

CAN THO PORT JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JANUARY 2025 TO 30 JUNE 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 reviewed interim financial statements for the period from 01 January 2025 to 30 June 2025.

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

The members of the Board of Management and Board of General Directors of the Company who held office during the period from 01 January 2025 to 30 June 2025 and to the date of this report are as follows:

Board of Management

Mr. Le Quang Trung	Chairman	
Mr. Nguyen Manh Ha	Member	
Mr. Tran Tuan Hai	Member	
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	
Ms. Nguyen Tran Phuong Huyen	Member	Resigned on 04/04/2025

The Chief Accountant of the Company for the period from 01 January 2025 to 30 June 2025 and the date of this Report is Mr. Lam Truc Son.

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 interim financial statements.

THE AUDITORS

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

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

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing and presenting the interim financial statements in a true and fair view of Company's Financial position as at 30/06/2025 as well as the interim operating results and interim cash flow for the period from 01 January 2025 to 30 June 2025, comply with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime, and related legal regulations on the preparation and presentation of interim financial statements. In preparing this interim 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 interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- 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 interim financial statements.

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

OTHER COMMITMENTS

The Board of General Directors commits that the Company does not violate any information disclosure obligations under Circular No.96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on information disclosure on the securities market; 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 guiding some articles on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP.

For and on behalf of the Board of General Directors,



Nguyễn Mạnh Hà

General Director

Can Tho, 14 August 2025

No: 92 /2025/UHYHCM-BCSX

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

*Regarding the financial statements of Can Tho Port Joint Stock Company
For the period from 01 January 2025 to 30 June 2025*

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

We have reviewed the accompanying Interim financial statements of Can Tho Port Joint Stock Company (hereinafter referred to as the "Company") prepared on 14 August 2025, as set out on page 06 to 38 herein, including: the Interim balance sheet as at 30 June 2025, the Interim income statement, Interim cash flow statement for the period from 01 January 2025 to 30 June 2025 and Notes to the interim financial statements.

The Board of General Director's responsibilities

The Board of General Directors of the Company is responsible for preparing and presenting the interim 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 interim financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a conclusion on the interim financial statements based on our review. We have conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of interim financial information performed by the independent auditor of the entity.

The review of interim financial information involves performing inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and, accordingly, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, we do not express an audit opinion.

Basis for Qualified Auditor's Conclusion

As at 30 June 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 42.4 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 review, 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 interim financial statements for the period from 01 January 2025 to 30 June 2025.

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION (CONT'D)

Basis for Qualified Auditor's Conclusion (Cont'd)

As at 30 June 2025, the Company was monitoring other receivables related to certain missing assets pending resolution, amounting to VND 2,386,670,000. According to the explanation provided, the Board of General Directors has formulated a plan for the recovery and resolution of these receivables. However, as of the review date, the Company had not provided sufficient documentation and supporting evidence to specifically determine the recoverability and the timeline for collection. Alternative audit procedures have been performed; however, they did not provide adequate and appropriate audit evidence to verify the existence of these receivables and to assess the necessity for provision for doubtful debts, if any.

Auditor's Conclusion

Based on our review, except for the effect of the matter described in the section "Basis for Qualified Auditor's Conclusion", nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of Can Tho Port Joint Stock Company, and of its interim financial performance and its interim cash flows for the period from 01 January 2025 to 30 June 2025, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements applicable to interim financial statement.

Emphasizing matters

We draw attention to Note No. 12 – 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 conclusion presented.



Nguyễn Thị 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, 14 August 2025

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INTERIM BALANCE SHEET

As at 30 June 2025

ASSETS	Code	Notes	As at 30/06/2025 VND	As at 01/01/2025 VND
CURRENT ASSETS	100		106,454,291,200	100,129,501,249
Cash and cash equivalents	110	4	30,058,135,587	36,371,971,943
Cash	111		12,236,078,944	15,642,645,058
Cash equivalents	112		17,822,056,643	20,729,326,885
Short-term investments	120		23,191,710,343	24,891,034,137
Held-to-maturity investments	123	6.1	23,191,710,343	24,891,034,137
Current accounts receivable	130		50,176,371,266	37,978,367,956
Short-term trade receivables	131	7	43,371,292,741	41,791,138,725
Short-term advances to suppliers	132	8	11,364,313,729	2,941,699,320
Other short-term receivables	136	9	9,415,797,507	6,705,565,028
Provision for doubtful short-term receivables	137	10	(13,975,032,711)	(13,460,035,117)
Inventories	140	11	624,410,989	561,760,776
Inventories	141		624,410,989	561,760,776
Other current assets	150		2,403,663,015	326,366,437
Short-term prepaid expenses	151	5	2,403,663,015	326,366,437
NON-CURRENT ASSETS	200		258,794,188,982	260,946,426,647
Long-term receivables	210		72,000,000	72,000,000
Other long-term receivables	216	9	72,000,000	72,000,000
Fixed assets	220		190,433,362,042	194,970,029,387
Tangible fixed assets	221	13	186,283,715,049	190,744,938,490
- Cost	222		475,165,974,555	478,400,969,517
- Accumulated depreciation	223		(288,882,259,506)	(287,656,031,027)
Intangible fixed assets	227	14	4,149,646,993	4,225,090,897
- Cost	228		8,055,335,602	8,055,335,602
- Accumulated amortisation	229		(3,905,688,609)	(3,830,244,705)
Long-term investments	240		62,001,637,585	60,567,592,771
Construction in progress	242	12	62,001,637,585	60,567,592,771
Long-term investments	250		4,274,373,443	4,274,373,443
Investments in associates, jointly controlled entities	252	6.2	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		2,012,815,912	1,062,431,046
Long-term prepaid expenses	261	5	2,012,815,912	1,062,431,046
TOTAL ASSETS	270		365,248,480,182	361,075,927,896

