

CAN THO PORT JOINT STOCK COMPANY



FINANCIAL REPORT

Q1 2026

(SUMMARY)

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



CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Hưng Phú Ward, Can Tho City

FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

STATEMENT OF FINANCIAL POSITION FOR Q1 2026

(Full format)

As at March 31, 2026

ARTICLE	Code	Note	31/03/2026	Currency: VND
			VND	01/01/2026 VND
A - CURRENT ASSETS	100		94,786,162,630	95,225,515,231
I. Cash and cash equivalents	110	VI	52,188,657,736	49,770,094,913
1. Cash	111	VI.1	8,750,550,655	15,921,971,120
2. Cash equivalents	112	VI.2b1	43,438,107,081	33,848,123,793
II. Short-term financial investments	120		12,689,324,964	13,102,543,454
1. Trading Securities	121		-	-
2. Provision for devaluation of held for trading securities	122		-	-
3. Held to maturity investments	123	VI.2b1	12,689,324,964	13,102,543,454
4. Allowance for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		27,904,929,124	30,708,090,062
1. Short-term trade receivables	131	VI.3a	34,017,405,831	35,967,287,821
2. Short-term advances to suppliers	132		4,213,554,411	4,492,583,590
3. Short-term loan Receivables	133		-	-
4. Receivables by the Scheduled Progress of Construction	134		-	-
5. Other short-term receivables	135	VI.4a	4,366,078,801	4,997,328,570
6. Provision for doubtful short-term receivables	136	VI.6	(14,692,109,919)	(14,749,109,919)
7. Insufficient Assets	137		-	-
IV. Inventories	140		787,645,085	496,652,144
1. Inventory	141	VI.7	787,645,085	496,652,144
2. Provision for obsolete inventories	149		-	-
V. Others Current Assets	160		1,215,605,721	1,148,134,658
1. Short-term prepaid expenses	161	VI.13a	1,215,605,721	1,148,134,658
2. Value-added tax deductible	162	VI.17b	-	-
3. Tax and other receivables from the State	163		-	-
4. Repurchase Government Bonds Transactions	164		-	-
5. Others Current Assets	165		-	-
B- LONG-TERM ASSETS	200		258,278,606,471	261,079,566,299
I. Long-term receivables	210		-	57,000,000
1. Long-term Receivables from Customers	211		-	-
2. Payables to seller: long-term	212		-	-
3. Capital of units directly under	213		-	-
4. Long-term Internal Receivables	214		-	-
5. Other long-term receivables	215	VI.4b	57,000,000	57,000,000
6. Provision for long-term doubtful debts	216		(57,000,000)	-

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FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

Consolidated balance sheet for Q1 2026 (continued)

ARTICLE	Code	Note	31/03/2026 VND	01/01/2026 VND
II. Fixed assets	220		200,043,093,227	204,262,605,051
1. Tangible fixed assets	221	VI.9	195,743,145,959	199,909,024,929
- Cost	222		490,941,536,898	496,732,121,345
- Accumulated depreciation	223		(295,198,390,939)	(296,823,096,416)
2. Financial lease assets	224			
- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	VI.10	4,299,947,268	4,353,580,122
- Cost	228		8,373,553,602	8,373,553,602
- Accumulated depreciation	229		(4,073,606,334)	(4,019,973,480)
IV. Invested real estate	240			
- Cost	241			
- Accumulated depreciation	242			
V. Long-term-financial investments	250		50,488,511,963	50,264,027,151
1. Production in progress: long-term	251			
2. Construction in progress	252	VI.8b	50,488,511,963	50,264,027,151
VI. Long-term-financial investments	260		4,274,373,443	4,274,373,443
1. Subsidiary company investments	261			
2. Investments in associates	262	VI.2c	4,497,251,573	4,497,251,573
3. Investments in other entities	263		-	
4. Provision for impairment of long-term investments	264		(222,878,130)	(222,878,130)
5. Long - term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments	266			
VII. Other long-term assets	270		3,472,627,838	2,221,560,654
1. Long-term prepaid expenses	271	VI.13b	3,472,627,838	2,221,560,654
2. Deferred income tax assets	272			
3. Long-term Equipment and Spare Parts	273			
4. Other investments: long-term	274			
TOTAL ASSETS	280		353,064,769,101	356,305,081,530
C - LIABILITIES	300		77,669,525,282	83,385,821,519
I. Short-term liabilities	310		30,184,645,358	33,603,287,521
1. Short-term trade payables	311	VI.16a	9,482,145,837	9,241,971,876
2. Short-term advances from customers	312		99,617,242	1,176,089,948
3. Dividends and profits payable	313			
4. Statutory obligations	314	VI.17a	2,823,227,029	2,285,260,730
5. Payables to employees	315		3,092,790,741	6,606,158,615
6. Short-term Accrued Expenses	316	VI.18a	1,602,692,310	1,706,913,552
7. Short-term Intercompany Payables	317			
8. Payables by Scheduled Progress of Construction	318			
9. Short-term unearned revenues	319		331,366,950	60,000,000
10. Other short-term payables	320	VI.19a	2,744,320,826	2,518,408,377
11. Short-term loans and finance lease liabilities	321	VI.15a	10,000,000,000	10,000,000,000
12. Provision for short-term payables	322		-	-

CANTHO PORT JOINT STOCK COMPANY

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FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

Consolidated balance sheet for Q1 2026 (countinued)

ARTICLE	Code	Note	31/03/2026 VND	01/01/2026 VND
13. Reward and Welfare Fund	323	VI.25e	8,484,423	8,484,423
14. Price Stabilisation Fund	324			
15. Repurchase Government Bonds Transactions	325			
II. Long-term liabilities	330		47,484,879,924	49,782,533,998
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term statutory obligations	333			
7. Long-term unearned revenue	337			
8. Other long-term liabilities	338	V.19b	36,399,558,396	36,197,212,470
9. Long-term loans and finance lease liabilities	339	V.15b	11,085,321,528	13,585,321,528
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	400		275,395,243,819	272,919,260,011
1. Share capital	411	VI.25a	275,281,179,597	275,281,179,597
- Shares with voting rights	411a		275,281,179,597	275,281,179,597
- Preferred stock capital	411b		-	-
8. Investment and development fund	418	VI.25e	646,231,180	646,231,180
9. Other Funds	419		-	-
10. Undistributed Profit	420	VI.25a	(532,166,958)	(3,008,150,766)
- Undistributed earnings by the end of prior	420a		(3,008,150,766)	(8,312,141,225)
- Undistributed earnings of current period	420b			
			2,475,983,808	5,303,990,459
TOTAL RESOURCES	440		353,064,769,101	356,305,081,530

