

FINANCIAL STATEMENTS

DANANG PORT JOINT STOCK COMPANY

Quarter IV 2025



Danang Port Joint Stock Company General Information

Enterprise Registration Certificate No.

0400101972

19 July 2023

The Company's Enterprise Registration Certificate has been amended nine times, the most recent of which is by Enterprise Registration Certificate 0400101972 dated 19 Jul 2023. The Enterprise Registration Certificate was issued by Da Nang Department of Planning and Investment.

Board of Management

Mr. Nguyen Dinh Chung	Chairman	
Mr. Tran Le Tuan	Member	
Mr. Phan Bao Loc	Member	
Mrs. Doan Thi Thu Huong	Member	Appointed on 09/04/2025
Mr. To Minh Thuy	Member	
Mrs. Hoang Ngoc Bich	Member	
Mr. Ly Quang Thai	Member	Resigned on 09/04/2025
Mr. Chen Chun Kai	Member	

Supervisory Board

Mr. Luong Dinh Minh	Chief
Mr. Nguyen Quang Phat	Member
Mrs. Bui Thi Ngan Hoa	Member

Board of General Directors

Mr. Tran Le Tuan	General Director	
Mr. Duong Duc Xuan	Vice General Director	Resigned on 01/12/2025
Mr. Le Quang Duc	Vice General Director	
Mr. Nguyen Dang Song	Vice General Director	
Mr. Nguyen Duy Vinh	Vice General Director	Appointed on 16/12/2025
Mr. Pham Dang Hoa Binh	Vice General Director	Appointed on 16/12/2025

Chief Accountant

Mr. Nguyen Ngoc Tam	Chief Accountant	Appointed on 20/12/2025
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Registered Office

26 Bach Dang Street, Thach Thang Ward
Hai Chau District, Da Nang City
Vietnam

Danang Port Joint Stock Company
Balance sheet as at 31 December 2025

Form B 01a – DN
Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

ASSETS	Code	Note	31/12/2025 VND	01/01/2025 VND
CURRENT ASSETS	100		1,249,490,059,999	940,345,025,678
Cash and cash equivalents	110	3	96,247,909,130	52,257,397,680
Cash	111		90,235,070,415	8,814,878,870
Cash equivalents	112		6,012,838,715	43,442,518,810
Short-term investments	120	4	851,036,016,698	594,705,389,668
Held-to-maturity investments	123		851,036,016,698	594,705,389,668
Short-term receivables	130		217,177,965,163	200,516,045,459
Short-term trade receivables	131	5	190,768,310,462	157,969,922,252
Short-term prepayments to suppliers	132	6	16,096,600,749	35,846,621,728
Other short-term receivables	136	7	13,008,800,489	9,470,468,458
Provision for short-term doubtful debts	137	8	(2,695,746,537)	(2,770,966,979)
Inventories	140	9	17,993,208,410	17,975,621,388
Inventories	141		17,993,208,410	17,975,621,388
Other current assets	150		67,034,960,598	74,890,571,483
Short-term prepaid expenses	151	13	9,212,373,787	11,386,915,953
Deductible value added tax	152		57,822,586,811	63,503,655,530
NON-CURRENT ASSETS	200		1,498,960,550,973	1,519,829,679,804
Fixed assets	220		1,293,218,762,560	1,440,451,541,451
Tangible fixed assets	221	10	1,187,289,983,332	1,334,255,730,696
<i>Historical costs</i>	222		2,977,976,165,672	2,969,020,219,152
<i>Accumulated depreciation</i>	223		(1,790,686,182,340)	(1,634,764,488,456)
Intangible fixed assets	227	11	105,928,779,228	106,195,810,755
<i>Historical costs</i>	228		128,789,275,637	124,306,358,546
<i>Accumulated amortisation</i>	229		(22,860,496,409)	(18,110,547,791)
Long-term work in progress	240		157,659,817,533	42,238,562,761
Construction in progress	242	12	157,659,817,533	42,238,562,761
Long-term investments	250	4	30,089,813,149	31,963,257,649
Investments in associates	252		30,089,813,149	30,089,813,149
Equity investments in other entities	253		-	1,915,000,000
Provision for devaluation of long-term investments	254		-	(41,555,500)
Other long-term assets	260		17,992,157,731	5,176,317,943
Long-term prepaid expenses	261	13	16,424,824,330	4,274,192,142
Deferred income tax assets	262		1,567,333,401	902,125,801
TOTAL ASSETS	270		2,748,450,610,972	2,460,174,705,482

The accompanying notes are an integral part of these financial statements


Danang Port Joint Stock Company
Balance sheet as at 31 December 2025 (continued)

Form B 01a – DN
Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)