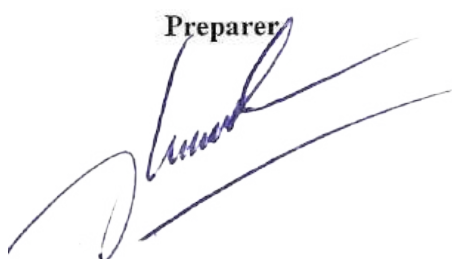
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INTERIM BALANCE SHEET (CONT'D)

As at 30 June 2025

RESOURCES	Code	Notes	As at 30/06/2025 VND	As at 01/01/2025 VND
LIABILITIES	300		94,470,846,682	93,460,658,344
Current liabilities	310		40,103,771,272	34,258,275,660
Short-term trade payables	311	16	17,440,855,653	17,043,681,678
Short-term advances from customers	312		158,273,424	324,494,719
Tax and other payables from the State budget	313	17	5,152,758,170	1,555,541,797
Payables to employees	314		2,984,747,369	2,457,738,681
Short-term accrued expenses	315	18	1,059,516,999	267,374,534
Short-term unearned revenues	318		60,000,000	61,975,338
Short-term other payables	319	19	3,239,135,234	5,816,372,010
Short-term loan and finance lease obligations	320	15	10,000,000,000	6,722,612,480
Bonus and welfare fund	322		8,484,423	8,484,423
Non-current liabilities	330		54,367,075,410	59,202,382,684
Other long-term liabilities	337	19	35,781,753,882	32,333,061,156
Long-term loans and finance lease obligations	338	15	18,585,321,528	26,869,321,528
OWNERS' EQUITY	400		270,777,633,500	267,615,269,552
Capital	410	20	270,777,633,500	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		(5,149,777,277)	(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 period	421b		3,162,363,948	3,648,786,668
TOTAL LIABILITIES AND OWNERS' EQUITY	440		365,248,480,182	361,075,927,896

Can Tho, 14 August 2025

Preparer


Thai Thi My Linh

Chief Accountant


Lam Truc Son



General Director


Nguyen Manh Ha

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INTERIM INCOME STATEMENTS
For the period from 01 January 2025 to 30 June 2025

Items	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Revenue from sale of goods and rendering of services	01	22	85,588,866,053	75,197,869,592
Deductions	02		-	-
Net revenue from sale of goods and rendering of services	10		85,588,866,053	75,197,869,592
Cost of goods sold and services rendered	11	23	73,334,317,908	61,509,777,109
Gross profit from sale of goods and rendering of services	20		12,254,548,145	13,688,092,483
Finance income	21	24	840,309,537	506,635,099
Finance expenses	22	25	490,706,773	666,667,018
<i>In which: Interest expenses</i>	23		490,706,773	666,667,018
Selling expenses	25	26	124,329,229	241,293,949
General and administrative expenses	26	26	9,671,596,693	10,711,739,339
Operating profit	30		2,808,224,987	2,575,027,276
Other income	31	27	1,599,367,439	53,552,880
Other expenses	32	28	325,610,592	350,304,150
Other profit	40		1,273,756,847	(296,751,270)
Accounting profit before tax	50		4,081,981,834	2,278,276,006
Current Corporate income tax expense	51	30	919,617,886	514,213,979
Net profit after tax	60		3,162,363,948	1,764,062,027
Basic earnings/(loss) per share	70	31	115	64
Diluted earnings/(loss) per share	71	31	115	42

Can Tho, 14 August 2025

Preparer

Chief Accountant

General Director

Thai Thi My Linh

Lam Truc Son

Nguyen Manh Ha



Form B 03a - DN

INTERIM CASH FLOWS STATEMENT

(Applying indirect method)

