance	2,032,375,000
Amount incurred during the period	
Ending balance	2,032,375,000
Accumulated depreciation amount	
Beginning balance	2,019,874,998
Depreciation amount during the period	4,999,998
Ending balance	2,024,874,996
Remaining value	
Beginning balance	12,500,002
Ending balance	7,500,004

7 Prepaid Expenses:

(a) Short-term prepaid expenses

	30/06/2026	31/12/2025
	VND	VND
Yard rental expenses		
Insurance	819,011,849	895,159,283
Tools and equipment	5,020,768,071	11,849,638,343
Office repairs		
Ending balance	5,839,779,920	12,744,797,626

(b) Long-term prepaid expenses

	Prepaid land expenses	Other expenses	Total
	VND	VND	VND
Beginning balance	247,428,400,504	945,218,750	248,373,619,254
Increased amount during the period			-
Allocated amount during the period	4,624,829,916	38,062,500	4,662,892,416
Ending balance	242,803,570,588	907,156,250	243,710,726,838

8 Trade payables

Payables to suppliers, detailed by major suppliers

		Original price and payable amount at 30/06/2026	31/12/2025
(a)	**Related parties**		
	GREEN STAR LINES ONE MEMBER LIMITED COMPANY	7,501,341,366	6,955,136,280
	GREEN LOGISTICS CENTRE ONE MEMBER COMPANY LIMITTED	1,080,437,298	1,160,361,276
	CENTRAL CONTAINER JOINT STOCK COMPANY		16,850,000
	VSC GREEN LOGISTICS JOINT STOCK COMPANY	1,775,639,868	3,518,116,174
	Quang Binh-Dinh Vu Dryport Joint Stock Company	248,400,000	248,400,000
	NAM HAI DINH VU PORT COMPANY LIMITED	28,392,002,978	39,697,476,185
	GREENPORT SERVICES ONE MEMBER LIMITED LIABILITY COMPANY	560,021	
(b)	**Third parties**		
	Kocks Ardelt Kranbau GmbH	205,763,988	205,763,988
	VINASHIP MARINE SERVICES COMPANY LIMITED	780,115,612	2,760,379,214
	NHAN BIEN VIET NAM MARITIME SERVICE TRADING JOINT STOCK COMPANY	597,319,920	389,462,040
	DUY LINH TRADING JOINT STOCK COMPANY		9,342,130,745
	DINH VU SHIPPING SERVICES JOINT STOCK COMPANY	569,898,720	819,802,080
	SON LAM TRADING AND LOGISTICS COMPANY LIMITED	580,000,000	580,000,000
	XUAN THANH CONSULTING AND CONSTRUCTION JOINT STOCK COMPANY	1,151,500,000	
	Truong Thanh Materials Company Limited	12,171,500	12,171,500
	Other suppliers	1,124,983,046	11,923,418,955
	Ending balance :	44,020,134,317	77,629,468,437

9 Taxes and other payables to the State

	31/12/2025	Amount payable during the quarter	Amount offset during the quarter	Amount paid during the quarter	30/06/2026
	VND	VND	VND	VND	VND
Receivables					
Input VAT	2,236,092,953	23,470,382,181	(22,516,931,807)		3,189,543,327
Payables					
Output VAT	-	28,697,781,299	(28,697,781,299)	-	-
Personal income tax	1,050,231,928	3,661,282,353		(4,442,305,193)	269,209,088
Corporate income tax	31,529,942,009	28,812,063,507		(50,163,086,015)	10,178,919,501
Other taxes					
	32,580,173,937	61,171,127,159	(28,697,781,299)	(54,605,391,208)	10,448,128,589

10 Short-term payable expenses

	30/06/2026	31/12/2025
	VND	VND
Accrued electricity expense	277,496,063	250,676,647
Accrued water usage expense	16,816,520	12,618,712
Accrued repair cost for QC02 crane		11,700,000,000
Accrued Salary Expense	10,000,000,000	
Accrued handling commission payable to shipping lines	4,162,580,005	3,218,312,135
Accrued subcontractor expenses	5,037,683,656	146,861,110
Ending balance	19,494,576,244	15,328,468,604