Thai Thi My Linh
Preparer

Thai Thi My Linh
Person in charge of Accounting



Can Tho City, March 31, 2026

Nguyen Manh Ha
Legal Representative

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Hưng Phú Ward, Can Tho City

FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

STATEMENT OF INCOME

Quarter 1, 2026

Currency: VND

ARTICLE	Code	Note	Quarter 4		Cumulative for the Year	
			This year	Last year	This year	Last year
			01/01/2026 - 31/03/2026	01/01/2025 - 31/03/2025	01/01/2026 - 31/03/2026	01/01/2025 - 31/03/2025
1. Revenues from sale of goods and rendering of services	01	VII.1a	37,409,213,247	33,023,033,762	37,409,213,247	33,023,033,762
2. Revenue deductions	02		-		-	
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10		37,409,213,247	33,023,033,762	37,409,213,247	33,023,033,762
4. Cost of goods sold and services	11	VII.3	30,721,480,325	27,992,560,263	30,721,480,325	27,992,560,263
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		6,687,732,922	5,030,473,499	6,687,732,922	5,030,473,499
6. Net gains/losses from disposal of investment properties	21					
7. Financial income	22	VII.4	528,021,511	404,463,851	528,021,511	404,463,851
8. Financial expenses	23		202,345,926	250,505,618	202,345,926	250,505,618
- In which: Interest expense	24		202,345,926	250,505,618	202,345,926	250,505,618
9. Selling expenses	25	VII.8b	24,075,243	99,973,503	24,075,243	99,973,503
10. General and administrative expenses	26	VII.8a	4,717,773,273	3,966,566,247	4,717,773,273	3,966,566,247
11. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		2,271,559,991	1,117,891,982	2,271,559,991	1,117,891,982
12. Other income	31	VII.6	846,713,253	1,301,507,411	846,713,253	1,301,507,411
13. Other expenses	32	VII.7	23,293,484	14,886,251	23,293,484	14,886,251
14. Profit from other activities (40 = 31 - 32)	40		823,419,769	1,286,621,160	823,419,769	1,286,621,160
15. Accounting profit before tax (50 = 30 + 40)	50		3,094,979,760	2,404,513,142	3,094,979,760	2,404,513,142
16. Current Corporate income tax expense	51		618,995,952	995,936,937	618,995,952	995,936,937
17. Deferred tax income	52					
18. Net profit after tax (60 = 50 - 51 - 52)	60		2,475,983,808		2,475,983,808	
19. Basic earnings per share (*)	70		90	87	90	87
20. Diluted earnings per share (*)	71		90	58	90	58


Thai Thi My Linh
 Preparer


Thai Thi My Linh
 Person in charge of Accounting


 Can Tho City, March 31, 2026

Nguyen Manh Ha
 Legal Representative

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Hưng Phú Ward, Can Tho City

FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

CASH FLOW STATEMENT FOR Q1 2026

(Full format)

(Indirect Method)

As at March 31, 2026


Currency: VND


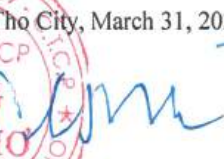
Cumulative from the Beginning of the Year
to the End of the Period

ARTICLE	Code	Note	31/12/2025 VND	01/01/2025 VND
I. Cash flows from operating activities				
1. Accounting profit before tax	01		3,094,979,760	2,404,513,142
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		4,201,225,206	3,565,641,299
- Provisions	03		-	
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		-	
- Gains/losses from investment and financial activities	05		(1,351,092,857)	(1,683,840,575)
- Interest expenses	06		202,345,926	250,505,618
- Other adjustments	07			
3. Operating profit before changes in working capital	08		6,147,458,035	4,536,819,484
- (Increase) decrease in receivables	09		3,124,599,420	7,132,018,363
- Increase, decrease in inventories	10		(290,992,941)	62,717,193
- Increase (decrease) in payables (excluding interest payable, corporate income tax payable)	11		(2,691,329,996)	(2,295,208,957)
- Increase, decrease in prepaid expenses	12		(73,124,063)	(1,669,204,549)
- Increase, decrease in Trading Securities	13		-	-
- Interest paid	14		-	
- Corporate income tax paid	15		(1,732,384,239)	(538,398,391)
- Other Cash Inflows from Operating Activities	16		-	
- Other payments on operating expenses	17			
Net cash flows from operating activities	20		4,484,226,216	7,228,743,143
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,500,899,921)	(2,907,037,037)
2. Proceeds from disposals of fixed assets and other long-term assets	22		872,358,889	1,557,626,894
3. Loans and purchase of debt instruments from other entities	23		(10,216,880,238)	(10,517,314,795)
4. Collections of loans and resale of debt instrument of other entities	24		10,630,098,728	

ARTICLE	Code	Note	Cumulative from the Beginning of the Year to the End of the Period	
			31/12/2025 VND	01/01/2025 VND
5. Money spent on investment in other entities	25		-	-
6. Cash Proceeds from Investment in Other Entities	36		-	-
7. Interest and dividend received	27		649,659,149	404,463,851
<i>Net cash flows from investing activities</i>	30		434,336,607	(11,462,261,087)
III. Net cash flows from investing activities				
1. Cash Proceeds from Issuance of Shares and Contributions from Owners	31		-	-
2. Cash Repayment of Capital Contributions to Owners, Repurchase	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of principal	34		(2,500,000,000)	(1,623,297,400)
5. Finance lease principal paid	35		-	-
6. Dividends or profits paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		(2,500,000,000)	(1,623,297,400)
Net cash flows in the year	50		2,418,562,823	(5,856,815,344)
Cash and cash equivalent at the beginning of the year	60		49,770,094,913	36,371,971,943
Effect of exchange rate fluctuations	61			
Cash and cash equivalent at the end of the year	70		52,188,657,736	30,515,156,599


 Thai Thi My Linh
 Preparer


 Thai Thi My Linh
 Person in charge of Accounting

Can Tho City, March 31, 2026


 Nguyen Manh Ha
 Legal Representative

**NOTES TO THE FINANCIAL STATEMENTS
QUARTER 1 2026**

I. Characteristics of the Company:

1. Structure Of Ownership:

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

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

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

As of March 31, 2026, the company has a total of 121 employees (120 employees as of January 1, 2026).

