

AN GIANG PORT JOINT STOCK COMPANY



FINANCIAL STATEMENTS

QUARTER III - 2026



CÔNG TY
CP CẢNG
AN
GIANG

Digitally signed by CÔNG TY CP
CẢNG AN GIANG
DN: C=VN, L=AN GIANG, CN=
CÔNG TY CP CẢNG AN GIANG,
OID.0.9.2342.19200300.100.1.1=
MST:1600125108, E=
CANGANGIANG@GMAIL.COM
Reason: I am the author of this
document
Location: 12345678
Date: 2026.10.16
16:29:36
+07'00'
Foxit PDF Reader Version:
2024.2.2

AN GIANG PORT JOINT STOCK COMPANY

Address: National Highway 91, Group 15, Dong Thanh B Hamlet, My Tho

FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

Form No. B 01a - DN

(Issued with Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)**BALANCE SHEET**
(Quarter III of 2026)
As of September 30, 2026

Unit: VND

ASSETS	Code	Note	the end of this quarter	the beginning of the year
1	2	3	4	5
A- CURRENT ASSETS	100		103.085.927.289	95.309.034.148
I. Cash and cash equivalents	110	5	10.967.698.883	16.339.059.623
1. Cash	111		10.967.698.883	16.339.059.623
Cash equivalents			0	
II. Short-term investments	120	6a	66.763.931.504	51.759.369.863
1. Held-to-maturity investments	123		66.763.931.504	51.759.369.863
III. Current receivables	130		22.771.129.970	23.225.293.386
1. Current trade receivables	131	7	15.313.400.868	14.029.472.134
2. Current prepayments to suppliers	132	8	638.155.000	308.468.200
3. Other current receivables	135	9	10.210.439.199	10.471.874.206
4. Current provision for doubtful debts (*)	136	10	(3.390.865.097)	(1.584.521.154)
IV. Inventories	140	11	1.880.486.807	1.666.276.685
1. Inventories	141		1.880.486.807	1.666.276.685
VI- Other current assets	160		702.680.125	2.319.034.591
1. Current prepaid expenses	161	14a	76.346.218	624.672.115
2. Deductible VAT	162		-	-
3. Tax and other receivables from State budget	163		626.333.907	1.694.362.476
B- NON-CURRENT ASSETS	200		45.656.067.113	53.095.455.314
I. Non-current receivables	210		0	526.902.200
1. Non-current prepayments to suppliers	212	8	-	526.902.200
II. Fixed assets	220		40.804.230.024	45.158.585.518
1. Tangible fixed assets	221	12	37.752.654.310	42.107.009.804
- Historical cost	222		192.015.245.426	191.531.106.536
- Accumulated depreciation (*)	223		(154.262.591.116)	(149.424.096.732)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	13	3.051.575.714	3.051.575.714
- Historical cost	228		3.051.575.714	3.051.575.714
- Accumulated amortization (*)	229		-	-
III. Non-current biological assets	230		-	-
IV. Investment properties	240		-	-
V. Non-current assets in progress	250		0	41.037.037
1. Construction-in-progress expenses	252		-	41.037.037
VI. Long-term investments	260	6b	2.849.589.466	2.849.589.466
1. Investments in equity of other entities	263		4.320.000.000	4.320.000.000
2. Provision for devaluation of long-term financial investments	264		(1.470.410.534)	(1.470.410.534)
VII. Other non-current assets	270		2.002.247.623	4.519.341.093
1. Non-current prepaid expenses	271	14b	2.002.247.623	4.519.341.093
TOTAL ASSETS (280 = 100 + 200)	280		148.741.994.402	148.404.489.462

ASSETS	Code	Note	the end of this quarter	the beginning of the year
1	2	3	4	5
C- LIABILITIES	300		3.246.439.791	4.407.664.671
I. Current liabilities	310		1.746.549.791	2.907.774.671
1. Current trade payables	311	15	172.565.639	446.069.700
2. Current prepayments from customers	312		243.136	27.136
3. Dividends and profits payables	313		18.577.570	18.577.570
4. Tax and payables to State	314	16	222.138.830	218.259.544
5. Payables to employees	315		1.133.090.486	1.741.403.691
6. Current unearned revenue	319	18a	90.000.000	360.000.000
7. Other current payables	320	17a	11.206.000	21.708.900
8. Bonus and welfare fund	323		98.728.130	101.728.130
II- Non-current liabilities	330		1.499.890.000	1.499.890.000
1. Non-current unearned revenue	337	18b	270.000.000	270.000.000
2. Other non-current payables	338	17b	1.229.890.000	1.229.890.000
D- OWNERS' EQUITY	410	19	145.495.554.611	143.996.824.791
1. Contributed capital	411		138.000.000.000	138.000.000.000
- Ordinary shares with voting rights	411a		138.000.000.000	138.000.000.000
- Preference shares	411b		-	-
2. Development and investment fund	418		5.883.586.660	5.883.586.660
3. Undistributed profit after tax	420		1.611.967.951	113.238.131
- Undistributed profit after tax brought forward	421a		113.238.131	(661.573.169)
- Undistributed profit after tax for the current period	421b		1.498.729.820	774.811.300
TOTAL SOURCES (440 = 300 + 400)	440		148.741.994.402	148.404.489.462

PREPARED BY



Nguyen Thi Kim Chi

CHIEF ACCOUNTANT



Nguyen Van Co

Approved, October 16, 2026

LEGAL
REPRESENTATIVE



Trần Xuân Phong

AN GIANG PORT JOINT STOCK COMPANY

Form No. B 02a - DN

Address: National Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi W (Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

FINANCIAL STATEMENTS

For the accounting period ended on September 30, 2026

INCOME STATEMENT

Quarter III of 2026

For the fiscal period from 01/01/2026 to 30/09/2026

Unit: VND

Item	Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1.Revenues from sales and services rendered	01	21	11.226.292.427	12.172.184.439	38.819.197.266	34.483.068.908
2.Revenues deductions	02			0	0	0
3.Net revenues from sales and services rendered (10=01-02)	10		11.226.292.427	12.172.184.439	38.819.197.266	34.483.068.908
4. Cost of goods sold	11	22	9.459.755.654	10.643.776.337	30.239.226.704	30.077.554.107
5. Gross profit from sales and services rendered	20		1.766.536.773	1.528.408.102	8.579.970.562	4.405.514.801
6. Gain/Loss from disposal of investment properties						
	21		0	0	0	0
7. Financial income	22	23	1.197.742.219	707.193.420	2.735.692.620	2.065.979.700
8. Financial expenses	23		0	0	0	0
Of which: Interest expense	24		0	0	0	0
9. Selling expenses	25	24	135.824.982	207.714.857	507.051.839	627.567.653
10. General administration expenses	26	25	1.979.032.280	2.202.954.008	8.284.149.491	5.999.517.024
11. Net profits from operating activities	30		849.421.730	(175.067.343)	2.524.461.852	(155.590.176)
12. Other income	31		170	171	812	655
13. Other expenses	32	27	0	20.373.392	488.880.311	21.853.839
14. Other profits	40		170	(20.373.221)	(488.879.499)	(21.853.184)
15. Total net profit before tax	50		849.421.900	(195.440.564)	2.035.582.353	(177.443.360)
16. Current corporate income tax expenses	51	28	201.844.376	(24.295.530)	536.852.533	286.112
17. Deferred corporate income tax expenses	52			0	0	0
18. Profit after corporate income tax	60		647.577.524	(171.145.034)	1.498.729.820	(177.729.472)
19. Basic earnings per share	70	29a	46,93	(12,40)	108,60	(12,88)
20. Diluted earnings per share	71	29b	46,93	(12,40)	108,60	(12,88)

