

CAN THO PORT JOINT STOCK COMPANY



FINANCIAL REPORT

Q3 2025

(SUMMARY)

1. STATEMENT OF FINANCIAL POSITION
2. INCOME STATEMENT
3. COST OF GOODS SOLD REPORT
4. CASH FLOW STATEMENT
5. NOTES TO FINANCIAL STATEMENTS



CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

BALANCE SHEET FOR Q3 2025

(Full format)

As at September 30, 2025

Currency: VND

ARTICLE	Code	Note	30/09/2025 VND	01/01/2025 VND
A - CURRENT ASSETS	100		91,755,391,206	100,129,501,249
I. Cash and cash equivalents	110	VI	36,518,044,542	36,371,971,943
1. Cash	111	VI.1	7,944,741,414	15,642,645,058
2. Cash equivalents	112	VI.2b1	28,573,303,128	20,729,326,885
II. Short-term financial investments	120		13,087,614,038	24,891,034,137
1. Trading Securities	121		-	-
2. Provision for devaluation of held for trading s	122		-	-
3. Held to maturity investments	123	VI.2b1	13,087,614,038	24,891,034,137
III. Short-term receivables	130		40,047,492,265	37,978,367,956
1. Short-term trade receivables	131	VI.3a	42,746,583,015	41,791,138,725
2. Short-term advances to suppliers	132		3,283,150,428	2,941,699,320
3. Short-term loan Receivables	133		-	-
4. Receivables by the Scheduled Progress of Co	134		-	-
5. Receivables short-term loans	135		-	-
6. Other short-term receivables	136	VI.4a	9,251,436,335	6,705,565,028
7. Provision for doubtful short-term receivables	137	VI.6	(15,233,677,513)	(13,460,035,117)
8. Insufficient Assets	139		-	-
IV. Inventories	140		537,759,742	561,760,776
1. Inventory	141	VI.7	537,759,742	561,760,776
2. Provision for obsolete inventories	149		-	-
V. Others Current Assets	150		1,564,480,619	326,366,437
1. Short-term prepaid expenses	151	VI.13a	1,449,662,610	326,366,437
2. Value-added tax deductible	152	VI.17b	114,818,009	
3. Tax and other receivables from the State	153			
4. Repurchase Government Bonds Transactions	154		-	-
5. Others Current Assets	155		-	-

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FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

Consolidated balance sheet for Q3 2025 (continued)

ARTICLE	Code	Note	Số cuối kỳ	01/01/2025 VND
B- LONG-TERM ASSETS	200		270,965,239,797	260,946,426,647
I. Long-term receivables	210		72,000,000	72,000,000
1. Long-term Receivables from Customers	211			
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term loan receivables	215			
6. Other long-term receivables	216	VI.4b	72,000,000	72,000,000
7. Provision for long-term doubtful debts	219			
II. Fixed assets	220		204,889,324,767	194,970,029,387
1. Tangible fixed assets	221	VI.9	200,777,399,726	190,744,938,490
- Cost	222		493,520,980,198	478,400,969,517
- Accumulated depreciation	223		(292,743,580,472)	(287,656,031,027)
2. Financial lease assets	224			
- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	VI.10	4,111,925,041	4,225,090,897
- Cost	228		8,055,335,602	8,055,335,602
- Accumulated depreciation	229		(3,943,410,561)	(3,830,244,705)
III. Invested real estate	230			
- Cost	231			
- Accumulated depreciation	232			
IV. Long-term-financial investments	240		59,603,232,875	60,567,592,771
1. Production in progress: long-term	241			
2. Construction in progress	242	VI.8b	59,603,232,875	60,567,592,771
V. Long-term-financial investments	250		4,274,373,443	4,274,373,443
1. Subsidiary company investments	251			
2. Investments in associates	252	VI.2c	4,497,251,573	4,497,251,573
3. Investments in other entities	253			
4. Provision for Long-term Investments Devalu	254		(222,878,130)	(222,878,130)
5. Held-to-maturity investments	255			
VI. Other long-term assets	260		2,126,308,712	1,062,431,046
1. Long-term prepaid expenses	261	VI.13b	2,126,308,712	1,062,431,046
2. Deferred income tax assets	262			
3. Long-term Equipment and Spare Parts	263			
4. Other investments: long-term	268			
TOTAL ASSETS	270		362,720,631,003	361,075,927,896

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FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

Consolidated balance sheet for Q3 2025 (continued)

ARTICLE	Code	Note	Số cuối kỳ	01/01/2025 VND
C - LIABILITIES	300		90,403,705,424	93,460,658,344
I. Short-term liabilities	310		38,319,146,611	34,258,275,660
1. Short-term trade payables	311	VI.16a	10,625,631,148	17,043,681,678
2. Short-term advances from customers	312		174,133,188	324,494,719
3. Statutory obligations	313	VI.17a	6,509,286,993	1,555,541,797
4. Payables to employees	314		5,754,868,535	2,457,738,681
5. Short-term Accrued Expenses	315	VI.18a	1,462,168,761	267,374,534
6. Short-term Intercompany Payables	316			
7. Payables by Scheduled Progress of Construct	317			
8. Short-term Unrealized Revenue	318		110,455,650	61,975,338
9. Other short-term payables	319	VI.19a	3,674,117,913	5,816,372,010
10. Short-term loans and finance lease liabilities	320	VI.15a	10,000,000,000	6,722,612,480
11. Provision for short-term payables	321		-	-
12. Reward and Welfare Fund	322	VI.25e	8,484,423	8,484,423
13. Price Stabilisation Fund	323			
14. Repurchase Government Bonds Transactions	324			
II. Long-term liabilities	330		52,084,558,813	59,202,382,684
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term accrued expenses	333			
4. Internal Payables of Capital	334			
5. Long-term Internal Payables	335			
6. Long-term unearned revenue	336			
7. Other long-term liabilities	337	V.19b	35,999,237,285	32,333,061,156
8. Long-term loans and finance lease liabilities	338	V.15b	16,085,321,528	26,869,321,528
9. Convertible bonds	339			
10. Preferred shares: liabilities	340			
11. Deferred tax liabilities	341			
12. Provision of Long-term Payables	342			
13. Science and Technology Development Fund	343			

CANTHO PORT JOINT STOCK COMPANY


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FINANCIAL STATEMENTS FOR Q3 2025


Fiscal Year Ended December 31, 2025

Consolidated balance sheet for Q3 2025 (continued)

ARTICLE	Code	Note	Số cuối kỳ	01/01/2025 VND
D - OWNER'S EQUITY	400		272,316,925,579	267,615,269,552
I. Capital	410		272,316,925,579	267,615,269,552
1. Share capital	411	VI.25a	275,281,179,597	275,281,179,597
- Shares with voting rights	411a		275,281,179,597	275,281,179,597
- Preferred stock capital	411b		-	-
2. Share premium	412		-	-
3. The Right to convert the Convertible Bonds to	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate difference	417		-	-
8. Investment and development fund	418	VI.25e	646,231,180	646,231,180
9. Corporation Arrangement Support Fund	419		-	-
10. Other Funds	420		-	-
11. Undistributed Profit	421	VI.25a	(3,610,485,198)	(8,312,141,225)
- Undistributed earnings by the end of prior period	421a		(8,312,141,225)	(11,960,927,893)
- Undistributed earnings of current period	421b		4,701,656,027	3,648,786,668
12. Capital Construction Investment	422		-	-
II. Budget resources and funds	430		-	-
1. Funding sources	431		-	-
2. Funds used for fixed asset acquisition	432		-	-
TOTAL RESOURCES	440		362,720,631,003	361,075,927,896


 Thai Thi My Linh
 Bookkeeper


 Lam Truc Son
 Chief Accountant

 Can Tho City, September 30, 2025

 Nguyen Manh Ha
 General Director

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

STATEMENT OF INCOME

Quarter 3, 2025

Currency: VND

ARTICLE	Code	Note	Quarter 3		Cumulative for the Year	
			This year	Last year	This year	Last year
			01/07/2025 - 30/09/2025	01/07/2024 - 30/09/2024	01/01/2025 - 30/09/2025	01/01/2024 - 30/09/2024
1. Revenues from sale of goods and rendering of services	1	VII.1a	51,026,295,036	35,885,413,381	136,615,161,089	111,083,282,973
2. Revenue deductions	2					
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10		51,026,295,036	35,885,413,381	136,615,161,089	111,083,282,973
4. Cost of goods sold and services	11	VII.3	42,232,885,191	29,678,118,497	115,567,203,099	91,187,895,606
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		8,793,409,845	6,207,294,884	21,047,957,990	19,895,387,367
6. Financial income	21	VII.4	398,040,192	340,467,408	1,238,349,729	847,102,507
7. Financial expenses	22		217,483,403	315,035,205	708,190,176	981,702,223
- In which: Interest expense	23		217,483,403	315,035,205	708,190,176	981,702,223
8. Selling expenses	25	VII.8b	24,075,243	51,900,107	148,404,472	293,194,056
9. General and administrative expenses	26	VII.8a	7,027,988,961	4,473,274,016	16,699,585,654	15,185,013,355
10. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		1,921,902,430	1,707,552,964	4,730,127,417	4,282,580,240
11. Other income	31	VII.6	20,599,574	31,117,735	1,619,967,013	84,670,615
12. Other expenses	32	VII.7	18,386,905	35,964,550	343,997,497	386,268,700
13. Profit from other activities (40 = 31 - 32)	40		2,212,669	(4,846,815)	1,275,969,516	(301,598,085)
14. Accounting profit before tax (50 = 30 + 40)	50		1,924,115,099	1,702,706,149	6,006,096,933	3,980,982,155
15. Current Corporate income tax expense	51		384,823,020	343,423,031	1,304,440,906	857,637,010
16. Deferred tax income	52					
17. Net profit after tax (60 = 50 - 51 - 52)	60		1,539,292,079	1,359,283,118	4,701,656,027	3,123,345,145
18. Basic earnings per share (*)	70		56	49	171	113
19. Diluted earnings per share (*)	71		56	33	171	75



