

DECISION

Regarding the determination of Da Nang Port Logistics Joint Stock Company as a subsidiary of Da Nang Port Joint Stock Company and the consolidation of financial statements from the 2026 reporting period

**BOARD OF DIRECTORS
DANANG PORT JOINT STOCK COMPANY**

Pursuant to the Law on Enterprises dated June 17, 2020; the Law amending and supplementing a number of articles of the Law on Enterprises No. 76/2025/QH15 dated June 17, 2025;

Pursuant to Vietnamese Accounting Standard No. 25 (VAS 25);

Pursuant to the Charter of Da Nang Port Joint Stock Company;

Pursuant to the Internal Regulations on Corporate Governance issued with Decision No. 609/QĐ-HĐQT dated April 20, 2021; the Operating Regulations of the Board of Directors of Da Nang Port issued with Decision No. 617/QĐ-HĐQT dated April 20, 2021;

Pursuant to Resolution No. 76/NQ-CDN dated October 22, 2025, of the Board of Directors of Da Nang Port regarding the approval of the policy to recognize Da Nang Port Logistics Joint Stock Company (Danalog) as a subsidiary of Da Nang Port Joint Stock Company and the consolidation of Financial Statements from the 2026 reporting period;

Upon the request of the General Director in Submission No. 232/TTr-CDN dated February 5, 2026, regarding the determination of Da Nang Port Logistics Joint Stock Company as a subsidiary of Da Nang Port Joint Stock Company and the consolidation of financial statements from the 2026 reporting period;

Pursuant to the Summary Minutes of the Board of Directors' Opinions No. 19/BBYK-HĐQT dated February 10, 2026

DECIDES:

Article 1. To determine Da Nang Port Logistics Joint Stock Company as a subsidiary of Da Nang Port Joint Stock Company.

Article 2. To approve the preparation of consolidated Financial Statements by Da Nang Port.

Effective time: Starting from the 2026 Financial Statement period.

Article 3. To assign the General Director of Da Nang Port Joint Stock Company to:



1. Perform procedures to prepare consolidated Financial Statements in accordance with Vietnamese Accounting Standards and current legal regulations.

2. Reach an agreement with Da Nang Port Logistics Joint Stock Company on accounting policies and data provision processes to ensure synchronization, accuracy, and timeliness for consolidation purposes.

Article 4. Implementation effectiveness

1. This Decision takes effect from the date of signing.

2. The Board of Directors, Supervisory Board, Board of Management, Chief Accountant, Heads and Deputies of units under Da Nang Port, and the Capital Representative of Da Nang Port at Da Nang Port Logistics Joint Stock Company are responsible for implementing this Decision./.

Recipients:

- As per Article 4;
- Internal Audit Committee, Secretariat Dept (for information disclosure);
- File: Admin, Secretariat Dept.

**ON BEHALF OF BOD
CHAIRMAN**



Nguyen Dinh Chung

