

**TAN CANG – PHU HUU JOINT STOCK  
COMPANY**

**Tax Code: 0309444635**

**Address: Nguyen Thi Tu Street, Long Truong Ward,  
Ho Chi Minh City, Viet Nam**

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**FINANCIAL STATEMENTS**  
**For the third quarter**  
**of the year 2025**

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**For the third quarter**  
**of the year 2025**

**TAN CANG – PHU HUU JOINT STOCK COMPANY**

Address: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City, Viet Nam  
Tax code: 0 3 0 9 4 4 4 6 3 5

**Form No. B 01 - DN**

(Issued under Circular No. 200/2014/TT-BTC  
Date December 22, 2014 of the Ministry of Finance)

**BALANCE SHEET**  
*Quarter 03 of 2025*

Unit: VND

INDICATORS	Code	Note	Closing balance	Opening balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>234.995.739.761</b>	<b>196.320.663.753</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>134.627.589.844</b>	<b>75.535.409.791</b>
1. Cash	111		54.367.589.844	5.275.409.791
2. Cash equivalents	112		80.260.000.000	70.260.000.000
<b>II. Held to maturity investments</b>	<b>120</b>		-	-
1. Trading securities	121		-	-
2. Provision for trading securities devaluation	122		-	-
3. Held-to-maturity investments	123		-	-
<b>III. Short-term Receivables</b>	<b>130</b>		<b>98.314.199.000</b>	<b>118.758.059.417</b>
1. Account receivable from customers	131		92.546.758.765	117.648.893.576
2. Advances to suppliers	132		386.000.000	535.455.780
3. Short-term Internal Receivables	133		-	-
4. Payables from construction contract	134		-	-
5. Short-term Loan Receivables	135		-	-
6. Other short-term receivables	136		5.522.239.485	714.509.311
7. Provision for doubtful short-term receivables (*)	137		(140.799.250)	(140.799.250)
8. Asset pending disposal	139		-	-
<b>IV. Inventory</b>	<b>140</b>		<b>763.619.000</b>	<b>1.138.019.000</b>
1. Inventory	141		763.619.000	1.138.019.000
2. Provision for Inventory Devaluation (*)	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>1.290.331.917</b>	<b>889.175.545</b>
1. Short-term prepaid expenses	151		1.290.331.917	889.175.545
2. Value added tax deductibles	152			-
3. Taxes and amounts payables to the State budget	153		-	-
4. Trading government Bonds	154		-	-
5. Other current assets	155		-	-
<b>B - NON-CURRENT ASSETS</b>	<b>200</b>		<b>121.682.971.872</b>	<b>146.195.146.173</b>
<b>I. Long-term Receivables</b>	<b>210</b>		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advance to suppliers	212		-	-
3. Working capital from subunits	213		-	-
4. Long-term receivables from related parties	214		-	-
5. Long-term loan receivables	215		-	-
6. Long-term other receivables	216		-	-

7. Provision for doubtful short-term receivables (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>119.023.733.124</b>	<b>142.645.642.578</b>
1. Tangible fixed assets	221		119.023.733.124	142.645.642.578
- Original cost/Historical cost/Acquisition cost	222		382.034.791.493	381.533.052.435
- Accumulated depreciation (*)	223		(263.011.058.369)	(238.887.409.857)
2. Finance lease fixed assets	224		-	-
- Original cost/Historical cost/Acquisition cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible assets	227		-	-
- Original cost/Historical cost/Acquisition cost	228		-	-
- Accumulated depreciation (*)	229		-	-
<b>III. Investment properties</b>	<b>230</b>		-	-
- Original cost/Historical cost/Acquisition cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>1.467.469.651</b>	<b>1.467.469.651</b>
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		1.467.469.651	1.467.469.651
<b>V. Long-term Financial Investments</b>	<b>250</b>		-	-
1. Investment in company's subsidiaries	251		-	-
2. Investment in associates and joint ventures	252		-	-
3. Equity Investments in Other Entities	253		-	-
4. Provision for Long-term Financial Investments (*)	254		-	-
5. Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>1.191.769.097</b>	<b>2.082.033.944</b>
1. Long-term prepaid expenses	261		1.191.769.097	2.082.033.944
2. Deferred income tax assets	262		-	-
3. Long-term Equipment, Supplies, and Spare Parts	263		-	-
4. Other long-term assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>356.678.711.633</b>	<b>342.515.809.926</b>
<b>INDICATORS</b>	<b>Code</b>	<b>Note</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>129.279.958.654</b>	<b>112.478.031.526</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>98.153.208.507</b>	<b>70.519.448.379</b>
1. Short-term Trade payables	311		38.299.834.848	36.140.962.844
2. Short-term Advances from customers	312		362.881.040	3.370.000
3. Taxes and amounts payable to the State	313		7.908.111.805	4.981.544.840
4. Payables to employees	314		8.854.186.479	11.237.593.466
5. Accrued expenses	315		9.082.121.701	52.569.000
6. Payables to related parties	316		-	-