2. Business Fields

The company is engaged in port transportation services.

3. Main Business Activities

The main activities of the company include:

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

4. Typical Production and Business Cycle

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

6. Company Structure:

The company has one subordinate unit, the Can Tho Joint Stock Company - Can Tho Port Logistics Center, located at 27 Le Hong Phong, Thoi An Dong Ward, Can Tho City.

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

7. Disclosure Statement on Financial Report Comparability

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

II. Accounting Period and Reporting Currency

1. The Company's fiscal year begins on 01 January and ends on 31 December of the calendar year, This separate financial statement is prepared for the fiscal year ending 31 December 2026,

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

III, Accounting Standards and Regulations Applie

1. Accounting Standards Applied:

The Company applies the Corporate Accounting System issued under Circular No, 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance.

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2. Statement of Compliance with Accounting Standards and Regulations:

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

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

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

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

2. Types of Exchange Rates Applied in Accounting.

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

4. Principle for Recognizing Cash and Cash Equivalents.

- Cash includes cash on hand and demand deposits in banks.

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

5. Accounting Principles for Financial Investments

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

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

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

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

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

6. Accounting Principles for Accounts Receivable:

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

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

7. Inventory Accounting Policies:

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

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

- Inventories are accounted for using the perpetual inventory system.

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

8. Accounting Policies for Fixed Assets and Depreciation:

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

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

- Buildings and structures
- Machinery and equipment

05 - 30 years

05 - 10 years



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

9. Accounting Policies for Business Cooperation Contracts.

10. Accounting Policies for Deferred Income Tax.

11. Accounting Policies for Prepaid Expenses.

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

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

- The Company's prepaid expenses include:

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

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

12. Accounting Policies for Payables.

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

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

13. Accounting Policies for Borrowings and Finance Lease Liabilities.

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

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

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

15. Accounting Policies for Accrued Expenses.

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

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

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

17. Accounting Policies for Unearned Revenue.

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

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

18. Accounting Policies for Convertible Bonds.

19. Accounting Policies for Equity:

- Contributed capital is recognized at the actual amount contributed by the owners.

- Retained earnings reflect the results of operations (profits and losses) after corporate income tax and the distribution of profits or treatment of losses of the Company.

20. Revenue Recognition Policies and Methods:

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

- Financial income

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

+ It is probable that economic benefits will flow to the Company from the transaction;

+ The revenue can be reliably measured.

21. Accounting Policies for Revenue Deductions

22. Accounting Policies for Cost of Goods Sold.

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

23. Accounting Policies for Financial Expenses.

Expenses recognized as financial expenses are borrowing costs.

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

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

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

26. Other Accounting Policies and Methods

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

1. Is there a reclassification of long-term assets and long-term liabilities to current?

2. Principles for determining the value of each type of asset and liability (at net realizable value, recoverable value, fair value, present value, current value, etc.)

3. Principles for financial treatment of:

- Provisions;

- Asset revaluation differences and exchange rate differences (still reflected on the Balance Sheet – if any)

VI. Additional Information for Items Presented in the Balance Sheet

Currency: đồng,

1. Cash and Cash Equivalents:

Item	End of Period	Beginning of Period
- Cash on hand	951,659,744	951,659,744
- Cash at bank (demand)	7,798,890,911	14,970,311,376
- Cash equivalents	43,438,107,081	33,848,123,793
Total	52,188,657,736	49,770,094,913

2. Financial Investments:

a) Trading Securities:

None.

b) Held-to-Maturity Investments.

Item	End of Period		Beginning of Period	
	Cost	Carrying amount	Cost	Carrying amount
b1) Short-term				
- Time deposits (2b1)	12,689,324,964	12,689,324,964	13,102,543,454	13,102,543,454
- Other investments				
b2) Long-term				
- Time deposits				
- Other investments				

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

Item	End of Period	Beginning of Period
Joint Stock Commercial Bank for Foreign Trade of Vietnam (12-month term)	2,689,324,964	2,689,324,964
Joint Stock Commercial Bank for Foreign Trade of Vietnam (06-month term)	10,000,000,000	10,413,218,490
TỔNG CỘNG	12,689,324,964	13,102,543,454

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

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

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

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

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

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

3. Accounts Receivable:

Item	End of Period	Beginning of Period
a) Short-term Accounts Receivable (3a)	34,017,405,831	35,967,287,821
- Accounts receivable - other customers		
b) Long-term Accounts Receivable		

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

Vinacomin – Coal Import Export jsc	3,612,626,464
Khang Phuc Trading & Import-Export Co, Ltd	623,377,754
VIMC Container Transport JSC	1,124,732,348
Traco Transport Joint Stock Corporation No1	1,004,611,561
Truong Son Import-Export & Investment JSC	1,271,551,525
Petrovietnam Fertilizer and Chemicals Corporation JSC	2,696,942,010
Phuc Cuong Housing Development Investment JSC	645,000,000

Bac Nam Environment Technology Co., Ltd,	744,057,590
Tay Do Steel Co., Ltd,	1,716,660,017
Q & D Co., Ltd,	631,331,990
Irradiation Of Can Tho Joint Stock Company	1,373,855,256
PetroVietnam Camau Fertilizer JSC	1,412,423,038
Duyen Hai Star Co., Ltd,	2,119,282,648
Coastal Coal Mineral Joint Stock Co.,JSC	2,169,762,898
Hoa Phat Dung Quat Steel Joint Stock Co.,JSC	543,537,450
Minh Hoang Logistic Co., Ltd	1,858,928,724
Retail Customers	10,468,724,558
TOTAL	34,017,405,831