PREPARED BY

CHIEF ACCOUNTANT

Approved, October 16, 2026

LEGAL

REPRESENTATIVE

Nguyen Thi Kim Chi

Nguyen Van Co



Trần Xuân Phong

AN GIANG PORT JOINT STOCK COMPANY

Address: National Highway 91, Group 15, Dong Thanh B Hamlet, My Thoi V

Form No. B 03a - DN

FINANCIAL STATEMENTS

For the fiscal year ended September 30, 2026

(Issued with Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)**CASH FLOW STATEMENT**

Quarter III of 2026

(Direct method)

For the fiscal period from 01/01/2026 to 30/09/2026

Unit: VND

Item	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Income from sales and services rendered	01		40.407.070.266	32.045.858.997
2. Payments to suppliers of merchandise and services	02		(18.375.250.962)	(22.322.386.546)
3. Payments to employees	03		(8.527.227.716)	(7.994.293.935)
4. Interest payment	04		-	-
5. Corporate income tax payment	05		(668.903.769)	-
6. Other income from operating activities	06		3.769.184.135	5.664.479.550
7. Other payments for operating activities	07		(7.332.672.883)	(9.304.132.072)
Net cash flows from operating activities	20		9.272.199.071	(1.910.474.006)
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other non-current assets	21		(104.581.200)	-
2. Proceeds from disposal of fixed assets and other non-current assets	22		-	-
3. Loans and purchase of debt instruments from other entities	23		(65.000.000.000)	(50.000.000.000)
4. Collection of loan and repurchase of debt instruments of other entities	24		50.304.698.632	52.000.000.000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investments in other entities	26		-	-
7. Interest and dividend received	27		156.276.248	143.751.766
Net cash flows from investing activities	30		(14.643.606.320)	2.143.751.766
III- Cash flows from financing activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayments of principal	34		-	-
5. Repayments of finance leases principal	35		-	-
6. Dividends or profits paid to owners	36		-	-
Net cash flows from financing activities	40		-	-
Net cash flows during the period (50=20+30+40)	50		(5.371.407.249)	233.277.760

Item	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year
1	2	3	4	5
Cash and cash equivalents at the beginning of the period	60		16.339.059.623	10.824.353.350
Exchange rate fluctuations' effects on the conversion of foreign currencies	61		46.509	1.762.179
Cash and cash equivalents at the end of the period (70=50+61)	70		10.967.698.883	11.059.393.289

PREPARED BY

CHIEF ACCOUNTANT

Approved, October 16, 2026

LEGAL

REPRESENTATIVE





Trần Văn Phong

Nguyen Thi Kim Chi

Nguyen Van Co



Form B 09a - DN

(Issued under Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)

AN GIANG PORT JOINT STOCK COMPANY

National Route 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province

FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

**NOTES TO THE FINANCIAL STATEMENTS
(Quarter III/2026)**

1 . Operating characteristics

Ownership structure

An Giang Port Joint Stock Company (hereinafter referred to as the "Company") was equitized from the state-owned enterprise My Thoi Port An Giang pursuant to Decision No. 1644/QĐ-UBND dated September 7, 2010 of the People's Committee of An Giang Province. The Company operates under Business Registration Certificate No. 1600125108, first issued by the Department of Planning and Investment (currently the Department of Finance) of An Giang Province on March 29, 2011, and its 4th amended registration on July 9, 2026.

The registered head office of the Company is located at National Route 91, Group 15, Dong Thanh B Hamlet, My Thoi Ward, An Giang Province, Vietnam.

The actual contributed charter capital according to the Business Registration Certificate of the Company as of September 30, 2026 was VND 138.000.000.000, divided into 13.800.000 shares with a par value of VND 10.000/share.

Business sector

The business sector of the Company is service and transportation.

Business activities

The main business activities of the Company include:

Cargo handling services; warehousing activities; internal waterway freight transport; road freight transport.

Normal production and business cycle

The normal production and business cycle of the Company does not exceed 12 months.

Corporate structure

The Company has no subsidiaries, joint ventures, associates, or dependent accounting affiliates without legal entity status.

Number of employees

As of the end of the accounting period, the Company had 96 employees (121 employees at the beginning of the year).

Statement on comparability of information in the Financial Statements

Effective January 1, 2026, the Company adopted Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance guiding the Corporate Accounting System. Accordingly, the Company updated several accounting policies regarding the classification and recognition of financial investments, revenue and expense recognition, accounting for foreign exchange differences, and presentation of the Financial Statements.

The changes in accounting policies were implemented to more appropriately reflect the substance of economic transactions and events, and did not result in material changes to the financial position, business results, or cash flows of the Company.

Other information

The Company is a public company whose shares are traded under ticker symbol CAG on the Hanoi Stock Exchange, operating primarily in port operations, cargo handling, warehousing, and related logistics services. The Company is governed by various specialized legal regulations concerning inland waterway traffic, maritime, transportation, construction investment, and environmental protection. In the course of its operations, the Company manages and operates ports and waterway vessels pursuant to the Law on Inland Waterway Traffic No. 23/2004/QH11 dated June 15, 2004, as amended and supplemented by Law No. 48/2014/QH13 dated June 17, 2014; Decree No. 08/2021/ND-CP dated January 28, 2021 on the management of inland waterway activities, as amended and supplemented by Decree No. 54/2022/ND-CP dated August 22, 2022; and complies with the Vietnam Maritime Code No. 95/2015/QH13 dated November 25, 2015 and Decree No. 58/2017/ND-CP dated May 10, 2017 for activities falling within the scope of maritime legislation.