For the period from 01 January 2025 to 30 June 2025

Items	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Cash flows from operating activities				
Profit/(loss) before tax	01		4,081,981,834	2,278,276,006
Adjustments for:				
Depreciation and amortisation	02		7,167,306,064	7,052,637,445
Provisions/(reversal of provisions)	03		514,997,594	680,242,012
Profits from investing activities	05		(2,119,686,261)	(506,635,099)
Interest expenses	06		490,706,773	666,667,018
Operating profit before changes in working capital	08		10,135,306,004	10,171,187,382
(Increase)/Decrease in receivables	09		(12,475,847,717)	3,294,685,473
(Increase)/Decrease in inventories	10		(62,650,213)	26,360,314
Increase in payables (excluding interest, corporate income tax)	11		5,579,644,587	8,142,045,286
(Increase)/decrease in prepaid expenses	12		(3,027,681,444)	972,963,611
Interest paid	14		(490,706,773)	-
Corporate income tax paid	15		(538,398,391)	(818,305,012)
Net cash flows from operating activities	20		(880,333,947)	21,788,937,054
Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(4,342,933,703)	(5,927,731,200)
Proceeds from disposals of fixed assets and other long-term assets	22		1,557,626,894	-
Loans to other entities and payments for purchase of debt instruments of other entities	23		(10,608,026,206)	(1,446,551,671)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24		12,307,350,000	-
Interest and dividends received	27		659,093,086	506,635,099
Net cash flows from investing activities	30		(426,889,929)	(6,867,647,772)

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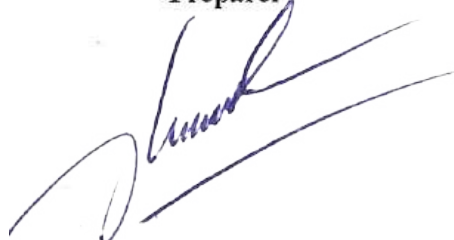
INTERIM CASH FLOWS STATEMENT (CONT'D)
(Applying indirect method)

For the period from 01 January 2025 to 30 June 2025

Items	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Cash flows from financing activities				
Repayment of borrowings	34		(5,006,612,480)	(3,358,000,000)
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(5,006,612,480)</i>	<i>(3,358,000,000)</i>
Net increase/(decrease) in cash for the period	50		(6,313,836,356)	11,563,289,282
Cash and cash equivalents at the beginning of the period	60	4	36,371,971,943	22,769,228,997
Cash and cash equivalents at the end of the period	70	4	30,058,135,587	34,332,518,279

Can Tho, 14 August 2025

Preparer



Thai Thi My Linh

Chief Accountant



Lam Truc Son



General Director



Nguyen Manh Ha

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

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1. GENERAL INFORMATION

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 ninth time on 19 March 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 30 June 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 30 June 2025 is 121 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 interim balance sheet and the corresponding notes are derived from the audited financial statements of the Company for the year ended 31/12/2024. The comparative figures presented in the interim income statement, interim cash flow statement, and the corresponding notes are derived from the Company's interim financial statements for the period from 01/01/2024 to 30/06/2024, which have been reviewed.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

2. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

2.1 APPLICABLE ACCOUNTING STANDARDS AND REGIMES

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 interim 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.

2.2 FISCAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year. These interim financial statements have been prepared for the financial period from 01 January 2025 to 30 June 2025.

2.3 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3.1 ACCOUNTING ESTIMATES

The preparation of the interim 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 interim 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.

3.2 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.

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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

3.3 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.

3.4 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 interim 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.

3.5 RECEIVABLES

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

Receivables are classified according to the following principles:

- 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

3.5 RECEIVABLES (CONT'D)

The Company makes an allowance for doubtful accounts for receivables that are past due as recorded in economic contracts, commitment agreements, or debt acknowledgments. These are receivables that the Company has attempted to collect multiple times but has not yet recovered. The determination of the overdue period is based on the original repayment schedule in the purchase and sale contract, without considering any extensions agreed upon between the parties; An allowance is also made for receivables that are not yet due but where the debtor is bankrupt, in the process of dissolution, missing, or has absconded. The allowance is reversed when the debt is recovered. Increases or decreases in the allowance for doubtful accounts at the financial statement closing date are recognized in administrative expenses.

3.6 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 period.

3.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at historical cost and are reflected on the balance sheet under the headings of historical cost, accumulated depreciation, and net book value.

The recognition of tangible fixed assets and the depreciation of fixed assets are carried out in accordance with Vietnamese Accounting Standard No. 03 - Tangible Fixed Assets, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the accounting regime for enterprises, Circular No. 45/2013/TT-BTC dated April 25, 2013 guiding the management regime, use, and depreciation of fixed assets, and Circular No. 147/2016/TT-BTC dated October 13, 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, and Circular No. 28/2017/TT-BTC dated April 12, 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC and Circular No. 147/2016/TT-BTC of the Ministry of Finance.

The cost of tangible fixed assets comprises the purchase price (excluding trade discounts or rebates), taxes and any directly attributable costs of bringing the assets to its working condition and location for its intended use.

The historical cost of developed tangible fixed assets includes the actual cost of these tangible fixed assets and the cost of installation and trial run.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

For fixed assets that have been put into use but do not yet have official settlement, their historical cost will be temporarily increased and depreciated. When the official settlement is available, the historical cost and depreciation will be adjusted accordingly.

Expenditures incurred after the initial recognition are only recorded as increase in historical cost of fixed assets if it is certain to increase the future economic benefits from use of such assets. The costs incurred that do not satisfy the above conditions are recorded as operating costs during the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives 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
- Land use rights	20 - 50
- Management software	03 - 05

3.8 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.

3.9 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.