RESOURCES	Code	Note	31/12/2025 VND	01/01/2025 VND
LIABILITIES	300		693,343,468,227	629,700,704,571
Current liabilities	310		316,989,748,268	251,095,652,447
Short-term trade payables	311	14	73,001,371,493	60,702,414,074
Short-term prepayments from customers	312		1,174,419,966	735,331,014
Taxes and other payables to State budget	313	15	40,023,247,914	31,734,877,629
Payables to employees	314		122,954,837,860	81,206,599,254
Short-term accrued expenses	315	16	6,244,820,046	2,190,802,331
Other short-term payables	319	17	2,049,044,749	1,187,317,353
Short-term borrowings and finance lease liabilities	320	18	60,612,102,509	55,536,260,000
Bonus and welfare funds	322		10,929,903,731	17,802,050,792
Non-current liabilities	330		376,353,719,959	378,605,052,124
Long-term borrowings and finance lease liabilities	338	18	376,353,719,959	378,605,052,124
EQUITY	400		2,055,107,142,745	1,830,474,000,911
Owner's equity	410	19	2,055,107,142,745	1,830,474,000,911
Contributed capital	411		990,000,000,000	990,000,000,000
Ordinary shares with voting rights	411a		990,000,000,000	990,000,000,000
Share premium	412		(215,000,000)	(215,000,000)
Investment and development funds	418		696,828,926,081	539,350,565,529
Retained earnings	421		368,493,216,664	301,338,435,382
Retained earnings brought forward	421a		-	-
Retained earnings of the current year	421b		368,493,216,664	301,338,435,382
TOTAL RESOURCES	440		2,748,450,610,972	2,460,174,705,482


Ngo Quoc Van
Preparer

Da Nang, 12 January 2026


Nguyen Ngoc Tam
Chief Accountant




Tran Le Tuan
General Director

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Danang Port Joint Stock Company
Statement of income for quarter IV 2025

Form B 02a – DN
Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

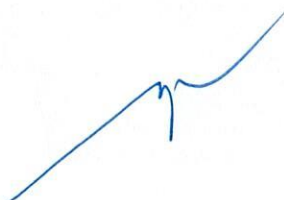
ITEMS	Code	Note	Quarter IV		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
			VND	(Restated) VND	VND	(Restated) VND
Revenue from sales of goods and provision of services	01	21	459,572,223,144	381,231,731,779	1,656,221,534,457	1,452,619,154,002
Revenue deductions	02		-	-	-	-
Net revenue	10		459,572,223,144	381,231,731,779	1,656,221,534,457	1,452,619,154,002
Cost of sales of goods and provision of services	11	22	284,386,235,745	238,198,776,351	1,007,373,893,437	935,084,672,516
Gross profit	20		175,185,987,399	143,032,955,428	648,847,641,020	517,534,481,486
Financial income	21	23	10,196,973,836	8,816,040,461	45,665,208,989	35,893,470,354
Financial expenses	22	24	5,810,170,751	5,758,378,961	24,270,446,696	20,078,245,239
<i>In which: Interest expense</i>	23		<i>5,647,482,064</i>	<i>6,483,256,904</i>	<i>23,683,061,933</i>	<i>19,938,194,150</i>
Selling expenses	25	25	15,394,875,923	11,587,819,617	23,368,528,725	19,270,961,850
General and administration expenses	26	26	68,589,800,636	45,236,040,413	188,274,336,261	143,063,291,602
Net operating profit	30		95,588,113,925	89,266,756,898	458,599,538,327	371,015,453,149
Other income	31	27	337,795,325	626,158,798	3,055,650,042	4,513,459,290
Other expenses	32		1,111,008,884	31,502,049	1,460,294,941	237,707,526
Results of other activities	40		(773,213,559)	594,656,749	1,595,355,101	4,275,751,764

The accompanying notes are an integral part of these financial statements

Danang Port Joint Stock Company
Statement of income for quarter IV 2025 (continued)

Form B 01a – DN
Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

ITEMS	Code	Note	Quarter IV		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
			VND	(Restated) VND	VND	(Restated) VND
Accounting profit before tax	50		94,814,900,366	89,861,413,647	460,194,893,428	375,291,204,913
Income tax expense – current	51		19,885,038,311	17,854,220,098	92,366,884,364	73,739,679,172
Income tax expense – deferred	52		(665,207,600)	19,996,260	(665,207,600)	213,090,359
Net profit after tax	60		75,595,069,655	71,987,197,289	368,493,216,664	301,338,435,382
Earnings per share	70		763	727	3,722	3,044



Ngo Quoc Van
Preparer

Da Nang, 12 January 2026



Nguyen Ngoc Tam
Chief Accountant



Tran Le Tuan
General Director

The accompanying notes are an integral part of these financial statements

Danang Port Joint Stock Company
Statement of cash flows for quarter IV 2025
(Indirect method)