As a listed public company on the stock market, the Company is responsible for preparing, presenting, and disclosing complete, true, fair, and timely financial and other information in accordance with the provisions of the Law on Securities No. 54/2019/QH14 dated November 26, 2019 and its guiding documents, including Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities; Circular No. 96/2020/TT-BTC dated November 16, 2020 guiding information disclosure on the stock market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024; Circular No. 18/2025/TT-BTC dated April 26, 2025 and Circular No. 08/2026/TT-BTC dated February 3, 2026; along with regulations on public company corporate governance under applicable securities laws, including Circular No. 116/2020/TT-BTC dated December 31, 2020.

2. Fiscal year and accounting currency

Accounting period

The fiscal year of the Company begins on January 1 and ends on December 31 annually.

Accounting currency

The currency used in accounting is Vietnamese Dong (VND) as cash receipts and payments are primarily conducted in VND.

3. Accounting standards and regime applied

Accounting regime applied

The Company applies the Vietnamese Accounting Standards and Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance guiding the Corporate Accounting System, Circulars guiding the implementation of Accounting Standards issued by the Ministry of Finance, and other relevant legal regulations relating to the preparation and presentation of Financial Statements.

Statement of compliance with accounting standards and regime

The Financial Statements of the Company are prepared and presented in compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance, Circulars guiding the implementation of Accounting Standards issued by the Ministry of Finance, and other relevant legal regulations relating to the preparation and presentation of Financial Statements.

4. Summary of significant accounting policies, accounting estimates, and applicable legal regulations

Exchange rates applied in accounting

Transactions arising in foreign currencies are converted using the exchange rate on the transaction date. Balances of monetary items denominated in foreign currencies at the end of the accounting period are translated using the exchange rate as of that date.

Foreign exchange differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses. Foreign exchange differences arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period, after netting increases and decreases, are recognized in financial income or financial expenses.

The exchange rate used to translate transactions arising in foreign currencies is the actual transaction exchange rate at the time of the transaction. The actual transaction exchange rate for foreign currency transactions is determined as follows:

- The actual transaction exchange rate for buying and selling foreign currencies (spot foreign exchange contracts, forward contracts, futures contracts, option contracts, swap contracts): the exchange rate specified in the foreign currency purchase and sale contract between the Company and the commercial bank.
- If the contract does not specify a settlement exchange rate: the actual transaction exchange rate on the transaction date is the average transfer rate of the commercial bank where the enterprise regularly conducts transactions.

The exchange rates used to revalue balances of monetary items denominated in foreign currencies at the end of the accounting period are the average transfer buying and selling rates of the commercial bank where the Company regularly transacts at the end of the accounting period. Specifically for foreign currency demand deposit balances, the Company revalues all foreign currency monetary items at the average transfer buying and selling rates of the commercial bank where the Company maintains its deposit accounts. The Company does not revalue any part or all of the foreign currency receivables for which a provision for doubtful debts has been established.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term investments with an original maturity or recovery period not exceeding three months from the date of acquisition that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity when the Company has the positive intent and ability to hold them until maturity. Held-to-maturity investments include: term bank deposits, loans held to maturity to earn periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, comprising the purchase price and transaction costs directly attributable to the acquisition. After initial recognition, these investments are measured at recoverable amount. Interest income from held-to-maturity investments earned after acquisition is recognized in the Income Statement on an accrual basis. Interest earned prior to acquisition is deducted from the cost at the date of purchase.

When there is objective evidence that part or all of an investment may not be recoverable and the loss can be measured reliably, the impairment loss is recognized in financial expenses for the period and directly credited against the carrying amount of the investment.

Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments in equity instruments over which the Company does not have control, joint control, or significant influence.

Investments in equity instruments of other entities are initially recognized at cost, comprising the purchase price or contributed capital plus direct costs attributable to the investment activity. Dividends and profits relating to periods prior to the acquisition are recognized as a reduction in the carrying amount of the investment. Dividends and profits relating to periods after acquisition are recognized as revenue. Dividends received in the form of shares are monitored solely by the increased number of shares, with no increase in the value of the investment recognized.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

For investments whose fair value cannot be reliably determined at the reporting date, the provision is made based on the losses of the investee, with the provision amount equal to the difference

between the actual contributed capital of all parties in the investee and its actual owners' equity, multiplied by the ownership interest of the Company relative to the total actual contributed capital of all parties in the investee.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required to be established at the end of the accounting period are recognized in financial expenses.

Receivables

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, original currency, and by debtor, and are presented at carrying amount less provision for doubtful debts.

The classification of receivables into trade receivables and other receivables is based on the following principles:

- Trade receivables reflect commercial receivables arising from purchase and sale transactions between the Company and customers who are independent entities, including receivables from sales of goods under export entrustment to other entities.
- Other receivables reflect non-commercial receivables unrelated to purchase and sale transactions.

Provisions for doubtful debts are made for each overdue receivable based on the aging of the receivables or the estimated potential loss, specifically as follows:

- For overdue receivables:
 - 30% of the value for debts overdue from 6 months to less than 1 year.
 - 50% of the value for debts overdue from 1 year to less than 2 years.
 - 70% of the value for debts overdue from 2 years to less than 3 years.
 - 100% of the value for debts overdue for 3 years or more.
- For receivables that are not yet overdue but unlikely to be recovered: provisions are established based on the estimated loss.

Increases or decreases in the provision for doubtful debts required to be established at the end of the accounting period are recognized in general and administrative expenses.

Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and goods: comprise purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: comprises direct raw materials, direct labor, and other directly attributable costs.

Raw material costs are allocated to each product or contract based on actual consumption.

Net realizable value represents the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The value of inventories is calculated using the weighted average method on a perpetual basis.

A provision for inventory devaluation is recognized for each inventory item whose cost exceeds its net realizable value. Increases or decreases in the balance of the provision for inventory devaluation required to be established at the end of the accounting period are recognized in cost of goods sold.

Prepaid expenses

Prepaid expenses comprise actual expenses incurred that are related to the business operations of multiple accounting periods. The prepaid expenses of the Company mainly consist of tools and equipment, and fixed asset repair expenses. These prepaid expenses are allocated over the period during which the corresponding economic benefits are derived from these expenses.

Tools and equipment

Tools and supplies put into use are allocated to expenses on a straight-line basis over an allocation period not exceeding three years.

Fixed asset repair expenses

Significant one-off repair expenses for fixed assets are allocated to expenses on a straight-line basis over three years.

Other prepaid expenses

Other prepaid expenses include maintenance and other costs recognized at cost and allocated to the Income Statement over a period from 18 to 36 months.

Operating leased assets

Leases of assets are classified as operating leases if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Operating lease payments are recognized as an expense on a straight-line basis over the lease term, regardless of the payment schedule.

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all expenditures incurred by the Company to bring the assets to the condition necessary for their intended operational use. Costs incurred after initial recognition are capitalized only if they are virtually certain to increase the future economic benefits resulting from the use of the assets. Incurred costs that do not meet the above condition are recognized in production and business expenses during the period.

