

CAN THO PORT JOINT STOCK COMPANY
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Can Tho Port Joint Stock Company (hereinafter referred to as the "Company") hereby submits this Report together with the Company's audited financial statements for the year ended 31 December 2025.

COMPANY OVERVIEW

Can Tho Port Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company transformed from Can Tho Port One Member Limited Liability Company (a 100% state-owned enterprise) pursuant to Decision No. 652/QD-HHVN dated 28 November 2014, issued by the Vietnam Maritime Corporation - JSC. The Company operates under Business Registration Certificate No. 1801319907, initially issued by the Department of Planning and Investment of Can Tho City on 31 October 2013, and as amended for the tenth time on 30 September 2025.

The Company's head office is located at: No. 2, Phu Thang Area, Hung Phu Ward, Can Tho City.

The Company's principal business activity is the provision of port transportation services.

BOARD OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management, Board of Supervisors and Board of General Directors of the Company who held office during the year ended 31 December 2025 and to the date of this report are as follows:

Board of Management

Mr. Le Quang Trung	Chairman	Appointed on 25/04/2025
Mr. Nguyen Manh Ha	Member	Appointed on 25/04/2025
Mr. Tran Tuan Hai	Member	Appointed on 25/04/2025
Mr. Phan Nhan Thao	Member	Appointed on 25/04/2025
Mr. Nguyen Hoai An	Member	Appointed on 25/04/2025
Mr. Hoang Viet	Member	Resigned on 25/04/2025
Mr. Nguyen Dang Song	Member	Resigned on 25/04/2025

Board of General Directors

Mr. Nguyen Manh Ha	General Director	Appointed on 06/03/2025
Mr. Nguyen Manh Ha	Deputy General Director	Resigned on 06/03/2025
Mr. Le Tien Cong	Deputy General Director	

Board of Supervisors

Mr. Nguyen Canh Hiep	Head of department	Appointed on 25/04/2025
Ms. Nguyen Thi Dung	Head of department	Resigned on 25/04/2025
Ms. Nguyen Thi Dung	Member	Appointed on 25/04/2025
Ms. Phi Huyen Ngan	Member	Appointed on 25/04/2025
Ms. Nguyen Tran Phuong Huyen	Member	Resigned on 04/04/2025

Legal Representative

The Company's legal representative during the year 2025 and up to the date of this Report is Mr. Nguyen Manh Ha – General Director.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

Chief Accountant

The Company's Chief Accountant from 01 January 2025 to 31 December 2025, and until 03 February 2026, was Mr. Lam Truc Son. The Person in charge of Accounting from 04 February 2026, and up to the date of this Report is Ms. Thai Thi My Linh.

EVENTS SUBSEQUENT TO THE END OF THE ACCOUNTING PERIOD

The Board of General Directors confirms that, there have been no significant events occurring after the end of the accounting period that would have a material effect, requiring adjustment or additional disclosures made in the financial statements.

THE AUDITORS

The accompanying financial statements have been audited by UHY Auditing and Consulting Company Limited.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing and presenting the financial statements in a true and fair view of Company's Financial position as at 31 December 2025 as well as the operating results and cash flow for the year ended 31 December 2025, comply with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime, and related legal regulations on the preparation and presentation of financial statements. In preparing this financial statements, the Board of General Directors is required to:

- Adopt 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 financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Establishing and implementing an internal control system effectively to limit the risk of material misstatement due to fraud or error in preparing and presenting the financial statements.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the financial statements.

The Board of General Directors 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 to ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate accounting system, and related legal regulations in Vietnam. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

OTHER COMMITMENTS

The Board of Management represents and warrants that the Company has not breached its information disclosure obligations as prescribed under Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance on information disclosure in the securities market; Circular No. 68/2024/TT-BTC dated 18 September 2024 amending and supplementing a number of articles of the Circulars governing securities trading on the securities trading system, clearing and settlement of securities transactions, operations of securities companies, and information disclosure in the securities market; and that it has complied with Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities and Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance providing guidance on certain aspects of corporate governance applicable to public companies under Decree No. 155/2020/ND-CP.

APPROVAL OF THE FINANCIAL STATEMENTS

The Board of General Directors hereby approves the accompanying financial statements. The financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, as well as the results of its operations and its cash flows for the fiscal year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements regarding the preparation and presentation of financial statements.

For and on behalf of the Board of General Directors,





Nguyễn Mạnh Hà
General Director
Can Tho, 24 February 2026

No: 09 /2026/UHYHCM-BCKTDL

INDEPENDENT AUDITORS' REPORT

*Regarding the financial statements of Can Tho Port Joint Stock Company
For the year ended 31 December 2025*

**To: The Shareholders, Board of Management and Board of General Directors
Can Tho Port Joint Stock Company**

We have audited the accompanying financial statements for the year ended 31 December 2025 of Can Tho Port Joint Stock Company (hereinafter referred to as the "Company") prepared on 24 February 2026, as set out on page 07 to 39 herein, including: the balance sheet as at 31 December 2025, the income statement, cash flow statement for the year then ended and Notes to the financial statements.

The Board of General Director's responsibilities

The Board of General Directors of the Company is responsible for preparing and presenting the financial statements in a true and fair view in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial statements. The audit procedures selected depend on the auditor's assessments of the risk of material misstatement of the Financial statements. In making those risks assessments, we consider internal control relevant to the Company's preparation of the Financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of General Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis for Qualified Opinion

As at 31 December 2025, the company is monitoring the value of the Construction of Cai Cui Port, Phase I under "Construction in progress" on the Balance Sheet (Note number 12) with an amount of VND 39.4 billion (as at 01 January 2025 was VND 42.4 billion). In which, the "Ground leveling, embankment protection along the Hau River and embankment protection along the Cai Cui" belonging to the Cai Cui Port Project Phase I consist a value of VND 5.7 billion has been executed on the area of the reserve land fund currently managed by the Can Tho City People's Committee. At the time of audit, the Company is still in the process of finalizing these costs with the Can Tho City People's Committee. Consequently, we are unable to determine the necessary adjustments, if any, to these items and related accounts in the financial statements for the year ended 31 December 2025.

INDEPENDENT AUDITORS' REPORT (CONT'D)

Qualified Opinion

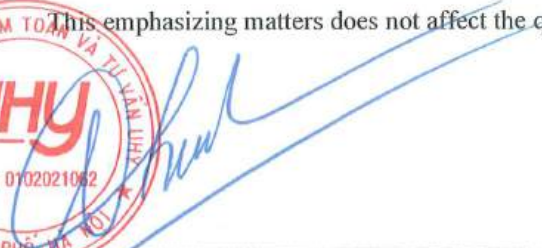
In our opinion, except for the effect of the matter described in the section “Basis for Qualified Opinion”, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of Can Tho Port Joint Stock Company as at 31 December 2025 and the results of its financial performance and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant regulations on preparation and presentation of the financial statements.

Emphasizing matters

We draw attention to Note No. 13 – Construction in Progress, “the Phase I Construction Project of Cai Cui Port” that commenced in 2002 with an initial estimated investment of VND 230.3 billion, covering a total area of 23.4 hectares. Subsequently, “the Phase II Construction Project of Cai Cui Port” was initiated in 2009 with an initial estimated total investment of VND 829.8 billion. Of which, Phase I of the Cai Cui Port Project has been completed and put into operation for an area of 9.5 hectares. For the remaining land area, the project has only completed land leveling and quay construction, and the necessary infrastructure for port operations has not yet been invested. The investment in both projects has taken longer than initially planned and is still not completed. The Company is continuing to invest in these projects to complete and bring the project components into use for business operations.

This emphasizing matters does not affect the qualified auditor’s opinion presented.