Form B 03a – DN

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

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year (Restated)
			VND	VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		460,194,893,428	375,291,204,913
Adjustments for				
Depreciation and amortisation	02		163,722,276,090	145,985,865,161
Allowances and provisions	03		(116,775,942)	(1,397,338,232)
Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04		(822,956,118)	(208,519,143)
Profits from investing activities	05		(41,053,000,209)	(32,058,632,257)
Interest expense	06		23,683,061,933	19,938,900,234
Operating profit before changes in working capital	08		605,607,499,182	507,551,480,676
Change in receivables	09		(6,905,282,779)	(21,637,427,114)
Change in inventories	10		(17,587,022)	3,166,901,245
Change in payables and other liabilities	11		51,180,147,290	64,443,758,198
Change in prepaid expenses	12		(9,976,090,022)	9,476,715,321
Interest paid	14		(24,021,066,356)	(19,938,199,234)
Income tax paid	15		(74,853,419,258)	(91,463,757,654)
Other payments for operating activities	17		(31,932,221,891)	(21,721,724,511)
Net cash flows from operating activities	20		509,081,979,144	429,877,746,927
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(131,910,751,971)	(537,394,285,447)
Disposal of fixed assets and other long-term assets	22		221,488,821	1,657,500,001
Loans granted, purchases of debt instruments of other entities	23		(362,977,972,734)	(168,750,000,000)
Collection of loans, proceeds from sales of debt instruments of other entities	24		106,647,345,704	203,564,778,991
Collections from investments in other entities	26		2,227,390,000	91,800,000
Receipts of interests and dividends	27		35,390,252,088	30,398,174,889
Net cash flows from investing activities	30		(350,402,248,092)	(470,432,031,566)

The accompanying notes are an integral part of these financial statements


Danang Port Joint Stock Company
Statement of cash flows for quarter IV 2025
(Indirect method - continued)

Form B 03a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year (Restated)
			VND	VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		58,360,770,344	186,374,840,261
Payments to settle loan principals	34		(55,536,260,000)	(80,161,600,000)
Payments of dividends	36		(118,800,000,000)	(138,600,000,000)
Net cash flows from financing activities	40		(115,975,489,656)	(32,386,759,739)
NET CASH FLOWS DURING THE PERIOD	50		42,704,241,396	(72,941,044,378)
Cash and cash equivalents at the beginning of the period	60	3	52,257,397,680	125,130,822,803
Effect of exchange rate fluctuations on cash and cash equivalents	61		1,286,270,054	67,619,255
Cash and cash equivalents at the end of the period	70	3	96,247,909,130	52,257,397,680


Ngo Quoc Van
Preparer

Da Nang, 12 January 2026


Nguyen Ngoc Tam
Chief Accountant



Tran Le Tuan
General Director

The accompanying notes are an integral part of these financial statements

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. General information of the Company

Form of ownership

Danang Port Joint Stock Company is incorporated on a basis of transformation of the ownership form from a State - owned one member limited liability company to a joint stock company under Decision No. 216/QĐ-HHVN dated 06 May 2014 of the Members Council of Vietnam National Shipping Lines. The Company is established and operates activities under Business Registration Certificate No. 3204000379 issued by Da Nang Authority for Planning and Investment for the first time on 01 April 2008, 9th re-registered on 19 Jul 2023.

The Company's head office is located at: No. 26 Bach Dang, Hai Chau Ward, Da Nang City.

Company's Charter capital is VND 990,000,000,000; actual contributed Charter capital on 31 December 2025 is VND 990,000,000,000; equivalent to 99,000,000 shares with the price of VND 10,000 per share.

Business field

Cargo handling, Service activities incidental to water transportation and other transportation support activities, warehousing and storage services, petroleum business.

Principal activities

In accordance with the Enterprise Registration Certificate of the Company, its registered activities comprise loading and unloading services, support services for waterway transportation and other transportation support services, warehousing and storage services, restaurant and catering services, trading of solid, liquid and gas fuels, retail of other goods in specialised shops and other services.

During the period, the Company's principal activities include loading and unloading services, support services for waterway transportation and other transportation support services, warehousing and storage services.

2. Accounting system and accounting policy

Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in VND.

Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
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Basis for preparation of Financial Statements

Financial Statements are presented based on historical cost principle.

Financial Statements of the Company are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Company.

In Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payable are/are not eliminated in full.

Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

There are currently no regulations on the revaluation of financial instruments after initial recognition.

Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

- When recording receivables, applying the bid rate of the commercial bank stipulated by the Company for customers to make payment at the transaction time;
- When recording payables, applying the offer rate of the commercial bank where the Company expects to conduct transactions at the transaction time;

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting period. In which exchange difference gains due to revaluation of closing balance of monetary items denominated in foreign currencies cannot be used for profit distribution or dividends.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
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Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

Financial investments

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Equity Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as follows:

- With regard to investments in subsidiaries, joint ventures or associates and investments in other units: the provisions shall be made based on the Financial statement of subsidiaries, joint ventures, associates at the provision date.
- With regard to long-term investments (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
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Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 – 30 years
- Machinery, equipment	04 – 20 years
- Vehicles, Transportation equipment	05 – 10 years
- Office equipment and furniture	03 – 08 years
- Other fixed assets	03 – 05 years
- Management software	03 – 05 years

Intangible fixed assets are indefinite term land use rights that are not amortized.

Investment properties

Investment properties are initially recognized at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	25 years
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Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognized in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) means a cooperation contract between two or more venturers in order to carry out specific business activities, but it does not require establishment of a new legal entity. Those activities may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, depending on the form of BCC, the accounting methods are adopted as follows:

BCC in the form of shares of post-tax profits:

Danang Port Join Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

Form B 09a – DN

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

According to the terms of BCC, the Company will be receiving the fixed profit every year, irrespective of the contract's operating results, records revenue from property leasing with the amount shared by BCC when receiving announcement from BCC.

Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

Accrued expenses

Accrued expenses are interest expenses, which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Danang Port Joint Stock Company

Notes to the financial statements for quarter IV 2025 (continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
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Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development and Investment funds: The fund is reserved for the purpose of business expansion or in depth Investment.
- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Interim Statement of Financial position.

Dividends to be paid to shareholders are recognized as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

Revenue

Sale of goods

Revenue from the sale of goods shall be recognized when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognized when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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Revenue from operating lease

Revenue from operating lease mainly includes renting office, which are charged to income statement on a straight-line basis over the period of the leases under leasing contract.

Financial income

Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognized when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognized when the Company's right to receive dividend is established.

Revenue deductions

Revenue deductions from sales and service provisions arising in the period include: Trade discounts.

Trade discount incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

Cost of goods sold

The recognition of cost of goods sold is matched against revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

Corporate income tax

Deferred income tax asset

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Danang Port Join Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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Deferred income tax asset is determined based on tax rates and tax laws enacted at the end of accounting period.

Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period from 01/01/2025 to 31/12/2025.

Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

3. Cash and cash equivalents

	31/12/2025	01/01/2025
	VND	VND
Cash on hand	1,317,478,588	1,175,578,009
Cash in banks	88,917,591,827	7,639,300,861
Cash equivalents	6,012,838,715	43,442,518,810
Total	96,247,909,130	52,257,397,680

At 31 December 2025, the cash equivalents and deposits with term from 01 to 03 months with the amount of VND6,012,838,715 at commercial banks at the interest rate of 4.75%/year.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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4. Investments

a) Held-to-maturity investments

	31/12/2025 VND			01/01/2025 VND		
	Cost	Fair value	Allowance for diminution in value	Cost	Fair value	Allowance for diminution in value
Short-term investments						
Term deposits	851,036,016,698	851,036,016,698	-	594,705,389,668	594,705,389,668	-
Total	851,036,016,698	851,036,016,698	-	594,705,389,668	594,705,389,668	-

At 31 December 2025, short-term investments are deposits with term from 06 months to 12 months with the amount of VND851,036,016,698 at commercial banks at the interest rate of 4.8%/year to 6.5%/year.

b) Equity investment in other entities

	31/12/2025 VND			01/01/2025 VND		
	Cost	Fair value	Allowance for diminution in value	Cost	Fair value	Allowance for diminution in value
Investments in associates	30,089,813,149	30,089,813,149	-	30,089,813,149	74,506,596,407	-
Da Nang Port Logistics JSC	19,907,661,902	19,907,661,902	-	19,907,661,902	64,324,445,160	-
Da Nang Port Tugboat JSC	10,182,151,247	10,182,151,247	-	10,182,151,247	10,182,151,247	-
Equity investments in other entities	-	-	-	1,915,000,000	1,873,444,500	(41,555,500)
VIMC Logistics JSC	-	-	-	1,915,000,000	1,873,444,500	(41,555,500)
Total	30,089,813,149	30,089,813,149	-	32,004,813,149	76,380,040,907	(41,555,500)

During the year, the Company had transactions selling 191,500 shares of VIMC Logistics JSC to other investors, equivalent to total proceeds of VND2,227,390,000, of which the fee is VND1,915,000,000.