In cases where project finalization has not yet been approved, the Company temporarily capitalizes the historical cost of fixed assets at provisional amounts (based on actual costs incurred and reliable estimates of required future costs to acquire the fixed assets) to calculate depreciation. These amounts are subsequently adjusted once final settlement approval is granted.

When tangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in income or expenses for the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods for various categories of tangible fixed assets are as follows:

<u>Type of tangible fixed asset</u>	<u>Useful lives</u>
Buildings and structures	25 – 30
Machinery and equipment	05 – 20
Transportation and transmission vehicles	06 – 15

Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

The historical cost of intangible fixed assets comprises all expenditures incurred by the Company to bring the assets to the location and condition necessary for their intended operational use. Costs related to intangible fixed assets incurred after initial recognition are recognized in production and business expenses during the period, unless they are directly attributable to a specific intangible fixed asset and increase the economic benefits embodied in that asset.

When intangible fixed assets are sold or disposed of, their historical cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized in income or expenses for the period.

Land use rights

Land use rights comprise all actual costs incurred by the Company directly related to the land used, including: payments made to acquire the land use rights, costs of compensation, site clearance, ground leveling, registration fees, etc. The land use rights of the Company are long-term with an indefinite term and are therefore not amortized in accordance with prevailing regulations.

Construction in progress

Construction in progress (CIP) reflects costs directly related to assets under construction and machinery and equipment being installed for production, leasing, or administrative purposes (including eligible borrowing costs in accordance with the accounting policies of the Company), as well as ongoing major repairs of fixed assets. These assets are recognized at historical cost and are not depreciated.

In cases where construction works or work items invested in or business-cooperated by the Company cannot be continued, the Company assesses the recoverability of the incurred capital construction investment costs based on practical circumstances. Any resulting difference is recognized in the Company's operating results for the period.

Liabilities and accrued expenses

Liabilities and accrued expenses are recognized at the value of the present obligations that the Company must settle in the future, arising from transactions for goods and services received or other financial obligations as of the financial statement date.

Accrued expenses are recognized based on reasonable and reliable estimates of the amounts payable, taking into account available information and conditions at the end of the accounting period.

Liabilities are monitored in detail by principal maturity, remaining term at the reporting date, original currency, and counterparty. Liabilities are not recognized at less than the settlement obligation.

The classification of payables into trade payables, accrued expenses, and other payables is performed under the following principles:

- Trade payables: reflect commercial payables arising from purchase transactions of goods, services, and assets where the seller is an independent entity from the Company, including import payables through an entrustee.
- Accrued expenses: reflect payables for goods and services received from suppliers or provided to buyers that have not yet been settled due to lack of invoices or insufficient accounting documentation, as well as accrued payables to employees for vacation pay and accrued production and business expenses.
- Dividends and profits payable: reflect dividends and profits payable by the enterprise to its owners (shareholders, etc.).
- Other payables: reflect non-commercial liabilities unrelated to the purchase, sale, or provision of goods and services.

Recognition principles for unearned revenue

Unearned revenue comprises advance receipts, which are amounts paid in advance by customers for asset leases covering one or more accounting periods.

Unearned revenue is recognized into revenue in the accounting period in which the Company fulfills its performance obligations for the provision of goods and services, or allocated over the period of economic benefit enjoyed by the customer, consistent with the nature of the transaction and contractual terms.

Owners' equity

Owners' contributed capital

Owners' contributed capital is recognized based on the actual capital contributed by shareholders and approved by competent authorities (if applicable).

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating reserves in accordance with the Charter of the Company and legal regulations, subject to approval by the General Meeting of Shareholders.

Profit distribution to shareholders takes into consideration non-cash items included in undistributed post-tax profit that may impact cash flows and dividend paying capacity, such as gains from the

revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and upon official finalization of the list of eligible shareholders.

Revenue and income recognition

Revenue from sales of goods

Revenue from sales of goods is recognized when all of the following conditions are satisfied:

- The Company has transferred the significant risks and rewards of ownership of the goods 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. Where a contract provides the buyer with the right to return purchased goods under specific conditions, revenue is recognized only when such specific conditions cease to exist and the buyer is no longer entitled to return the goods (except when the customer has the right to return goods in exchange for other goods or services).
- It is probable that the economic benefits associated with the sales transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the sales transaction can be measured reliably.

Revenue from service rendered

Revenue from service rendered is recognized when the outcome of the transaction can be measured reliably. Where services are performed across multiple periods, revenue is recognized during the period by reference to the stage of completion at the end of the accounting period. The outcome of a service transaction can be estimated reliably when all of the following conditions are met:

- The amount of revenue can be measured reliably. Where a contract provides the buyer with the right to return purchased services under specific conditions, revenue is recognized only when such specific conditions cease to exist and the buyer is no longer entitled to return the services rendered.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The stage of completion of the transaction at the end of the accounting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Operating lease income

Operating lease income is recognized on a straight-line basis over the lease term. Rental payments received in advance for multiple periods are allocated to revenue corresponding to the lease term.

Interest income

Interest income is recognized on an accrual basis, determined on the balances of deposit accounts and the actual interest rate applicable for each period.

Expense recognition

Cost of goods sold is recognized when expenses related to revenue generation have been incurred, can be measured reliably, and match the corresponding revenue under the matching principle, regardless of the timing of payment. Where necessary, costs directly related to revenue in the period are estimated and recognized based on reasonable and consistent assumptions. Costs in excess of normal consumption levels are recognized immediately in the cost of goods sold in accordance with the prudence principle.

Expenses other than cost of goods sold, including selling expenses, general and administrative expenses, and other operating expenses, are recognized in the Income Statement during the period when incurred, matching the related revenue and regardless of the payment timing. These expenses are recognized when there is sufficient evidence that an obligation has arisen and can be measured reliably.

Expenses that do not generate future economic benefits are recognized immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented according to their economic nature pursuant to prevailing accounting standards and regimes.

Taxation

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current corporate income tax

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

The determination of the Company's corporate income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax is subject to inspection by the competent tax authorities.

Other taxes are applied in accordance with prevailing tax laws in Vietnam.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, substance is given more consideration than legal form.

Segment reporting

A segment is a distinguishable component of the Company engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of other segments.

The principal business activity of the Company is cargo handling services, along with trading goods within Vietnam. During the accounting period, goods trading accounted for an insignificant proportion of total Company revenue (less than 10%). Therefore, under Vietnamese Accounting Standard No. 28 - Segment Reporting, the Company is not required to prepare and present segment financial reports. The financial information presented in the Statement of Financial Position and all revenue and expenses presented in the Income Statement primarily relate to the Company's principal business activity.