Thai Thi My Linh
Bookkeeper



Lam Truc Son
Chief Accountant



Can Tho City, September 30, 2025

Nguyễn Mạnh Hà
General Director

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

CASH FLOW STATEMENT FOR Q2 2025

(Full format)

(Indirect Method)

As at September 30, 2025

Currency: VND

Cumulative from the Beginning of the Year to the
End of the Period

ARTICLE	Code	Note	30/06/2025	01/01/2025 VND
I. Cash flows from operating activities				
1. Accounting profit before tax	01		6,006,096,933	3,980,982,155
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		11,066,348,982	10,483,179,117
- Provisions	03		1,773,642,396	680,242,012
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04			
- Gains/losses from investment	05		(2,517,726,453)	(847,102,507)
- Interest expenses	06		708,190,176	981,702,223
- Other adjustments	07			
3. Operating profit before changes in working capital	08		17,036,552,034	15,279,003,000
- (Increase) decrease in receivables	09		(4,548,716,922)	12,184,462,413
- Increase, decrease in inventories	10		24,001,034	56,940,443
- Increase (decrease) in payables (excluding interest payable, corporate income tax payable)	11		4,201,246,319	10,099,494,374
- Increase, decrease in prepaid expenses	12		(2,187,173,839)	1,057,169,590
- Increase, decrease in Trading Securities	13		-	-
- Interest paid	14		(708,190,176)	
- Corporate income tax paid	15		(538,398,391)	(818,305,012)
- Other Cash Inflows from Operating Activities	16		-	
- Other payments on operating expenses	17			
Net cash flows from operating activities	20		13,279,320,059	37,858,764,808
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(20,299,534,636)	(10,057,682,408)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1,557,626,894	
3. Loans and purchase of debt instruments from other entities	23		(10,823,929,901)	(11,446,551,671)
4. Collections of loans and resale of debt instrument of other entities	24		22,627,350,000	

ARTICLE	Code	Note	Cumulative from the Beginning of the Year to the End of the Period	
			30/06/2025	01/01/2025 VND
5. Money spent on investment in other entities	25		-	-
6. Cash Proceeds from Investment in Other Entities	26		-	-
7. Interest and dividend received	27		1,311,852,663	847,102,507
<i>Net cash flows from investing activities</i>	30		(5,626,634,980)	(20,657,131,572)
III. Net cash flows from investing activities				
1. Cash Proceeds from Issuance of Shares and Contributions from Owners	31		-	-
2. Cash Repayment of Capital Contributions to Owners, Repurchase	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of principal	34		(7,506,612,480)	(5,013,467,127)
5. Finance lease principal paid	35		-	-
6. Dividends or profits paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		(7,506,612,480)	(5,013,467,127)
Net cash flows in the year	50		146,072,599	12,188,166,109
Cash and cash equivalent at the beginning of the year	60		36,371,971,943	22,769,228,997
Effect of exchange rate fluctuations	61			
Cash and cash equivalent at the end of the year	70		36,518,044,542	34,957,395,106



Thai Thi My Linh
Bookkeeper



Lam Truc Son
Chief Accountant

Can Tho City, September 30, 2025



Nguyễn Mạnh Hà
General Director

**NOTES TO THE FINANCIAL STATEMENTS
QUARTER 3 2025**

I. Characteristics of the Company

1. STRUCTURE OF OWNERSHIP

Cang Can Tho Joint Stock Company is a privatized company from Cang Can Tho Limited Liability Company (a wholly state-owned company) per Decision No, 652/QĐ-HHVN dated November 28, 2014 by Vietnam Maritime Corporation, The company operates under the business registration certificate No, 1801319907 issued by the Department of Planning and Investment of Can Tho City, first registered on October 31, 2013, and amended for the tenth time on September 30, 2025.

The company's head office is located at: No, 2, Phu Thang Quarter, Tan Phu Ward, Cai Rang District, Can Tho City.

The registered charter capital of the company is VND 275,281,179,597, with actual contributed capital as of June 30, 2025, being VND 275,281,179,597; equivalent to 27,528,118 shares, with a par value of VND 10,000 per share.

As of September 30, 2025, the company has a total of 120 employees (123 employees as of January 1, 2025).

2. Business Fields

The company is engaged in port transportation services.

3. Main Business Activities

The main activities of the company include:

- Cargo handling by road, cargo handling at seaports;
- Warehousing and storage services, including customs warehouse, cold storage, and other types of warehouses;
- Supportive services for coastal and maritime transportation;
- Shipping agency services, maritime transportation agency, customs declaration;
- Retail sales of motor fuel in specialized stores,

4. Typical Production and Business Cycle

5. Significant Events During the Fiscal Year Affecting the Financial Statements

6. Company Structure:

The company has one subordinate unit, the Can Tho Joint Stock Company - Can Tho Port Logistics Center, located at 27 Le Hong Phong, Tran An Ward, Binh Thuy District, Can Tho City,

The primary business activity of this unit is port transportation services and warehousing rental, Information regarding subsidiaries, joint ventures, and associates of the company can be found in Disclosure Note No, 2c.

7. Disclosure Statement on Financial Report Comparability

(Information on financial reports – whether comparable or not; if not comparable, reasons such as changes in ownership structure, division, merger, etc., and the length of comparison periods should be stated clearly)

II. Accounting Period and Reporting Currency

1. The Company's fiscal year begins on 01 January and ends on 31 December of the calendar year, This separate financial statement is prepared for the fiscal year ending 31 December 2025.

2. The reporting currency used in accounting is the Vietnamese Dong (VND).

III. Accounting Standards and Regulations Applie

1. Accounting Standards 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.

2. Statement of Compliance with Accounting Standards and Regulations:

The company complies with Vietnamese Accounting Standards and all relevant guidance issued by the government. The financial statements are prepared and presented according to the requirements of the respective standards and regulations currently in effect.

IV. Accounting Policies Applied (In the case that the business is a going concern)

1. Principle for Conversion of Financial Statements Prepared in Foreign Currencies to Vietnamese Dong.

When accounting records are in currencies other than Vietnamese Dong, the conversion of financial statements is performed using the exchange rate at the transaction date or the exchange rate on the financial statement date. Any impact resulting from this conversion is reflected in the financial statements.

2. Types of Exchange Rates Applied in Accounting.

3. Principle for Determining the Effective Interest Rate for Discounting Cash Flows.

4. Principle for Recognizing Cash and Cash Equivalents.

- Cash includes cash on hand and demand deposits in banks.
- Cash equivalents are short-term, highly liquid investments that can be easily converted into known amounts of cash with a negligible risk of changes in value.

5. Accounting Principles for Financial Investments

- *Held-to-Maturity Investments: Includes time deposits, bonds, preferred shares, and loans that are held to maturity for earning periodic interest.*

- *Investments in Joint Ventures: Initially recognized at cost. After initial recognition, the value of these investments is determined based on cost less any impairment provision.*

- Allowance for Impairment: This is established at the end of each period as follows:

+ For investments in joint ventures: The impairment provision is created when the investee company incurs a loss, based on the joint venture at the time of the provision.

+ For held-to-maturity investments: An impairment provision is created based on the recoverability of the investment in accordance with legal regulations.

6. Accounting Principles for Accounts Receivable:

- Accounts receivable are monitored in detail by due date, debtor, currency type, and other management needs.

- Provision for doubtful debts is made for receivables that are past due as stated in economic contracts, loan agreements, contractual commitments, or debt commitments, and for receivables that are not yet due but are deemed unlikely to be collected. Specifically, the provision for past-due receivables is based on the original payment terms of the sales contract, disregarding any debt rescheduling agreements between the parties. Provision is also made for receivables not yet due where the debtor has become bankrupt, is undergoing dissolution procedures, has disappeared, or absconded.

7. Inventory Accounting Policies:

- Inventories are initially recognized at cost, which includes purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition. Subsequent to initial recognition, if the net realizable value of inventories is lower than cost at the reporting date, inventories are recognized at net realizable value.

- The value of inventories is determined using the weighted average method.

- Inventories are accounted for using the perpetual inventory system.

- A provision for inventory obsolescence is made at the end of the reporting period for the difference between the cost of inventories and their net realizable value.

8. Accounting Policies for Fixed Assets and Depreciation:

- Tangible and intangible fixed assets are initially recognized at cost. During their useful lives, tangible and intangible fixed assets are stated at cost, accumulated depreciation, and net book value.