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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Investments in associates:

Detailed information on the Company's associates as at 31 December 2025:

Name of associates	Place of establishment and operation	Rate of interest	Rate of voting	Principal activities
- Da Nang Port Logistics JSC	Da Nang	45.10%	45.10%	Transport services, storage, loading and unloading
- Da Nang Port Tugboat JSC	Da Nang	36.00%	36.00%	Ship towing and support services

Danang Port Join Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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5. Short-term trade receivable

(a) Short-term trade receivable detailed by significant customer

	31/12/2025	01/01/2025
	VND	VND
Evergreen Vietnam Ltd	5,907,958,679	9,806,216,998
SITC Vietnam Ltd	21,857,969,520	11,391,913,229
Wanhai Lines Ltd	6,733,753,404	7,630,405,739
Maersk A/S	15,383,400,702	23,177,902,654
MSC Vietnam Ltd.	14,816,760,049	7,107,479,956
Cosco Shipping Lines (Vietnam)	11,130,311,085	260,339,860
Quang Trung Hung Trade and Transport Ltd.	4,102,197,062	4,846,313,649
Donghong Logistics (Hongkong) Limited	7,558,327,963	7,009,671,035
Shining International Development Limited	4,663,127,212	6,209,706,477
Yang Ming Marine Transport Corp	4,778,883,402	2,654,642,139
The Transport and Chartering Corporation - Danang Branch	5,225,570,111	2,619,879,879
Other customers	88,610,051,273	75,255,450,637
Total	190,768,310,462	157,969,922,252

(b) Short-term trade receivable who are related parties

	31/12/2025	01/01/2025
	VND	VND
Wan Hai Lines Ltd	6,733,753,404	7,630,405,739
VIMC Container Lines JSC	5,035,426,289	5,204,868,918
Vietnam Ocean Shipping Agency Corporation – Da Nang Branch	-	54,066,431
Total	11,769,179,693	12,889,341,088

6. Short-term prepayments to suppliers

(a) Short-term prepayments to suppliers detailed by significant suppliers

	31/12/2025	01/01/2025
	VND	VND
Hanoi Water Construction JSC	8,024,861,624	15,493,614,486
Thanh Quan JSC	-	17,005,067,736
Construction Consultation JSC for Maritime Building	1,062,629,686	1,102,008,967
Other suppliers	7,009,109,439	2,245,930,539
Total	16,096,600,749	35,846,621,728

Danang Port Joint Stock Company**Notes to the financial statements for quarter IV 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
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	31/12/2025	01/01/2025
	VND	VND
Other receivables from employees	1,482,710,009	2,741,287,149
Accrued interest income	10,720,004,200	5,591,134,900
Others	806,086,280	1,138,046,409
Total	13,008,800,489	9,470,468,458

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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8. Bad and doubtful debts

	Overdue period	31/12/2025 VND		Recoverable amount		Overdue period	01/01/2025 VND		Recoverable amount
		Cost	Allowance				Cost	Allowance	
Dana Uc Steel JSC	> 3 years	2,175,853,219	2,175,853,219	-	-	> 3 years	2,225,853,219	2,225,853,219	-
Viet Phap Steel Co., Ltd	> 3 years	160,480,968	160,480,968	-	-	> 3 years	160,480,968	160,480,968	-
HaLo Duty Free JSC	> 3 years	141,900,000	141,900,000	-	-	> 2 years	141,900,000	134,805,000	7,095,000
Others	> 3 years	217,512,350	217,512,350	-	-		253,809,689	249,827,792	3,981,897
Total		2,695,746,537	2,695,746,537	-			2,782,043,876	2,770,966,979	11,076,897

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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9. Inventories

	31/12/2025			01/01/2025	
	VND			VND	
	Cost	Allowance		Cost	Allowance
Raw materials	17,355,034,866	-		17,006,786,008	-
Tools and supplies	205,747,302	-		129,016,041	-
Merchandise inventories	432,426,242	-		839,819,339	-
Total	17,993,208,410	-		17,975,621,388	-

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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10. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	1,371,310,410,693	1,447,064,491,918	123,795,439,105	26,849,877,436	2,969,020,219,152
- Purchase during the period	5,504,967,095	1,295,719,000	-	3,137,814,402	9,938,500,497
- Completed construction investment	1,729,251,442	368,941,570	-	-	2,098,193,012
- Disposed	-	(2,171,378,575)	(837,468,414)	(71,900,000)	(3,080,746,989)
Closing balance	1,378,544,629,230	1,446,557,773,913	122,957,970,691	29,915,791,838	2,977,976,165,672
Accumulated depreciation					
Opening balance	751,433,607,287	772,408,265,315	92,553,075,284	18,369,540,570	1,634,764,488,456
- Charge for the period	40,063,228,664	97,696,294,842	16,146,244,848	5,066,559,118	158,972,327,472
- Disposed	-	(2,141,265,174)	(837,468,414)	(71,900,000)	(3,050,633,588)
Closing balance	791,496,835,951	867,963,294,983	107,861,851,718	23,364,199,688	1,790,686,182,340
Net book value					
Opening balance	619,876,803,406	674,656,226,603	31,242,363,821	8,480,336,866	1,334,255,730,696
Closing balance	587,047,793,279	578,594,478,930	15,096,118,973	6,551,592,150	1,187,289,983,332

Included in tangible fixed assets were assets costing VND1,111,127 million which were fully depreciated as of 31 December 2025 (01/01/2025: VND1,065,741 million), but which are still in active use.