5. Cash and cash equivalents

	September 30, 2026 (VND)	January 1, 2026 (VND)
- Cash on hand	221.947.500	450.250.000
- Demand deposits	10.745.751.383	15.888.809.623
+ Vietnam Public Joint Stock Commercial Bank	143.312.275	192.266.587
+ Tien Phong Commercial Joint Stock Bank	-	6.085.420.522
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	6.030.193.835	3.180.839.841
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	2.668.419.114	-
+ Other banks	1.903.826.159	6.430.282.673
Total	10.967.698.883	16.339.059.623

6. Financial investments

The financial investments of the Company comprise held-to-maturity investments and equity investments in other entities.

Information on the Company's financial investments is as follows:

6a. Held-to-maturity investments

	September 30, 2026 (VND)			January 1, 2026 (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Short-term	66.763.931.504	66.763.931.504	0	51.759.369.863	51.759.369.863	0
Term deposits	66.763.931.504	66.763.931.504	0	51.759.369.863	51.759.369.863	0
- Vietnam Public Joint Stock Commercial Bank (1)	41.150.342.465	41.150.342.465	0	51.759.369.863	51.759.369.863	0

+ Principal of term deposits	40.000.000.000	40.000.000.000	-	50.000.000.000	50.000.000.000	-
+ Interest on term deposits	1.150.342.465	1.150.342.465	-	1.759.369.863	1.759.369.863	-
- Military Commercial Joint Stock Bank (2)	10.354.958.903	10.354.958.903	0	0	0	0
+ Principal of term deposits	10.000.000.000	10.000.000.000	-	-	-	-
+ Interest on term deposits	354.958.903	354.958.903	-	-	-	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam (3)	15.258.630.136	15.258.630.136	0	0	0	0
+ Principal of term deposits	15.000.000.000	15.000.000.000	-	-	-	-
+ Interest on term deposits	258.630.136	258.630.136	-	-	-	-
Long-term	-	-	-	-	-	-
Total	<u>66.763.931.504</u>	<u>66.763.931.504</u>	<u>0</u>	<u>51.759.369.863</u>	<u>51.759.369.863</u>	<u>0</u>

Term deposits as of 30 September 2026 comprise:

- (1) Savings deposits at Vietnam Public Joint Stock Commercial Bank with terms of 06 months and 12 months, interest rates ranging from 5,9% to 8,2% per annum;
- (2) Savings deposits at Military Commercial Joint Stock Bank with a term of 12 months, interest rate of 7,9% per annum;
- (3) Savings deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam with a term of 06 months, interest rate of 8,0% per annum;

6b. Equity investments in other entities

	September 30, 2026 (VND)			January 1, 2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in other entities	4.320.000.900	2.849.589.466	(1.470.410.534)	4.320.000.000	2.849.589.466	(1.470.410.534)
Mekong Petroleum Joint Stock Company (1)	<u>4.320.000.000</u>	<u>2.849.589.466</u>	<u>(1.470.410.534)</u>	<u>4.320.000.000</u>	<u>2.849.589.466</u>	<u>(1.470.410.534)</u>
Total	<u>4.320.000.000</u>	<u>2.849.589.466</u>	<u>(1.470.410.534)</u>	<u>4.320.000.000</u>	<u>2.849.589.466</u>	<u>(1.470.410.534)</u>

(1) According to Official Letter No. 142/AGP dated June 16, 2011, sent to the People's Committee of An Giang Province, An Giang Port Joint Stock Company agreed to contribute capital as a founding shareholder of An Giang Petroleum Joint Stock Company on June 27, 2011, with a contributed capital amount of VND 9.000.000.000, representing 11,25% of charter capital. In 2015, An Giang Port Joint Stock Company swapped its shares in An Giang Petroleum Joint Stock Company for shares in Mekong Petroleum Joint Stock Company at a ratio of 1:0.96 under Notice No. 1063/TB-DKMK dated June 30, 2015, of Mekong Petroleum Joint Stock Company regarding the merger. As of September 30, 2026, the Company had invested VND 4.320.000.000,

representing 0,84% of charter capital (as of January 1, 2026: VND 4.320.000.000, representing 0,84% of charter capital).

The Company has not determined the fair value as of the end of the accounting period because prevailing regulations do not provide specific guidance on determining the fair value of financial investments; therefore, the Company presents them at historical cost. The fair value of these investments may differ from their carrying amounts.

Provision for investments in other entities

Movements in the provision for investments in other entities are as follows:

	<u>Current period (VND)</u>	<u>Previous year (VND)</u>
Beginning balance	1.470.410.534	1.199.291.187
Additional provision made		271.119.347
Reversal of provision	-	-
Closing balance	<u>1.470.410.534</u>	<u>1.470.410.534</u>

7. Short-term trade receivables

	<u>September 30, 2026</u>		<u>January 1, 2026</u>	
	<u>(VND)</u>		<u>(VND)</u>	
	<u>Carrying amount</u>	<u>Provision</u>	<u>Carrying amount</u>	<u>Provision</u>
- Trade receivables from related parties	2.901.205.743	0	1.992.617.443	-
+ Phuoc Tao Logistics Joint Stock Company	2.901.205.743	-	1.992.617.443	-
- Other trade receivables	12.412.195.125	(2.837.421.497)	12.036.854.691	(1.584.521.154)
+ Ngo Dam Multimodal Transport Co., Ltd.	3.511.299.380	(1.126.100.343)	4.473.593.486	-
+ SYSTECH Southern Solar Power Company Limited	1.584.000.000	(16.800.000)	1.144.000.000	-
+ PetroVietnam Ca Mau Fertilizer Joint Stock Company	2.671.837.107	-	2.782.078.752	-
+ Gemadept Shipping Company Limited	981.884.748	-	526.123.668	-
+ Southern Sea Transport Service Company Limited	462.240.563	-	416.221.670	-
- Other trade receivables	3.200.933.327	(1.694.521.154)	2.694.837.115	(1.584.521.154)
Total	<u>15.313.400.868</u>	<u>(2.837.421.497)</u>	<u>14.029.472.134</u>	<u>(1.584.521.154)</u>

The provision for doubtful debts increased during the period due to an increase in overdue aging for certain receivables and the assessment of impaired recoverability for these debts as of September 30, 2026. During the period, the Company did not recognize any reversal of provision for doubtful debts.