4. Other Receivables:

Item	End of Period		Beginning of Period	
	Value	Provision	Value	Provision
a) Short-term (4a)	4,366,078,801		4,997,328,570	
- Receivable for profit sharing;	154,250,000		154,250,000	
- Advances;	937,727,766		1,016,019,766	
- Receivable for losses before equitization				
- Other receivables	3,274,101,035		3,827,058,804	
b) Long-term	57,000,000		57,000,000	
- Receivable from employees;	57,000,000		57,000,000	
- Deposits	0		0	
- Due from related parties;	0			
- Other long-term receivables,	0		0	
Total	4,423,078,801		5,054,328,570	

4a) Details of Other Short-term Receivables:

Item	End of Period	Beginning of Period
Receivable from Can Tho Port - Thanh Tuan Co., Ltd, (Profit sharing for 2016+2017)	154,250,000	154,250,000
Advances to employees	937,727,766	1,016,019,766
Receivable for employee advances (resigned employees: Quan – Lac – Khanh)	38,602,380	38,602,380
Receivable for advance to Mr, Dang Truong Son (resigned)	86,668,825	86,668,825
Receivable from employees resigned in 2023 (Bich, Le Thanh Hung, Kim Phi)	810,275,012	810,275,012
Accrued interest on term deposits at Vietcombank Can Tho	153,559,749	275,197,387
Receivable for bid security from Thanh Phuong Co,	300,000,000	300,000,000
Aggregation of Costs Related to the 15-Hectare Project Land Area	80,000,000	680,000,000
Other receivables	1,804,995,801	1,636,315,200
Total	4,366,078,801	4,997,328,570

5.Assets Awaiting Processing (Details): None

6. Bad Debts:

Disclosed in Appendix 5.

7. Inventories:

Item	End of Period		Beginning of Period	
	Value	Provision	Value	Provision
- Goods in transit				
- Raw materials	503,719,467		212,726,526	
- Tools and supplies	283,925,618		283,925,618	
- Work in progress	0		0	
- Finished goods	0		0	
Total	787,645,085		496,652,144	

8. Long-term Assets in Progress:

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

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

Item	End of Period	Beginning of Period
- Purchases;		
- Construction in progress (8b)	50,488,511,963	49,018,612,967
Total	50,488,511,963	49,018,612,967

(8b) Details of Construction in Progress as of March 31, 2026:

Item	End of Period	Beginning of Period
- Renovation and upgrade costs for roads outside and leading to yard 10b at Cai Cui Port	0	826,969,091
- Construction in progress for Cai Cui Port – Phase 1	38,826,414,266	39,493,818,401
- Construction in progress for Cai Cui Port – Phase 2	8,647,825,475	8,647,825,475
-Cost aggregation for Re-roofing Warehouse No, 7 - Hoang Dieu Port	58,333,333	0
- Accumulation of upgrade costs for PL-COS Terminal Operating System and Payroll System	14,814,815	14,814,815
- Cost accumulation for the renovation and floor raising of Warehouses 1, 3, and 7 at Hoang Dieu Terminal	2,941,124,074	35,185,185
Total	50,488,511,963	49,018,612,967

9. Movements in Tangible Fixed Assets

Disclosed in Appendix 1.

10. Movements in Intangible Fixed Assets:

Disclosed in Appendix 2.

11. Movements in Finance Lease Assets: None.

12. Movements in Investment Property: None.

13. Prepaid Expenses:

Item	End of Period	Beginning of Period
a) Short-term (Itemized details)	1,215,605,721	1,148,134,658
- Other items (Disclose details if material),	1,215,605,721	1,148,134,658
b) Long-term	3,472,627,838	3,466,974,838
- Other items (Disclose details if material),	3,472,627,838	3,466,974,838
Total	4,688,233,559	4,615,109,496

(13a) Short-term prepaid expenses for allocation of tools and supplies and short-term repairs: 1,215,605,721 đồng,

(13b) Long-term prepaid expenses for allocation of tools and supplies and long-term repairs: 3,472,627,838 đồng,

14. Other Assets: None.

15. Borrowings and Finance Lease Liabilities:

Item	End of Period		During the Period		Beginning of Period	
	Value	Amount Repayable	Increase	Decrease	Value	Amount Repayable
a) Short-term borrowings	10,000,000,000	10,000,000,000	2,500,000,000	2,500,000,000	10,000,000,000	10,000,000,000
b) Long-term borrowings	11,085,321,528	11,085,321,528		2,500,000,000	13,585,321,528	13,585,321,528
Total	21,085,321,528	21,085,321,528	2,500,000,000	5,000,000,000	23,585,321,528	23,585,321,528

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

Principal payable to Vietnam Maritime Corporation (VIMC paid on behalf of CCT for loan from Vietinbank)	10,000,000,000
Loan from Vietnam Maritime Corporation (VIMC paid on behalf of CCT for loan from Vietinbank)	11,085,321,528
Total	21,085,321,528

16. Trade Payables:

Item	End of Period	Beginning of Period
a) Short-term trade payables	9,482,145,837	9,241,971,876
Total	9,482,145,837	9,241,971,876

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

Item	End of Period	Beginning of Period
Vietnam Maritime Corporation – JSC	727,767,663	1,207,135,804
Minh Minh An Giang Co.,Ltd,	79,056,000	716,834,400
Trust sea Com.,Ltd,	459,704,532	
Nguyen Tien Transportation Service Co., Ltd,	14,137,200	228,857,087
Vietgroup Can Tho Trading and Service Co.,Ltd,	226,971,069	71,374,345
Duyen Hai Star Co., Ltd,	38,980,722	38,836,666
Minh Nam Mechanical Co., Ltd,	4,620,875,617	2,127,035,006
Minh Hoang Logistics Co., Ltd,	0	2,159,230,068
Retail Customers	3,314,653,034	2,692,668,500
TOTAL	9,482,145,837	9,241,971,876

17. Taxes and Other Payables to the State:

a) Payables (detailed by tax type)

Disclosed in Appendix 3.

b) Receivables (detailed by tax type).