Nguyen Thi Thuy Trang
Audit Director
Auditor’s Practicing Certificate
No. 4710-2023-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Ho Chi Minh City, 24 February 2026


Ha Thi Thanh Thuy
Auditor
Auditor’s Practicing Certificate
No. 4707-2024-112-1

Form B 01a - DN

BALANCE SHEET
As at 31 December 2025

ASSETS	Code	Notes	As at 31/12/2025	As at 01/01/2025
			VND	VND
CURRENT ASSETS	100		95,225,515,231	100,129,501,249
Cash and cash equivalents	110	5	49,770,094,913	36,371,971,943
Cash	111		15,921,971,120	15,642,645,058
Cash equivalents	112		33,848,123,793	20,729,326,885
Short-term investments	120		13,102,543,454	24,891,034,137
Held-to-maturity investments	123	7.1	13,102,543,454	24,891,034,137
Current accounts receivable	130		30,708,090,062	37,978,367,956
Short-term trade receivables	131	8	35,967,287,821	41,791,138,725
Short-term advances to suppliers	132	9	4,492,583,590	2,941,699,320
Other short-term receivables	136	10	4,997,328,570	6,705,565,028
Provision for doubtful short-term receivables	137	11	(14,749,109,919)	(13,460,035,117)
Inventories	140	12	496,652,144	561,760,776
Inventories	141		496,652,144	561,760,776
Other current assets	150		1,148,134,658	326,366,437
Short-term prepaid expenses	151	6	1,148,134,658	326,366,437
NON-CURRENT ASSETS	200		261,079,566,299	260,946,426,647
Long-term receivables	210		57,000,000	72,000,000
Other long-term receivables	216	10	57,000,000	72,000,000
Fixed assets	220		204,262,605,051	194,970,029,387
Tangible fixed assets	221	14	199,909,024,929	190,744,938,490
- Cost	222		496,732,121,345	478,400,969,517
- Accumulated depreciation	223		(296,823,096,416)	(287,656,031,027)
Intangible fixed assets	227	15	4,353,580,122	4,225,090,897
- Cost	228		8,373,553,602	8,055,335,602
- Accumulated amortisation	229		(4,019,973,480)	(3,830,244,705)
Long-term assets in progress	240		49,018,612,967	60,567,592,771
Construction in progress	242	13	49,018,612,967	60,567,592,771
Long-term investments	250		4,274,373,443	4,274,373,443
Investments in associates, jointly controlled entities	252	7.2	4,497,251,573	4,497,251,573
Provision for long-term investments	254		(222,878,130)	(222,878,130)
Other long-term assets	260		3,466,974,838	1,062,431,046
Long-term prepaid expenses	261	6	3,466,974,838	1,062,431,046
TOTAL ASSETS	270		356,305,081,530	361,075,927,896

Form B 01a - DN

BALANCE SHEET (CONT'D)

As at 31 December 2025

RESOURCES	Code	Notes	As at 31/12/2025	As at 01/01/2025
			VND	VND
LIABILITIES	300		83,385,821,519	93,460,658,344
Current liabilities	310		33,603,287,521	34,258,275,660
Short-term trade payables	311	17	9,241,971,876	17,043,681,678
Short-term advances from customers	312		1,176,089,948	324,494,719
Tax and other payables from the State budget	313	18	2,285,260,730	1,555,541,797
Payables to employees	314		6,606,158,615	2,457,738,681
Short-term accrued expenses	315	19	1,706,913,552	267,374,534
Short-term unearned revenues	318		60,000,000	61,975,338
Short-term other payables	319	20	2,518,408,377	5,816,372,010
Short-term loan and finance lease obligations	320	16	10,000,000,000	6,722,612,480
Bonus and welfare fund	322		8,484,423	8,484,423
Non-current liabilities	330		49,782,533,998	59,202,382,684
Other long-term liabilities	337	20	36,197,212,470	32,333,061,156
Long-term loans and finance lease obligations	338	16	13,585,321,528	26,869,321,528
OWNERS' EQUITY	400		272,919,260,011	267,615,269,552
Capital	410	21	272,919,260,011	267,615,269,552
Contributed charter capital	411		275,281,179,597	275,281,179,597
- Shares with voting rights	411a		275,281,179,597	275,281,179,597
Investment and development fund	418		646,231,180	646,231,180
Retained earnings	421		(3,008,150,766)	(8,312,141,225)
- Undistributed earnings by the end of prior year	421a		(8,312,141,225)	(11,960,927,893)
- Undistributed earnings of current year	421b		5,303,990,459	3,648,786,668
TOTAL LIABILITIES AND OWNERS' EQUITY	440		356,305,081,530	361,075,927,896

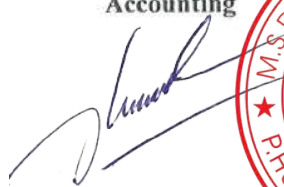
Can Tho, 24 February 2026

Preparer



Thai Thi My Linh

Person in charge of Accounting



Thai Thi My Linh

General Director




Nguyễn Mạnh Hà

Form B 02a - DN

INCOME STATEMENTS
For the year ended 31 December 2025

Items	Code	Notes	Year 2025 VND	Year 2024 VND
Revenue from sale of goods and rendering of services	01	23	190,150,504,400	156,103,579,385
Deductions	02		-	-
Net revenue from sale of goods and rendering of services	10		190,150,504,400	156,103,579,385
Cost of goods sold and services rendered	11	24	161,907,097,644	124,519,648,008
Gross profit from sale of goods and rendering of services	20		28,243,406,756	31,583,931,377
Finance income	21	25	1,731,194,123	1,269,626,836
Finance expenses	22	26	906,165,361	1,507,450,743
<i>In which: Interest expenses</i>	23		906,165,361	1,283,287,028
Selling expenses	25	27	172,479,715	410,270,770
General and administrative expenses	26	27	22,176,329,287	24,706,006,810
Operating profit	30		6,719,626,516	6,229,829,890
Other income	31	28	1,744,156,427	103,608,148
Other expenses	32	29	383,214,717	831,077,423
Other profit	40		1,360,941,710	(727,469,275)
Accounting profit before tax	50		8,080,568,226	5,502,360,615
Current Corporate income tax expense	51	31	2,776,577,767	1,853,573,947
Deferred tax expense	52		-	-
Net profit after tax	60		5,303,990,459	3,648,786,668
Basic earnings/(loss) per share	70, 71	32	193	133

Can Tho, 24 February 2026

Preparer



Thai Thi My Linh

Person in charge of
Accounting



Thai Thi My Linh

General Director



Nguyen Manh Ha

Form B 03a - DN

CASH FLOWS STATEMENT
(Applying indirect method)
For the ended 31 December 2025

Items	Code	Notes	Year 2025 VND	Year 2024 VND
Cash flows from operating activities				
Profit/(loss) before tax	01		8,080,568,226	5,502,360,615
Adjustments for:				
Depreciation and amortisation	02		15,222,427,845	14,569,393,395
Provisions/(reversal of provisions)	03		1,289,074,802	4,835,502,112
Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		(1,393,269)	(1,989,386)
Profits from investing activities	05		(2,994,362,764)	(1,267,637,450)
Interest expenses	06		906,165,361	1,283,287,028
Operating profit before changes in working capital	08		22,502,480,201	24,920,916,314
(Increase)/Decrease in receivables	09		7,280,043,847	2,333,899,298
(Increase)/Decrease in inventories	10		65,108,632	363,350,023
Increase/(Decrease) in payables (excluding interest, corporate income tax)	11		9,397,995,529	2,817,238,785
(Increase)/Decrease in prepaid expenses	12		(3,226,312,013)	2,183,132,442
Interest paid	14		-	-
Corporate income tax paid	15		(1,582,591,919)	(1,914,305,012)
Net cash flows from operating activities	20		34,436,724,277	30,704,231,850
Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(26,452,470,478)	(335,115,740)
Proceeds from disposals of fixed assets and other long-term assets	22		1,542,812,080	-
Loans to other entities and payments for purchase of debt instruments of other entities	23		(10,838,859,317)	(11,320,000,000)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24		22,627,350,000	-
Interest and dividends received	27		2,087,785,619	1,267,637,450
Net cash flows from investing activities	30		(11,033,382,096)	(10,387,478,290)

Form B 03a - DN

CASH FLOWS STATEMENT (CONT'D)
(Applying indirect method)
For the year ended 31 December 2025

Items	Code	Notes	Year 2025	Year 2024
			VND	VND
Cash flows from financing activities				
Repayment of borrowings	34		(10,006,612,480)	(6,716,000,000)
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(10,006,612,480)</i>	<i>(6,716,000,000)</i>
Net increase/(decrease) in cash for the year	50		13,396,729,701	13,600,753,560
Cash and cash equivalents at the beginning of the year	60	5	36,371,971,943	22,769,228,997
Impact of exchange rate fluctuation	61		1,393,269	1,989,386
Cash and cash equivalents at the end of the year	70	5	49,770,094,913	36,371,971,943

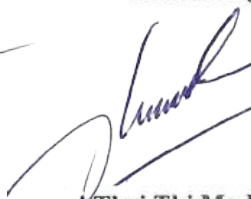
Can Tho, 24 February 2026

Preparer



Thai Thi My Linh

Person in charge of
Accounting



Thai Thi My Linh

General Director




Nguyen Manh Ha

NOTES TO THE FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION OF THE CORPORATION

1.1 STRUCTURE OF OWNERSHIP

Can Tho Port Joint Stock Company (hereinafter referred to as the “Company”) is a business that was equitized from Can Tho Port One Member Limited Liability Company (a company with 100% state-owned capital) according to Decision No. 652/QĐ-HHVN dated 28 November 2014, by Vietnam Maritime Corporation - JSC. The Company operates under Certificate of Business Registration of Joint Stock Company No. 1801319907, which was first issued by the Can Tho City Department of Planning and Investment on 31 October 2013, and updated for the tenth time on 30 September 2025.