7. Payables from construction contract	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319		16.700.198.089	477.052.137
10. Short-term loan and payable for finance leasing	320		14.442.619.103	14.442.619.103
11. Provision for Short-term payable	321		-	-
12. Reward and welfare funds	322		2.503.255.442	3.183.736.989
13. Price stabilization fund	323		-	-
14. Repurchase and sale of government bonds	324		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>31.126.750.147</b>	<b>41.958.583.147</b>
1. Long-term Payables to Suppliers	331		-	-
2. Long-term Advances from Customers	332		-	-
3. Long-term Accrued Expenses	333		-	-
4. Payables to internal business capital	334		-	-
5. Long-term receivables from related parties	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and obligations under finance leases	338		31.126.750.147	41.958.583.147
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Long-term Provision	342		-	-
13. Science and Technology Development Fund	343		-	-
<b>D - OWNERS' EQUITY</b>	<b>400</b>		<b>227.398.752.979</b>	<b>230.037.778.400</b>
<b>I. Owners' Equity</b>	<b>410</b>		<b>227.398.752.979</b>	<b>230.037.778.400</b>
1. Owners' contributed capital	411		161.000.000.000	161.000.000.000
- Common shares with voting rights	411a		161.000.000.000	161.000.000.000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion options	413		-	-
4. Other equity of owner	414		-	-
5. Treasury shares (*)	415		-	-
6. Difference from asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Investment and development fund	418		42.283.696.547	42.239.177.102
9. Fund for enterprise restructuring support	419		-	-
10. Other funds belonging to equity	420		-	-
11. Undistributed post-tax profit	421		24.115.056.432	26.798.601.298
- Retained earnings accumulated to the prior year end	421a		-	26.798.601.298
- Undistributed post-tax profit of this period	421b		24.115.056.432	-
12. Capital for basic construction investment	422		-	-

<b>II. Funds and other sources</b>	<b>430</b>		-	-
1. Funding source	431		-	-
2. Funding source for fixed assets formed	432		-	-
<b>TOTAL LIABILITIES</b>	<b>440</b>		<b>356.678.711.633</b>	<b>342.515.809.926</b>

Ho Chi Minh City, October, 20, 2025

Preparer

Chief Accountant

Director

  
Hoàng Thị Hải Tuyền

  
Trần Thị Việt Hà



  
Nguyễn Văn Thuy

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TAN CANG – PHU HUU JOINT STOCK COMPANY

Address: Nguyen Thi Tu Street, Long Truong Ward, Ho Chi Minh City, Vietnam

Tax code: 0309444635

Form No. B02 - DN

(Issued under Circular No. 200/2014/TT-BTC

Date December 22, 2014 of the Ministry of Finance)

STATEMENT OF PROFIT OR LOSS

Quarter 03 of 2025

Unit: VND

Indicator	Code	Note	This quarter This year	This quarter Previous year	Cumulative from the beginning of the year to the end of this quarter (This year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sales and service provision	01		86.482.161.026	91.518.588.314	256.945.165.800	269.028.473.100
2. Deductions from revenue	02		-	-	-	-
3. Net revenue from sales and service provision	10		86.482.161.026	91.518.588.314	256.945.165.800	269.028.473.100
4. Cost of goods sold	11		66.779.631.599	67.158.275.468	196.225.034.186	205.673.925.060
5. Gross profit from sales and service provision	20		19.702.529.427	24.360.312.846	60.720.131.614	63.354.548.040
6. Financial Income	21		968.764.690	517.583.573	2.988.291.448	1.370.249.985
7. Financial expenses	22		1.084.856.150	1.409.458.216	3.467.898.893	4.593.063.121
Including: Loan interest expenses	23		1.084.856.150	1.409.458.216	3.467.898.893	4.593.063.121
8. Selling expenses	25		-	-	-	-
9. Enterprise management expenses	26		6.493.675.259	8.945.149.205	20.033.898.320	20.915.156.407
10. Net profit from business activities	30		13.092.762.708	14.523.288.998	40.206.625.849	39.216.578.497
11. Other income	31		139.415	3.984.181	204.860	19.902.991.482
12. Other expenses	32		42.180	208.896.833	408.135	16.557.477.618
13. Other profit	40		97.235	(204.912.652)	(203.275)	3.345.513.864
14. Total accounting profit before tax	50		13.092.859.943	14.318.376.346	40.206.422.574	42.562.092.361
15. Current Corporate Income Tax Expense	51		2.618.581.225	2.946.437.046	8.041.366.142	8.595.172.775
16. Deferred Corporate Income Tax Expense	52		-	-	-	-
17. Profit after corporate income tax	60		10.474.278.718	11.371.939.300	32.165.056.432	33.966.919.586
18. Basic Earnings Per Share	70		-	-	-	-
19. Diluted Earnings per Share	71		-	-	-	-