- Depreciation of fixed assets is calculated using the straight-line method based on the following estimated useful lives:

- Buildings and structures	05 - 30 years
- Machinery and equipment	05 - 10 years
- Transportation and transmission equipment	06 - 10 years
- Management equipment and tools	03 - 05 years
- Other fixed assets	03 - 05 years
- Land use rights	20 - 50 years

9. Accounting Policies for Business Cooperation Contracts.

10. Accounting Policies for Deferred Income Tax.

11. Accounting Policies for Prepaid Expenses.

- Expenses incurred relating to the operating activities of multiple financial years are recognized as prepaid expenses and amortized to the operating results of subsequent financial years.

- The calculation and amortization of long-term prepaid expenses to operating expenses in each financial year are based on the nature and extent of each type of expense to select a reasonable amortization method and basis.

- The Company's prepaid expenses include:

+ Tools and supplies, which include assets held by the Company for use in normal business operations, with the cost of each asset being less than VND 30 million and therefore not meeting the criteria for recognition as a fixed asset under current regulations, The cost of tools and supplies is amortized using the straight-line method over a period of 3 to 36 months.

+ Other prepaid expenses are recognized at cost and amortized using the straight-line method over their useful lives of 3 to 36 months.

12. Accounting Policies for Payables.

- Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, and other payables such as accrued interest expense, are recognized as operating expenses of the reporting period.

- The recognition of accrued expenses in operating expenses during the period is performed in accordance with the matching principle between revenue and expenses incurred during the period, Accrued expenses will be settled against actual expenses incurred, The difference between the accrued amount and actual expenses is reversed.

13. Accounting Policies for Borrowings and Finance Lease Liabilities.

Borrowings are monitored by lender, loan agreement, and repayment term, Borrowings in foreign currencies are monitored in detail in the original currency.

14. Accounting Policies for the Recognition and Capitalization of Borrowing Costs

Borrowing costs are recognized as operating expenses in the period they are incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets, which are capitalized as part of the cost of those assets when the conditions specified in Vietnamese Accounting Standard (VAS) 16, "Borrowing Costs," are met, In addition, for specific loans.

15. Accounting Policies for Accrued Expenses.

- Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, and other payables such as accrued interest expense, are recognized as operating expenses of the reporting period.

- The recognition of accrued expenses in operating expenses during the period is performed in accordance with the matching principle between revenue and expenses incurred during the period, Accrued expenses will be settled against actual expenses incurred, The difference between the accrued amount and actual expenses is reversed.

16. Accounting Policies and Methods for Recognizing Provisions for Liabilities.

17. Accounting Policies for Unearned Revenue.

Unearned revenue includes advance payments received from customers for one or more financial years for asset rentals.

Unearned revenue is transferred to Revenue from Sales and Services in amounts appropriate for each financial year,

18. Accounting Policies for Convertible Bonds.

19. Accounting Policies for Equity:

- Contributed capital is recognized at the actual amount contributed by the owners,,
- Retained earnings reflect the results of operations (profits and losses) after corporate income tax and the distribution of profits or treatment of losses of the Company,

20. Revenue Recognition Policies and Methods:

- Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured, Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales returns, and allowances.

- Financial income

- Revenue arising from interest and other financial income is recognized when both of the following conditions are met:

- + It is probable that economic benefits will flow to the Company from the transaction;
- + The revenue can be reliably measured.

21. Accounting Policies for Revenue Deductions

22. Accounting Policies for Cost of Goods Sold.

Cost of goods sold during the period is recognized in accordance with the matching principle with revenue generated during the period and in compliance with the prudence principle, Losses of materials and goods exceeding norms, expenses exceeding normal norms, and inventory losses after deducting the responsibility of relevant individuals or groups are fully and promptly recognized in cost of goods sold during the period.

23. Accounting Policies for Financial Expenses.

Expenses recognized as financial expenses are borrowing costs.

These amounts are recognized at the total amount incurred during the period, without offsetting against financial income.

24. Accounting Policies for Selling Expenses and General and Administrative Expenses.

25. Accounting Policies and Methods for Recognizing Current Corporate Income Tax Expense and Deferred Corporate Income Tax Expense.

26. Other Accounting Policies and Methods

V. Applicable Accounting Policies (in case the entity does not meet the going concern assumption):

1. Is there a reclassification of long-term assets and long-term liabilities to current?
2. Principles for determining the value of each type of asset and liability (at net realizable value, recoverable value, fair value, present value, current value, etc.)
3. Principles for financial treatment of:
 - Provisions;
 - Asset revaluation differences and exchange rate differences (still reflected on the Balance Sheet – if any)

VI. Additional Information for Items Presented in the Balance Sheet

Currency: đồng,

1. Cash and Cash Equivalents:

Item	End of Period	Beginning of Period
- Cash on hand	1,107,045,852	3,419,797,588
- Cash at bank (demand)	6,837,695,562	12,222,847,470
- Cash equivalents	28,573,303,128	20,729,326,885
Total	36,518,044,542	36,371,971,943

2. Financial Investments:

a) Trading Securities:

None,

b) Held-to-Maturity Investments,

Item	End of Period		Beginning of Period	
	Cost	Carrying amount	Cost	Carrying amount
b1) Short-term				
- Time deposits (2b1)	13,087,614,038	13,087,614,038	24,891,034,137	24,891,034,137
- Other investments				
b2) Long-term				
- Time deposits				
- Other investments				

(2b1) Details of Short-term Time Deposits:

Tien Phong Commercial Joint Stock Bank, Hoan Kiem Hanoi Branch(01-month term)	-	8,787,350,000
Tien Phong Commercial Joint Stock Bank, Hoan Kiem Hanoi Branch(12-month term)	-	3,520,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam(12-month term)	2,674,395,548	2,583,684,137
Vietnam Maritime Commercial Joint Stock Bank Can Tho Branch(06-month term)	10,413,218,490	10,000,000,000
TỔNG CỘNG	13,087,614,038	24,891,034,137

c) Investments in Other Entities (with details of each investment by ownership percentage and voting rights),

Item	End of period			Beginning of period		
	Cost	Fair value	Provision	Cost	Fair value	Provision
- Investments in subsidiaries						
- Investments in joint ventures/associates	4,497,251,573	4,497,251,573	0	4,497,251,573	4,497,251,573	

+ Investment in Can Tho Port - Thanh Tuan Two-Member Limited Liability Company: VND 4,497,251,573,

- Summary of the operating performance of subsidiaries, joint ventures, and associates during the period;

- Significant transactions between the Company and its subsidiaries, joint ventures, and associates during the period,

- If fair value cannot be determined, provide an explanation,

3. Accounts Receivable:

Item	End of Period	Beginning of Period
a) Short-term Accounts Receivable (3a)	42,746,583,015	41,791,138,725
- Accounts receivable - other customers		
b) Long-term Accounts Receivable		

(3a) Detail of Short-term Accounts Receivable:

Vinacomin – Coal Import Export jsc	3,210,729,671
Khang Phuc Trading & Import-Export Co, Ltd	623,377,754
VIMC Container Transport JSC	2,892,277,964
Traco Transport Joint Stock Corporation No1	784,772,775
Truong Son Import-Export & Investment JSC	1,271,551,525

Petrovietnam Fertilizer and Chemicals Corporation JSC	1,801,399,500
Phuc Cuong Housing Development Investment JSC	645,000,000
Bac Nam Environment Technology Co., Ltd,	744,057,590
Song Hong Co., Ltd,	1,352,120,693
Tay Do Steel Co., Ltd,	5,048,607,583
Q & D Co., Ltd,	631,331,990
Thuan Thanh Dat Trading Export Import One member Co.,Ltd	1,745,977,071
PetroVietnam Camau Fertilizer JSC	960,813,214
Duyen Hai Star Co., Ltd,	863,621,498
Coastal Coal Mineral Joint Stock Co.,JSC	3,934,553,588
Hoa Phat Dung Quat Steel Joint Stock Co.,JSC	542,365,806
Duyen Hai Thermal Power - Branch of Power Generation Corporation 1	705,828,630
Minh Hoang Logistic Co., Ltd	1,462,132,218
Nam Song Hau Co., Ltd,	2,839,470,716
Retail Customers	10,686,593,559
TOTAL	42,746,583,015

4. Other Receivables:

Item	End of Period		Beginning of Period	
	Value	Provision	Value	Provision
a) Short-term (4a)	9,251,436,335		6,705,565,028	
- Receivable for profit sharing;	154,250,000		154,250,000	
- Advances;	1,391,547,664		1,788,584,180	
- Receivable for losses before equitization				
- Other receivables	7,705,638,671		4,762,730,848	
b) Long-term	72,000,000		72,000,000	
- Receivable from employees;	57,000,000		57,000,000	
- Deposits	15,000,000		15,000,000	
- Due from related parties;				
- Other long-term receivables,	0		0	
Total	9,323,436,335		6,777,565,028	

4a) Details of Other Short-term Receivables:

Receivable from Can Tho Port - Thanh Tuan Co., Ltd, (Profit sharing for 2016+2017)	154,250,000	154,250,000
Advances to employees	1,391,547,664	1,788,584,180
Receivable for employee advances (resigned employees: Quan – Lac – Khanh)	38,602,380	38,602,380
Receivable for advance to Mr, Dang Truong Son (resigned)	86,668,825	86,668,825
Receivable from employees resigned in 2023 (Bich, Le Thanh Hung, Kim Phi)	810,275,012	810,275,012
Accrued interest on term deposits at Vietcombank Can Tho	0	633,182,152
Receivable for bid security from Thanh Phuong Co,	300,000,000	300,000,000
Aggregation of Costs for Investor Transfer & Charter Capital Adjustme	1,089,670,000	0
Aggregation of Costs for Liquid Cargo Permit Application	580,000,000	0

Aggregation of Costs Related to the 15-Hectare Project Land Area	717,000,000	0
D,A Xuyen A Trading - Import Export Co., Ltd,	585,000,000	585,000,000
Other receivables	3,498,422,454	2,309,002,479
Total	9,251,436,335	6,705,565,028

5. Assets Awaiting Processing (Details):

None

6. Bad Debts:

Disclosed in Appendix 5.