Company’s Head quarter is placed at: 2, Phu Thang Area, Hung Phu Ward, Can Tho City.

The contributed registered capital of the Company, according to the Business Registration Certificate, as at 31 December 2025, is VND 275,281,179,597, divided into 27,528,118 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 31 December 2025 is 120 employees (as at 01 January 2025 is 123 employees).

1.2 BUSINESS LINES AND PRINCIPAL BUSINESS ACTIVITIES

The Company's business field is providing port transportation services.

The main business operations of the Company include:

- Road freight handling, port freight handling;
- Warehousing and storage of goods in bonded warehouses, cold storage (bonded warehouses) and other warehouses;
- Direct support services for coastal, ocean-going, and inland waterway transport;
- Sea shipping agency services, sea transport agency services, customs declaration services; and
- Retailing motor fuel in specialized stores.

1.3 NORMAL BUSINESS CYCLE

The normal business cycle of the Company is no more than 12 months.

1.4 BUSINESS STRUCTURE

The company has one affiliated unit, which is the Can Tho Port Joint Stock Company Branch - Can Tho Port Logistics Center. The address is 27 Le Hong Phong Street, Thoi An Dong Ward, Can Tho City, the main business activities are providing port transportation services and warehouse leasing.

Details about the Company's joint venture can be found in Note 6.

1.5 STATEMENT OF COMPARABILITY IN THE FINANCIAL STATEMENTS

The comparative figures presented in the balance sheet, the statement of income, the statement of cash flows and the corresponding Notes are derived from the Company’s audited financial statements for the fiscal year ended 31 December 2024.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 FISCAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year.

2.2 ACCOUNTING CURRENCY

The accounting currency is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

3.1 ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

The Company applies Vietnam Accounting Standards, Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance guiding the Corporate Accounting Regime and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

The accompanying financial statements are not intended to reflect the financial situation, results of business activities and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

3.2 DECLARATION OF COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIMES

The Company's financial statements are prepared and presented to ensure compliance with the requirements of Vietnam Accounting Standards and the current Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements.

Accounting Standard No. 28 - Report on segments not yet applied by the Company in this financial report.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows). The accounting policies applied by the Company in the preparation of the financial statements for the fiscal year ended 31 December 2025 are consistent with those applied in the preparation of the financial statements for the fiscal year ended 31 December 2024.

4.2 ACCOUNTING ESTIMATES

The preparation of the financial statements in compliance with Vietnam Accounting Standards requires the Board of General Directors to make estimates and assumptions affecting the reported amount of assets, liabilities and the disclosures of contingent assets and liabilities at the date of preparation of the financial statements as well as the reported amounts of the revenues and expenses during the fiscal year. Actual results may differ from these estimates and assumptions.

4.3 TYPES OF EXCHANGE RATES APPLIED IN ACCOUNTING

Transactions arising in foreign currencies shall be converted according to the actual exchange rate applied on the transaction date. Exchange rate differences arising from these operations are recorded as income or expenses in the income statements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.3 TYPES OF EXCHANGE RATES APPLIED IN ACCOUNTING (CONT'D)

Assets and liabilities that are recognized in foreign currency origin as at the date of the balance sheet shall be converted according to the foreign currency purchase rate and the foreign currency selling rate of the commercial bank where the Company regularly has transactions applied on the date of the balance sheet. For foreign currency accounts at banks: the buying exchange rate from the commercial bank where the Company holds these accounts. Exchange differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses.

4.4 CASH AND CASH EQUIVALENT

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, short-term investments or highly liquid investments. Highly liquid investments are those with original maturities of no more than three (03) months, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

4.5 FINANCIAL INVESTMENTS

Held-to-maturity investments

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

Held-to-maturity investments are recognized from the date of acquisition and are initially measured at purchase price plus any directly attributable transaction costs.

Interest income arising from held-to-maturity investments after the acquisition date is recognized in the Statement of Profit and Loss on an accrual basis. Interest accrued prior to the acquisition date is deducted from the carrying amount at the time of purchase.

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

When there is clear evidence that a part or the whole of an investment is unlikely to be recovered and the loss can be reliably measured, such loss is recognized in finance expenses for the year and directly deducted from the carrying amount of the investment.

Investments in joint ventures

Investments in joint ventures are initially recorded at cost. After initial recognition, these investments are measured at cost less provision for impairment.

Provision for impairment of investments in equity instruments of other entities is made at the time of preparing the financial statements, when the investments show signs of impairment compared to their original cost, and the Company provides for the impairment as follows:

- For investments where the fair value cannot be determined as at the reporting date, the provision is calculated as the difference between the actual contributed capital of all parties in the investee entity and its actual equity, multiplied by the Company's ownership percentage in relation to the total actual contributed capital of all parties.

Any increase or decrease in provision for impairment of investments in equity instruments of other entities required at the reporting date is recognized in finance expenses.

4.6 RECEIVABLES

Receivables are presented at their book value, net of any allowance for doubtful debts.

The classification of receivables as trade receivables and other receivables is made in accordance with the following principles:

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.6 RECEIVABLES (CONT'D)

- Trade Receivables: Reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and independent buyers.
- Other Receivables: Reflect receivables that are non-commercial and not related to purchase and sale transactions.

The provision for doubtful debts is established for each doubtful receivable based on overdue aging or estimated potential losses, specifically:

For overdue receivables:

- 30% of the outstanding value for receivables overdue for more than 6 months but less than 1 year.
- 50% of the outstanding value for receivables overdue for 1 year but less than 2 years..
- 70% of the outstanding value for receivables overdue for 2 years but less than 3 years.
- 100% of the outstanding value for receivables overdue for 3 years or more.

For receivables that are not yet overdue but are unlikely to be recovered, the provision is based on estimated losses. Increases or decreases in the allowance for doubtful accounts at the financial statement closing date are recognized in administrative expenses during the year.

4.7 INVENTORIES

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

The cost of inventory includes all costs necessary to bring the inventory to its present location and condition, including: purchase price, non-refundable taxes, transportation costs, loading and unloading costs, storage costs during the purchasing process, allowable wastage, and other direct costs related to the acquisition of inventory.

Net realizable value is the estimated selling price of inventory in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company uses the perpetual inventory system to account for inventory. The cost of inventory is calculated using the weighted average method on a monthly basis.

Provision for inventory write-downs is made for each inventory item that has a decline in value (where the cost is higher than the net realizable value). Increases or decreases in the provision for inventory write-downs at the financial statement closing date are recognized in the cost of goods sold for the year.

4.8 FIXED ASSETS AND ACCUMULATED DEPRECIATION

Fixed assets are stated at historical cost less accumulated depreciation.

Tangible fixed assets

The historical cost of purchased tangible fixed assets comprises the purchase price and all directly attributable costs incurred in bringing the assets to a condition ready for use.

Tangible fixed assets are presented at historical cost less accumulated depreciation.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.8 FIXED ASSETS AND ACCUMULATED DEPRECIATION (CONT'D)

The historical cost of tangible fixed assets comprises the purchase price and all other costs directly attributable to bringing the assets to a condition ready for use. Expenditures incurred subsequent to initial recognition are capitalized only when it is probable that such expenditures will result in future economic benefits in excess of the originally assessed standard of performance of the existing asset. Expenditures that do not meet the above criteria are recognized as production and business expenses in the year incurred.

For fixed assets that have been put into use but for which final settlement has not yet been completed, the Company provisionally records the increase in historical cost and commences depreciation; upon receipt of the final settlement, the historical cost and related depreciation are adjusted accordingly.