3.10 PREPAID EXPENSES

Prepaid expenses include incurred costs but relate to the operational results of multiple accounting periods. Prepayment include: tools and equipment issued for allocation, fixed asset repair costs, prepaid land lease payments, and other prepaid expenses.

Tools and equipment: Tools and equipment that have been put into use are allocated to expenses using the straight-line method over a period not exceeding 24 months.

Fixed asset repair costs: One-time substantial repair costs incurred are allocated to expenses using the straight-line method over 24 months.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

3.11 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.

3.12 ACCURED 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.

3.13 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.

3.14 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.

3.15 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

3.15 OWNERS' EQUITY (CONT'D)

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.

3.16 RECOGNITION OF REVENUE

Company's revenue include:

Sales of services

- Revenue can be reliably measured; When it is stipulated in the contract that the buyer has the right to return services purchased under specific conditions, the revenue is only recognized when such specific conditions are met and services cannot be returned by the buyer;
- It is probable that economic benefits will be obtained from the rendering of that service;
- The stage of completion of the service can be reliably determined as at the interim reporting date; and
- The costs incurred for the transaction and the costs to complete the transaction can be reliably measured.

Interest income

Interest from long-term investments is estimated and right to receive interests from the invested company is recognized.

Bank interest is recognized as per periodic notifications of banks, lending interest is recognized on the time and actual interest basis.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Company receives the right to dividends or profits from capital contributions. Dividends received in the form of shares are tracked only by the number of additional shares, without recognizing the value of the shares received.

3.17 FINANCE EXPENSE

Financial expenses recognized in the Income statement represent the total financial expenses incurred during the period, without offsetting against financial income, and include interest expenses.

3.18 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%.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

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

3.18 TAX AND PAYABLES TO THE STATE (CONT'D)

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.

3.19 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.
- 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 period from 01 January 2025 to 30 June 2025 are disclosed in the following notes.

3.20 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

4. CASH AND CASH EQUIVALENTS

	As at 30/06/2025	As at 01/01/2025
	VND	VND
- Cash	2,011,647,947	3,419,797,588
- Demand deposits	10,224,430,997	12,222,847,470
- Cash equivalents (*)	17,822,056,643	20,729,326,885
Total	30,058,135,587	36,371,971,943

(*) Cash equivalents are deposit contracts with terms ranging from 1 month to 3 months, with interest rates from 3.7% to 3.8% per year.

5. PREPAID EXPENSES

	As at 30/06/2025	As at 01/01/2025
	VND	VND
a) Short - term	2,403,663,015	326,366,437
- Tools and equipment issued for use	28,219,400	194,725,032
- Land rental expenses	1,665,574,114	-
- Major repair expenses of fixed assets	195,527,138	15,100,308
- Other short-term prepaid expenses	514,342,363	116,541,097
b) Long - term	2,012,815,912	1,062,431,046
- Tools and equipment issued for use	72,806,781	101,223,037
- Major repair expenses of fixed assets	1,511,885,375	521,113,868
- Insurance expense	347,208,122	-
- Other long-term prepaid expenses	80,915,634	440,094,141
Total	4,416,478,927	1,388,797,483

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

6. FINANCIAL INVESTMENT

6.1 HELD-TO MATURITY

	As at 30/06/2025		As at 01/01/2025	
	Cost VND	Book value VND	Cost VND	Book value VND
Short - term	23,191,710,343	23,191,710,343	24,891,034,137	24,891,034,137
+ Term deposits (*)	23,191,710,343	23,191,710,343	24,891,034,137	24,891,034,137
Total	23,191,710,343	23,191,710,343	24,891,034,137	24,891,034,137

(*) As at 30 June 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 4.1% per annum to 5% per annum.

6.2 INVESTMENT IN JOINT VENTURES

	As at 30/06/2025			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 30 June 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 Tra Vinh province; its main business activities are port transportation services and warehouse rental.

(*) As at 30 June 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 INTERIM FINANCIAL STATEMENTS (CONT'D)

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

7. SHORT-TERM TRADE RECEIVABLES

	As at 30/06/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
- Duyen Hai Star Company Limited	3,674,821,222	-	8,872,906,648	-
- Duyen Hai Thermal Power Company	1,745,602,914	-	4,778,389,870	-
- Minh Hoang Logistics Limited Liability Company	7,263,936,431	-	-	-
- 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)
- Petrovietnam Fertilizer and Chemicals Corporation	2,739,933,560	-	2,061,489,250	-
- Petrovietnam Ca Mau Fertilizer Joint Stock Company	1,916,379,696	-	2,555,737,229	-
- Tay Do Steel Co., Ltd	3,453,650,556	-	2,989,568,982	-
- Other customers	21,305,416,837	(8,139,325,401)	19,261,495,221	(8,140,435,401)
Total	43,371,292,741	(9,410,876,926)	41,791,138,725	(9,411,986,926)
Trade receivables to related parties	1,936,799,574	-	420,829,870	-
- VIMC Shipping Company - Branch of Vietnam Maritime Corporation	1,936,799,574	-	420,829,870	-