7. Inventories:

Item	End of Period		Beginning of Period	
	Value	Provision	Value	Provision
- Goods in transit				
- Raw materials	234,992,548		70,169,408	
- Tools and supplies	284,375,618		284,375,618	
- Work in progress	18,391,576		207,215,750	
- Finished goods			0	
Total	537,759,742		561,760,776	

8. Long-term Assets in Progress:

a) Details of long-term work in progress, including an explanation of why these projects are not expected to be completed within the normal operating cycle,

b) Details of major construction in progress projects (those exceeding 10% of total CIP),

Item	End of Period	Beginning of Period
- Purchases;		
- Construction in progress (8b)	59,603,232,875	60,567,592,771
Total	59,603,232,875	60,567,592,771

(8b) Details of Construction in Progress as of September 30, 2025:

Item	End of Period	Beginning of Period
- Land leveling for container storage yard (26,500 m2) at Cai Cui Port	42,464,291	42,464,291
- Site preparation for yards 5A, 6, and 10, Phase II, at Cai Cui Port	1,718,206,952	1,718,206,952
- Supervision consulting costs for yards 5A, 6, and 10, Phase II, at Cai Cui Port	34,545,455	34,545,455
- Review costs for construction drawings and cost estimates for Cai Cui Port, yards 5A, 6, and 10	10,909,092	10,909,092
- Renovation and upgrade costs for roads outside and leading to yard 10b at Cai Cui Port	826,969,091	826,969,091
- Additional costs for tender package 5 of the Cai Cui Port Phase II investment project (non-asset forming portion)	1,265,572,727	1,265,572,727
- Additional costs for tender package 5 of the Cai Cui Port Phase II investment project (asset-forming portion)	1,027,605,358	1,027,605,358
- Construction in progress for Cai Cui Port – Phase 1	40,221,372,749	42,404,035,793
- Construction in progress for Cai Cui Port – Phase 2	8,647,825,475	8,647,825,475
- Compilation of investment costs for the repurchase of Warehouse No. 7 at Cai Cui Port	27,314,815	0
- Construction costs for the wooden building at Cai Cui Port	175,845,455	175,845,455
- Renovation costs for warehouses 1, 2, and 6 at Cai Cui Port	2,782,575,035	2,782,575,035
- Costs for manufacturing and installing B40 mesh mobile fences for the Honda warehouse at Cai Cui Port	103,181,818	103,181,818
- Investment costs for purchasing a long-reach excavator (Resolution 571/NQ-HĐQT dated August 25, 2023)	0	20,671,296

- Compilation of costs for upgrading financial and accounting software	160,000,000	0
- Compilation of costs for the VR360 space simulation website	71,530,000	0
- Costs for designing, appraising, and constructing an automatic fire suppression system for warehouses 1, 2, and 6 at Cai Cui Port	1,507,184,933	1,507,184,933
- Compilation of costs for the Sophos XGS 3100 firewall	194,000,000	0
- Compilation of costs for the renovation and repair of the drainage system behind Warehouse No, 5 at Cai Cui Terminal	234,851,852	0
- Aggregation of Costs for the Renovation and Upgrade of the 80-Ton Weighbridge at Hoang Dieu Port	42,592,593	0
- Aggregation of Costs for Gate Toll Station Installation	20,370,370	
- Aggregation of Costs for the Construction and Acceptance of the Fire Prevention and Fighting System at Cai Cui Port and Hoang Dieu Port, based on the Approved Drawings from the Fire Police	11,000,0000	
- Compilation of costs for the renovation and repair of the connecting road between Warehouses No, 7 and No, 8 at Cai Cui Terminal	477,314,814	0
Total	59,603,232,875	60,567,592,771

9. Movements in Tangible Fixed Assets

Disclosed in Appendix 1,,

10. Movements in Intangible Fixed Assets:

Disclosed in Appendix 2,

11. Movements in Finance Lease Assets: None,

12. Movements in Investment Property: None,

13. Prepaid Expenses:

Item	End of Period	Beginning of Period
a) Short-term (Itemized details)	1,449,662,610	326,366,437
- Other items (Disclose details if material),	1,449,662,610	326,366,437
b) Long-term	2,126,308,712	1,062,431,046
- Other items (Disclose details if material),	2,126,308,712	1,062,431,046
Total	3,575,971,322	1,388,797,483

(13a) Short-term prepaid expenses for allocation of tools and supplies and short-term repairs:
1,449,662,610 đ,

(13b) Long-term prepaid expenses for allocation of tools and supplies and long-term repairs:
2,126,308,712 đ,

14. Other Assets: None,

15. Borrowings and Finance Lease Liabilities:

Item	End of Period		During the Period		Beginning of Period	
	Value	Amount Repayable	Increase	Decrease	Value	Amount Repayable
a) Short-term borrowings	10,000,000,000	10,000,000,000	10,854,964,625	7,577,577,105	6,722,612,480	6,722,612,480
b) Long-term borrowings	16,085,321,528	16,085,321,528		10,784,000,000	26,869,321,528	26,869,321,528
Total	26,085,321,528	26,085,321,528	10,854,964,625	18,361,577,105	33,591,934,008	33,591,934,008

(15) Details of short-term and long-term borrowings:

Principal payable to Vietnam Maritime Corporation (VIMC paid on behalf of CCT for loan from Vietinbank)	10,000,000,000
Loan from Vietnam Maritime Corporation (VIMC paid on behalf of CCT for loan from Vietinbank)	16,085,321,528
Total	26,085,321,528

16. Trade Payables:

Item	End of Period	Beginning of Period
a) Short-term trade payables	10,625,631,148	17,043,681,678
Total	10,625,631,148	17,043,681,678

(16a) Details of short-term trade payables:

Item	End of Period	Beginning of Period
Vietnam Maritime Corporation – JSC	603,567,902	1,165,339,708
VIMC Hai Phong Warehouse Company - Branch of VIMC	0	648,000,000
VIMC Container Transport JSC	0	1,341,888,000
Nhat Viet JSC	488,928,471	542,700,000
Minh Minh An Giang Co., Ltd,	984,247,200	0
Nguyen Tien Transportation Service Co., Ltd,	718,552,031	1,374,917,160
Vietgroup Can Tho Trading and Service Co., Ltd	382,362,489	841,652,394
Duyen Hai Star Co., Ltd,	571,404,491	2,388,965,767
Duyen Hai Mineral and Coal JSC	0	3,639,185,493
Minh Nam Mechanical Co., Ltd,	3,888,331,606	741,470,779
Retail Customers	2,988,236,958	4,359,564,377
TOTAL	10,625,631,148	17,043,681,678

17. Taxes and Other Payables to the State:

a) Payables (detailed by tax type)

Disclosed in Appendix 3,

b) Receivables (detailed by tax type)

Chỉ tiêu	Beginning of Period	Current year Receivables	Actual Collections for the Year	End of Period
- Value Added Tax (VAT)		114,818,009		114,818,009
- Fees, charges and other payables				
Total		114,818,009		114,818,009

18. Accrued Expenses:

Item	End of Period	Beginning of Period
a) Short-term	1,462,168,761	267,374,534
- Accrued transportation and handling costs		
- Accrued warehouse rental costs		
- Other accrued expenses	1,462,168,761	267,374,534
b) Long-term		
- Interest payable		
- Other accruals (detailed by item)		
Total	1,462,168,761	267,374,534

18a) Details of short-term accrued expenses:

Item	End of Period	Beginning of Period
Can Tho City Electricity Company – Cai Rang Electricity Branch	61,276,572	27,880,600
Can Tho City Electricity Company	158,055,015	214,412,677
CMC Renewable Energy JSC	34,826,193	25,081,257
Vietgroup Can Tho Trading and Service Co., Ltd	630,721,936	0
Le Nghiem Construction Services Trading Co., Ltd,	289,600,000	0
Other Payables	287,689,045	
TOTAL	1,462,168,761	267,374,534

19. Other Payables:

Item	End of Period	Beginning of Period
a) Short-term	3,674,117,913	5,816,372,010
- Assets awaiting resolution		
- Trade union fees	47,704,673	114,674,410
- Social insurance		206,520,649
- Health insurance	441,118	37,122,189
- Unemployment insurance		16,197,698
- Short-term deposits (19a1)	1,357,924,650	1,520,684,450
- Other payables (19a2)	2,268,047,472	3,921,172,614
b) Long-term	35,999,237,285	32,333,061,156
- Long-term deposits (warehouse rental deposits)	3,099,278,200	2,739,278,200
- Other long-term payables:	32,899,959,085	29,593,782,956
+ Interest payable to VIMC	12,876,440,983	9,570,264,854
+ Payable to Can Tho City People's Committee (final settlement of Cai Cui Port Phase 1 investment project)	20,023,518,102	20,023,518,102
+ Other long-term payables		
Total	39,673,355,198	38,149,433,166