When fixed assets are disposed of or liquidated, their historical cost and accumulated depreciation are derecognized, and any resulting gain or loss on disposal is recognized as income or expense in the year. Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The applicable depreciation periods are as follows:

<i>Type of assets</i>	<i>Time of use (years)</i>
- Buildings, structures	05 - 30
- Machinery, equipment	05 - 10
- Transportation, motor vehicles	06 - 10
- Tools and management equipment	03 - 05
- Other fixed assets	03 - 05

Intangible fixed assets

The historical cost of intangible fixed assets comprises all expenditures incurred by the enterprise to acquire the intangible fixed asset up to the time the asset is put into use as intended.

Amortization is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the prescribed amortization rates. The specific amortization periods are as follows:

<i>Type of assets</i>	<i>Time of use (years)</i>
- Land use rights	20 - 50
- Computer software	03 - 05
- Other fixed assets	03 - 05

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.9 CONSTRUCTION IN PROGRESS

Construction in progress comprises all assets in the course of investment, acquisition and installation that have been not yet put into use, works in progress of construction but not yet recognized and put into use at the time of reporting date. These assets are recognized at cost, including merchandise cost, service fee payable to contractors, suppliers, related interest expenses and other eligible expenses directly attributable to future asset formation. These costs will be transferred to the historical cost of fixed assets at an estimated price (if an approved settlement is not available) when the assets are handed over and put into use.

4.10 OPERATING LEASE

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to lessee. Payments under an operating lease are accounted for in the income statement using the straight-line method over the lease term.

4.11 PREPAID EXPENSES

Prepaid expenses comprise short-term prepaid expenses and long-term prepaid expenses, representing actual costs incurred that relate to the results of operations of multiple fiscal years.

Short-term prepaid expenses include costs of tools and supplies and other short-term deferred expenses. These expenses are allocated to the Company's Statement of Income within 12 months.

Long-term prepaid expenses include costs of tools and supplies and other long-term deferred expenses. These expenses are allocated to the Company's Statement of Income over a period of more than 12 months up to 36 months.

4.12 LIABILITIES AND TRADE PAYABLES

Liabilities represent amounts payable to suppliers and other parties. Liabilities include trade payables and other payables. Liabilities are not recorded at amounts lower than the obligations to be settled. The classification of liabilities is carried out in accordance with the following principles:

- Trade payables reflect commercial payables arising from purchase of goods, services and assets and the seller is independent of the Company including payables between parent company and the company.
- Other payables reflect non-commercial receivables that are not related to purchase and sale transactions.

Payables are tracked in detail by individual entities and the maturity of the payables.

4.13 ACCRUED EXPENSES

Accrued expenses of the Company are actual costs incurred during the reporting period but not yet paid due to the absence of invoices or insufficient accounting documents. These expenses are recognized in the production and business expenses of the reporting period.

The accrual of production and business expenses in the period is calculated carefully and must have reasonable and reliable evidence for the expenses to be accrued in the period, to ensure that the accrued expenses recorded in this account are consistent with the actual expenses incurred.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.14 LOANS AND FINANCE LEASE

Loans and finance lease liabilities are recognized based on bank documents, lease agreements, and loan contracts.

Loans and finance lease are monitored entities and terms, periods.

4.15 BORROWING COSTS

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

Borrowing costs are recognized as production and business expenses in the year they are incurred, unless capitalized in accordance with the Accounting Standard Borrowing Costs. Accordingly, borrowing costs directly related to the purchase, investment, construction, or production of assets that require a relatively long period to complete and put into use or business are added to the historical cost of the asset until the asset is put into use or business. Income earned from the temporary investment of borrowings is deducted from the related asset's historical cost. For specific borrowings used for the construction of fixed assets and investment properties, interest is capitalized even if the construction period is less than 12 months.

4.16 OWNERS' EQUITY

Owner's equity is recognized based on the actual capital contributed by shareholders.

Retained earnings are profit from operations of the Company after deducting Corporate Income Tax expenses and adjustments due to retrospective application of changes in accounting policies and retrospective adjustments to material misstatements of the previous years.

Profits after corporate income tax are distributed to shareholders after setting aside funds according to the Company's Charter and legal regulations, and after being approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items in undistributed post-tax profits that may affect cash flow and dividend payment capabilities, such as profits from revaluation of contributed assets, profits from revaluation of monetary items, and other non-monetary financial instruments. Dividends are recognized as liabilities when they are approved by the General Meeting of Shareholders.

4.17 RECOGNITION OF REVENUE

Company's revenue include:

Sales of services

Revenue from service transactions is recognized when the outcome of the transaction can be reliably estimated. If the service is rendered over multiple periods, revenue is recognized based on the stage of completion at the reporting date. The outcome of a service transaction is determined when all of the following conditions are met:

- Revenue can be measured reliably. If the contract allows the buyer to return purchased services under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the provided service.
- There is a probability that economic benefits will flow to the Company.
- The stage of completion of the service at the reporting date can be reliably determined.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.17 RECOGNITION OF REVENUE (CONT'D)

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

Interest income

Interest income from deposits is recognized on an accrual basis, determined based on the outstanding balances of deposit accounts and the applicable interest rates for each period.

Interest income from investments is recognized when the Company's right to receive such interest is established.

Operating expenses and cost of sales

Expenses are recognized in accordance with the prudence principle, accumulated based on actual amounts incurred, and matched with the revenue recognized during the year.

4.18 TAX AND PAYABLES TO THE STATE

Value added tax (VAT)

The enterprise applies the declaration and calculation of VAT according to the guidelines of the current tax law with a VAT rate of 8%.

Corporate Income Tax

Corporate income tax (if any) represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement (in case the Company makes adjustment to deferred tax or applies accounting policies reflecting revenue and expense different from those of the current year) and 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. For other activities of supplying goods and services, the current corporate income tax rate is 20%.

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 its ultimate determination depends on the results of tax authorities' examination.

Other taxes

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

4.19 RELATED PARTY

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Related parties include:

- Enterprises have the right to control or be directly or indirectly controlled by one or more intermediaries, or under the common control with companies, including the Parent Company, subsidiaries of a Group, joint ventures, co-controlled business establishments and associates.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.19 RELATED PARTY (CONT'D)

- Individuals have the right to directly or indirectly vote in reported enterprises, having a significant influence on these enterprises, key management have the authority and responsibility for making plan, management and controlling activities of the Company, including close family members of these individuals.
- Enterprises owned by aforementioned individuals, having direct or indirect voting rights or having a significant influence on the business.

When considering related party relationships, the substance of the relationship is considered more important than its legal form. All transactions and balances with related parties arising during the year ended 31 December 2025 are disclosed by the company in the following notes.

4.20 SEGMENT REPORTING

The main business activities of the Company are the production and business of port transportation services, primarily taking place within the territory of Vietnam. Therefore, the Company does not present segment reporting by business sector and geographical area.

5. CASH AND CASH EQUIVALENTS

	As at 31/12/2025	As at 01/01/2025
	VND	VND
- Cash	951,659,744	3,419,797,588
- Demand deposit	14,970,311,376	12,222,847,470
- Cash equivalents (*)	33,848,123,793	20,729,326,885
Total	49,770,094,913	36,371,971,943

(*) Cash equivalents represent the Company's time deposits with original maturities ranging from 01 month to 03 months, bearing interest rates from 3.8% to 4.6% per annum.

6. PREPAID EXPENSES

	As at 31/12/2025	As at 01/01/2025
	VND	VND
a) Short - term	1,148,134,658	326,366,437
- Insurance expense	38,371,017	-
- Tools and equipment issued for use	233,475,000	194,725,032
- Major repair expenses of fixed assets	784,221,975	15,100,308
- Other short-term prepaid expenses	92,066,666	116,541,097
b) Long - term	3,466,974,838	1,062,431,046
- Tools and equipment issued for use	163,674,243	101,223,037
- Major repair expenses of fixed assets	2,799,125,657	521,113,868
- Insurance expense	460,604,984	-
- Other long-term prepaid expenses	43,569,954	440,094,141
Total	4,615,109,496	1,388,797,483

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

7. FINANCIAL INVESTMENT

7.1 HELD-TO MATURITY

	As at 31/12/2025		As at 01/01/2025	
	Cost VND	Book value VND	Cost VND	Book value VND
Short - term + Term deposits (*)	13,102,543,454 13,102,543,454	13,102,543,454 13,102,543,454	24,891,034,137 24,891,034,137	24,891,034,137 24,891,034,137
Total	13,102,543,454	13,102,543,454	24,891,034,137	24,891,034,137

(*) As at 31 December 2025, held-to-maturity investments consist of term deposit contracts with maturities ranging from 6 months to 12 months, placed at Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch and Vietnam Maritime Commercial Joint Stock Bank, with interest rates from 4.0% per annum to 4.75% per annum.