Ho Chi Minh City, October, 20, 2025

Preparer

Chief Accountant

Director

  
Hoàng Thị Hải Yến

  
Trần Thị Việt Hà



  
Nguyễn Văn Thụy

STATEMENT OF CASH FLOWS  
(Direct method)  
Quarter 03 of 2025

Unit: VND

INDICATOR	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year
<b>I. Cash flow from operating activities</b>				
1. Cash received from sales, services and other revenues	01		289.613.183.498	264.031.104.043
2. Cash paid to suppliers of goods and services	02		(154.437.374.283)	(196.006.246.771)
3. Cash paid to employees	03		(33.858.435.925)	(31.404.905.408)
4. Interest paid	04		(3.467.898.893)	(4.593.063.121)
5. Corporate income tax paid	05		(8.042.393.218)	(6.322.300.256)
6. Other cash inflows from operating activities	06		13.445.261.864	16.449.573.920
7. Other cash outflows for operating activities	07		(23.919.593.621)	(23.556.884.468)
<b>Net cash flow from operating activities</b>	<b>20</b>		<b>79.332.749.422</b>	<b>18.597.277.939</b>
<b>II. Cash flow from investing activities</b>				
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21		-	-
2. Cash received from disposal, transfer of fixed assets and other long-term assets	22		-	-
3. Cash disbursed for lending, purchasing debt instruments of other entities	23		-	-
4. Cash recovered from lending, resale of debt instruments of other entities	24		75.000.000.000	145.000.000.000
5. Cash disbursed for equity investment in other entities	25		(85.000.000.000)	(120.260.000.000)
6. Cash recovered from equity investment in other entities	26		-	-
7. Cash received from lending interest, dividends and distributed profits	27		-	-
<b>Net cash flow from investing activities</b>	<b>30</b>		<b>(10.000.000.000)</b>	<b>24.740.000.000</b>
<b>III. Cash flow from financing activities</b>				
1. Cash received from issuing shares, receiving capital contributions from owners	31		-	-
2. Cash paid to return capital contributions to owners, repurchase shares issued by the enterprise	32		-	-
3. Cash received from borrowing	33		-	-
4. Cash paid for principal repayment of borrowings	34		(10.831.833.000)	(10.831.833.000)
5. Cash paid for principal repayment of financial leases	35		-	-
6. Dividends, profits paid to owners	36		(9.408.736.369)	(25.651.404.000)
<b>Net cash flow from financing activities</b>	<b>40</b>		<b>(20.240.569.369)</b>	<b>(36.483.237.000)</b>
<b>Net cash flow during the period</b>	<b>50</b>		<b>49.092.180.053</b>	<b>6.854.040.939</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>5.275.409.791</b>	<b>10.044.243.243</b>
Effects of exchange rate differences on foreign currency translation	61		-	-
<b>Cash and cash equivalents at the end of the period</b>	<b>70</b>		<b>54.367.589.844</b>	<b>16.898.284.182</b>

Ho Chi Minh City, October, 20, 2025

Preparer

Chief Accountant

Director

Hoàng Thị Hải Tuyền

Trần Thị Việt Hà

Nguyễn Văn Thuy



## NOTES TO THE INTERIM FINANCIAL STATEMENTS

### Quarter 3 of 2025

#### I- Characteristics of the enterprise's operations

1. Form of capital ownership: Capital contribution in shares
2. Business field: service
3. Business lines: Leasing infrastructure; loading, unloading, packing, unloading, lifting and lowering goods and other support services related to seaports.
4. Normal production and business cycle: no more than 12 months
5. Characteristics of the enterprise's operations during the financial year that affect the financial statements.
6. Enterprise structure
  - List of Company's subsidiaries: none
  - List of joint ventures and associates
  - List of dependent cost accounting units without legal status.
7. Statement on the comparability of information on the financial statements (whether it is comparable or not; if it is not comparable, the lý do must be clearly stated, such as due to changes in ownership form, division, merger, stating the length of the comparison period...)