8. SHORT-TERM ADVANCES TO SUPPLIERS

	As at 30/06/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
- PORTLOGICS Company Limited	410,360,000	-	411,160,000	-
- Quando Company Limited	625,500,000	(625,500,000)	625,500,000	(625,500,000)
- Vietsun Corporation	4,220,300,000	-	26,300,000	-
- Samco Vina Joint Stock Company	3,228,000,000	-	-	-
- Others	2,880,153,729	(471,000,000)	1,878,739,320	(471,000,000)
Total	11,364,313,729	(1,096,500,000)	2,941,699,320	(1,096,500,000)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

9. OTHER RECEIVABLES

	As at 30/06/2025		As at 01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
a) Short - term	9,415,797,507	(2,894,548,191)	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	334,074,317	-	633,182,152	-
- Advances	1,432,633,664	(608,207,766)	1,788,584,180	(608,207,766)
- Deposits	319,000,000	-	304,000,000	-
- Receivables from coal dredging construction team in Tra Vinh	1,526,866,957	(546,641,775)	1,526,866,957	(546,641,775)
- Receivables from resigned employees	1,279,187,137	(1,279,187,137)	1,279,187,137	(1,279,187,137)
- Shortage of assets waiting for resolution	2,386,670,000	-	-	-
- Other receivables	1,983,115,432	(306,261,513)	1,019,494,602	(306,261,513)
b) Long - term	72,000,000	(57,000,000)	72,000,000	-
- Deposits	15,000,000	-	15,000,000	-
- Other receivables	57,000,000	(57,000,000)	57,000,000	-
Total	9,487,797,507	(2,951,548,191)	6,777,565,028	(2,894,548,191)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

10. BAD DEBTS

	As at 30/06/2025			As at 01/01/2025		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Trade receivables	9,702,476,926	291,600,000	(9,410,876,926)	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	-	(1,271,551,525)
- Other	8,430,925,401	291,600,000	(8,139,325,401)	8,140,435,401	-	(8,140,435,401)
Advances to suppliers	1,110,500,000	14,000,000	(1,096,500,000)	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	-	(278,000,000)
- Quando Company Limited	625,500,000	-	(625,500,000)	625,500,000	-	(625,500,000)
- Other	207,000,000	14,000,000	(193,000,000)	207,000,000	14,000,000	(193,000,000)
Other receivables	3,601,464,170	133,808,385	(3,467,655,785)	2,989,548,191	38,000,000	(2,951,548,191)
- Advances	1,258,123,745	133,808,385	(1,124,315,360)	646,207,766	38,000,000	(608,207,766)
+ Huynh Minh Doan	482,490,201	38,000,000	(444,490,201)	482,490,201	38,000,000	(444,490,201)
+ Tran Thi Hong Thom	163,717,565	-	(163,717,565)	163,717,565	-	(163,717,565)
+ Other	611,915,979	95,808,385	(516,107,594)	-	-	-
- Other receivables	2,343,340,425	-	(2,343,340,425)	2,343,340,425	-	(2,343,340,425)
+ Ngo Thi Kim Phi	486,219,212	-	(486,219,212)	486,219,212	-	(486,219,212)
+ Thanh Phuong Company Limited	300,000,000	-	(300,000,000)	300,000,000	-	(300,000,000)
+ Other	1,557,121,213	-	(1,557,121,213)	1,557,121,213	-	(1,557,121,213)
Total	14,414,441,096	439,408,385	(13,975,032,711)	13,512,035,117	52,000,000	(13,460,035,117)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

11. INVENTORIES

	As at 30/06/2025		As at 01/01/2025	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
- Raw materials and supplies	321,643,795	-	70,169,408	-
- Tools and equipment	284,375,618	-	284,375,618	-
- Goods	18,391,576	-	207,215,750	-
Total	624,410,989	-	561,760,776	-

12. CONSTRUCTION IN PROGRESS

	As at 30/06/2025		As at 01/01/2025	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Construction in progress	62,001,637,585	62,001,637,585	60,567,592,771	60,567,592,771
- Cai Cui Port Project - Phase I (*)	42,404,035,793	42,404,035,793	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	10,949,776,317	10,949,776,317	9,515,731,503	9,515,731,503
Total	62,001,637,585	62,001,637,585	60,567,592,771	60,567,592,771

(*) Project name: Cai Cui Port Phase I 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;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

12. CONSTRUCTION IN PROGRESS (CONT'D)

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

- Initial and expected completion: From year 2002 to 2011;
Status as at 30 June 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 30 June 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 INTERIM FINANCIAL STATEMENTS (CONT'D)

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

13. 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	397,419,938,114	18,228,666,556	59,715,585,561	1,554,886,000	1,481,893,286	478,400,969,517
- Purchases in the period	-	-	2,908,888,889	-	-	2,908,888,889
- Liquidation and disposal	-	(563,767,242)	(5,580,116,609)	-	-	(6,143,883,851)
As at 30/06/2025	397,419,938,114	17,664,899,314	57,044,357,841	1,554,886,000	1,481,893,286	475,165,974,555
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 period	(5,405,266,708)	(487,084,547)	(1,003,128,523)	(90,025,326)	(106,357,056)	(7,091,862,160)
As at 30/06/2025	(226,410,447,570)	(11,254,927,333)	(48,985,146,272)	(1,221,907,923)	(1,009,830,408)	(288,882,259,506)
NET BOOK VALUE						
As at 01/01/2025	176,414,757,252	7,000,202,496	6,328,555,405	2,686,768,597	2,385,366,638	190,744,938,490
As at 30/06/2025	171,009,490,544	6,409,971,981	8,059,211,569	332,978,077	472,062,878	186,283,715,049