8. Short-term prepayments to suppliers

	September 30, 2026 (VND)	January 1, 2026 (VND)
Short-term	638.155.000	308.468.200
- <i>Prepayments to other suppliers</i>	<i>638.155.000</i>	<i>308.468.200</i>
+ <i>Phu Qui Construction - Electronics Company Limited</i>	0	135.733.200
+ <i>Marine Construction Consulting Joint Stock Company</i>	108.660.000	0
+ <i>Branch of Marine Construction Consulting Joint Stock Company</i>	355.000.000	0
+ <i>5239 Trading Services Construction Company Limited</i>	79.695.000	79.695.000
+ <i>Minh Phuong Import Export Investment and Transport Services Joint Stock Company</i>	0	35.540.000
+ <i>Other short-term prepayments to suppliers</i>	94.800.000	57.500.000
Long-term	0	526.902.200
- <i>Other prepayments to suppliers</i>	0	526.902.200
+ <i>Marine Construction Consulting Joint Stock Company</i>	0	108.660.000
+ <i>Marine Construction Consulting Joint Stock Company - Branch</i>	0	355.000.000
+ <i>Land Fund Development Center - Area I Branch</i>	0	63.242.200
Total	638.155.000	835.370.400

9. Other short-term receivables

	September 30, 2026 (VND)		January 1, 2026 (VND)	
	Carrying amount	Provision	Carrying amount	Provision
- <i>Receivables from related parties</i>	-	-	-	-
- <i>Receivables from other organizations and individuals</i>	10.210.439.199	0	10.471.874.206	0
- <i>Provisional payment of land use fees receivable</i>	10.000.000.000	0	10.000.000.000	0
+ <i>An Giang Transport Vocational Education Center (*)</i>	10.000.000.000	0	10.000.000.000	-
- <i>Collateral and security deposits</i>	8.000.000	0	8.000.000	-
- <i>Advances</i>	101.092.227	0	172.752.031	-
- <i>Other short-term receivables</i>	101.346.972	0	291.122.175	-
Total	10.210.439.199	-	10.471.874.206	-

(*) According to Official Letter No. 4008/STC-TCDDT dated December 31, 2024, of the Department of Finance of An Giang Province regarding the refund of the provisional land use fee paid to cover site clearance compensation for the An Giang Vocational and Technical Transportation School Investment Project, and Notice No. 116/TB-STC dated November 22, 2025, of the Department of Finance of An Giang Province notifying the termination of the My Thoi Port Expansion Investment Project. The Department of Finance received Official Letter No. 125/CV-CAG dated December 26, 2025; Report No. 124/BC-CAG dated December 26, 2025; Report No. 05/CV-CAG dated January 8, 2026; and Report No. 06/CV-CAG dated January 8, 2026, submitted by the Company to the People's Committee of An Giang Province requesting the refund of VND 10.000.000.000 provisionally paid for land use fees to fund site clearance compensation for the Vocational and Technical Transportation School Investment Project. According to Report No. 63/BC-STC dated January 21, 2026, of the Department of Finance of An Giang Province, it agreed to propose that the People's Committee of An Giang Province approve the policy of refunding the provisionally collected land use fee of VND 10.000.000.000 to the Company. On May 5, 2026, the Company submitted Official Letter No. 87/CV-CAG to the People's Committee of An Giang Province regarding the refund of the aforementioned VND 10.000.000.000.

10. Doubtful debts

Debtor	September 30, 2026 (VND)			January 1, 2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Trade receivables	5.224.114.640	2.386.693.143	(2.837.421.497)	1.584.521.154	0	(1.584.521.154)
- Ngo Dam Multimodal Transport Company Limited	3.473.593.486	2.347.493.143	(1.126.100.343)	-	-	-
- Trung Hung Maritime Transport and Technical - Trading Joint Stock Company	350.160.000	0	(350.160.000)	350.160.000	0	(350.160.000)
- An Hai Waterway and Road Transport Company Limited	181.200.000	0	(181.200.000)	181.200.000	0	(181.200.000)
- Hai Chau Trading Services Company Limited	160.933.487	0	(160.933.487)	160.933.487	0	(160.933.487)
- Tan Son Transport Services Trading One Member Company Limited	159.500.000	0	(159.500.000)	159.500.000	0	(159.500.000)
- Dong Bac Maritime Services Trading Joint Stock Company	146.400.000	0	(146.400.000)	146.400.000	0	(146.400.000)
- Kim Nguu Shipping Company Limited	145.400.000	0	(145.400.000)	145.400.000	0	(145.400.000)

- Ty Hung Trading and Construction Company Limited	143.656.776	0	(143.656.776)	143.656.776	0	(143.656.776)
- Other companies	463.270.891	39.200.000	(424.070.891)	297.270.891	0	(297.270.891)
Other receivables	10.088.600	0	(10.088.600)	0	0	0
- Other parties	10.088.600	0	(10.088.600)	-	-	-
Prepayments to suppliers	543.355.000	0	(543.355.000)	0	0	-
- 5239						
Construction Trading and Service Company Limited	79.695.000	0	(79.695.000)	-	-	-
- Marine						
Construction Consulting Joint Stock Company	108.660.000	0	(108.660.000)	-	-	-
- Marine						
Construction Consulting Joint Stock Company - Branch	355.000.000	0	(355.000.000)	-	-	-
Total	<u>5.777.558.240</u>	<u>2.386.693.143</u>	<u>(3.390.865.097)</u>	<u>1.584.521.154</u>	<u>0</u>	<u>(1.584.521.154)</u>

11. Inventories

	September 30, 2026		January 1, 2026	
	(VND)		(VND)	
	Cost	Provision	Cost	Provision
Raw materials and supplies	1.127.902.496	-	605.065.833	-
Tools and supplies	724.210.961	-	1.055.165.831	-
Merchandise	28.373.350	-	6.045.021	-
Total	<u>1.880.486.807</u>	<u>0</u>	<u>1.666.276.685</u>	<u>0</u>

11. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	83.925.433.728	6.944.059.376	100.661.613.432	191.531.106.536
Additions from completed CIP	0	484.138.890	0	484.138.890
Closing balance	83.925.433.728	7.428.198.266	100.661.613.432	192.015.245.426

Accumulated depreciation

Beginning balance	(62.238.994.976)	(6.700.964.744)	(80.484.137.012)	(149.424.096.732)
- Depreciation for the period	(1.833.622.134)	(93.995.186)	(2.910.877.064)	(4.838.494.384)
Closing balance	(64.072.617.110)	(6.794.959.930)	(83.395.014.076)	(154.262.591.116)
Net book value				
- At the beginning of the period	21.686.438.752	243.094.632	20.177.476.420	42.107.009.804
- At the end of the period	19.852.816.618	633.238.336	17.266.599.356	37.752.654.310

Historical cost of fully depreciated fixed assets still in use as of September 30, 2026: VND 46.527.429.615 (as of January 1, 2026: VND 40.123.884.160)