#### II- Accounting period, monetary unit used in accounting

- 1- The fiscal year begins on January 1 and ends on December 31
2. Monetary unit used in accounting. In case of any change in the accounting monetary unit compared to the previous year, clearly explain the reasons and impact of the change VND

#### III- Applied accounting standards and regulations

1. Applied accounting system: The Company applies the Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance.)
2. Statement on compliance with Accounting Standards and Accounting System: The Company has applied the Vietnamese Accounting Standards and the Standard guidance documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circular guiding the implementation of standards and current Accounting System.

#### IV- Accounting policies applied in case the enterprise operates continuously

1. Principles for converting financial statements prepared in foreign currencies into Vietnamese Dong (In case the currency for bookkeeping is different from Vietnamese Dong); Impact (If any) due to the conversion of financial statements from foreign currency to Vietnamese Dong.
2. Types of exchange rates applied in accounting: arising economic transactions are converted into VND according to the actual exchange rate of the transaction bank at the time of the transaction. The recognition, evaluation, and handling of exchange rate differences in enterprises are applied according to Circular 200/2014/TT-BTC.
3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows.
4. Principles for recognizing of cash and cash equivalents: Cash includes cash and demand deposits. Cash equivalents are short-term investments with a maturity of no more than 03 months from the date of investment, which are easily convertible into a specific amount of money and have no risk in converting into money at the time of reporting.
5. Accounting principles for financial investments
  - a) Trading securities;
  - b) Investments held to maturity;
  - c) Loans;
  - d) Investments in Company's subsidiaries; joint ventures, associates;
  - d) Investments in equity instruments of other entities;
  - e) Accounting methods for other transactions related to financial investments.
6. Accounting principles for receivables: Receivables are presented at book value less Provision for Doubtful Debts.  
The classification of receivables as trade receivables and other receivables is based on the following principles:
  - Customer receivables reflect trade receivables arising from purchase and sale transactions between the Company and buyers who are independent of the Company, including receivables for entrusted export sales to other entities.
  - Other receivables reflect non-trade receivables unrelated to purchase and sale transactions.Provision for Doubtful Debts is made for each doubtful debt based on the overdue age of the debts after offsetting against accounts payable (If any) or the expected level of loss that may occur, specifically as follows:
  - For receivables past the payment deadline:
    - 30% of the value for receivables overdue from over 06 months to under 01 year.
    - 50% of the value for receivables overdue from 01 year to under 02 years.
    - 70% of the value for receivables overdue from 02 years to under 03 years.
    - 100% of the value for receivables overdue from 03 years or more.
  - For receivables not yet past the payment deadline but unlikely to be recovered: based on the expected level of loss to make a provision.Increases or decreases in the Provision for Doubtful Debts that need to be made at the end of the financial year are recognized in business administration expenses.
7. Principles for recognizing inventories:
  - Principles for recognizing inventories: Inventories are recognized at the lower of cost and net realizable value
  - Method of calculating inventory value: The cost of inventories is determined as follows:
    - Method of making Provision for Inventory Devaluation: Provision for Inventory Devaluation is made for each inventory item with a cost greater than its net realizable value. Increases or decreases in the Provision for Inventory Devaluation that need to be made at the end of the financial year are recognized in cost of goods sold.
8. Principles for recognizing and depreciating fixed assets, finance lease fixed assets; and investment properties:  
Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The number of years of depreciation for types of tangible fixed assets is as follows:  
Type of fixed asset Number of years  
Houses and structures 06 – 15  
Machinery and equipment 10 – 15  
Means of transport, transmission 10  
Other Tangible fixed assets 05

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred corporate income tax.

11. Accounting principles for prepaid expenses: Prepaid expenses include actual expenses incurred but related to the business operation results of many financial years. The Company's prepaid expenses include công cụ, dụng cụ and repair costs. These prepaid expenses are allocated over the prepayment period or the period in which the corresponding economic benefits are generated from these expenses.