11 Provisions for short-term payables

	30/06/2026	31/12/2025
	VND	VND
Dredging expenses	50,131,087,273	50,131,087,273
Work volume completed during the period	(48,276,616,364)	
Other adjustment	(1,854,470,909)	
	-	50,131,087,273

12 Other short-term payables

	30/06/2026	31/12/2025
	VND	VND
Payables to other customers	120,065,985	120,065,985
	120,065,985	120,065,985

13 Bonus and welfare fund

	30/06/2026	31/12/2025
	VND	VND
Beginning balance	4,962,781,286	3,986,981,286
Increase during the period	10,000,000,000	7,000,000,000
Decrease during period	(3,830,012,000)	(6,024,200,000)
Ending balance	11,132,769,286	4,962,781,286

14 Change of equity

	Share capital VND	Accumulated profit/loss VND	Total VND
Balance as of 31/12/2025	1,193,713,409,865	251,803,815,401	1,445,517,225,266
Net profit for the period	(10,000,000,000)		(10,000,000,000)
Bonus for Supervisory Board and Board of Directors	(287,787,356,500)		(287,787,356,500)
Dividend paid	(5,809,000,000)		(5,809,000,000)
Distributed to Bonus and welfare fund			
Balance as of 31/03/2026	890,117,053,365	251,803,815,401	1,141,920,868,766

15 Share capital

Amount of share capital approved and issued by the Company is:

	30/06/2026		31/12/2025	
	Number of shares	**VND**	**Number of shares**	**VND**
Approved share capital	82,224,959	822,249,590,000	82,224,959	822,249,590,000
Issued share capital				
Common shares	82,224,959	822,249,590,000	82,224,959	822,249,590,000
Outstanding shares				
Common shares	82,224,959	822,249,590,000	82,224,959	822,249,590,000

Common shares have a par value of VND 10,000. Each common share carries one voting right at the Company's shareholders' meetings. Shareholders are entitled to receive dividends as declared by the Company from time to time. All common shares are treated equally with respect to the Company's residual assets.

* Off-balance sheet items

Foreign currency

	30/06/2026		31/12/2025	
	Original amount	**VND equivalent**	**Original amount**	**VND equivalent**
USD	8,276,764.13	217,668,111,285	7,347,863.85	193,814,796,022
EUR	7.67	191,251	7.67	191,251
		217,668,302,536		193,814,987,273

16 Revenue from services rendered

Total revenue represent the total value of services rendered, not including VAT

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Container handling operations	264,455,961,253	256,785,046,017
Yard storage, reefer services, customs inspection, and quarantine services	19,307,534,145	20,220,215,386
Tugboat operations	3,583,280,312	4,474,016,668
Other activities	18,354,019,027	16,295,137,528
	305,700,794,737	297,774,415,599

17 Financial revenue

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Deposit and loan interest	9,775,885,330	5,282,625,118
Profit from exchange rate difference/foreign currency sale	64,592,827	4,028,971,107
	9,840,478,157	9,311,596,225

18 Financial expenses

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Loss from exchange rate differences	421,637,844	123,228,239
	421,637,844	123,228,239

19 Selling Expenses

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Outsourced service expenses – handling commission	13,977,668,861	14,495,260,619
Employee expenses	857,677,752	1,082,527,371
Other expenses	2,772,149,093	3,117,191,675

	17,607,495,706	18,694,979,665

20 General and Administration Expenses

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Labor costs	3,941,143,070	4,830,377,720
Depreciation expenses	234,537,232	270,409,422
Office supplies expenses	29,704,962	112,127,323
Outsourced service expenses	627,788,780	596,226,102
Other administration expenses	698,332,564	984,051,086
	5,531,506,608	6,793,191,653

21 Cost of goods sold

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Labor costs	12,941,983,759	13,951,656,066
Depreciation expenses	6,798,725,188	9,300,345,555
Fuel and lubricants expenses	9,397,627,240	5,916,763,973
Outsourced service expenses	112,603,717,191	116,310,080,789
Other expenses	2,460,424,958	2,655,852,958
	144,202,478,336	148,134,699,341