18. Accrued Expenses:

Item	End of Period	Beginning of Period
a) Short-term	1,602,692,310	1,706,913,552
- Accrued transportation and handling costs		
- Accrued warehouse rental costs		
- Other accrued expenses	1,602,692,310	1,706,913,552

b) Long-term		
- Interest payable		
- Other accruals (detailed by item)		
Total	1,602,692,310	1,706,913,552

18a) Details of short-term accrued expenses:

Item	End of Period	Beginning of Period
Can Tho City Electricity Company – Cai Rang Electricity Branch	60,960,702	93,893,108
Can Tho City Electricity Company	185,360,180	169,034,617
CMC Renewable Energy JSC	42,388,146	28,173,887
Vietgroup Can Tho Trading and Service Co., Ltd	463,974,667	818,776,409
Le Nghiem Construction Services Trading Co., Ltd,	188,953,100	363,319,520
Other Payables	661,055,515	233,716,011
TOTAL	1,602,692,310	1,706,913,552

19. Other Payables:

Item	End of Period	Beginning of Period
a) Short-term	2,744,320,826	2,518,408,377
- Trade union fees	46,945,243	22,793,108
- Social insurance	198,613,737	
- Health insurance	35,490,601	441,118
- Unemployment insurance	15,577,548	
- Short-term deposits (19a1)	1,121,200,986	1,332,924,650
- Other payables (19a2)	1,326,492,711	1,162,249,501
b) Long-term	36,399,558,396	36,197,212,470
- Long-term deposits (warehouse rental deposits)	3,099,278,200	3,099,278,200
- Other long-term payables:	33,300,280,196	33,097,934,270
+ Interest payable to VIMC	13,276,762,094	13,074,416,168
+ Payable to Can Tho City People's Committee (final settlement of Cai Cui Port Phase 1 investment project)	20,023,518,102	20,023,518,102
Total	39,143,879,222	38,715,620,847

(19a1) Details of short-term deposits:

Item	End of Period	Beginning of Period
Hoa Sen Group JSC	240,000,000	240,000,000
Gemadept Logistics One Member Co.,Ltd	247,968,000	247,968,000
Minh Nam Mechanical Co., Ltd	85,276,336	300,000,000
Other payables	547,956,650	544,956,650
Total	1,121,200,986	1,332,924,650

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

Item	End of Period	Beginning of Period
Vietnam Maritime Corporation	1,104,859,052	987,359,052
Other payables	221,633,659	174,890,449
Total	1,326,492,711	1,162,249,501

20. Unearned Revenue: 331,366,950 VND.

21. Bonds Issued

21.1. Plain bonds (detailed by type):

None,

21.2. Convertible bonds:

None.

22. Redeemable Preference Shares Classified as Liabilities:

- Par value;

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

- Redemption terms (Timing, repurchase price, other key terms in the issuance agreement);
- Value repurchased during the period;
- Other disclosures.

23. Provisions.

None.

24. Deferred Tax Assets and Deferred Tax Liabilities:

a, Deferred tax assets:

None,

b- Deferred tax liabilities:

None,

25. Equity:

a) Statement of changes in equity:

Disclosed in Appendix 4.

b) Details of owners' contributed capital:

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

c) Capital transactions with owners and distribution of dividends and profits: None,

d) Shares:

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

đ) Dividends: None.

e) Company funds:

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

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

26. Revaluation Surplus: None.

27. Exchange Differences: None.

28. Funds: None.

29. Off-Balance-Sheet Items:

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

b) Assets held in trust: (None).

c) Foreign currencies: At the end of the reporting period, cash and cash equivalents include 1,672,82USD (One thousand six hundred seventy- two dollars and eighty-two cents).

d) Precious metals, gemstones: None.

d) Bad debts written off: None.

e) Other information about off-balance-sheet items

30. Other Information Disclosed by the Company.

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

1. Total Revenue from Sales and Service Provision:

Currency: VND

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
A. Revenue				
- Sales Revenue	0	89,334,097	0	89,334,097
- Service Revenue	37,409,213,247	32,933,699,665	37,409,213,247	32,933,699,665
Total	37,409,213,247	33,023,033,762	37,409,213,247	33,023,033,762

2. Revenue Deductions:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Trade Discounts	0	0	0	0
Total	0	0	0	0

3. Cost of Goods Sold:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Cost of Services Provided	30,721,480,325	27,913,385,769	30,721,480,325	27,913,385,769
- Cost of Goods Sold		79,174,494		79,174,494
Total	30,721,480,325	27,992,560,263	30,721,480,325	27,992,560,263

4. Financial Income:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Interest on Deposits and Loans	528,021,511	404,463,851	528,021,511	404,463,851
- Exchange Rate Differences				
Total	528,021,511	404,463,851	528,021,511	404,463,851

5. Financial Expenses:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Interest on Loans	202,345,926	250,505,618	202,345,926	250,505,618
- Exchange Rate Losses				
Total	202,345,926	250,505,618	202,345,926	250,505,618

6. Other Income:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Disposal of Fixed Assets;	823,071,346	1,279,376,724	823,071,346	1,279,376,724
- Other Income	23,641,907	22,130,687	23,641,907	22,130,687
Total	846,713,253	1,301,507,411	846,713,253	1,301,507,411

7. Other Expenses:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
- Fines;				
- Expenses on Disposal of Fixed Assets				
- Other Expenses,	23,293,484	14,886,251	23,293,484	14,886,251
Total	23,293,484	14,886,251	23,293,484	14,886,251

8. Selling Expenses and General and Administrative Expenses:

Item	Q1-2026	Q1-2025	YTD	
			2026	2025
a) General and Administrative Expenses Incurred During the Period				
- Other General and Administrative Expenses	4,717,773,273	3,966,566,247	4,717,773,273	3,966,566,247
b) Selling Expenses Incurred During the Period				
- Other Selling Expenses,	24,075,243	99,973,503	24,075,243	99,973,503

9. Operating Expenses by Element:

Item	Q1-2026	Q1-2025	YTD	
			2025	2024
- Raw Materials and Supplies	1,341,906,050	748,583,205	1,341,906,050	748,583,205
- Salaries and Wages	6,833,793,628	7,357,540,754	6,833,793,628	7,357,540,754
- Costs of Tools, Supplies, and Accessories	77,209,800	88,315,474	77,209,800	
- Depreciation of Fixed Assets	4,201,225,206	3,565,641,299	4,201,225,206	3,565,641,299
- Taxes, Fees, and Charges Expenses	20,976,397	29,522,489	20,976,397	
- Provision Expense/Reversal of Provision	0	0	0	
- Purchased Services	18,380,384,785	16,868,996,802	18,380,384,785	16,868,996,802
- Other Cash Expenses	4,607,832,975	3,321,325,496	4,607,832,975	3,439,163,459
Total	35,463,328,841	31,979,925,519	35,463,328,841	31,979,925,519