Danang Port Joint Stock Company
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11. Intangible fixed assets

	Land use rights VND	Software VND	Total VND
Cost			
Opening balance	103,081,178,057	21,225,180,489	124,306,358,546
- Purchase during the period	-	4,482,917,091	4,482,917,091
Closing balance	103,081,178,057	25,708,097,580	128,789,275,637
Accumulated depreciation			
Opening balance	3,955,092,944	14,155,454,847	18,110,547,791
- Charge for the period	283,377,228	4,466,571,390	4,749,948,618
Closing balance	4,238,470,172	18,622,026,237	22,860,496,409
Net book value			
Opening balance	99,126,085,113	7,069,725,642	106,195,810,755
Closing balance	98,842,707,885	7,086,071,343	105,928,779,228

Included in intangible fixed assets were assets costing VND5,420 million which were fully amortised as of 31 December 2025 (01/01/2025: VND4,979 million), but which are still in use.

12. Construction in progress

	31/12/2025 VND	01/01/2025 VND
Purchases	753,954,545	1,314,646,045
Purchase of fixed assets	753,954,545	1,314,646,045
Construction	156,905,862,988	40,923,916,716
Logistics Center in Hoa Vang	155,030,604,366	39,200,111,424
Others	1,875,258,622	1,723,805,292
Total	157,659,817,533	42,238,562,761

Danang Port Joint Stock Company

Notes to the financial statements for quarter IV 2025 (continued)

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13. Prepaid expenses

	31/12/2025	01/01/2025
	VND	VND
Short-term	9,212,373,787	11,386,915,953
Tools and instruments	4,601,982,066	517,961,007
Insurance expense	694,405,801	3,837,926,971
Major repair for fixed assets	3,268,020,659	6,288,206,623
Others	647,965,261	742,821,352
Long-term	16,424,824,330	4,274,192,142
Tools and instruments	425,674,930	291,666,697
Major repair for fixed assets	15,852,114,193	3,700,840,486
Others	147,035,207	281,684,959

14. Short-term trade payables

(a) Short-term trade payables detailed by significant suppliers

	31/12/2025		01/01/2025	
	VND		VND	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
Da Nang Port Tugboat JSC	11,606,203,443	11,606,203,443	9,826,865,009	9,826,865,009
Da Nang Port Logistics JSC	10,899,953,242	10,899,953,242	3,119,967,702	3,119,967,702
Thanh Quan JSC	8,742,158,779	8,742,158,779	-	-
Da Nang PST JSC	4,525,079,600	4,525,079,600	-	-
Samco Vina JSC	3,296,376,216	3,296,376,216	2,429,187,840	2,429,187,840
Trang Huyen Nguyen Ltd	3,266,090,000	3,266,090,000	4,175,600,000	4,175,600,000
Unico Vina JSC	-	-	4,594,787,736	4,594,787,736
Phu Xuan Construction and Consultation JSC	-	-	10,990,275,901	10,990,275,901
Others	30,665,510,213	30,665,510,213	25,565,729,886	25,565,729,886
Total	73,001,371,493	73,001,371,493	60,702,414,074	60,702,414,074

(b) Short-term trade payables who are related parties

	31/12/2025		01/01/2025	
	VND		VND	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
Da Nang Port Tugboat JSC	11,606,203,443	11,606,203,443	9,826,865,009	9,826,865,009
Da Nang Port Logistics JSC	10,899,953,242	10,899,953,242	3,119,967,702	3,119,967,702
Total	22,506,156,685	22,506,156,685	12,946,832,711	12,946,832,711

Danang Port Joint Stock Company**Notes to the financial statements for quarter IV 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
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	Tax payable at the beginning of period VND	Tax payable in the period VND	2024 settlement number VND	Tax paid in the period VND	Tax payable at the end of period VND
Corporate income tax	18,360,253,553	92,366,884,364	-	74,853,419,258	35,873,718,659
Personal income tax	4,101,024,246	21,479,177,737	7,833,573,701	13,734,509,493	4,012,118,789
Land tax	9,273,599,830	13,185,062,120	-	22,321,251,484	137,410,466
Others	-	4,000,000	-	4,000,000	-
Total	31,734,877,629	127,035,124,221	7,833,573,701	110,913,180,235	40,023,247,914