12. Accounting principles for payables: are recognized for the amount payable in the future related to goods and services received. The classification of payables as trade payables, accrued expenses, and other payables is based on the following principles:

- Trade payables reflect trade payables arising from the purchase of goods, services, and assets, and the seller is an independent entity from the Company, including payables for import through the trustee.

- Accrued expenses reflect payables for goods and services received from the seller or provided to the buyer but not yet paid due to the lack of invoices or sufficient accounting records and payables to employees for vacation pay, and accrued production and business expenses.

- Other payables reflect payables that are non-commercial and not related to the purchase, sale, or provision of goods or services.

13. Principles for recognizing loans and financial lease liabilities

14. Principles for recognizing and capitalizing borrowing costs:

Borrowing costs are recognized as expenses when incurred. In the case where borrowing costs are directly related to the investment in the construction or production of qualifying assets that necessarily take a substantial period of time (over 12 months) to get them ready for their intended use or sale, these borrowing costs are included in the value of that asset. For separate loans serving the construction of Tangible fixed assets, investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Income arising from the temporary investment of loans is recorded as a reduction of the original cost of the related asset. For general borrowings in which there is use for the purpose of investment in construction or production of qualifying assets, the capitalized borrowing cost is determined by the Percentage of capitalization for the weighted average cumulative expenditure arising for the investment in capital construction or production of that asset. The Percentage of capitalization is calculated according to the weighted average interest tỷ lệ of outstanding loans during the year, excluding separate loans serving the purpose of forming a specific asset.

15. Principles for recognizing accrued expenses.

16. Principles and methods for recognizing provisions payable.

17. Principles for recognizing unearned revenue.

18. Principles for recognizing convertible bonds.

19. Principles for recognizing owner's equity:

- Principles for recognizing contributed capital of owners, share premium, convertible bond options, other capital of owners: contributed capital of owners is recognized according to the actual contributed capital of the shareholders.

- Principles for recognizing asset revaluation differences:

- Principles for recognizing exchange rate differences:

- Principles for recognizing undistributed profits:

20. Principles and methods for revenue recognition:

- Revenue from sales:

- Revenue from service provision: revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer does not have the right to return the provided service.

- Financial Income:

- Revenue from construction contracts:

- Other income

21. Principles of accounting for revenue deductions

22. Principles of accounting for cost of goods sold.

23. Principles of financial cost accounting:

24. Principles of accounting for selling expenses and enterprise management expenses.

25. Principles and Methods for Recognizing Current Corporate Income Tax Expenses and Deferred Corporate Income Tax Expenses:

Current corporate income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting regulations, non-deductible expenses, non-taxable income, and carried forward tax losses.

Deferred corporate income tax is the amount of income tax payable or refundable in future periods, arising from temporary differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at the end of each financial year and recognized when it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the asset is realized or the liability is settled, based on tax rates that have been enacted or substantively enacted by the end of the financial year. Deferred corporate income tax is recognized in the income statement.

26. Other accounting principles and methods.

V. Applied accounting policies (in case the enterprise does not meet the going concern assumption)

1. Is there a reclassification of tài sản dài hạn and long-term liabilities to short-term?

2. Principles for determining the value of each type of tài sản and liabilities (based on net realizable value, recoverable value, fair value, present value, current value...)

3. Principles of financial treatment for:

- Provisions;

- Differences in asset revaluation and exchange rate differences (still reflected on the Balance Sheet – If any).