7.2 INVESTMENT IN JOINT VENTURES

	As at 31/12/2025			As at 01/01/2025		
	Cost VND	Provision VND	Fair value VND	Cost VND	Provision VND	Fair value VND
Can Tho Port - Thanh Tuan Co., Ltd.	4,497,251,573	(222,878,130)	(*)	4,497,251,573	(222,878,130)	(*)
Total	4,497,251,573	(222,878,130)	(*)	4,497,251,573	(222,878,130)	(*)

As at 31 December 2025, the capital used by the company to invest in Can Tho – Thanh Tuan Port Co., Ltd. is VND 4,497,251,573 with an ownership and voting ratio of 50%. The joint venture was established and operates in Vinh Long province; its main business activities are port transportation services and warehouse rental.

(*) As at 31 December 2025, the Company has not determined the fair value of these capital contribution investments for disclosure in the financial statements because the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of these investments may differ from their book value.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

8. SHORT-TERM TRADE RECEIVABLES

	As at 31/12/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
- Minh Hoang Logistics Limited Liability	3,528,431,261	-	-	-
- Coastal Coal Mineral Joint Stock Company	3,492,315,281	-	-	-
- Petrovietnam Fertilizer and Chemicals Corporation	2,602,172,880	-	2,061,489,250	-
- Tay Do Steel Co., Ltd	2,338,754,832	-	2,989,568,982	-
- Truong Son Investment and Import - Export Joint Stock Company	1,271,551,525	(1,271,551,525)	1,271,551,525	(1,271,551,525)
- Duyen Hai Star Company Limited	1,079,887,647	-	8,872,906,648	-
- Duyen Hai Thermal Power Company	-	-	4,778,389,870	-
- Other customers	21,654,174,395	(8,142,175,401)	21,817,232,450	(8,140,435,401)
Total	35,967,287,821	(9,413,726,926)	41,791,138,725	(9,411,986,926)

Trade receivables to related parties

- VIMC Container Lines Joint Stock Company	1,780,139,764	-	2,378,967,527	-
	1,780,139,764	-	2,378,967,527	-

9. SHORT-TERM ADVANCES TO SUPPLIERS

	As at 31/12/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
- Can Tho Bridge Joint Stock Company	1,613,305,800	-	-	-
- Port and Logistics Solutions Joint Stock Company	899,969,091	-	411,160,000	-
- Quando Company Limited	625,500,000	(625,500,000)	625,500,000	(625,500,000)
- Other suppliers	1,353,808,699	(740,569,620)	1,905,039,320	(471,000,000)
Total	4,492,583,590	(1,366,069,620)	2,941,699,320	(1,096,500,000)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

10. OTHER RECEIVABLES

	As at 31/12/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
a) Short - term	4,997,328,570	(3,912,313,373)	6,705,565,028	(2,894,548,191)
- Dividends and distributed profits	154,250,000	(154,250,000)	154,250,000	(154,250,000)
- Interest income from deposits and loans	275,197,387	-	633,182,152	-
- Advances	1,016,019,766	(955,707,766)	1,788,584,180	(608,207,766)
- Deposits	53,600,000	-	304,000,000	-
- Receivables from coal dredging construction team in Tra Vinh	1,226,866,957	(1,226,866,957)	1,526,866,957	(546,641,775)
- Receivables from resigned employees	1,292,837,944	(1,292,837,944)	1,279,187,137	(1,279,187,137)
- Other receivables	978,556,516	(282,650,706)	1,019,494,602	(306,261,513)
b) Long - term	57,000,000	(57,000,000)	72,000,000	(57,000,000)
- Deposits	-	-	15,000,000	-
- Other receivables	57,000,000	(57,000,000)	57,000,000	(57,000,000)
Total	5,054,328,570	(3,969,313,373)	6,777,565,028	(2,951,548,191)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

11. BAD DEBTS

	As at 31/12/2025		As at 01/01/2025		P provision amount VND
	Cost	Recoverable amount VND	Cost	Recoverable amount VND	
	VND	VND	VND	VND	
Trade receivables	11,111,335,274	1,697,608,348	9,411,986,926	-	(9,411,986,926)
- Truong Son Investment and Import - Export Joint Stock Company	1,271,551,525	-	1,271,551,525	-	(1,271,551,525)
- Other	9,839,783,749	1,697,608,348	8,140,435,401	-	(8,140,435,401)
Advances to suppliers	1,366,069,620	-	1,110,500,000	14,000,000	(1,096,500,000)
- Southern Construction Design Consultant Company Limited	278,000,000	-	278,000,000	-	(278,000,000)
- Quando Company Limited	625,500,000	-	625,500,000	-	(625,500,000)
- Other	462,569,620	-	207,000,000	14,000,000	(193,000,000)
Other receivables	3,992,313,373	23,000,000	2,989,548,191	38,000,000	(2,951,548,191)
- Advances	978,707,766	23,000,000	646,207,766	38,000,000	(608,207,766)
+ Huynh Minh Doan	464,490,201	20,000,000	482,490,201	38,000,000	(444,490,201)
+ Tran Thi Hong Thom	163,717,565	-	163,717,565	-	(163,717,565)
+ Other	350,500,000	3,000,000	347,500,000	-	-
- Other receivables	3,013,605,607	-	2,343,340,425	-	(2,343,340,425)
+ Ngo Thi Kim Phi	486,219,212	-	486,219,212	-	(486,219,212)
+ Thanh Phuong Company Limited	300,000,000	-	300,000,000	-	(300,000,000)
+ Other	2,227,386,395	-	1,557,121,213	-	(1,557,121,213)
Total	16,469,718,267	1,720,608,348	13,512,035,117	52,000,000	(13,460,035,117)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

12. INVENTORIES

	As at 31/12/2025		As at 01/01/2025	
	Cost VND	Provision VND	Cost VND	Provision VND
- Raw materials and supplies	212,726,526	-	70,169,408	-
- Tools and equipment	283,925,618	-	284,375,618	-
- Goods	-	-	207,215,750	-
Total	496,652,144	-	561,760,776	-

13. CONSTRUCTION IN PROGRESS

	As at 31/12/2025		As at 01/01/2025	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
- Cai Cui Port Project - Phase I (*)	39,493,818,401	39,493,818,401	42,404,035,793	42,404,035,793
- Cai Cui Port Project - Phase II (**)	8,647,825,475	8,647,825,475	8,647,825,475	8,647,825,475
- Other constructions	876,969,091	876,969,091	9,515,731,503	9,515,731,503
Total	49,018,612,967	49,018,612,967	60,567,592,771	60,567,592,771

(*) Project name: Cai Cui Port Phase 1 investment project

- Investor: Can Tho Port Joint Stock Company;
- Purpose: Land leveling of 23.4 hectares, maximizing the potential of all maritime interchange hubs in the Mekong Delta region, creating a driving force to accelerate economic development, especially for Can Tho City;
- Location: Hung Phu Ward, Can Tho City, Vietnam;
- Total investment: VND 230,346,967,886;
- Commencement and expected completion date: From 2002 to 2011.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

13. CONSTRUCTION IN PROGRESS (CONT'D)

(*) Project name: Cai Cui Port Phase 1 investment Project (cont'd)

Status as at 31 December 2025: The project has been completed, put into operation, and the assets have been recognized for the 9.5-hectare area (the Company has temporarily recorded an increase in assets for this area).

- Warehouse 1: Cost of asset is VND 3,711,034,531; Depreciation started from 11/2008
- Warehouse 2: Cost of asset is VND 834,727,273; Depreciation started from 1/2011
- Warehouse 5: Cost of asset is VND 2,529,163,636; Depreciation started from 6/2013
- Container yard and vehicle waiting area: Cost of asset is VND 34,464,811,016; Depreciation started from 11/2008
- Warehouse 4: Cost of asset is VND 790,566,666; Depreciation started from 07/2022
- Office building: Cost of asset is VND 4,137,929,619; Depreciation started from 11/2008
- Wharf and protective embankment behind the wharf: Cost of asset is VND 41,804,814,393; Depreciation started from 11/2008

For the remaining land area, the project has only carried out land leveling and embankment construction, and the necessary infrastructure for port operations has not yet been developed.