Net book value of tangible fixed assets used as collateral for loans as at 30 June 2025, is VND 31,379,638,455 (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 30 June 2025 is VND 107,531,147,342 (as at 01 January 2025 was VND 110,707,508,112).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

14. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
As at 01/01/2025	7,803,335,602	252,000,000	8,055,335,602
As at 30/06/2025	7,803,335,602	252,000,000	8,055,335,602
ACCUMULATED AMORTISATION			
As at 01/01/2025	(3,578,244,705)	(252,000,000)	(3,830,244,705)
- Amortisation in the period	(75,443,904)	-	(75,443,904)
As at 30/06/2025	(3,653,688,609)	(252,000,000)	(3,905,688,609)
NET BOOK VALUE			
As at 01/01/2025	4,225,090,897	-	4,225,090,897
As at 30/06/2025	4,149,646,993	-	4,149,646,993

The original cost of fully amortized of intangible fixed assets still in use as at 30 June 2025, is VND 252,000,000 (as at 01 January 2025, it is VND 252,000,000)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

15. LOANS AND FINANCIAL LEASE

	As at 30/06/2025		During the period		As at 01/01/2025	
	Amount	Ability-to-pay amount	Increase	Decrease	Amount	Ability-to-pay amount
a) Short - term loans	10,000,000,000	10,000,000,000	8,354,964,625	5,077,577,105	6,722,612,480	6,722,612,480
Long-term loans and borrowings due	10,000,000,000	10,000,000,000	8,354,964,625	5,077,577,105	6,722,612,480	6,722,612,480
- Vietnam Maritime Corporation (*)	10,000,000,000	10,000,000,000	8,284,000,000	5,000,000,000	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	18,585,321,528	18,585,321,528	-	8,284,000,000	26,869,321,528	26,869,321,528
- Vietnam Maritime Corporation (*)	18,585,321,528	18,585,321,528	-	8,284,000,000	26,869,321,528	26,869,321,528
Total	28,585,321,528	28,585,321,528	8,354,964,625	13,361,577,105	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 30 June 2025 was VND 28,585,321,528;

+ 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/HDDTDDH/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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

15. LOANS AND FINANCIAL LEASE (CONT'D)

The detailed debt repayment schedule is as follows:

	As at 30/06/2025	As at 01/01/2025
	VND	VND
Within one year (presented under current liabilities)	10,000,000,000	10,006,612,480
In the second year	10,000,000,000	10,000,000,000
From the third year to the fifth year	8,585,321,528	13,585,321,528
Total	28,585,321,528	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	18,585,321,528	26,869,321,528

16. TRADE PAYABLES

	As at 30/06/2025		As at 01/01/2025	
	Amount	Ability-to-pay amount	Amount	Ability-to-pay amount
	VND	VND	VND	VND
Short - term	17,440,855,653	17,440,855,653	17,043,681,678	17,043,681,678
- Coastal Coal Mineral Joint Stock Company	-	-	3,639,183,493	3,639,183,493
- Duyen Hai Star Company Limited	2,274,583,953	2,274,583,953	2,388,965,767	2,388,965,767
- Vietgroup Can Tho Trading Service Company Limited	1,188,416,950	1,188,416,950	841,652,394	841,652,394
- Vietnam Maritime Corporation	2,355,060,472	2,355,060,472	1,165,339,708	1,165,339,708
- Minh Hoang Logistics Limited Liability Company	2,499,376,176	2,499,376,176	-	-
- Minh Nam Mechanical Company Limited	3,751,299,788	3,751,299,788	741,470,779	741,470,779
- SME Worldwide Logistics Joint Stock Company	280,500,000	280,500,000	561,000,000	561,000,000
- Other suppliers	5,091,618,314	5,091,618,314	7,706,069,537	7,706,069,537
Total	17,440,855,653	17,440,855,653	17,043,681,678	17,043,681,678
Trade payable to related parties	2,355,060,472	2,355,060,472	3,155,227,708	3,155,227,708
- Vietnam Maritime Corporation	2,355,060,472	2,355,060,472	1,165,339,708	1,165,339,708
- VIMC Hai Phong Port Warehouse Branch of Vietnam Maritime Corporation - JSC	-	-	648,000,000	648,000,000
- VIMC Container Lines Joint Stock Company	-	-	1,341,888,000	1,341,888,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