(19a1) Details of short-term deposits:

Item	End of Period	Beginning of Period
Hoa Sen Group JSC	240,000,000	240,000,000
Gemadept Logistics One Member Co.,Ltd	247,968,000	0
Minh Nam Mechanical Co., Ltd	300,000,000	300,000,000
Other payables	569,956,650	980,684,450
Total	1,357,924,650	1,520,684,450

(19a2) Details of other short-term payables:

Item	End of Period	Beginning of Period
Vietnam Maritime Corporation	1,293,359,052	3,678,345,005
Xuyen A Project Import-Export Trading Co., Ltd	585,000,000	0
Other payables	389,688,420	242,827,609
Total	2,268,047,472	3,921,172,614

20. Unearned Revenue: 110,455,650 VND,

21. Bonds Issued

21.1. Plain bonds (detailed by type):

None,

21.2. Convertible bonds:

None

22. Redeemable Preference Shares Classified as Liabilities:

- Par value;

- Parties to whom the shares were issued (management, employees, other);

- Redemption terms (Timing, repurchase price, other key terms in the issuance agreement);

- Value repurchased during the period;
- Other disclosures,

23. Provisions:

None,

24. Deferred Tax Assets and Deferred Tax Liabilities:

a, Deferred tax assets:

None,

b- Deferred tax liabilities:

None,

25. Equity:

a) Statement of changes in equity:

Disclosed in Appendix 4,

b) Details of owners' contributed capital:

	End of Period	Beginning of year
Vietnam Maritime Corporation	272,566,179,597	272,566,179,597
Other shareholders	2,715,000,000	2,715,000,000
Total	275,281,179,597	275,281,179,597

c) Capital transactions with owners and distribution of dividends and profits

None,

d) Shares:

	End of Period	Beginning of year
Number of shares authorized for issuance	27,528,118	27,528,118
Number of shares issued		
- Common shares	27,528,118	27,528,118
Number of shares repurchased		
- Common shares	-	-
Number of shares outstanding		
- Common shares	27,528,118	27,528,118
- Preference shares	-	-

đ) Dividends:

None,

e) Company funds:

Item	End of Period	Beginning of Period
- Development investment fund,	646,231,180	646,231,180
- Bonus and welfare fund,	8,484,423	8,484,423
- Other equity funds,		

g) Income and expenses, gains or losses recognized directly in equity as required by specific accounting standards,

26. Revaluation Surplus:

None,

27. Exchange Differences

None,

28. Funds

None,

29. Off-Balance-Sheet Items:

a) Leased assets: Total future minimum lease payments under non-cancellable operating lease agreements by term,

b) Assets held in trust: (None),

- c) Foreign currencies: At the end of the reporting period, cash and cash equivalents include 1,679,42 USD (One thousand six hundred seventy-nine dollars and forty-two cents),
d) Precious metals, gemstones: None,
d) Bad debts written off: None,
e) Other information about off-balance-sheet items

30. Other Information Disclosed by the Company,

VII. Supplementary Information for Items Presented in the Income Statement:

1. Total Revenue from Sales and Service Provision:

Currency: VND

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
a, Revenue				
- Sales Revenue	0	1,965,573,987	89,334,097	6,906,760,336
- Service Revenue	51,026,295,036	33,919,839,394	136,525,826,992	104,176,522,637
Total	51,026,295,036	35,885,413,381	136,615,161,089	111,083,282,973

2. Revenue Deductions:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Trade Discounts	0	0	0	0
Total	0	0	0	0

3. Cost of Goods Sold:

Item	Q3-2025	Q2-2024	YTD	
			2025	2024
- Cost of Services Provided	42,232,885,191	27,763,170,768	115,488,028,605	84,454,171,335
- Cost of Goods Sold		1,914,947,729	79,174,494	6,733,724,271
Total	42,232,885,191	29,678,118,497	115,567,203,099	91,187,895,606

4. Financial Income:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Interest on Deposits and Loans	398,040,192	340,467,408	1,238,349,729	847,102,507
- Exchange Rate Differences				
- Other Financial Income				
Total	398,040,192	340,467,408	1,238,349,729	847,102,507

5. Financial Expenses:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Interest on Loans	217,483,403	315,035,205	708,190,176	981,702,223
- Exchange Rate Losses				
- Other Expenses				
Total	217,483,403	315,035,205	708,190,176	981,702,223

6. Other Income:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Disposal of Fixed Assets;	0	0	1,279,376,724	
- Other Income	20,599,574	31,117,735	340,590,289	84,670,615
Total	20,599,574	31,117,735	1,619,967,013	53,552,880

7. Other Expenses:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Fines;		14,409,005		307,202,896
- Expenses on Disposal of Fixed Assets				
- Other Expenses,	18,386,905	21,555,545	343,997,497	79,065,804
Total	18,386,905	35,964,550	343,997,497	386,268,700

8. Selling Expenses and General and Administrative Expenses:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
a) General and Administrative Expenses Incurred During the Period				
- Other General and Administrative Expenses	7,027,988,961	4,473,274,016	16,699,585,654	15,185,013,355
b) Selling Expenses Incurred During the Period				
- Other Selling Expenses,	24,075,243	51,900,107	148,404,472	293,194,056

9. Operating Expenses by Element:

Item	Q3-2025	Q3-2024	YTD	
			2025	2024
- Raw Materials and Supplies	948,503,339	736,903,747	3,169,398,758	2,447,912,801
- Salaries and Wages	10,108,910,156	7,481,511,758	25,790,115,449	24,970,646,329
- Costs of Tools, Supplies, and Accessories	93,984,482	59,669,501	432,896,289	225,534,749
- Depreciation of Fixed Assets	3,899,042,918	3,430,541,672	11,066,348,982	10,483,179,117
-Taxes, Fees, and Charges Expenses	25,908,803	24,313,307	81,838,614	68,901,412

- Provision Expense/Reversal of Provision	1,258,644,802		1,773,642,396	680,242,012
- Purchased Services	27,875,283,998	19,024,245,023	77,661,069,767	56,114,157,151
- Other Cash Expenses	5,074,670,897	1,531,159,883	12,431,930,801	4,941,805,175
Total	49,284,949,395	32,288,344,891	132,407,241,056	99,932,378,746

Note: The item "Operating Expenses by Element" represents expenses incurred during the period and reflected in the Balance Sheet and Income Statement, It does *not* include Cost of Goods Sold,

10. Current Corporate Income Tax Expense, (Tax rate 20%),

11. Deferred Corporate Income Tax Expense,

12. Transactions and Balances with Related Parties:

The list and relationships between related parties and the Company are as follows:

Related Party	Relationship
Vietnam Maritime Corporation	Parent company
Vietnam Ocean Shipping Joint Stock Company	Subsidiary of VNS
VIMC Transportation Branch – Branch of VNS - JSC	Subsidiary of VNS
Vietnam Ocean Shipping Agency JSC – Saigon Maritime Agency Branch	Subsidiary of VNS
Hau Giang Maritime Services One Member Limited Liability Company	Subsidiary of VNS
VNS Branch – One Member Limited Liability Company in Hai Phong	Subsidiary of VNS
VNS Branch – JSC - VIMC Hai Phong Warehouse Company	Subsidiary of VNS
Can Tho Port - Thanh Tuan Company Limited	Joint Venture

In addition to the information on related parties presented in the above notes, the Company also had the following transactions with related parties during the period:

	YTD 30-9-2025	YTD 30-9-2024
	VND	VND
Revenue	7,709,089,264	5,582,799,462
Vietnam Maritime Corporation,	297,097,200	297,097,200
VIMC Shipping Company – Branch of	-	2,670,306,961
Hau Giang Maritime Services One	-	360,000
Member Limited Liability Company		
VIMC Container Transportation JSC	6,667,388,343	1,607,355,764
Marine Development JSC	51,050,000	-
Hau Giang Port Service Joint Stock Company	693,553,721	1,007,679,537
Purchases	7,016,517,769	6,400,740,737
Vietnam Maritime Corporation	1,921,957,857	1,867,814,929
VIMC Shipping Company – Branch of	-	1,346,703,703
Hai Phong Warehousing Company –	600,000,000	900,000,000
Branch of VIMC		
Branch of Vietnam Maritime Corporation	1,851,852	-
in Hai Phong		
Nghe Tinh Port Joint Stock Company	-	534,647,035

Vietnam Ocean Shipping Joint Stock Company	72,000,000	132,000,000
VIMC Dinh Vu Port Joint Stock Company	2,420,000	
Hai Phong Port Joint Stock Company,	-	398,161,255
VIMC Container Lines Joint Stock Company	3,530,849,627	660,751,851
Hau Giang Port Service Joint Stock Company	887,438,433	560,661,964
Interest Expense	708,190,176	981,702,223
Vietnam Maritime Corporation	708,190,176	981,702,223