() Project name: Cai Cui Port Phase 2 investment project**

- Investor: Can Tho Port Joint Stock Company;
- Purpose: Developing Cai Cui Port with a capacity of 4.0 - 4.5 million tons per year, accommodating ships with a tonnage of up to 20,000 DWT, maximizing the potential of all maritime interchange hubs in the Mekong Delta region, creating a driving force to accelerate economic development, especially for Can Tho city
- Location: Hung Phu Ward, Can Tho City, Vietnam;
- Total investment: VND 829,799,174,000;
- Initial: From 2009;
- Status as at 31 December 2025: "The project has only carried out land leveling and completed some small items.

According to Decision No. 57/QĐ-HHVN dated 05 February 2013, by Vietnam Maritime Corporation regarding the transfer of assets and capital of the Cai Cui Port Project Phase I and II to Cai Cui Port One Member Limited Liability Company (later known as Can Tho Port Joint Stock Company). Currently, the Company is awaiting the completion of legal procedures and mobilizing capital to continue investment when conditions permit.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

14. TAGIBLE FIXED ASSETS

	Building and structures	Machinery and Equipment	Vehicles and transmission vehicles	Office equipment and management tools	Others	Total
	VND	VND	VND	VND	VND	VND
HISTORICAL COST						
As at 01/01/2025	397,419,938,115	18,228,666,555	59,715,585,561	1,554,886,000	1,481,893,286	478,400,969,517
- Purchases in the year	5,063,399,753	8,567,946,111	10,359,189,815	194,000,000	290,500,000	24,475,035,679
- Liquidation and disposal	-	(563,767,242)	(5,580,116,609)	-	-	(6,143,883,851)
As at 31/12/2025	402,483,337,868	26,232,845,424	64,494,658,767	1,748,886,000	1,772,393,286	496,732,121,345
ACCUMULATED DEPRECIATION						
As at 01/01/2025	(221,005,180,862)	(11,228,464,060)	(53,387,030,156)	(1,131,882,597)	(903,473,352)	(287,656,031,027)
- Liquidation and disposal	-	460,621,274	5,405,012,407	-	-	5,865,633,681
- Depreciation in the year	(10,953,738,267)	(1,186,502,086)	(2,477,722,382)	(209,150,652)	(205,585,683)	(15,032,699,070)
- Reclassification	(124,542,828)	-	124,542,828	-	-	-
As at 31/12/2025	(232,083,461,957)	(11,954,344,872)	(50,335,197,303)	(1,341,033,249)	(1,109,059,035)	(296,823,096,416)
NET BOOK VALUE						
As at 01/01/2025	176,414,757,253	7,000,202,495	6,328,555,405	2,686,768,597	2,385,366,638	190,744,938,490
As at 31/12/2025	170,399,875,911	14,278,500,552	14,159,461,464	407,852,751	663,334,251	199,909,024,929

Net book value of tangible fixed assets used as collateral for loans as at 31 December 2025, is VND 7,523,640,758 (as at 01 January 2025, it was VND 3,131,520,237).

The cost of fully depreciated tangible fixed assets still in use as at 31 December 2025 is VND 109,096,487,352 (as at 01 January 2025 was VND 110,707,508,112).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

15. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Other intangible fixed assets VND	Total VND
HISTORICAL COST				
As at 01/01/2025	7,803,335,602	252,000,000	-	8,055,335,602
- Purchases in the year	-	246,688,000	71,530,000	318,218,000
As at 31/12/2025	7,803,335,602	498,688,000	71,530,000	8,373,553,602
ACCUMULATED AMORTISATION				
As at 01/01/2025	(3,578,244,705)	(252,000,000)	-	(3,830,244,705)
- Amortisation in the year	(150,887,808)	(28,111,467)	(10,729,500)	(189,728,775)
As at 31/12/2025	(3,729,132,513)	(280,111,467)	(10,729,500)	(4,019,973,480)
NET BOOK VALUE				
As at 01/01/2025	4,225,090,897	-	-	4,225,090,897
As at 31/12/2025	4,074,203,089	218,576,533	60,800,500	4,353,580,122

The original cost of fully amortized of intangible fixed assets still in use as at 31 December 2025, is VND 252,000,000 (as at 01 January 2025, it is VND 252,000,000)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

16. LOANS AND FINANCIAL LEASE

	As at 31/12/2025		During the year		As at 01/01/2025	
	Amount	Ability-to-pay amount	Increase	Decrease	Amount	Ability-to-pay amount
	VND	VND	VND	VND	VND	VND
a) Short - term loans	10,000,000,000	10,000,000,000	13,354,964,625	10,077,577,105	6,722,612,480	6,722,612,480
Long-term loans and borrowings due	10,000,000,000	10,000,000,000	13,354,964,625	10,077,577,105	6,722,612,480	6,722,612,480
- Vietnam Maritime Corporation (*)	10,000,000,000	10,000,000,000	13,284,000,000	10,000,000,000	6,716,000,000	6,716,000,000
- Other	-	-	70,964,625	77,577,105	6,612,480	6,612,480
b) Long - term loans	13,585,321,528	13,585,321,528	-	13,284,000,000	26,869,321,528	26,869,321,528
- Vietnam Maritime Corporation (*)	13,585,321,528	13,585,321,528	-	13,284,000,000	26,869,321,528	26,869,321,528
Total	23,585,321,528	23,585,321,528	13,354,964,625	23,361,577,105	33,591,934,008	33,591,934,008

(*) Based on the Agreement on debt acknowledgment and repayment to the guarantor dated 30 September 2019, with the Vietnam Maritime Corporation, accompanied by Debt Acknowledgment Documents No. 01/2019 dated 30 September 2019, and No. 02/2019 dated 30 December 2019, in 2019, the Vietnam Maritime Corporation paid on behalf of the Company the entire loan at the Joint Stock Commercial Bank for Industry and Trade of Vietnam - Chuong Duong branch, including principal debt of VND 56,416,677,596 and interest debt of VND 18,800,643,932, with the following detailed terms:

+ Lender: Vietnam Maritime Corporation, related party-Parent Company;

+ Total loans: VND 75,217,321,528;

+ The outstanding loan balance as at 31 December 2025 was VND 23,585,321,528;

+ Purpose: The Vietnam Maritime Corporation has provided an irrevocable guarantee for the debt repayment obligations, including principal, interest within the term, overdue penalty interest, and other financial obligations arising from the Long-Term Credit Contract No. 03/2009/HDDTDDDDH/NHTMCPCTCD-VINALINES dated October 27, 2009. This loan is to cover the costs of implementing step 1 according to the "Adjustment of Investment Project for the Construction of Cai Cui Port - Phase II.

+ Term: 10 years;

+ Interest rate: The interest rate for the first period is 4.5% per year; for the subsequent periods, the interest rate will be adjusted once a year on the first day of each interest calculation period;

+ Loan security measures: Pledging all assets and receivables of Can Tho Port with economic contracts related to warehouse, yard, and port lease arising at present and in the future.