12. Intangible fixed assets

	Land use rights VND	Total VND
Historical cost		
Beginning balance	3.051.575.714	3.051.575.714
Closing balance	3.051.575.714	3.051.575.714
Accumulated depreciation		
Beginning balance	-	-
Closing balance	-	-
Net book value		
- At the beginning of the period	3.051.575.714	3.051.575.714
- At the end of the period	3.051.575.714	3.051.575.714

13. Prepaid expenses**14a) Short-term**

	September 30, 2026 (VND)	January 1, 2026 (VND)
- Tools and supplies expenses	0	272.962.070
- Insurance expenses	44.790.239	150.219.780
- Fixed asset repair expenses	0	125.032.265
- Other prepaid expenses	31.555.979	76.458.000
Total	76.346.218	624.672.115

14b) Long-term

	September 30, 2026 (VND)	January 1, 2026 (VND)
- Tools and supplies expenses	567.348.680	957.743.270

- Fixed asset repair expenses	958.455.945	2.415.991.077
- Other prepaid expenses	476.442.998	1.145.606.746
Total	2.002.247.623	4.519.341.093

14. Short-term trade payables

	September 30, 2026 (VND)	January 1, 2026 (VND)
- Trade payables to related parties	20.868.543	-
+ Phuoc Tao Logistics Joint Stock Company	20.868.543	-
- Trade payables to other suppliers	151.697.096	446.069.700
+ Hoang Long Bodyguard Service One Member Company Limited	44.712.000	-
+ Ms. Nguyen Thi Ngoc Trang	-	21.694.000
+ Saigon Port Technical Commercial Service Joint Stock Company	14.688.000	293.760.000
+ Post & Telecommunication Insurance Company An Giang	-	54.450.000
+ Thuan Trung Construction Investment Company	-	49.588.500
+ Other short-term trade payables	92.297.096	26.577.200
Total	172.565.639	446.069.700

15. Taxes and other amounts payable to the State budget

	January 1, 2026		Incurred during the period		September 30, 2026	
	Payable	Receivable	Payable	Paid	Payable	Receivable
+ VAT on domestic sales	206.249.329	-	2.693.846.776	2.684.401.775	215.694.330	-
+ Corporate income tax	9.610.215	-	536.852.533	668.903.769	-	122.441.021
- Land and housing tax, land rental	-	1.694.362.476	1.190.469.590	-	-	503.892.886
+ Personal income tax	2.400.000	-	23.068.557	19.024.057	6.444.500	-
Total	218.259.544	1.694.362.476	4.444.237.456	3.372.329.601	222.138.830	626.333.907

Value-added tax

The Company pays value-added tax under the credit method. The value-added tax rates are as follows:

- Wharfage fees, vessel mooring and unmooring fees, tugboat fees: 0% (international transport) and 8% (domestic);

- Supply of woven bamboo mats (me bo), domestic freshwater: 5%;
- Cargo handling fees, domestic electricity, rental of port cranes for rice handling, transportation: 8%;
- Office and warehouse rental: 10%.

Deducted VAT for the period from January 1, 2026 to September 30, 2026 is VND 432,646,984

Corporate income tax

The Company is subject to corporate income tax on taxable income at the tax rate of 20%.

Land rental

The Company is required to pay land rental for the land plots in use at the following rental rates:

Land location

- Plot No. 64, Cadastral Map 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area: 1,957.6 m²
- Plot No. 64, Cadastral Map 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area: 1,927.5 m²
- Plot No. 64, Cadastral Map 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area: 1,974.6 m²
- Plot No. 64, Cadastral Map 23, Tran Hung Dao, My Thoi Ward, An Giang Province, area: 36,725.5 m²
- Land plot in Chau Phu Commune, An Giang Province, area: 18,860.5 m²

Rental rate

120,960 VND/m²/year
72,576 VND/m²/year
48,384 VND/m²/year
24,192 VND/m²/year
24,192 VND/m²/year

Other taxes

The Company declares and pays taxes in accordance with regulations.

The Company's tax finalization is subject to examination by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the Financial Statements may be subject to change according to the decisions of the tax authorities.

16. Other payables

	September 30, 2026 (VND)	January 1, 2026 (VND)
17a) Short-term	11.206.000	21.708.900
- Payables to other entities and individuals	11.206.000	21.708.900
+ Other short-term payables	11.206.000	21.708.900
17b) Long-term	1.229.890.000	1.229.890.000
- Payables to other entities and individuals	1.229.890.000	1.229.890.000
+ Long-term deposits and collateral received (1)	1.229.890.000	1.229.890.000
Total	1.241.096.000	1.251.598.900

(1) This includes VND 1 billion representing deposit amounts received under warehouse rooftop lease contracts at My Thoi Port Enterprise and Binh Long Port Enterprise with Southern Solar Power Group Joint Stock Company. The Company agreed to lease to Southern Solar Power Group Joint Stock Company: (1) the rooftop area of Warehouse No. 5 managed by My Thoi Port Enterprise, under An Giang Port Joint Stock Company, with a leased area of 2.000 m²; and (2) the rooftop area of Warehouse No. 1 managed by Binh Long Port Enterprise, under An Giang Port Joint Stock Company, with a leased area of 6.000 m². The lease term is 20 years from the contract signing date.

17. Unearned revenue

	September 30, 2026 (VND)	January 1, 2026 (VND)
18a) Short-term	90.000.000	360.000.000
- Unearned revenue relating to other organizations and individuals	90.000.000	360.000.000
+ Advance payments for leasing of fixed assets	90.000.000	360.000.000
18b) Long-term	270.000.000	270.000.000
- Unearned revenue relating to other organizations and individuals	270.000.000	270.000.000
+ Advance payments for leasing of fixed assets	270.000.000	270.000.000

18. Owners' equity

Statement of changes in owners' equity

	Owners' contributed capital (VND)	Investment and development fund (VND)	Undistribute d post-tax profit (VND)	Total (VND)
Beginning balance of previous year	138.000.000.000	5.883.586.660	(661.573.169)	143.222.013.491
- Profit in previous year	0	0	774.811.300	774.811.300
Beginning balance of current year	138.000.000.000	5.883.586.660	113.238.131	143.996.824.791
- Profit in current period	0	0	1.498.729.820	1.498.729.820
Closing balance	<u>138.000.000.000</u>	<u>5.883.586.660</u>	<u>1.611.967.951</u>	<u>145.495.554.611</u>

Details of owners' contributed capital

	September 30, 2026 (VND)	January 1, 2026 (VND)
State Capital Investment Corporation	73.116.000.000	73.116.000.000
Phuoc Tao Logistics Joint Stock Company	25.376.000.000	0

Mr. Nguyen Van Linh	0	25.313.000.000
Other shareholders	39.508.000.000	39.571.000.000
Total	138.000.000.000	138.000.000.000