IV. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

				End of Quarter	Beginning of Year	
1. Cash				81.106.000	97.321.000	
Cash				54.286.483.844	5.178.088.791	
Non-term bank deposits				-	-	
Cash in transit				54.367.589.844	5.275.409.791	
Total						
			End of Quarter		Beginning of Year	
			Original cost	Fair value	Original cost	Provision
2. Financial investments						
a) Trading securities						
- Total value of shares						
- Total value of bonds						
- Other investments						
- Reasons for changes in each investment/type of stock or bond						
			End of Quarter		Beginning of Year	
			Value	Quantity	Value	Quantity
			End of Quarter		Beginning of Year	
			Original cost	Fair value	Original cost	Fair value
b) Held-to-maturity investments			80.260.000.000		70.260.000.000	
b1) Short term			80.260.000.000		70.260.000.000	
- Term deposits						
3. Trade receivables						
3.1 Short-term trade receivables						
- Receivables from related party customers						
+ Tan Cang Sai Gon Corporation Limited						
- Receivables from other customers						
3.2 Other short-term trade receivables (prepayments to suppliers)						
- Phu Thanh Joint Stock Company						
4. Other receivables						
			End of quarter		Beginning of year	
			Value	Provision	Value	Provision
a) Short-term						
- Must be collected from equitization;						
- Receivables regarding dividends and profit to be distributed;			23.800.000		88.500.000	
- Receivables from employees (advances);						
- Lending;						
- Other receivables: Social insurance, health insurance, unemployment insurance, occupational accident and disease insurance			5.498.439.485		626.009.311	
- Other receivables			5.522.239.485		714.509.311	
Total						
			End of quarter		Beginning of year	
			Quantity	Value	Quantity	Value
5. Missing assets pending resolution						
a) Cash;						
b) Inventory;						
c) Fixed assets;						
d) Other assets.						
Total						
			End of quarter		Beginning of year	
			Original cost	Recoverable value	Original cost	Recoverable value
6. Bad debts						
- Total value of overdue receivables and loans or not yet overdue but unlikely to be recovered			140.799.250	-	140.799.250	
- Bad debts						Nguyen Duy Co., Ltd.
Total			140.799.250		140.799.250	
- Information on fines, receivables on late payment interest...arising from overdue debts but not recognized as revenue						
- Overdue receivables recovery capability:						
			End of quarter		Beginning of year	
7. Inventory						
- Goods in transit;						
- Raw materials, materials;			763.619.000		1.138.019.000	
- Tools and instruments;						
			End of quarter		Beginning of year	
			Original cost	Recoverable value	Original cost	Recoverable value
8. Long-term assets in progress						
a) Long-term unfinished production and business expenses			1.467.469.651		1.467.469.651	
b) Long-term construction in progress						
9. Increase or decrease in tangible fixed assets						
Item	Buildings and structures	Machinery and equipment	Vehicles and transportation	Equipment and management tools	Other	Total
Original cost/Historical cost/Acquisition cost						
Beginning balance	274.085.168.745	106.320.156.417	1.052.727.273	75.000.000	-	381.533.052.435
- Purchased from the beginning of the year		374.400.000		127.339.058		501.739.058
Ending balance	274.085.168.745	106.694.556.417	1.052.727.273	202.339.058	-	382.034.791.493
Accumulated depreciation						
Beginning balance	190.582.153.990	47.598.619.504	631.636.363	75.000.000	-	238.887.409.857
- Depreciation from the beginning of the year	16.279.013.004	7.744.457.785	78.954.546	21.223.176		24.123.648.512
Ending balance	206.861.166.994	55.343.077.289	710.590.909	96.223.176	-	263.011.058.369
Net book value						
- At the beginning of the year	83.503.014.755	58.721.536.913	421.090.910	-	-	142.645.642.578
- At the end of the year	67.224.001.751	51.351.479.128	342.136.364	106.115.882		119.023.733.124
15. Loans and finance lease liabilities						
			End of quarter		Beginning of the year	
			Value	Debt repayment capacity	Value	Debt repayment capacity
Loan						
a) Short-term borrowing			14.442.619.103		14.442.619.103	
b) Long-term borrowing			31.126.750.147		41.958.583.147	
From 1 year to 5 years			31.126.750.147		41.958.583.147	
Over 5 years					56.401.202.250	
Total			45.569.369.250			
			End of Quarter		Beginning of Year	
16. Payables to suppliers					19.822.589.536	17.401.250.051
a) Payables to Suppliers					19.822.589.536	17.401.250.051
- Payables to other parties						
b) Overdue debts not yet paid						
- Other parties					18.477.245.312	18.739.712.793
c) Payables to related party suppliers					591.558.468	864.712.793
- Saigon Newport One Member Limited Liability Corporation					17.885.686.844	17.875.000.000
- Ben Nghe Port Company Limited					38.299.834.848	36.140.962.844
Total						