22 Corporate income tax

(a) Comparison of actual tax rate

	3-month period ending on	
	30/06/2026	30/06/2025
	VND	VND
Accounting profit/loss before tax	144,713,923,431	141,129,338,430
Tax amount calculated by Company's tax rate	28,942,784,686	28,225,867,686
Corporate income tax on non-deductible expenses	3,125,147,889	1,805,868,506
Tax exemption	(20,071,392,343)	(14,112,933,843)
Remaining tax amount payable	11,996,540,232	15,918,802,349

(b) Applicable tax rate

According to the terms of the Investment License, the Company is obligated to pay corporate income tax to the State at a rate of 10% on taxable profits for the first 15 years from the first year of revenue generation, and at the standard tax rate for subsequent years. In accordance with current tax regulations, the Company has applied the preferential tax rate since 2016. Current tax regulations also allow the Company to enjoy a tax exemption for 4 years from the first year in which taxable income is generated, followed by a 50% reduction of corporate income tax for the next 9 years.

All of the above tax incentives do not apply to other income. Such other income is subject to a tax rate of 20% from 2016 (2015: 22%).

23 Major transactions with related parties:

In addition to balances with related parties disclosed in other notes to the financial statements, during the year/period the Company had the following major transactions with the related parties:

		Transaction value for 3-month period ending on	
		30/06/2026 VND	30/06/2025 VND
(a)	**Shareholders**		
	VIETNAM CONTAINER SHIPPING JOINT STOCK CORPORATION		
	Provision of services		
	Purchase of services	11,687,892,390	8,024,972,155
	Dividend payment	156,406,250,000	94,050,000,000
(b)	**Các công ty liên quan khác**		
	EVERGREEN SHIPPING AGENCY (VIETNAM) COMPANY LIMITED		
	Provision of services	92,985,466,604	87,912,881,018
	Purchase of services	8,259,640,500	7,461,369,500
	Dividend payments	62,562,500,000	27,500,000,000
	GREEN STAR LINES ONE MEMBER LIMITED COMPANY		
	Purchase of services	19,560,596,010	18,418,030,000
	Provision of services	116,360,000	209,060,000
	GREEN LOGISTICS CENTRE ONE MEMBER COMPANY LIMITTED		
	Purchase of services	2,833,401,624	5,572,714,000
	Provision of services	1,137,463,000	974,855,000
	CENTRAL CONTAINER JOINT STOCK COMPANY		

Purchase of services		29,629,630
VSC GREEN LOGISTICS JOINT STOCK COMPANY		
Purchase of services	7,049,122,051	5,737,780,199
Provision of services	10,134,787,000	6,899,326,513
GREENPORT SERVICES ONE MEMBER LIMITED LIABILITY COMPANY		
Provision of services	9,678,135,758	8,654,288,265
Purchase of services	4,571,052	372,744,463
VICONSHIP HO CHI MINH COMPANY LIMITED HA NOI BRANCH		
Provision of services	250,190,000	141,410,000
Quang Binh-Dinh Vu Dryport Joint Stock Company		
Provision of services		
Purchase of services	690,000,000	690,300,000
NAM HAI DINH VU PORT COMPANY LIMITED		
Provision of services	1,024,102,950	63,390,000
Purchase of services	39,480,605,174	24,289,001,677
VINASHIP MARITIME SERVICES CO., LTD		
Provision of services		
Purchase of services	2,538,969,590	3,021,071,000
Members of the Board of Directors		
Salary and bonus	3,661,918,166	3,150,581,166

Approved, 17 / 07 / 2026

PREPARED BY	**CHIEF ACCOUNTANT**	**LEGAL REPRESENTATIVE**
(signature, full name)	*(signature, full name)*	*(signature, full name)*
Bùi Quốc Việt	KẾ TOÁN TRƯỞNG Nghiêm Thị Thùy Dương	GIÁM ĐỐC Nguyễn Kim Dương Khôi

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