	Relationship	YTD 30-9-2025 VND	YTD 30-9-2024 VND
Compensation of Key Management Personnel		1,204,500,000	993,000,000
Mr, Le Quang Trung	Chairman of the Board of Directors (Appointed on 18/04/2023)	90,000,000	63,000,000
Mr, Lam Tien Dung	Vice Chairman of the Board of Directors (Retirement 09/4/2024)	-	90,000,000
Mr, Phan Nhan Thao	Member of the Board of Directors (Appointed on 24/04/2025)	37,500,000	-
Mr, Tran Tuan Hai	Member of the Board of Directors (Appointed on 15/04/2022)	67,500,000	45,000,000
Mr, Hoang Viet	Member of the Board of Directors (Dismissed on 24/04/2025)	30,000,000	45,000,000
Mr, Nguyen Dang Song	Member of the Board of Directors (Dismissed on 24/04/2025)	30,000,000	45,000,000
Mr, Nguyen Hoai An	Member of the Board of Directors (Appointed on 24/04/2025)	37,500,000	-
Mr, Le Tien Cong,	Deputy General Director	315,000,000	225,000,000
Mr, Nguyen Manh Ha	General Director (Appointed on 06/03/2025)	427,500,000	300,000,000
Mr, Ta Kha Duy	Deputy General Director (Retirement 01/4/2024)	-	75,000,000
Mr, Nguyen Canh Hiep	Head of Supervisory Board (Appointed on 24/04/2025)	37,500,000	-

Mr, Nguyen Hong Hai	Head of Supervisory Board (Dismissed on 28/03/2024)	-	15,000,000
Mrs, Nguyen Thi Dung	Member of the Supervisory Board (Appointed on 24/04/2025)	60,000,000	42,000,000
Mrs, Phí Huyen Ngan	Member of the Supervisory Board (Appointed on 28/03/2024)	54,000,000	24,000,000
Mrs, Nguyen Tran Phuong Huyen	Member of the Supervisory Board (Dismissed on 24/04/2025)	18,000,000	24,000,000

Apart from the above related party transactions, there were no other transactions with related parties during the period and no outstanding balances with the Company at the end of the financial year,

VIII. Additional Information for Items Presented in the Cash Flow Statement,

IX. Other Information:

1. Contingent Liabilities, Commitments and Other Financial Information::
2. Events Occurring After the End of the Reporting Period:.....
3. Information on Related Parties (Other than the information disclosed in the above sections),
4. Presentation of Assets, Revenue, and Operating Results by Segment (by business line or geographical area) in accordance with Accounting Standard No, 28 "Segment Reporting"(1),
5. **Comparative Figures:**

The comparative figures are the figures on the Financial Statements for the financial year ended December 31, 2024, which were audited by UHY Auditing and Consulting Company Limited.

Dated: September 30, 2025,

Bookkeeper
(Signature, Full name)



THAI THI MY LINH

Chief Accountant
(Signature, Full name)



LAM TRUC SON

General Director
(Signature, Full name,
Seal/Stamp)




NGUYEN MANH HA

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thảng Area, Tân Phú Ward, Cái Răng District, Can Tho City
 FINANCIAL STATEMENTS FOR Q3 2025
 Fiscal Year Ended December 31, 2025

9. Annex 1: Table of Changes in Tangible Fixed Assets

	Houses and other constructions	Machinery and equipment	Transport and communication	Office equipment and tools	Other fixed assets	Total
Original cost						
Beginning balance	397,419,938,115	18,228,666,555	59,715,585,561	1,554,886,000	1,481,893,286	478,400,969,517
Increase from construction in progress	4,066,056,569	6,548,148,148	7,450,300,926		290,500,000	18,355,005,643
Purchased during the period			2,908,888,889			2,908,888,889
Internal transfer						-
Reclassification according to asset category		563,767,242	5,580,116,609			-
Disposal, sale						-
Other reductions (internal transfers)						6,143,883,851
Ending balance	401,485,994,684	24,213,047,461	64,494,658,767	1,554,886,000	1,772,393,286	493,520,980,198
Accumulated depreciation						
Beginning balance	221,005,180,862	11,228,464,060	53,387,030,156	1,131,882,597	903,473,352	287,656,031,027
Depreciation during the period	8,136,408,092	801,772,366	1,717,403,054	135,037,989	162,561,625	10,953,183,126
Reclassification according to actual list	124,542,828		(124,542,828)			-
Other increases (internal transfer)						-
Transferred to investment property						-
Disposal, sale		460,621,274	5,405,012,407			5,865,633,681
Other reductions (internal transfer)						-
Ending balance	229,266,131,782	11,569,615,152	49,574,877,975	1,266,920,586	1,066,034,977	292,743,580,472
Carrying value						
Beginning balance	176,414,757,253	7,000,202,495	6,328,555,405	423,003,403	578,419,934	190,744,938,490
Ending balance	172,219,862,902	12,643,432,309	14,919,780,792	287,965,414	706,358,309	200,777,399,726

Of which:

Not in use temporarily
 Awaiting disposal

[Signature]

Thai Thi My Linh
 Bookkeeper

Lam Truc Son
 Chief Accountant

Stamp: **CÔNG TY CỔ PHẦN CẢNG CẦN THƠ**
 M.S.D.N: 180131892
 City: September 30, 2025
[Signature]
 General Director

CANTHO PORT JOINT STOCK COMPANY


Address: No. 02, Phú Thắng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

10. Annex 2 - Changes in Intangible Fixed Assets

Item	Land Use Rights	License	Copyrights, Patents	Trademarks, Trade Names	Other Intangible Fixed Assets	Total
Original cost of intangible fixed assets						
Beginning balance	7,803,335,602			252,000,000		8,055,335,602
- Other reductions						-
Ending balance	7,803,335,602			252,000,000		8,055,335,602
Accumulated depreciation						
						-
Beginning balance	3,578,244,705			252,000,000		3,830,244,705
- Depreciation during the year	113,165,856	-				113,165,856
- Other increases						-
- Disposal, sale						-
- Other reductions						-
Ending balance	3,691,410,561			252,000,000		3,943,410,561
Carrying value of intangible fixed assets						
						-
- At the beginning of the year	4,225,090,897					4,225,090,897
- At the end of the year	4,111,925,041			-		4,111,925,041


Thai Thi My Linh
 Bookkeeper


Lam Truc Son
 Chief Accountant

Can Tho City, September 30, 2025


Nguyen Manh Ha
 General Director

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thảng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

17. ANNEX 3**Status of compliance with state obligations**

As at September 30, 2025

Currency: VNĐ

Indicator	Code	Amount still payable Beginning of the year	Amount incurred in Q3		Cumulative from the beginning of the year		Amount still payable at the end of the quarter
			Số phải nộp	Số đã nộp	Amount to be paid	Amount paid	
I. Taxes	10	1,555,541,797	1,403,951,808	47,422,985	9,806,207,059	4,852,461,863	6,509,286,993
1. VAT on domestic sales	11	912,511,280	31,263,594	34,100,981	1,471,163,285	1,829,748,576	553,925,989
2. VAT on imports	12	-	-	-	-	-	-
3. Special consumption tax	13	-	-	-	-	-	-
4. Export and import tax	14	-	-	-	-	-	-
5. Corporate income tax	15	636,577,670	384,823,020	-	1,206,261,627	538,398,391	1,304,440,906
6. Tax on capital	16	-	-	-	-	-	-
7. Natural resource tax	17	-	-	-	-	-	-
8. Property tax, land lease	18	-	974,543,190	-	6,966,513,318	2,315,608,961	4,650,904,357
9. Personal income tax and others	20	6,452,847	13,322,004	13,322,004	162,268,829	168,705,935	15,741
- Individual income tax	21	6,452,847	13,322,004	13,322,004	55,454,703	61,891,809	15,741
- Business license tax	22	-	-	-	-	-	-
- Other taxes	23	-	-	-	106,780,862	106,780,862	-
- Non-agricultural tax	24	-	-	-	-	-	-
- Tax penalties for late payment	25	-	-	-	33,264	33,264	-
III. Other payable amounts	30	-	-	-	-	-	-
1. Receivables	31	-	-	-	-	-	-
2. Fees and charges	32	-	-	-	-	-	-
3. Other amounts	33	-	-	-	-	-	-
Total	40	1,555,541,797	1,403,951,808	47,422,985	9,806,207,059	4,852,461,863	6,509,286,993

Thai Thi My Linh
BookkeeperLam Truc Son
Chief Accountant

Stamp: CÔNG TY CỔ PHẦN CẢNG CẦN THƠ
M.S.D.N: 1801312207
Cần Thơ City, September 30, 2025
Nguyễn Mạnh Hà
General Director

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CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thẳng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

25A. Annex 04 - Reconciliation Table of Changes in Equity

	Capital contributed by owners	Development investment fund	Retained earnings after tax	Total
Beginning balance of the previous year	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
Reduction due to state settlement phase	-	-		
Allocation to funds	-			
Ending balance at the end of the previous period	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
Beginning balance this year	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
Adjustment to last year's profit				
Profit in this period	-	-	4,701,656,027	4,701,656,027
Ending balance this period	275,281,179,597	646,231,180	(3,610,485,198)	272,316,925,579

Currency: VND

Thai Thi My Linh
BookkeeperLam Truc Son
Chief Accountant

Can Tho City, September 30, 2025


Nguyen Manh Ha
General Director

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Tan Phu Ward, Cai Rang District, Can Tho City