17. Taxes and amounts payable to the State				Beginning of Year	Amount payable from the beginning of the year to the end of the quarter	Amount actually paid from year to end of quarter	End of Quarter		
Total				4,981,544.840	18,869,481.811	15,942,914.846	7,908,111.805		
- VAT				358,513.405	9,823,471.620	6,884,919.724	3,297,065.301		
- Personal income tax				80,638.217	1,001,644.049	1,012,601.904	69,680.362		
- Corporate income tax				4,542,393.218	8,041,366.142	8,042,393.218	4,541,366.142		
- Property tax and land rental fees									
- Fees, charges and other payables				-	3,000.000	3,000.000	-		
18. Accrued expenses						End of Quarter	Beginning of Year		
a) Short-term						8,854,186.479	11,237,593.466		
- Payables to employees						9,082,121.701	52,569,000		
- Other accrued amounts									
b) Long-term									
- Loan interest									
19. Other payables						End of Quarter	Beginning of Year		
a) Short-term						16,700,198.089	477,052.137		
- Surplus assets awaiting resolution;									
- Trade union funds, union dues						130,437.852	150,268.407		
- Social insurance;						102,388.055	115,883.638		
- Health insurance;						-	-		
- Unemployment insurance;						-	-		
- Dividends, profits payable;						16,353,344.325	103,346.214		
- Other payables.						114,027.857	107,553.878		
25. Equity									
a) Statement of changes in equity				Owner's invested capital	Share premium	Convertible bond options	Other capital of owners	Revaluation differences of assets	Exchange rate differences
A				1	2	3	4	5	6
Balance at the beginning of the previous year				161,000,000.000					
- Profit in the previous year									
- Decrease in capital in the previous year									
- Other decrease									
Balance at the beginning of this year				161,000,000.000					
- Profit this year									
- Decrease in capital this year									
- Loss this year									
- Other decrease									
Ending balance				161,000,000.000					
				Development investment fund	Treasury shares	Other funds under owner's equity	Undistributed after-tax profit	Capital source for investment and construction	Total
A				7	8	9	10	11	12
Beginning balance of previous year									
- Increase in capital in the previous year									
- Profit in the previous year									
- Other increase									
- Decrease in capital in the previous year									
- Other decrease									
Beginning balance				42,239,177.102			26,798,601.298		
- Increase in capital during the period									
- Profit during the period							32,165,056.432		
- Other increase				44,519.445					
- Profit distribution							25,760,000.000		
- Fund distribution							9,088,601.298		
+ Development investment fund							44,519.445		
+ Reward fund							5,356,217.112		
+ Welfare fund							3,354,144.741		
+ Bonus fund for the company's Board of Management							333,720.000		
- Other decrease									
Ending balance				42,283,696.547			24,115,056.432		
b) Details of capital contribution of owners								End of quarter	Beginning of year
- Budget contributed capital								161,000,000.000	161,000,000.000
- Common shares with voting rights									
- Preference shares									
Plus								End of quarter	Beginning of year
c) Capital transactions with owners and distribution of dividends and profits								161,000,000.000	161,000,000.000
- Owners' investment capital									
+ Capital contribution at the beginning of the year									
+ Increased capital contribution during the year									
+ Decreased capital contribution during the year									
+ Capital contribution at the ending balance									
- Dividends, distributed profits									
d) Shares									
- Number of shares registered for issuance								16,100,000	16,100,000
- Number of shares sold to the public								16,100,000	16,100,000
+ Common shares									
+ Preference shares									
- Number of shares outstanding									
* Par value of shares outstanding								End of quarter	Beginning of year
e) Enterprise funds:								42,283,696.547	42,239,177.102
- Development investment fund								2,435,026.876	3,117,285.023
- Reward and welfare funds								68,228.566	66,451.966
- Bonus fund for the Board of Directors, Board of Management, Board of Supervisors									
- Other funds under owner's equity								End of quarter	Beginning of year
26. Revaluation difference of assets									