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

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

11. Deferred Corporate Income Tax Expense.

12. Transactions and Balances with Related Parties:

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

Related Party	Relationship	
Vietnam Maritime Corporation	Parent company	
Vietnam Ocean Shipping Joint Stock Company	Same Parent company	
Port of Hai Phong Joint Stock Company	Same Parent company	
Nghe Tinh Port Joint Stock Company	Same Parent company	
Vosa Corporation	Same Parent company	
Hau Giang Maritime Services One Member Limited Liability Company	Same Parent company	
Can Tho Port - Thanh Tuan Company Limited	Joint Venture company	
In addition to the information on related parties presented in the above notes, the Company also had the following transactions with related parties during the period:		
	YTD 31-03-2026	YTD 31-03-2025
	VND	VND
Revenue	3,923,498,657	2,143,301,469
Vietnam Maritime Corporation,	101,277,720	99,032,400
Hau Giang Maritime Services One Member Limited Liability Company	246,245,975	-
VIMC Container Transportation JSC	3,000,289,161	1,925,075,118
Hau Giang Port Service Joint Stock Company	575,685,801	119,193,951
Purchases	2,129,205,354	1,585,287,549
Vietnam Maritime Corporation	661,606,967	630,098,049
VIMC Hai Phong Port Warehouse Branch of Vietnam Maritime Corporation -JSC	-	300,000,000
VIMC Container lines Joint stock company	745,347,000	541,812,220
Saigon Port Engineering, Trasding anh service Joiht stock Company	323,875,000	-
Maritime Project Management UNIT	-	35,000,000
VIMC – Branch of VIMC		
Viet Nam Ocean Shipping Agency Corporation	36,000,000	36,000,000
Hau Giang Port Service Joint Stock Company	362,376,387	77,377,280
Interest Expense	202,345,926	250,505,618
Vietnam Maritime Corporation	202,345,926	250,505,618

	Relationship	YTD 31-03- 2026 VND	YTD 31-03- 2025 VND
Compensation of Key Management Personnel		462,900,000	285,000,000
Mr, Le Quang Trung	Chairman of the Board of Directors (Appointed on 18/04/2023)	34,500,000	21,000,000
Mr, Phan Nhan Thao	Member of the Board of Directors (Appointed on 25/04/2025)	25,500,000	-
Mr, Tran Tuan Hai	Member of the Board of Directors (Appointed on 15/04/2022)	25,500,000	15,000,000
Mr, Hoang Viet	Member of the Board of Directors (Dismissed on 25/04/2025)	-	15,000,000
Mr, Nguyen Dang Song	Member of the Board of Directors (Dismissed on 25/04/2025)	-	15,000,000
Mr, Nguyen Hoai An	Member of the Board of Directors (Appointed on 25/04/2025)	25,500,000	-
Mr, Le Tien Cong,	Deputy General Director	117,600,000	75,000,000
Mr, Nguyen Manh Ha	General Director (Appointed on 06/03/2025)	160,500,000	105,000,000
Mr, Nguyen Canh Hiep	Head of Supervisory Board (Appointed on 25/04/2025) (Dismissed on 28/03/2024)	25,800,000	-
Mrs, Nguyen Thi Dung	Member of the Supervisory Board (Appointed on 25/04/2025)	24,000,000	15,000,000
Mrs, Phí Huyen Ngan	Member of the Supervisory Board (Appointed on 28/03/2024)	24,000,000	12,000,000
Mrs, Nguyen Tran Phuong Huyen	Member of the Supervisory Board (Dismissed on 25/04/2025)	-	12,000,000

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

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

IX. Other Information:

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

The comparative figures are the figures on the Financial Statements for the financial year ended December 31, 2025, which were audited by UHY Auditing and Consulting Company Limited.

Dated: March 31, 2026.

Prepare
(Signature, Full name)



Thai Thi My Linh

Person in charge of Accounting
(Signature, Full name)



Thai Thi My Linh

Legal Representative
(Signature, Full name,
Seal/Stamp)



Nguyen Manh Ha

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thảng Area, Hưng Phú Ward, Cần Thơ City
FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

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

	Houses and other constructions	Machinery and equipment	Transport and communication	Office equipment and tools	Other fixed assets	Total
Currency: VND						
Original cost						
Beginning balance	402,483,337,868	26,232,845,424	64,494,658,767	1,748,886,000	1,772,393,286	496,732,121,345
Increase from construction in progress	(1,175,000)			32,175,925		31,000,925
Purchased during the period						-
Internal transfer						-
Reclassification according to asset category						-
Disposal, sale			5,821,585,372			5,821,585,372
Other reductions (internal transfers)						-
Ending balance	402,482,162,868	26,232,845,424	58,673,073,395	1,781,061,925	1,772,393,286	490,941,536,898
Accumulated depreciation						
Beginning balance	232,083,461,957	11,954,344,872	50,335,197,303	1,341,033,249	1,109,059,035	296,823,096,416
Depreciation during the period	2,843,918,392	452,056,320	752,093,370	56,500,214	43,024,056	4,147,592,352
Reclassification according to actual list						-
Other increases (internal transfer)						-
Transferred to investment property						-
Disposal, sale		460,621,274	5,405,012,407			5,865,633,681
Other reductions (internal transfer)						-
Ending balance	234,927,380,349	11,945,779,918	45,682,278,266	1,397,533,463	1,152,083,091	295,105,055,087
Carrying value						
Beginning balance	170,399,875,911	14,278,500,552	14,159,461,464	407,852,751	663,334,251	199,909,024,929
Ending balance	167,554,782,519	14,287,065,506	12,990,795,129	383,528,462	620,310,195	195,836,481,811

Of which:

Not in use temporarily
Awaiting disposal

Thai Thi My Linh
Preparer

Thai Thi My Linh
Person in charge of Accounting



Nguyen Manh Ha
Legal Representative

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thắng Area, Hưng Phú Ward, Can Tho City

FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

10. Annex 2 - Changes in Intangible Fixed Assets

Item	Land Use Rights	License	Copyrights, Patents	Trademarks, Trade Names	Other Intangible Fixed Assets	Total
Original cost of intangible fixed assets						
Beginning balance	7,803,335,602	-	-	498,688,000	71,530,000	8,373,553,602
- Acquisitions	-	-	-			-
Ending balance	7,803,335,602	-	-	498,688,000	71,530,000	8,373,553,602
Accumulated depreciation						
Beginning balance	3,729,132,513			280,111,467	10,729,500	4,019,973,480
- Depreciation during the year	37,721,952	-		12,334,401	3,576,501	53,632,854
- Other increases						-
- Disposal, sale						-
- Other reductions						-
Ending balance	3,766,854,465	-	-	292,445,868	14,306,001	4,073,606,334
Carrying value of intangible fixed assets						
- At the beginning of the year	4,074,203,089	-	-	218,576,533	60,800,500	4,353,580,122
- At the end of the year	4,036,481,137	-	-	206,242,132	57,223,999	4,299,947,268


Thai Thi My Linh
 Preparer


Thai Thi My Linh
 Person in charge of Accounting

Can Tho City, March 31, 2026


Nguyen Manh Ha
 Legal Representative

17. ANNEX 3

Status of compliance with state obligations

As at March 31, 2026

Currency: VND

Indicator	Code	Amount still payable		Amount still receivable		Amount incurred in Q1		Cumulative from the beginning of the year		Amount still payable at the end of the quarter
		Beginning of the year	Beginning of the year	Beginning of the year	Beginning of the year	Amount to be paid	Amount paid	Amount to be paid	Amount paid	
I. Taxes	10	2,285,260,730	-	-	-	3,755,438,169	3,217,471,870	3,755,438,169	3,217,471,870	2,823,227,029
1. VAT on domestic sales	11	552,860,750	-	-	-	900,513,222	1,270,776,121	900,513,222	1,270,776,121	182,597,851
2. VAT on imports	12	-	-	-	-	-	-	-	-	-
3. Special consumption tax	13	-	-	-	-	-	-	-	-	-
4. Export and import tax	14	-	-	-	-	-	-	-	-	-
5. Corporate income tax	15	1,732,384,239	-	-	-	618,995,952	1,732,384,239	618,995,952	1,732,384,239	618,995,952
6. Tax on capital	16	-	-	-	-	-	-	-	-	-
7. Natural resource tax	17	-	-	-	-	-	-	-	-	-
8. Property tax, land lease	18	-	-	-	-	2,021,617,485	-	2,021,617,485	-	2,021,617,485
9. Personal income tax and others	20	15,741	-	-	-	214,311,510	214,311,510	214,311,510	214,311,510	15,741
- Individual income tax	21	15,741	-	-	-	214,311,510	214,311,510	214,311,510	214,311,510	15,741
- Business license tax	22	-	-	-	-	-	-	-	-	-
- Other taxes	23	-	-	-	-	-	-	-	-	-
- Non-agricultural tax	24	-	-	-	-	-	-	-	-	-
- Tax penalties for late payment	25	-	-	-	-	-	-	-	-	-
II. Other payable amounts	30	-	-	-	-	-	-	-	-	-
1. Receivables	31	-	-	-	-	-	-	-	-	-
2. Fees and charges	32	-	-	-	-	-	-	-	-	-
3. Other amounts	33	-	-	-	-	-	-	-	-	-
Total	40	2,285,260,730	-	-	-	3,755,438,169	3,217,471,870	3,755,438,169	3,217,471,870	2,823,227,029

Preparer

Thái Thị My Linh

Legal Representative

Nguyễn Mạnh Hà

Person in charge of Accounting

Thái Thị My Linh

Can Tho City, March 31, 2026

CÔNG TY CỔ PHẦN CẢNG THỦY SẢN PHỤNG PHÚ - TP. CẦN THƠ

Trang 18

CANTHO PORT JOINT STOCK COMPANY

Address: No. 02, Phú Thẳng Area, Hưng Phú Ward, Can Tho City
FINANCIAL STATEMENTS FOR Q1 2026

Fiscal Year Ended December 31, 2026

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

Currency: VND

	Capital contributed by owners	Development investment fund	Retained earnings after tax	Total
Beginning balance of the previous year	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
Profit in the previous year	-	-	5,303,990,459	5,303,990,459
Reduction due to state settlement phase	-	-	-	-
Allocation to funds	-	-	-	-
Ending balance at the end of the previous period	275,281,179,597	646,231,180	(3,008,150,766)	272,919,260,011
Beginning balance this year	275,281,179,597	646,231,180	(3,008,150,766)	272,919,260,011
Adjustment to last year's profit	-	-	-	-
Profit in this period	-	-	2,475,983,808	2,475,983,808
Ending balance this period	275,281,179,597	646,231,180	(532,166,958)	275,395,243,819