FINANCIAL STATEMENTS FOR Q2 2025

Fiscal Year Ended December 31, 2025

VI.6. Appendix 5

PROVISION TABLE FOR CUSTOMERS WITH BAD DEBTS UNTIL SEPTEMBER 30, 2025

Object	Debtor Name	Total Debt	Overdue Debt from 6 Months to Less than 1 Year	Overdue Debt from 1 Year to Less than 2 Years	Overdue Debt from 2 Years to Less than 3 Years	Overdue Debt from 3 Years and Above	Provision for Doubtful Debts
1311	THAI NGUYEN TRADE & METAL LIMITED COMPANY	2,310,000		2,310,000			2,310,000
1311	SONG HAU TRADE SERVICE COMPANY LIMITED	4,290,000				4,290,000	4,290,000
1311	PHONG HA LOGISTICS CO.LTD	9,000,000				9,000,000	9,000,000
1311	AN GIANG MARITIME TRANSPORT COMPANY	9,980,940				9,980,940	9,980,940
1311	THUAN THANH INDIVIDUAL ENTERPRISE	10,000,000				10,000,000	10,000,000
1311	MINH PHAT INDIVIDUAL ENTERPRISE	10,000,005				10,000,005	10,000,005
1311	MECHANICAL CONSTRUCTION COMPANY 6	15,000,000				15,000,000	15,000,000
1311	RETAIL FUEL SALES	15,000,190				15,000,190	15,000,190
1311	HUNG THANH AGRICULTURAL TRANSPORT COMPANY LIMITED	15,576,000	15,576,000				15,576,000
1311	DAT NHU CONSTRUCTION AND TRADE JOINT STOCK COMPANY	17,577,992				17,577,992	17,577,992
1311	TAN KIM PHU COMPANY LIMITED	18,000,000				18,000,000	18,000,000
1311	NEAK DY LEN	18,456,568				18,456,568	18,456,568
1311	LONG THANH INDUSTRIAL MECHANICAL JOINT STOCK COMPANY	20,000,000				20,000,000	20,000,000
1311	NGOC THIEN TRADE COMPANY LIMITED	21,453,000				21,453,000	21,453,000
1311	AN DO INTERNATIONAL INDUSTRY JOINT STOCK COMPANY	22,147,441				22,147,441	22,147,441
1311	THIEN AN MECHANICAL AND CONSTRUCTION ONE MEMBER COMPANY LIMITED	23,000,000				23,000,000	23,000,000
1311	VIET MY MARITIME TRANSPORT AND SERVICE COMPANY LIMITED	24,640,000				24,640,000	24,640,000
1311	SOC TRANG CORPORATE ENTERPRISE	26,118,120				26,118,120	26,118,120
1311	S.F CONSTRUCTION IMPORT - EXPORT CO.LTD	28,409,882				28,409,882	28,409,882
1311	VIET ANH COMPANY LIMITED	29,000,000				29,000,000	29,000,000
1311	VIET AM TRANSPORTATION COMPANY LIMITED	29,999,999				29,999,999	29,999,999
1311	HIEP PHONG DEVELOPMENT JOINT STOCK COMPANY	30,439,200				30,439,200	30,439,200
1311	THAI DUYN 2 SEAFOOD FARMING, PROCESSING, EXPORT, AND CONSTRUCTION	35,000,000				35,000,000	35,000,000
1311	VNP TRADE & SERVICE COMPANY LIMITED	39,312,000			39,312,000		39,312,000
1311	PHUONG MAI TRANSPORTATION SERVICE COMPANY LIMITED	46,246,523				46,246,523	46,246,523
1311	MEKONG CHAU THO CONSTRUCTION AND TRADE JOINT STOCK COMPANY	49,500,000				49,500,000	49,500,000
1311	SONG CAU MARITIME SERVICE TRADE COMPANY LIMITED*	65,025,091				65,025,091	65,025,091
1311	THIEN QUY JOINT STOCK COMPANY	84,776,001		89,477,784		84,776,001	84,776,001
1311	VIET DUNG TRANSPORT AND TRADING COMPANY LIMITED	89,477,784					89,477,784
1311	MINH PHUC TRADING AND LOGISTICS COMPANY LIMITED	99,558,490				99,558,490	99,558,490
1311	THIEN NHIEU TRADE SERVICE COMPANY LIMITED	100,000,000				100,000,000	100,000,000
1311	NGUYEN MINH SANG ONE MEMBER LIMITED LIABILITY COMPANY	118,000,000				118,000,000	118,000,000
1311	XUAN VY CUONG COMPANY LIMITED	131,410,941				131,410,941	131,410,941
1311	MINH THANH TRADE SERVICE COMPANY LIMITED	138,405,350				138,405,350	138,405,350



Object	Debtor Name	Total Debt	Overdue Debt from 6 Months to Less than 1 Year	Overdue Debt from 1 Year to Less than 2 Years	Overdue Debt from 2 Years to Less than 3 Years	Overdue Debt from 3 Years and Above	Provision for Doubtful Debts
1311	THANH PHONG CONSTRUCTION AND TRADE COMPANY LIMITED	163,391,000				163,391,000	163,391,000
1311	HIEP VINH ONE MEMBER COMPANY LIMITED	171,192,388				171,192,388	171,192,388
1311	CAN THO PAPER RAW MATERIAL COMPANY LIMITED	195,962,732				195,962,732	195,962,732
1311	TRANG TOAN PHAT CONSTRUCTION AND TRADE COMPANY LIMITED	214,986,123				214,986,123	214,986,123
1311	NHAT QUANG GENERAL TRADE SERVICE COMPANY LIMITED	230,162,062				230,162,062	230,162,062
1311	CONG MINH TECHNICAL & CONSTRUCTION JOINT STOCK COMPANY	254,000,000				254,000,000	254,000,000
1311	HUNG PHU EXPORT WOOD PRODUCTION JOINT STOCK COMPANY	255,071,282				255,071,282	255,071,282
1311	HUNG PHU THINH TRANSPORT & LOGISTICS COMPANY LIMITED	263,157,080		293,400,000		263,157,080	263,157,080
1311	QUE CHAU COMPANY LIMITED	293,400,000					293,400,000
1311	HA THANH TRANSPORT SERVICES COMPANY LIMITED	314,206,340				314,206,340	314,206,340
1311	HOANG VIET TRADING AND SERVICE INDIVIDUAL ENTERPRISE	371,917,505				371,917,505	371,917,505
1311	BINH MINH LOGISTICS TRADING COMPANY LIMITED	390,650,038				390,650,038	390,650,038
1311	THUY SON-HG INVESTMENT JOINT STOCK COMPANY	400,000,000				400,000,000	400,000,000
1311	GS INTERNATIONAL SERVICE AND INVESTMENT JOINT STOCK COMPANY	583,200,000		583,200,000			583,200,000
1311	KHANG PHUC TRADE AND IMPORT-EXPORT INVESTMENT COMPANY LIMITED	623,377,754				623,377,754	623,377,754
1311	Q & D ONE MEMBER LIMITED LIABILITY COMPANY	631,331,990				631,331,990	631,331,990
1311	PHUC CUONG HOUSING DEVELOPMENT INVESTMENT JOINT STOCK COMPANY	645,000,000				645,000,000	645,000,000
1311	BAC NAM ENVIRONMENTAL TECHNOLOGY COMPANY LIMITED	744,057,590				744,057,590	744,057,590
1311	TRUONG SON IMPORT-EXPORT AND INVESTMENT JOINT STOCK COMPANY	1,271,551,525				1,271,551,525	1,271,551,525
3312	MARITIME CONSTRUCTION CONSULTING JOINT STOCK COMPANY	70,000,000				70,000,000	70,000,000
3312	A&C AUDIT AND CONSULTING COMPANY LIMITED CAN THO BRANCH	41,800,000				41,800,000	41,800,000
3312	NHAT VIET JOINT STOCK COMPANY	26,300,000				26,300,000	26,300,000
3312	TAN TIEN ENVIRONMENTAL TECHNOLOGY SERVICES AND COMPANY LIMITED	20,000,000	20,000,000				6,000,000
3312	SOUTHERN CONSTRUCTION CONSULTING ONE MEMBER LIMITED LIABILITY COMPANY	278,000,000				278,000,000	278,000,000
3312	TBC SERVICES TRADE LIMITED LIABILITY COMPANY	55,200,000		55,200,000			27,600,000
3312	THE LAND REGISTRY OFFICE	1,166,600		1,166,600			816,620
3312	QUAN DO CONSTRUCTION COMPANY LIMITED	625,500,000				625,500,000	625,500,000
3312	DONG DO TRADE COMPANY LIMITED	48,900,000				48,900,000	48,900,000
13881	INTERNET INSTALLATION DEPOSIT	1,000,000				1,000,000	1,000,000
13881	RECEIVABLES FOR THE FIRST SALARY PAYMENT OF EMPLOYEES	2,000,000				2,000,000	2,000,000
13881	RECEIVABLES FOR HEALTH INSURANCE (EMPLOYEES)	3,415,207				3,415,207	3,415,207
13881	DEFERRED HEALTH INSURANCE PAYMENTS DUE TO SALARY CHANGES FROM JAN	3,927,061				3,927,061	3,927,061
13881	RECEIVABLES FOR VAT BACK PAYMENT AND LATE TAX FILING FOR SOC TRANG P	5,261,513	5,261,513				5,261,513
13881	VO QUANG VINH	6,000,000				6,000,000	6,000,000
13881	NGUYEN VAN BA	6,760,302		6,760,302			6,760,302
13881	NGUYEN VAN PHUONG	7,374,875		7,374,875			7,374,875
13881	TEMPORARILY HOLDING EXPENSES FOR 7 EMPLOYEES ON LEAVE	7,680,560				7,680,560	7,680,560
13881	NGUYEN TRUNG HIEU	9,555,000				9,555,000	9,555,000
13881	NGUYỄN THANH TUAN	23,119,885		23,119,885			23,119,885
13881	RECEIVABLES FOR SOCIAL INSURANCE (EMPLOYEES)	24,046,925				24,046,925	24,046,925
13881	DUONG CHAU HONG NHU BINH	29,558,105				29,558,105	29,558,105