Revaluation difference of assets		
<b>27. Exchange rate difference</b>	<b>End of quarter</b>	<b>Beginning of year</b>
- Exchange rate difference due to conversion of financial statements prepared in foreign currency to VND		
- Exchange rate difference arising from other causes		
<b>28. Funding source: no phát sinh</b>		
<b>29. Off-balance sheet items: no phát sinh</b>		
<b>30. Other information that the enterprise self-explains and interprets</b>		
<b>V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS</b>	<b>Cumulative from the beginning of the year to this month of this year</b>	<b>Cumulative from the beginning of the year to this month of the previous year</b>
<b>1. Total revenue from sales and service provision</b>	<b>256,945,165,800</b>	<b>269,028,473,100</b>
a) Revenue	59,189,591,426	72,957,533,041
- Revenue from sales		
- Revenue from service provision	59,189,591,426	72,957,533,041
Plus	59,189,591,426	72,957,533,041
b) Revenue from related parties	197,755,574,374	196,070,940,059
Saigon Newport One Member Limited Liability Corporation	197,755,574,374	196,070,940,059
<b>2. Deductions from revenue</b>		
Including:		
- Trade discounts		
- Sales returns		
- Goods sold returned		
Plus	196,225,034,186	205,673,925,060
<b>3. Cost of goods sold</b>	<b>2,988,291,448</b>	<b>1,370,249,985</b>
<b>4. Financial Income</b>	<b>2,988,291,448</b>	<b>1,370,249,985</b>
- Interest on deposits, loans		
- Other Financial Income		
Plus	2,988,291,448	1,370,249,985
<b>5. Financial expenses</b>	<b>3,467,898,893</b>	<b>4,593,063,121</b>
- Loan interest;	3,467,898,893	4,593,063,121
- Other Financial expenses.		
<b>6. Other income</b>	<b>204,860</b>	<b>19,902,991,482</b>
- Liquidation, transfer of fixed assets		
- Other items		
	408,135	16,557,477,618
<b>7. Other expenses</b>		
- Residual value of fixed assets and expenses for liquidation, transfer of fixed assets		
- Other items		
<b>8. Selling expenses and enterprise management expenses</b>	<b>20,033,898,320</b>	<b>20,915,156,407</b>
a) Enterprise management expenses incurred during the period		
- Other enterprise management expenses		
a) Selling expenses incurred during the period		
- Other selling expenses		
c) Reductions in selling expenses and enterprise management expenses		
- Other reductions		
<b>9. Production and business expenses by element</b>	<b>219,727,239,534</b>	<b>247,739,622,206</b>
- Raw material costs; materials;	4,741,033,610	4,300,056,417
- Labor costs;	27,798,866,277	29,676,784,795
+ Employee salaries	25,034,411,877	26,845,759,195
+ Management salaries	1,978,560,000	2,047,680,000
Remuneration for Board of Directors, Member of the Board of Supervisors	785,894,400	783,345,600
- Mid-shift meals, hazardous allowances	1,463,318,600	1,440,500,910
- Labor protection, uniforms	563,787,000	493,107,000
- Training, medical	355,383,741	307,020,000
- Social insurance, health insurance, trade union fee expenses	3,382,178,971	3,378,719,686
- Fixed asset depreciation expenses;	24,123,648,512	25,046,470,436
- Fixed asset repair costs	2,709,339,932	2,535,144,769
- Outsourced service costs	141,653,242,946	155,502,041,385
- Loan interest expense	3,467,898,893	4,593,063,121
- Other expenses in cash	9,468,541,052	20,466,713,687
Plus	219,727,239,534	247,739,622,206
<b>10. Current Corporate Income Tax Expense</b>	<b>8,041,366,142</b>	<b>8,595,172,775</b>
- Corporate income tax expense calculated on taxable income for the current year	8,041,366,142	8,595,172,775
<b>11. Deferred Corporate Income Tax Expense</b>		
<b>VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS</b>	<b>Accumulated from the beginning of the year to this month of the current year</b>	<b>Accumulated from the beginning of the year to this month of the previous year</b>
<b>1. Non-cash transactions affecting the statement of cash flows in the future</b>		
- Purchase of assets by accepting directly related debts or through financial lease transactions		
- Purchase of business through share issuance		
- Conversion of debt into equity		
- Other non-monetary transactions		
<b>2. Cash held by the enterprise but not used: 0</b>		
<b>3. Amount of actual loan proceeds during the period:</b>		
- Proceeds from borrowing under normal agreements;		
- Proceeds from issuing regular bonds;		
- Proceeds from issuing convertible bonds;		
- Proceeds from issuing preferred shares classified as liabilities;		
- Proceeds from repurchase transactions of government bonds and securities REPO;		
- Proceeds from borrowings in other forms.		
<b>4. The amount of principal repaid during the period:</b>		

- Principal repayment for loans under normal agreements;
- Principal repayment for regular bonds;
- Principal repayment for convertible bonds;
- Principal repayment for preferred shares classified as liabilities;
- Payments for repurchase transactions of Government bonds and securities REPO;
- Loan repayment in other forms

#### IX- Other information

- 1- Contingent liabilities, commitments and other financial information;
- 2 - Events arising after ngày the end of the annual accounting period;
- 3 - Information about related parties;
- 4 - Presentation of assets, revenue, business results by segment (by business line or geographical area) in accordance with accounting standard No. 28 "Segment Reporting";
- 5 - Comparative information (changes in information in the financial statements of previous accounting periods);
- 6 - Information about going concern;
- 7 - Other information:

Preparer

Chief Accountant

Ho Chi Minh City, October 20, 2025  
Director

  
Hoàng Thị Hải Yến

  
Trần Thị Việt Hà



  
Nguyễn Văn Thụy