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16. Short-term accrued expenses

	31/12/2025	01/01/2025
	VND	VND
Interest expense	1,221,015,813	1,559,020,236
Others	5,023,804,233	631,782,095
Total	6,244,820,046	2,190,802,331

17. Other short-term payables

	31/12/2025	01/01/2025
	VND	VND
Trade union fees	173,436,504	532,537,727
Dividend payables	277,082	277,082
Others	1,875,331,163	654,502,544
Total	2,049,044,749	1,187,317,353

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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18. Borrowings and finance lease liabilities

	31/12/2025		01/01/2025	
	VND		VND	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
Short-term borrowings	60,612,102,509	60,612,102,509	55,536,260,000	55,536,260,000
Da Nang Development and Investment Fund	43,614,400,000	43,614,400,000	42,507,600,000	42,507,600,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	8,625,320,000	8,625,320,000	5,708,660,000	5,708,660,000
Bank for Investment and Development of Vietnam JSC – Danang Branch	7,320,000,000	7,320,000,000	7,320,000,000	7,320,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	1,052,382,509	1,052,382,509	-	-
Long-term borrowings	376,353,719,959	376,353,719,959	378,605,052,124	378,605,052,124
Da Nang Development and Investment Fund	229,733,400,000	229,733,400,000	252,872,800,000	252,872,800,000
Bank of Foreign Trade Vietnam JSC – Danang Branch	53,176,932,124	53,176,932,124	61,802,252,124	61,802,252,124
Bank for Investment and Development of Vietnam JSC – Danang Branch	56,610,000,000	56,610,000,000	63,930,000,000	63,930,000,000
Vietnam JSC Bank for Industry and trade – Danang Branch	36,833,387,835	36,833,387,835	-	-
Total	436,965,822,468	436,965,822,468	434,141,312,124	434,141,312,124

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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19. Changes in owner's equity

	Shared capital VND	Share premium VND	Investment and Development fund VND	Retained profits VND	Total VND
Opening balance	990,000,000,000	(215,000,000)	539,350,565,529	301,338,435,382	1,830,474,000,911
Increase during the period	-	-	157,478,360,552	368,493,216,664	525,971,577,216
Decrease during the period	-	-	-	(301,338,435,382)	(301,338,435,382)
Closing balance	990,000,000,000	(215,000,000)	696,828,926,081	368,493,216,664	2,055,107,142,745

Details of owners' equity are as follows:

	31/12/2025 VND		01/01/2025 VND	
Vietnam Maritime Corporation	742,500,000,000	75%	742,500,000,000	75%
Others	247,500,000,000	25%	247,500,000,000	25%
Total	990,000,000,000		990,000,000,000	

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	31/12/2025	01/01/2025
USD	3,294,114.03	23,024.95
JPY	44,000.00	44,000.00

Doubtful debts written off

	31/12/2025	01/01/2025
	VND	VND
Doubtful debts written off	417,146,199	417,146,199

21. Revenue from sales of goods and provision of services

Total revenue represents the gross value of goods sold and services rendered exclusive of value added tax.

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Revenue from sales of goods	6,113,992,787	20,630,104,098
Revenue from provision of services	1,650,107,541,670	1,431,989,049,904
Total	1,656,221,534,457	1,452,619,154,002

22. Cost of sales

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Cost of goods sold	5,845,653,323	19,716,851,531
Cost of provision of services	1,001,528,240,114	915,367,820,985
Total	1,007,373,893,437	935,084,672,516

Danang Port Joint Stock Company**Notes to the financial statements for quarter IV 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)***23. Financial income**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Interest income	34,763,697,388	23,553,750,889
Gain from disposal of financial investments	312,390,000	6,800,000
Dividends received	5,755,424,000	6,844,424,000
Realised exchange gain	4,010,741,483	5,279,976,322
Unrealised exchange gain	822,956,118	208,519,143
Total	45,665,208,989	35,893,470,354

24. Financial expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Interest expenses	23,683,061,933	19,938,194,150
Realised exchange loss	628,940,263	1,362,495,589
Unrealised exchange loss	-	-
Provision for loss in investments	(41,555,500)	(1,222,444,500)
Total	24,270,446,696	20,078,245,239

25. Selling expenses

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Labour expenses	71,601,251	240,797,561
Other expenses	23,296,927,474	19,030,164,289
Total	23,368,528,725	19,270,961,850

Danang Port Joint Stock Company**Notes to the financial statements for quarter IV 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)***26. General and administration expenses**