Object	Debtor Name	Total Debt	Overdue Debt from 6 Months to Less than 1 Year	Overdue Debt from 1 Year to Less than 2 Years	Overdue Debt from 2 Years to Less than 3 Years	Overdue Debt from 3 Years and Above	Provision for Doubtful Debts
13881	RECEIVABLES FOR TEMPORARY ADVANCES FOR EMPLOYEES ON LEAVE (QUAN - I)	38,602,380				38,602,380	38,602,380
13881	PHAN NGUYEN NHA TRUC	42,485,000				42,485,000	42,485,000
13881	TRINH THANH TUNG	55,000,000				55,000,000	55,000,000
13881	LE THANH TUNG	77,166,000			77,166,000		77,166,000
13881	DANG TRUONG SON (TEMPORARY ADVANCES FOR REPAIRS)	86,668,825				86,668,825	86,668,825
13881	EXPENSES FOR COAL COLLECTION AT DUYN HAI THERMAL POWER PLANT, TRA	156,614,460				156,614,460	156,614,460
13881	EXPENSES FOR COAL UNLOADING AT PORT NO. 1 (BID PACKAGE 56)	390,027,315				390,027,315	390,027,315
13881	TRUONG THIEN DUC	122,718,000				122,718,000	122,718,000
13881	CAN THO PORT COMPANY LIMITED - THANH TUAN	154,250,000				154,250,000	154,250,000
13881	NGUYEN THI NGOC BICH	246,889,800			246,889,800		246,889,800
13881	THANH PHUONG COMPANY LIMITED	300,000,000				300,000,000	300,000,000
13881	NGO THI KIM PHI	486,219,212				486,219,212	486,219,212
141	TRAN THI HONG THOM	163,717,565			163,717,565		163,717,565
141	HUYNH MINH DOAN	482,490,201			444,490,201		444,490,201
13882	NGUYEN ANH TUAN	57,000,000	38,000,000		57,000,000		57,000,000
3312	DUY THUC FIRE PROTECTION TRADING & SERVICE COMPANY LIMITED	203,790,000			203,790,000		142,653,000
3312	HOANG THANG PRODUCTION - PROCESSING - TRADING CO., LTD	104,500,000				104,500,000	104,500,000
1388	COAL LOADING AND UNLOADING SERVICE FEES (Contract No. 220930.13/2022/HDCCT)	467,674,227				467,674,227	467,674,227
1388	COAL LOADING AND UNLOADING SERVICE FEES (Contract No. 98/HĐ-NDDH-CCT 23)	512,550,955			512,550,955		512,550,955
141	NGUYEN TIEN DUNG	39,780,000		24,500,000			12,250,000
141	TRAN THAI DUY	34,107,000		16,000,000			20,674,900
141	TRAN QUOC TRIEU	38,000,000			18,107,000		38,000,000
141	TRAN KHAC QUY	36,608,979	36,608,979				11,582,694
141	HA THI HOANG OANH	89,292,000		70,200,000			35,100,000
141	HOANG XUAN NAM	95,000,000	30,000,000		40,000,000		62,000,000
141	LAM TRUC SON	133,500,000					133,500,000
141	HOANG VAN SON	203,000,000				203,000,000	203,000,000
Total		15,527,944,878	145,446,492	1,172,709,446	1,803,023,521	12,372,393,419	15,233,677,513

Chub

Thai Thi My Linh
Bookkeeper

Lam Truc Son
Chief Accountant



Nguyễn Mạnh Hà
General Director



CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thẳng Area, Tân Phú Ward, Cái Răng District, Can Tho City

FINANCIAL STATEMENTS FOR Q3 2025

Fiscal Year Ended December 31, 2025

CONSOLIDATED REPORT OF PRODUCTION AND BUSINESS

Quarter 3, 2025

Currency: VND

ARTICLE	Code	Quarter 3, 2025		Cumulative for the Year	
		01/07/2025 - 30/09/2025	01/07/2024 - 30/09/2024	01/01/2025 - 30/09/2025	01/01/2024 - 30/09/2024
I. Direct Costs	1	42,232,885,191	29,678,118,497	115,567,203,099	91,187,895,606
1. Fuel	2	710,280,878	601,754,431	2,025,543,919	2,165,783,721
2. Materials and tools	3			-	-
3. Depreciation of fixed assets	4	3,677,706,835	3,241,717,289	10,394,342,891	9,897,408,710
4. Wages of direct workers	5	6,217,860,852	4,749,335,613	17,508,452,621	16,265,730,758
5. Social insurance, health insurance, unemployment insurance, trade union fees	6	328,187,793	325,234,736	982,955,227	1,007,933,471
6. Other costs	7	31,298,848,833	20,760,076,428	84,655,908,441	61,851,038,946
<i>Trong đó: - Cost of goods sold for oil trading</i>	<i>8</i>	<i>-</i>	<i>1,914,947,729</i>	<i>79,174,494</i>	<i>6,733,724,271</i>
<i>- Other service business costs</i>	<i>9</i>	<i>31,298,848,833</i>	<i>18,845,128,699</i>	<i>31,298,848,833</i>	<i>55,117,314,675</i>
II. Selling Expenses	10	24,075,243	51,900,107	148,404,472	293,194,056
1. Staff costs	11	-	-	-	-
<i>Trong đó: - Salaries and wages</i>	<i>12</i>			-	-
<i>- Social insurance, health insurance, unemployment insurance, trade union fees</i>	<i>13</i>			-	-
<i>- Meal allowances</i>	<i>14</i>			-	-
2. Materials and fuel expenses	15			-	-
3. Tools and supplies expenses	16		7,000,000	-	9,333,333
4. Depreciation of fixed assets	17	24,075,243	24,973,503	73,404,472	91,555,420
5. Maintenance expenses for fixed assets	18			-	-
6. Advertising and equipment expenses	19			-	-
7. Commission expenses	20			-	-
8. Water and electricity expenses	21		3,926,603	-	15,435,467
9. Other selling expenses	22		16,000,001	75,000,000	176,869,836
III. Administrative Expenses	23	7,027,988,961	4,473,274,016	16,699,585,654	15,185,013,355
1. Administrative staff costs	24	3,426,503,732	2,406,941,409	7,108,559,940	7,696,982,100
<i>Trong đó: - Salaries and wages</i>	<i>25</i>	<i>3,114,981,710</i>	<i>2,089,084,385</i>	<i>6,172,297,339</i>	<i>6,699,789,540</i>
<i>- Social insurance, health insurance, unemployment insurance, trade union fees</i>	<i>26</i>	<i>253,142,022</i>	<i>254,917,024</i>	<i>765,672,601</i>	<i>806,242,560</i>
<i>- Meal allowances</i>	<i>27</i>	<i>58,380,000</i>	<i>62,940,000</i>	<i>170,590,000</i>	<i>190,950,000</i>
2. Materials and fuel expenses	28	35,362,877	75,479,815	89,973,645	222,459,579
3. Office supplies and tools expenses	29	27,175,648	52,669,501	243,177,812	203,069,915
4. Depreciation of fixed assets	30	197,260,840	163,850,880	598,601,619	494,214,987
5. Taxes, fees, and levies	31	25,908,803	24,313,307	81,838,614	68,901,412
6. Maintenance expenses	32	246,075,603	122,952,722	592,440,352	452,301,699
7. Water and electricity expenses	33	76,881,700	105,422,442	251,005,249	289,502,307
8. Information expenses	34	81,336,256	106,167,605	309,822,042	380,956,051
9. Office rent expenses	35		9,000,000	-	27,000,000
10. Conference and customer meeting expenses	36	465,332,452	301,410,866	1,915,638,867	969,754,113
11. Training expenses	37		28,560,000	10,500,000	106,860,000
12. Travel and transportation expenses	38	263,164,203	237,269,590	657,190,811	555,430,101
13. Management fees submitted to superior	39			-	-
14. Research and development expenses	40			-	-
15. Provision expenses	41	1,258,644,802		1,773,642,396	680,242,012
16. Other administrative expenses	42	924,342,045	839,235,879	3,067,194,307	3,037,339,079
Total	43	49,284,949,395	34,203,292,620	132,415,193,225	106,666,103,017

Thái Thị Mỹ Linh
Bookkeeper

Lâm Trúc Sơn
Chief Accountant



Can Tho City, September 30, 2025

Nguyễn Mạnh Hà
General Director