Shares

	September 30, 2026	January 1, 2026
	Shares	Shares
- Number of shares registered for issuance	13.800.000	13.800.000
- Number of shares sold to the public	13.800.000	13.800.000
+ Ordinary shares	13.800.000	13.800.000
- Number of shares in circulation	13.800.000	13.800.000
+ Ordinary shares	13.800.000	13.800.000

Par value of outstanding shares (VND/share): 10.000

Capital transactions with owners and distribution of dividends and profits

	Current period (VND)	Previous period (VND)
- Owners' contributed capital		
+ Contributed capital at beginning of period	138.000.000.000	138.000.000.000
+ Contributed capital increased during the period	-	-
+ Contributed capital at end of period	138.000.000.000	138.000.000.000
- Dividends and profits distributed	-	-

19. Off-balance sheet items

Foreign currencies of all kinds

	September 30, 2026	January 1, 2026
- US Dollar (USD)	2.568,52	2.578,42

21. Revenue from sales of goods and provision of services

	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
- Revenue from sale of goods and finished products	211.997.884	121.142.855
- Revenue from rendering of services	38.607.199.382	34.361.926.053
Total	38.819.197.266	34.483.068.908

Revenue from related parties: detailed in Note No. 30

22. Cost of goods sold

	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
	VND	VND
- Cost of goods and finished products sold	166.092.851	98.580.000
- Cost of services rendered	30.073.133.853	29.978.974.107
Total	30.239.226.704	30.077.554.107

23. Financial Income

	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
	VND	VND
- Interest on term deposits	2.717.630.135	1.920.465.755
- Interest on demand deposits	18.015.976	143.751.766
- Foreign exchange gains from period-end revaluation	46.509	1.762.179
Total	2.735.692.620	2.065.979.700

24. Selling Expenses

	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
	VND	VND
- Labor costs	376.306.464	381.828.790
- Materials and packaging costs	32.343.724	27.470.957
- Tools and supplies expenses	1.447.100	1.850.000
- Depreciation of fixed assets	40.510.683	45.511.695
- Outside service expenses	46.629.420	115.255.674
- Other expenses	9.814.448	55.650.537
Total	507.051.839	627.567.653

25. General and Administrative Expenses

	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
	VND	VND
- Labor costs	3.435.124.575	3.382.738.180
- Office supplies and materials expenses	75.157.513	81.060.833
- Tools and supplies expenses	107.059.745	43.855.376
- Depreciation of fixed assets	227.607.291	250.409.610
- Taxes, fees, and charges	1.261.982.318	1.238.046.745

- Provision for doubtful debts	1.806.343.943	-
- Outside service expenses	424.534.778	254.480.499
- Other expenses	946.339.328	748.925.781
Total	8.284.149.491	5.999.517.024

26. Operating Expenses by Nature

	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
- Raw materials and consumables expenses	7.795.497.225	4.639.502.648
- Labor expenses	16.184.883.695	18.098.586.560
- Depreciation of fixed assets	4.838.494.384	5.296.586.071
- Provision for doubtful debts	1.806.343.943	-
- Outside service expenses	6.212.917.570	6.836.394.063
- Other monetary expenses	1.827.656.022	1.544.041.263
Total	38.665.792.839	36.415.110.605

27. Other expenses

	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
- Compensation expenses	-	20.373.196
- Tax penalties and back taxes	-	196
- Other expenses	488.880.311	1.480.447
Total	488.880.311	21.853.839

28. Corporate income tax expense

	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
- Accounting profit before tax	2.035.582.353	(177.443.360)
- Tax calculated at current CIT rate	407.116.471	(35.488.672)
- Adjustments	129.736.062	35.774.784

- Non-deductible expenses	129.736.062	35.488.672
- Adjustment of corporate income tax payable in Previous years	-	286.112
- Total current corporate income tax expense	536.852.533	286.112

29. Earnings per share

29a. Basic earnings per share

	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
- Accounting profit after corporate income tax	1.498.729.820	(177.729.472)
- Profit used to calculate basic earnings per share	1.498.729.820	(177.729.472)
- Weighted average number of ordinary shares in circulation during the period (shares)	13.800.000	13.800.000
Basic earnings per share (VND/share)	108,60	(12,88)

29b. Diluted earnings per share

There were no dilutive effects on ordinary shares as of September 30, 2026; therefore, diluted earnings per share is equal to basic earnings per share.

30. Transactions and balances with other related parties

Related parties to the Company include: key management personnel, individuals related to key management personnel, and other related parties.

Transactions with related parties	Relationship	From January 1, 2026 to September 30, 2026 VND	From January 1, 2025 to September 30, 2025 VND
Revenue from sales of goods and rendering of services			
- Phuoc Tao Logistics Joint Stock Company	Shareholder	15.287.212.336	5.364.028.541

Balances with related parties

Balances with related parties are presented in detail in Note 7.

Remuneration of the Board of Directors, Board of Supervisors, and Board of General Directors

Full name	Title	Cumulative from the beginning of the year to the end of this period			Total income
		Salary	Allowance	Remuneration	
- Mr. Le Viet Thanh	- Chairman of the Board of Directors	-	-	54.000.000	54.000.000
- Mr. Tran Tan Phong	- Member of the Board of Directors - General Director	220.418.000	9.900.000	13.600.000	243.918.000
- Mr. Nguyen Van Phu	- Member of the Board of Directors - Deputy General Director	188.979.000	9.600.000	35.355.000	233.934.000
- Mr. Phan Thanh Tien	- Member of the Board of Directors	-	-	36.000.000	36.000.000
- Mr. Vo Thanh Phu	- Member of the Board of Directors	-	-	13.600.000	13.600.000
- Mr. Le Van Huy	- Head of the Board of Supervisors	-	-	10.200.000	10.200.000
- Ms. Nguyen Thi Kim Hoa	- Member of the Board of Supervisors	64.253.000	5.400.000	6.800.000	76.453.000
- Ms. Nguyen Thi Thu Hien	- Member of the Board of Supervisors	-	-	6.800.000	6.800.000
Total		473.650.000	24.900.000	176.355.000	674.905.000

31. Going concern

There are no events that cast significant doubt upon the ability of the Company to continue as a going concern, and the Company has neither the intention nor the need to cease operations or to significantly curtail the scale of its operations.

32. Events occurring after the end of the accounting period

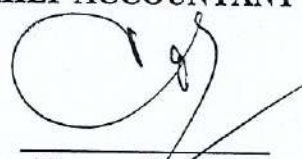
There have been no events occurring after the reporting period that require adjustments to or disclosures in these financial statements.

Approved on October 16, 2026

PREPARED BY


Nguyen Thi Kim Chi

CHIEF ACCOUNTANT


Nguyen Van Co

LEGAL REPRESENTATIVE

Trần Loan Phong