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Labour expenses	84,332,221,761	72,132,557,933
Depreciation and amortisation expenses	3,930,838,929	3,914,904,905
Outside services expenses	62,394,098,229	3,667,092,336
Materials and office supplies expenses	1,316,294,306	1,301,734,679
Tax, Charge, Fee	94,983,700	787,890,441
Provision expenses	(75,220,442)	(174,893,732)
Other expenses	36,281,119,778	61,434,005,040
Total	188,274,336,261	143,063,291,602

27. Other income

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Gain from liquidation, disposal of fixed assets	221,488,821	1,664,950,001
Others	2,834,161,221	2,848,509,289
Total	3,055,650,042	4,513,459,290

28. Trading and business costs by element

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Labour expenses	356,627,804,757	299,030,164,970
Depreciation and amortisation expenses	163,722,276,090	145,985,865,161
Outside services expenses	519,385,819,628	269,890,525,109
Raw materials	48,536,258,702	46,440,166,927
Tool expenses	5,435,386,899	5,428,368,147
Tax, Charge, Fee	965,520,146	787,890,441
Provision expenses	(75,220,442)	(174,893,732)
Other expenses	118,462,061,758	310,313,987,414

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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29. Significant transactions with related parties

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

	Accumulated from the beginning of the year to the end of this quarter	
	Current year	Previous year
	VND	VND
Parent company		
<i>Vietnam Maritime Corporation</i>		
Purchase of goods and services	-	287,196,000
Dividends paid	89,100,000,000	103,950,000,000
Associated company		
<i>Danang Port Logistics JSC</i>		
Sales of goods and services	36,657,937,420	37,552,831,960
Purchase of goods and services	90,963,874,428	79,997,995,168
Dividends and shares of profits	1,943,924,000	1,943,924,000
<i>Danang Port Tugboat JSC</i>		
Sales of goods and services	8,767,742,499	8,421,325,158
Purchase of goods and services	84,681,704,911	81,152,772,450
Dividends and shares of profits	3,811,500,000	4,900,500,000
The same Parent Company		
<i>Bien Dong Shipping Company Limited</i>		
Sales of services	74,677,500	44,460,000
<i>Vietnam Ocean Shipping Agency Corporation – Da Nang Branch</i>		
Sales of services	1,130,188,739	11,226,720,642
<i>VIMC Container Lines JSC</i>		
Sales of services	24,721,196,073	8,604,680,644
Dependent entity of the Parent Company		
<i>Maritime Project Management Unit - VIMC</i>		
Sales of services	-	1,238,133,600
<i>VIMC Shipping Company</i>		
Sales of services	-	8,923,566,914
<i>Vietnam Maritime Corporation – Hai Phong Branch</i>		
Purchase of goods and services	1.425.926	-

Danang Port Joint Stock Company
Notes to the financial statements for quarter IV 2025 (continued)

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Parent company of major shareholders

Wan Hai Line Ltd

Sales of services	78,620,340,754	71,132,431,077
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Remuneration to members of the Board of General Directors

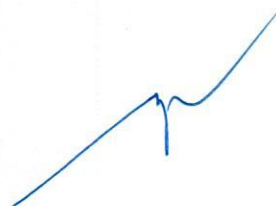
Mr. Tran Le Tuan	General Director	2,419,892,417	1,691,215,456
Mr. Duong Duc Xuan	Vice General Director	1,526,642,314	1,221,419,211
Mr. Le Quang Duc	Vice General Director	1,416,621,186	1,219,838,454
Mr. Nguyen Dang Song	Vice General Director	973,070,517	-

Remuneration to members of the Board of Management

Mr. Nguyen Dinh Chung	Chairman	360,000,000	240,000,000
Mr. Phan Bao Loc	Member	1,338,155,713	913,168,296
Mrs. Dao Thi Thu Huong	Member	180,000,000	-
Mr. Ly Quang Thai	Member	60,000,000	126,000,000
Mr. Nguyen Hoai An	Member	-	42,000,000
Mr. To Minh Thuy	Member	240,000,000	168,000,000
Mrs. Hoang Ngoc Bich	Member	240,000,000	168,000,000
Mr. Chen Chun Kai	Member	240,000,000	126,000,000
Mr. Wang Chil Shiang	Member	-	42,000,000

Remuneration to members of the Board of Supervision

Mr. Luong Dinh Minh	Chief	240,000,000	126,000,000
Mrs. Phan Thi Nhi Ha	Chief	-	42,000,000
Mr. Nguyen Quang Phat	Member	919,583,806	731,168,614
Mrs. Bui Thi Ngan Hoa	Member	180,000,000	108,000,000
Mrs. Tran Thi Kieu Oanh	Member	-	36,000,000



Ngo Quoc Van
Preparer

Da Nang, 12 January 2026



Nguyen Ngoc Tam
Chief Accountant



Tran Le Tuan
General Director