17. TAX AND PAYABLES TO THE STATE

	As at 30/06/2025	Amount payable during the period	Amount actually paid/deducted during the period	As at 01/01/2025
	VND	VND	VND	VND
Tax and other payables				
- Value added tax	556,763,376	1,439,899,691	1,795,647,595	912,511,280
- Corporate income tax	919,617,886	821,438,607	538,398,391	636,577,670
- Personal income tax	15,741	42,132,699	48,569,805	6,452,847
- Property tax, land rent	3,676,361,167	5,991,970,128	2,315,608,961	-
- Other taxes	-	106,814,163	106,814,163	-
Total	5,152,758,170	8,402,255,288	4,805,038,915	1,555,541,797

The input VAT deductible during the first six months of 2025 amounted to VND 5,427,012,577.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

18. SHORT-TERM ACCURED EXPENSES

	As at 30/06/2025	As at 01/01/2025
	VND	VND
- Electricity expense	274,956,547	267,374,534
- Labour expense	585,921,945	-
- Other expenses	198,638,507	-
Total	1,059,516,999	267,374,534

19. OTHER PAYABLES

	As at 30/06/2025	As at 01/01/2025
	VND	VND
Short - term	3,239,135,234	5,816,372,010
- Trade union fees	31,487,108	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	1,109,956,650	1,520,684,450
- Amounts payable to Vietnam Maritime Corporation	1,137,359,052	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>	971,359,052	971,359,052
+ <i>Other payables of the Corporation</i>	166,000,000	109,000,000
- Other payables and accrued expenses	959,891,306	242,827,609
Long - term	35,781,753,882	32,333,061,156
- Long-term margin deposits received	3,099,278,200	2,739,278,200
- Interest payable to Vietnam Maritime Corporation (**)	12,658,957,580	9,570,264,854
- People's Committee of Can Tho City – Investment Budget Capital (***)	20,023,518,102	20,023,518,102
Total	39,020,889,116	38,149,433,166
Other payables to related parties	13,796,316,632	13,248,609,859
- Vietnam Maritime Corporation	13,796,316,632	13,248,609,859

(*) 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.

(**) Interest payable to Vietnam Maritime Corporation based on the agreement on debt acknowledgment and repayment to the guarantor. *(See detailed loan information in Note 15).*

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

20. OWNER'S EQUITY

20.1 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 period	-	-	3,162,363,948	3,162,363,948
As at 30/06/2025	275,281,179,597	646,231,180	(5,149,777,277)	270,777,633,500

20.2 DETAILS OF OWNERS' EQUITY

	As at 30/06/2025	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 9th amended Enterprise Registration Certificate is VND 275,281,179,597. The charter capital has been fully contributed by the Company.

20.3 EQUITY TRANSACTIONS WITH OWNERS AND DIVIDENDS, PROFITS SHARED

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	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	-	-

20.4 SHARES

	As at 30/06/2025	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 INTERIM FINANCIAL STATEMENTS (CONT'D)

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

21. OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

a. 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 m2	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 m2	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 m2	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 m2	50 years from 22 January 2009 to 22 January 2059

b. Foreign Currencies

	As at 30/06/2025	As at 01/01/2025
US Dollar (USD)	1,682.72	1,683.82

22. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
- Revenue from sales of goods	89,334,097	4,941,186,349
- Revenue from rendering of services	85,499,531,956	70,256,683,243
Total	85,588,866,053	75,197,869,592
Revenue to related parties	4,735,075,949	3,570,322,677
- Vietnam Maritime Corporation	198,064,800	198,064,800
- VIMC Shipping Company - Branch of Vietnam Maritime Corporation	-	2,642,236,119
- VIMC Container Lines Joint Stock Company	4,188,398,607	-
- Hau Giang Maritime Service Limited Liability	-	360,000
- Hau Giang Port Service Joint Stock Company	348,612,542	729,661,758

23. COST OF GOODS SOLD

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
- Cost of goods sold	79,174,494	4,818,776,542
- Cost of services rendered	73,255,143,414	56,691,000,567
Total	73,334,317,908	61,509,777,109

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

24. FINANCIAL INCOME

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Interest income from deposits and loans	840,309,537	506,635,099
Total	840,309,537	506,635,099

25. FINANCE EXPENSE

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Interest expense	490,706,773	666,667,018
Total	490,706,773	666,667,018

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
a) Selling expenses (*)	124,329,229	241,293,949
- Employee expenses	-	150,203,169
- Costs of tools and supplies	-	2,333,333
- Depreciation of fixed assets	49,329,229	66,581,917
- Outsourced service expenses	75,000,000	11,508,864
- Other cash expenses	-	10,666,666
b) General and administrative expenses	9,671,596,693	10,711,739,339
- Administrative employee expenses	3,682,056,208	5,303,853,762
- Cost of raw materials and supplies	188,922,969	227,511,928
- Office supplies expenses	81,689,963	-
- Depreciation of fixed assets	401,340,779	330,364,107
- Taxes, fees, and charges	55,929,811	44,588,105
- Provision expenses	514,997,594	680,242,012
- Outsourced service expenses	2,116,197,810	1,798,107,234
- Other cash expenses	2,630,461,559	2,327,072,191

(*) 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.