CAN THO PORT JOINT STOCK COMPANY
2, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

FINANCIAL STATEMENTS
For the year ended 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

16. LOANS AND FINANCIAL LEASE (CONT'D)

The detailed debt repayment schedule is as follows:

	As at 31/12/2025 VND	As at 01/01/2025 VND
Within one year	10,000,000,000	6,722,612,480
In the second year	10,000,000,000	13,284,000,000
From the third year to the fifth year	3,585,321,528	13,585,321,528
Total	23,585,321,528	33,591,934,008
Less: amounts payable within 12 months (presented under current liabilities)	(10,000,000,000)	(6,722,612,480)
Amounts payable after 12 months	13,585,321,528	26,869,321,528

17. TRADE PAYABLES

	As at 31/12/2025		As at 01/01/2025	
	Amount VND	Ability-to-pay amount VND	Amount VND	Ability-to-pay amount VND
Short - term	9,241,971,876	9,241,971,876	17,043,681,678	17,043,681,678
- Minh Hoang Logistics Limited Liability	2,159,230,068	2,159,230,068	-	-
- Minh Nam Mechanical Company Limited	2,127,035,006	2,127,035,006	741,470,779	741,470,779
- Vietnam Maritime Corporation	1,207,135,804	1,207,135,804	1,165,339,708	1,165,339,708
- Duyen Hai Star Company Limited	38,836,666	38,836,666	2,388,965,767	2,388,965,767
- Coastal Coal Mineral Joint Stock Company	-	-	3,639,183,493	3,639,183,493
- Other suppliers	3,709,734,332	3,709,734,332	9,108,721,931	9,108,721,931
Total	9,241,971,876	9,241,971,876	17,043,681,678	17,043,681,678
Trade payable to related parties	1,405,705,804	1,405,705,804	3,155,227,708	3,155,227,708
- Vietnam Maritime Corporation	1,207,135,804	1,207,135,804	1,165,339,708	1,165,339,708
- VIMC Hai Phong Port Warehouse Branch of Vietnam Maritime Corporation - JSC	198,570,000	198,570,000	648,000,000	648,000,000
- VIMC Container Lines Joint Stock Company	-	-	1,341,888,000	1,341,888,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

18. TAX AND PAYABLES TO THE STATE

	As at 31/12/2025	Amount payable during the year	Amount actually paid/deducted during the year	As at 01/01/2025
	VND	VND	VND	VND
Tax and other payables				
- Value added tax	552,860,750	2,669,808,851	3,029,459,381	912,511,280
- Corporate income tax (*)	1,732,384,239	2,678,398,488	1,582,591,919	636,577,670
- Personal income tax	15,741	65,766,425	72,203,531	6,452,847
- Property tax, land rent	-	5,572,022,652	5,572,022,652	-
- Other taxes	-	107,134,728	107,134,728	-
Total	2,285,260,730	11,093,131,144	10,363,412,211	1,555,541,797

The input VAT deductible during the ended year of 2025 amounted to VND 12,377,733,862.

(*) The Company's corporate income tax payable has not yet been finalized by the tax authorities. The amounts presented in the financial statements may be subject to change upon the final assessment and decision of the tax authorities.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

19. SHORT-TERM ACCRUED EXPENSES

	As at 31/12/2025	As at 01/01/2025
	VND	VND
Short - term	1,706,913,552	267,374,534
- Electricity expense	291,101,612	267,374,534
- Labour expense	818,766,409	-
- Other expenses	597,045,531	-
Total	1,706,913,552	267,374,534

20. OTHER PAYABLES

	As at 31/12/2025	As at 01/01/2025
	VND	VND
Short - term	2,518,408,377	5,816,372,010
- Trade union fees	22,793,108	114,674,410
- Social insurance	-	206,520,649
- Health insurance	441,118	37,122,189
- Unemployment insurance	-	16,197,698
- Short-term margin deposits received	1,332,924,650	1,520,684,450
- Amounts payable to Vietnam Maritime Corporation	987,359,052	3,678,345,005
+ <i>Interest payable to Vietnam Maritime Corporation (**)</i>	-	2,597,985,953
+ <i>Amounts payable to Vietnam Maritime Corporation for payments made on behalf (*)</i>	987,359,052	971,359,052
+ <i>Other payables of the Corporation</i>	-	109,000,000
- Other payables and accrued expenses	174,890,449	242,827,609
Long - term	36,197,212,470	32,333,061,156
- Long-term margin deposits received	3,099,278,200	2,739,278,200
- Interest payable to Vietnam Maritime Corporation (**)	13,074,416,168	9,570,264,854
- People's Committee of Can Tho City – Investment Budget Capital (***)	20,023,518,102	20,023,518,102
Total	38,715,620,847	38,149,433,166

(*) Payable to the Corporation on behalf as recorded in Official Dispatch No. 1385/HHVN-TCKT regarding the acknowledgment according to the tax inspection minutes at the Corporation on 2 July 2021.

(**) The interest payable to Vietnam Maritime Corporation is based on the Debt Acknowledgement and Repayment Agreement with the guarantor under Appendix No. 04 dated 02 June 2025, whereby the interest payment has been extended until 2027.

(***) This payable is the remaining debt related to the handover of the project "Construction of Cai Cui Port Phase I".

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

21. OWNER'S EQUITY

21.1 MOVEMENT IN OWNERS' EQUITY

Item	Owners' equity	Investment and Development Funds	Retained earnings	Total
	VND	VND	VND	VND
As at 01/01/2024	275,281,179,597	646,231,180	(11,960,927,893)	263,966,482,884
- Profit in the previous year	-	-	3,648,786,668	3,648,786,668
As at 31/12/2024	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
As at 01/01/2025	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
- Profit in the current year	-	-	5,303,990,459	5,303,990,459
As at 31/12/2025	275,281,179,597	646,231,180	(3,008,150,766)	272,919,260,011

21.2 DETAILS OF OWNERS' EQUITY

	As at 31/12/2025	Rate	As at 01/01/2025	Rate
	VND		VND	
- Vietnam Maritime Corporation	272,566,179,597	99.01%	272,566,179,597	99.01%
- Other shareholders	2,715,000,000	0.99%	2,715,000,000	0.99%
Total	275,281,179,597	100.00%	275,281,179,597	100.00%

The charter capital according to the 10th amended Enterprise Registration Certificate is VND 275,281,179,597. The charter capital has been fully contributed by the Company.

21.3 EQUITY TRANSACTIONS WITH OWNERS AND DIVIDENDS, PROFITS SHARED

	Year 2025	Year 2024
	VND	VND
Owner's equity investment		
+ Contributed capital at the beginning of the period	275,281,179,597	275,281,179,597
+ Contributed capital at the end of the period	275,281,179,597	275,281,179,597
- Dividends and distributed profits	-	-

21.4 SHARES

	As at 31/12/2025	As at 01/01/2025
	Shares	Shares
Number of shares registered for issuance	27,528,118	27,528,118
Number of shares sold to the public	27,528,118	27,528,118
+ Common shares	27,528,118	27,528,118
+ Preferred shares	-	-
Number of shares outstanding	27,528,118	27,528,118
+ Common shares	27,528,118	27,528,118
+ Preferred shares	-	-
Par value of shares (VND/share)	10,000	10,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

22. OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

22.1 LEASED ASSETS

The company signs land lease contracts with the Can Tho City People's Committee for business production purposes. According to these contracts, the company must pay annual land lease fees until the contract's expiration date according to the current regulations of the State. Specifically as follows:

No.	Position	Land area	Rental period
1	No. 2 Phu Thang, Hung Phu Ward, Can Tho City	218,624 m ²	50 years from 16 August 2007 to 18 August 2057
2	No. 27 Le Hong Phong Street, An Thoi Dong Ward, Can Tho City	29,342 m ²	42 years and 4 months from 7 September 2007 to 13 December 2049
3	No. 27 Le Hong Phong Street, An Thoi Dong Ward, Can Tho City	28,764.1 m ²	30 years from 22 July 1997 to 22 July 2027
4	No. 27 Le Hong Phong Street, An Thoi Dong Ward, Can Tho City, Vietnam	3,729.4 m ²	50 years from 22 January 2009 to 22 January 2059

22.2 FOREIGN CURRENCIES

	As at 31/12/2025	As at 01/01/2025
US Dollar (USD)	1,676.12	1,682.72

23. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Year 2025 VND	Year 2024 VND
- Revenue from sales of goods	1,101,077,279	8,792,040,115
- Revenue from rendering of services	189,049,427,121	147,311,539,270
Total	190,150,504,400	156,103,579,385

Revenue to related parties: Refer to Note 34 for detailed disclosure

24. COST OF GOODS SOLD

	Year 2025 VND	Year 2024 VND
- Cost of goods sold	1,079,676,086	8,537,545,491
- Cost of services rendered	160,827,421,558	115,982,102,517
Total	161,907,097,644	124,519,648,008

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

25. FINANCIAL INCOME

	Year 2025 VND	Year 2024 VND
- Interest income from deposits and loans	1,729,800,854	1,267,637,450
- Foreign exchange gains arising during the year	1,393,269	1,989,386
Total	1,731,194,123	1,269,626,836

26. FINANCE EXPENSE

	Year 2025 VND	Year 2024 VND
- Interest expense	906,165,361	1,283,287,028
- Foreign exchange loss incurred during the year	-	1,285,585
- Provision for diminution in value of other investments	-	222,878,130
Total	906,165,361	1,507,450,743

27. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Year 2025 VND	Year 2024 VND
a) Selling expenses (*)	172,479,715	410,270,770
- Employee expenses	-	203,169
- Depreciation of fixed assets	97,479,715	116,528,923
- Outsourced service expenses	75,000,000	244,594,234
- Other cash expenses	-	48,944,444
b) General and administrative expenses	22,176,329,287	24,706,006,810
- Administrative employee expenses	10,150,227,255	10,580,467,807
- Cost of raw materials and supplies	360,608,794	454,350,667
- Office supplies expenses	90,806,815	-
- Depreciation of fixed assets	840,773,490	684,885,233
- Taxes, fees, and charges	109,056,371	98,405,828
- Provision expenses	1,289,074,802	4,612,623,982
- Outsourced service expenses	4,812,537,551	3,835,453,759
- Other cash expenses	4,523,244,209	4,439,819,534
Total	22,348,809,002	25,116,277,580

(*) In 2025, the Company transitioned its petroleum business to a leasing model, resulting in no selling staff expenses or tools and supplies expenses incurred during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

28. OTHER INCOME

	Year 2025 VND	Year 2024 VND
- Liquidation and disposal of fixed assets	1,264,561,909	-
- Other	479,594,518	103,608,148
Total	1,744,156,427	103,608,148

29. OTHER EXPENSES

	Year 2025 VND	Year 2024 VND
- Transportation loss expenses	93,506,370	102,536,780
- Penalties and compensation amounts	288,907,269	326,677,329
- Other expenses	801,078	401,863,314
Total	383,214,717	831,077,423

30. OPERATING COST BY FACTOR

	Year 2025 VND	Year 2024 VND
- Material expenses	4,223,748,159	5,279,196,056
- Labours expense	34,952,682,394	33,090,520,959
- Tools and supplies expenses	651,787,447	329,386,436
- Taxes, fees, and charges	109,056,371	98,405,828
- Provision expenses	1,289,074,802	4,612,623,982
- Depreciation of fixed assets	15,222,427,845	14,569,393,395
- Outsourced service expenses	108,253,203,000	70,626,880,957
- Other cash expenses	17,813,398,136	10,656,616,700
Total	182,515,378,154	139,263,024,313

31. CURRENT CORPORATE INCOME TAX EXPENSE

	Year 2025 VND	Year 2024 VND
Profit before tax	8,080,568,226	5,502,360,615
Adjustments to accounting profit to determine taxable corporate income	5,802,320,610	3,765,509,117
Increasing adjustments	5,802,320,610	3,765,509,117
+ Non-deductible expenses	5,802,320,610	3,765,509,117
Taxable corporate income	13,882,888,836	9,267,869,732
Non-preferential corporate income tax rate	20%	20%
Corporate income tax expense on current year's taxable income	2,776,577,767	1,853,573,947

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

32. BASIC/ DILUTED EARNINGS PER SHARE

a. Basic earnings per share

	Year 2025 VND	Year 2024 VND
Profit or loss attributable to ordinary shareholders (VND)	5,303,990,459	3,648,786,668
Weighted average number of ordinary shares outstanding during the period (shares)	27,528,118	27,528,118
Basic earnings per share (VND/share)	193	133

b. Diluted earnings per share

There is no impact on the dilution of common shares as at 31/12/2025, so diluted earnings per share is calculated using basic earnings per share.

33. EVENTS AFTER THE END OF THE FINANCIAL YEAR

The Company did not incur any other events that could affect the information presented in the financial statements or that have had or may have a significant impact on the Company's operations.

34. TRANSACTIONS WITH RELATED PARTIES

Related party list:

Company	Relationship
- Vietnam Maritime Corporation	Parent company
- Vietnam Ocean Shipping Joint Stock Company	Same parent company
- Port of Hai Phong Joint Stock Company	Same parent company
- Nghe Tinh Port Joint Stock Company	Same parent company
- Vosa Corporation	Same parent company
- Hau Giang Maritime Services One Member Limited Liability Company	Same parent company
- Hau Giang Port Service Joint Stock Company	Same parent company
- Cang Can Tho - Thanh Tuan Ltd.Co	Joint venture company

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

34. TRANSACTIONS WITH RELATED PARTIES (CONT'D)

Transaction with related parties:

	Year 2025 VND	Year 2024 VND
Revenue	10,709,852,668	8,014,746,937
- Vietnam Maritime Corporation	396,129,900	396,129,900
- Viet Nam Ocean Shipping Joint Stock Company	-	2,670,306,961
- VIMC Shipping Company	51,050,000	-
- Hau Giang Maritime Service Limited Liability Company	-	360,000
- VIMC Container Lines Joint Stock Company	9,217,573,918	3,662,402,760
- Hau Giang Port Service Joint Stock Company	1,045,098,850	1,285,547,316
Purchases	5,054,731,583	8,116,458,228
- Vietnam Maritime Corporation	2,567,887,761	2,492,646,607
- VIMC Shipping Company - Branch of Vietnam Maritime Corporation	-	1,346,703,703
- Port of Hai Phong Joint Stock Company	-	398,161,255
- Nghe Tinh Port Joint Stock Company	-	534,647,035
- VIMC Hai Phong Port Warehouse Branch of Vietnam Maritime Corporation - JSC	782,750,000	1,200,000,000
- Viet Nam Ocean Shipping Joint Stock Company	144,000,000	192,000,000
- Maritime Project Management Unit - VIMC	-	35,000,000
- Hau Giang Port Service Joint Stock Company	1,310,821,970	674,810,739
- VIMC Container Lines Joint Stock Company	-	1,242,488,889
- Saigon Port Engineering, Trading and Service Joint Stock Company	245,000,000	-
- Branch of Vietnam Maritime Corporation - JSC in Hai Phong	1,851,852	-
- VIMC Dinh Vu Port Joint Stock Company	2,420,000	-
Interest expense	906,165,361	1,283,287,028
- Vietnam Maritime Corporation	906,165,361	1,283,287,028

Balances with related parties: For details, please refer to Notes 8, 17 and 20

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

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

34. TRANSACTIONS WITH RELATED PARTIES (CONT'D)

Income of Board of General Directors

Full name	Position	Year 2025 VND	Year 2024 VND
- Mr. Le Quang Trung	Chairman	120,000,000	84,000,000
- Mr. Lam Tien Dung	Vice Chairman (resigned)	-	90,000,000
- Mr. Tran Tuan Hai	Member of Board of Management	90,000,000	60,000,000
- Mr. Hoang Viet	Member of Board of Management	30,000,000	60,000,000
- Mr. Phan Nhan Thao	Member of Board of Management	60,000,000	-
- Mr. Nguyen Hoai An	Member of Board of Management	60,000,000	-
- Mr. Nguyen Dang Song	Member of Board of Management	30,000,000	60,000,000
- Mr. Nguyen Manh Ha	Member of Board of Management	570,000,000	405,000,000
- Mr. Nguyen Canh Hiep	Head of department	60,000,000	-
- Mr. Nguyen Hong Hai	Head of department (resigned)	-	15,000,000
- Ms. Nguyen Thi Dung	Member of Board of Supervisors	78,000,000	57,000,000
- Ms. Phi Huyen Ngan	Member of Board of Supervisors	72,000,000	36,000,000
- Ms. Nguyen Tran Phuong Huyen	Member of Board of Supervisors	18,000,000	36,000,000
- Mr. Le Tien Cong	Deputy General Director	420,000,000	300,000,000
- Mr. Ta Kha Duy	Deputy General Director (resigned)	-	75,000,000
Total		1,608,000,000	1,278,000,000

35. OTHER INFORMATION

35.1 CONTINGENT LIABILITIES

No contingent liabilities arising from events have occurred that could affect the information presented in the financial statements over which the Company has no control or has not been recorded.

35.2 INFORMATION ON GOING CONCERN

No event of any kind casts great doubt on its ability to continue operations and the Company does not intend to, nor be forced to, cease operations, or significantly scale back its operations.

36. COMPARATIVE FIGURES

The comparative figures are derived from the audited financial statements of Can Tho Port Joint Stock Company for the year ended 31 December 2024.

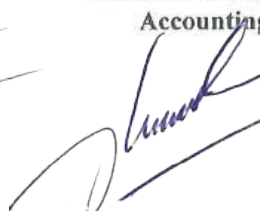
Can Tho, 24 February 2026

Preparer



Thai Thi My Linh

Person in charge of
Accounting



Thai Thi My Linh



General Director



Nguyen Manh Ha