Thai Thi My Linh
Preparer



Thai Thi My Linh
Person in charge of Accounting



Nguyen Manh Ha
Legal Representative

VI.6. Appendix 5

PROVISION TABLE FOR CUSTOMERS WITH BAD DEBTS UNTIL MARCH 31, 2026

Object	Debtor Name	Total Debt	Overdue Debt from 6 Months to Less than 1 Year	Overdue Debt from 1 Year to Less than 2 Years	Overdue Debt from 2 Years to Less than 3 Years	Overdue Debt from 3 Years and Above	Provision for Doubtful Debts
1311	THAI NGUYEN TRADE & METAL LIMITED COMPANY	2,310,000		2,310,000			2,310,000
1311	SONG HAU TRADE SERVICE COMPANY LIMITED	4,290,000				4,290,000	4,290,000
1311	PHONG HA LOGISTICS CO.LTD	9,000,000				9,000,000	9,000,000
1311	AN GIANG MARITIME TRANSPORT COMPANY	9,980,940				9,980,940	9,980,940
1311	THUAN THANH INDIVIDUAL ENTERPRISE	10,000,000				10,000,000	10,000,000
1311	MINH PHAT INDIVIDUAL ENTERPRISE	10,000,005				10,000,005	10,000,005
1311	MECHANICAL CONSTRUCTION COMPANY 6	15,000,000				15,000,000	15,000,000
1311	RETAIL FUEL SALES	15,000,190				15,000,190	15,000,190
1311	HUNG THANH AGRICULTURAL TRANSPORT COMPANY LIMITED	15,576,000	15,576,000				15,576,000
1311	DAT NHU CONSTRUCTION AND TRADE JOINT STOCK COMPANY	17,577,992				17,577,992	17,577,992
1311	TAN KIM PHU COMPANY LIMITED	18,000,000				18,000,000	18,000,000
1311	NEAK DY LEN	18,456,568				18,456,568	18,456,568
1311	LONG THANH INDUSTRIAL MECHANICAL JOINT STOCK COMPANY	20,000,000				20,000,000	20,000,000
1311	NGOC THIEN TRADE COMPANY LIMITED	21,453,000				21,453,000	21,453,000
1311	AN DO INTERNATIONAL INDUSTRY JOINT STOCK COMPANY	22,147,441				22,147,441	22,147,441
1311	THIEN AN MECHANICAL AND CONSTRUCTION ONE MEMBER COMPANY LIMITED	23,000,000				23,000,000	23,000,000
1311	VIET MY MARITIME TRANSPORT AND SERVICE COMPANY LIMITED	24,640,000				24,640,000	24,640,000
1311	SOC TRANG CORPORATE ENTERPRISE	26,118,120				26,118,120	26,118,120
1311	S.F CONSTRUCTION IMPORT - EXPORT CO.LTD	28,409,882				28,409,882	28,409,882
1311	VIET ANH COMPANY LIMITED	29,000,000				29,000,000	29,000,000
1311	A MY TRANSPORTATION COMPANY LIMITED	29,999,999				29,999,999	29,999,999
1311	HIEP PHONG DEVELOPMENT JOINT STOCK COMPANY	30,439,200				30,439,200	30,439,200
1311	THAI NGUYEN 2 SEAFOOD FARMING, PROCESSING, EXPORT, AND CONSTRUCTION	35,000,000				35,000,000	35,000,000
1311	VNP TRADE & SERVICE COMPANY LIMITED	39,312,000			39,312,000		39,312,000
1311	PHUONG MAI TRANSPORTATION SERVICE COMPANY LIMITED	46,246,523				46,246,523	46,246,523
1311	MEKONG CHAU THO CONSTRUCTION AND TRADE JOINT STOCK COMPANY	49,500,000				49,500,000	49,500,000
1311	SONG CAU MARITIME SERVICE TRADE COMPANY LIMITED"	65,025,091				65,025,091	65,025,091
1311	THIEN QUY JOINT STOCK COMPANY	84,776,001				84,776,001	84,776,001
1311	VIET DUNG TRANSPORT AND TRADING COMPANY LIMITED	89,477,784		89,477,784			89,477,784
1311	MINH PHUC TRADING AND LOGISTICS COMPANY LIMITED	99,558,490				99,558,490	99,558,490
1311	THIEN NHIEU TRADE SERVICE COMPANY LIMITED	100,000,000				100,000,000	100,000,000
1311	NGUYEN MINH SANG ONE MEMBER LIMITED LIABILITY COMPANY	118,000,000				118,000,000	118,000,000
1311	XUAN VY CUONG COMPANY LIMITED	131,410,941				131,410,941	131,410,941
1311	MINH THANH TRADE SERVICE COMPANY LIMITED	138,405,350				138,405,350	138,405,350
1311	THANH PHONG CONSTRUCTION AND TRADE COMPANY LIMITED	163,391,000				163,391,000	163,391,000

Object	Debtor Name	Total Debt	Overdue Debt from 6 Months to Less than 1 Year	Overdue Debt from 1 Year to Less than 2 Years	Overdue Debt from 2 Years to Less than 3 Years	Overdue Debt from 3 Years and Above	Provision for Doubtful Debts
138813	TRINH THANH TUNG	55,000,000				55,000,000	55,000,000
138813	LE THANH TUNG	77,166,000			77,166,000		77,166,000
138813	DANG TRUONG SON (TEMPORARY ADVANCES FOR REPAIRS)	86,668,825				86,668,825	86,668,825
138813	EXPENSES FOR COAL COLLECTION AT DUYEN HAI THERMAL POWER PLANT, TRA VINH	156,614,460				156,614,460	156,614,460
138813	EXPENSES FOR COAL UNLOADING AT PORT NO. 1 (BID PACKAGE 56)	390,027,315				390,027,315	390,027,315
138813	TRUONG THIEN DUC	122,718,000				122,718,000	122,718,000
138813	CAN THO PORT COMPANY LIMITED - THANH TUAN	154,250,000				154,250,000	154,250,000
138813	NGUYEN THI NGOC BICH	246,889,800			246,889,800		246,889,800
138813	THANH PHUONG COMPANY LIMITED	300,000,000				300,000,000	300,000,000
138813	NGO THI KIM PHI	486,219,212				486,219,212	486,219,212
141	TRAN THI HONG THOM	163,717,565				163,717,565	163,717,565
141	HUYNH MINH DOAN	464,490,201	20,000,000			444,490,201	444,490,201
13882	NGUYEN ANH TUAN	57,000,000			57,000,000		57,000,000
3312	DUY THUC FIRE PROTECTION TRADING & SERVICE COMPANY LIMITED	203,790,000			203,790,000		142,653,000
3312	HOANG THANG PRODUCTION - PROCESSING - TRADING CO.,LTD	104,500,000				104,500,000	104,500,000
138813	COAL LOADING AND UNLOADING SERVICE FEES (Contract No. 220930.13/2022/HĐCCDV/DKVN-CCT dated September 30, 2022)	367,674,227				367,674,227	367,674,227
138813	COAL LOADING AND UNLOADING SERVICE FEES (Contract No: 98/HĐ-NĐDH-CCT.23 date October 31,2023)	312,550,955			312,550,955		312,550,955
141	TRAN QUOC TRIEU	32,000,000				32,000,000	32,000,000
141	HOANG XUAN NAM	65,000,000		30,000,000			62,000,000
141	LAM TRUC SON	133,500,000				133,500,000	133,500,000
141	HOANG VAN SON	120,000,000				120,000,000	120,000,000
Total		14,861,196,899	35,576,000	1,087,310,959	998,008,755	12,740,301,185	14,749,109,919


Thai Thi My Linh
 Preparer


Thai Thi My Linh
 Person in charge of Accounting


Nguyen Manh Ha
 Legal Representative

CAN Tho City, March 31, 2026