27. OTHER INCOME

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Liquidation and disposal of fixed assets	1,279,376,724	-
- Other	319,990,715	53,552,880
Total	1,599,367,439	53,552,880

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

28. OTHER EXPENSES

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
- Penalties and compensation amounts	-	292,793,891
- Other expenses	325,610,592	57,510,259
Total	325,610,592	350,304,150

29. OPERATING COST BY FACTOR

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
- Material expenses	2,349,060,938	1,711,009,054
- Labours expense	15,891,951,581	17,489,134,571
- Depreciation expense of fixed assets	7,167,306,064	7,052,637,445
- Outsourced service expenses	49,714,563,444	37,089,912,128
- Other cash expenses	7,413,189,715	3,621,098,645
	82,536,071,742	66,963,791,843

30. CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Profit before tax	4,081,981,834	2,278,276,006
Adjustments to accounting profit to determine taxable corporate income	516,107,594	292,793,891
Increasing adjustments	516,107,594	292,793,891
+ Non-deductible expenses	516,107,594	292,793,891
Taxable corporate income	4,598,089,428	2,571,069,897
Non-preferential corporate income tax rate	20%	20%
Estimated corporate income tax payable	919,617,886	514,213,979
Corporate income tax expense on current year's taxable income	919,617,886	514,213,979

31. BASIC EARNINGS PER SHARE

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Profit or loss attributable to ordinary shareholders (VND)	3,162,363,948	1,764,062,027
Weighted average number of ordinary shares outstanding during the period (shares)	27,528,118	27,528,118
Basic earnings per share (VND/share)	115	64

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

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

32. DILUTED EARNINGS PER SHARE

The Company does not have any potentially dilutive ordinary shares; therefore, diluted earnings per share are equal to basic earnings per share.

33. EVENTS SUBSEQUENT TO THE END OF THE ACCOUNTING PERIOD

According to Proposal No. 12/TTr-ĐHĐCĐ dated 25 April 2025 regarding the continuation of the 2024 plan for issuing shares to increase charter capital of Can Tho Port Joint Stock Company, the maximum number of shares expected to be issued is 14,200,000 shares, equivalent to an expected increase in charter capital of VND 142,000,000,000. The charter capital after the issuance is expected to be a maximum of VND 417,281,179,597.

Except for the event mentioned above, 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 INTERIM FINANCIAL STATEMENTS (CONT'D)

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

34. TRANSACTIONS WITH RELATED PARTIES (CONT'D)

Transaction with related parties:

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
Revenue	4,735,075,949	3,570,322,677
- Vietnam Maritime Corporation	198,064,800	198,064,800
- Viet Nam Ocean Shipping Joint Stock Company	-	-
- VIMC Shipping Company	-	2,642,236,119
- Hau Giang Maritime Service Limited Liability Company	-	360,000
- VIMC Container Lines Joint Stock Company	4,188,398,607	-
- Hau Giang Port Service Joint Stock Company	348,612,542	729,661,758
Purchases	5,185,967,635	4,596,087,005
- Vietnam Maritime Corporation	1,276,027,953	1,240,883,251
- 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	600,000,000	600,000,000
- Viet Nam Ocean Shipping Joint Stock Company	72,000,000	120,000,000
- Maritime Project Management Unit - VIMC	-	35,000,000
- Hau Giang Port Service Joint Stock Company	374,484,870	320,691,761
- VIMC Container Lines Joint Stock Company	2,863,454,812	-
Interest expense	490,706,773	666,667,018
Vietnam Maritime Corporation	490,706,773	666,667,018

Income of Board of General Directors

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
Mr. Le Quang Trung	60,000,000	42,000,000
Mr. Lam Tien Dung	-	90,000,000
Mr. Tran Tuan Hai	45,000,000	30,000,000
Mr. Hoang Viet	30,000,000	30,000,000
Mr. Phan Nhan Thao	15,000,000	-
Mr. Nguyen Hoai An	15,000,000	-
Mr. Nguyen Dang Song	30,000,000	30,000,000
Mr. Nguyen Manh Ha	285,000,000	195,000,000
Mr. Nguyen Hong Hai	-	15,000,000
Ms. Nguyen Thi Dung	42,000,000	27,000,000
Ms. Phi Huyen Ngan	36,000,000	12,000,000
Ms. Nguyen Tran Phuong Huyen	18,000,000	12,000,000
Mr. Nguyen Canh Hiep	15,000,000	-
Mr. Ta Kha Duy	-	75,000,000
Mr. Le Tien Cong	210,000,000	150,000,000
Total	801,000,000	708,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

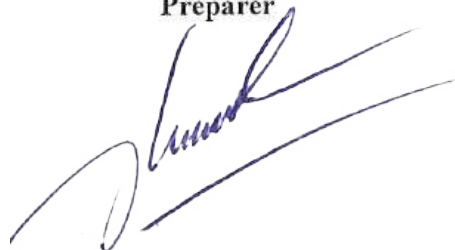
(These notes are an integral part of and should be read in conjunction with the interim financial statements)

35. 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 and from the reviewed interim financial statements for the period from 01 January 2024 to 30 June 2024.

Can Tho, 14 August 2025

Preparer




Thai Thi My Linh

Chief Accountant



Lam Truc Son

General Director



Nguyen Manh Ha

CHỖ DÁN DẤU