

CAN THO PORT JOINT STOCK COMPANY



FINANCIAL STATEMENTS FOR QUARTER 3 OF 2026

1. Statement of Financial Position
2. Income Statement
3. Cash Flow Statement
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CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

STATEMENT OF FINANCIAL POSITION

(Full format)

As at September 30, 2026

Unit: VND

ITEMS	Code	Notes	Closing balance	Beginning balance
A - CURRENT ASSETS	100		111.965.281.649	95.282.515.231
I. Cash and cash equivalents	110	VI	68.353.003.551	49.770.094.913
1. Cash	111	VI.1	8.833.052.391	15.921.971.120
2. Cash equivalents	112	VI.2b1	59.519.951.160	33.848.123.793
II. Short-term financial investments	120		12.932.904.599	13.377.740.841
1. Trading securities	121		-	-
2. Provision for decline in value of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	VI.2b1	12.932.904.599	13.377.740.841
4. Provision for 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		28.750.570.580	30.489.892.675
1. Short-term trade receivables	131	VI.3a	36.430.573.056	35.967.287.821
2. Short-term advances to suppliers	132		2.622.827.391	4.492.583.590
3. Short-term intra-company receivables	133		-	-
4. Construction contract progress-billing receivables	134		-	-
5. Other short-term receivables	135	VI.4a	3.489.993.693	4.722.131.183
6. Provision for doubtful short-term receivables	136	VI.6	(13.792.823.560)	(14.692.109.919)
7. Assets pending resolution	137		-	-
IV. Inventories	140		1.284.943.686	496.652.144
1. Inventories	141	VI.7	1.284.943.686	496.652.144
2. Provision for decline in value of inventories	142		-	-
VI. Other current assets	160		643.859.233	1.148.134.658
1. Short-term prepaid expenses	161	VI.13a	643.802.810	1.148.134.658
2. Deductible value-added tax	162	VI.17b	56.423	-
3. Taxes and other receivables from the State	163		-	-
4. Repurchase agreements for Government bonds	164		-	-
5. Other current assets	165		-	-
B- NON-CURRENT ASSETS	200		255.089.279.651	261.022.566.299
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	VI.4b	-	57.000.000
6. Provision for doubtful long-term receivables	216		-	(57.000.000)

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CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

Consolidated Statement of Financial Position for Q3 2026 (continued)

	ITEMS	Code	Notes	Closing balance	Beginning balance
II.	Property, plant and equipment	220		196.240.544.345	204.262.605.051
1.	Tangible fixed assets	221	VI.9	192.017.019.035	199.909.024.929
-	Historical cost	222		485.695.615.281	496.732.121.345
-	Accumulated depreciation	223		(293.678.596.246)	(296.823.096.416)
2.	Leased fixed assets	224		-	-
-	Historical cost	225		-	-
-	Accumulated depreciation	226		-	-
3.	Intangible fixed assets	227	VI.10	4.223.525.310	4.353.580.122
-	Historical cost	228		8.405.053.602	8.373.553.602
-	Accumulated depreciation	229		(4.181.528.292)	(4.019.973.480)
IV.	Investment properties	240		-	-
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	Long-term assets in progress	250		46.654.370.824	49.018.612.967
1.	Long-term production and business costs in progress	251		-	-
2.	Construction in progress	252	VI.8b	46.654.370.824	49.018.612.967
VI.	Long-term financial investments	260		4.274.373.443	4.274.373.443
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and 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 in oth	264		(222.878.130)	(222.878.130)
5.	Long-term held-to-maturity investments	265		-	-
6.	Provision for long-term held-to-maturity investments	266		-	-
VI.	Other non-current assets	270		7.919.991.039	3.466.974.838
1.	Long-term prepaid expenses	271	VI.13b	7.919.991.039	3.466.974.838
2.	Deferred tax assets	272		-	-
3.	Long-term equipment, supplies and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	280		367.054.561.300	356.305.081.530
C -	LIABILITIES	300		81.345.551.134	83.385.821.519
I.	Current liabilities	310		36.924.711.473	33.603.287.521
1.	Short-term trade payables	311	VI.16a	10.742.012.570	9.241.971.876
2.	Short-term advances from customers	312		76.841.251	1.176.089.948
3.	Dividends and profits payable	313		-	-
4.	Taxes and other payables to the State	314	VI.17a	8.291.467.681	2.285.260.730
5.	Employee payables	315		3.951.377.269	6.606.158.615
6.	Short-term accrued expenses	316	VI.18a	1.744.142.004	1.706.913.552
7.	Short-term intra-company payables	317		-	-
8.	Construction contract progress payables	318		-	-
9.	Short-term unearned revenue	319		125.887.748	60.000.000
10.	Other short-term payables	320	VI.19a	1.984.498.527	2.518.408.377
11.	Short-term borrowings and finance lease liabilities	321	VI.15a	10.000.000.000	10.000.000.000
12.	Short-term provisions	322		-	-

CAN THO PORT JOINT STOCK COMPANY

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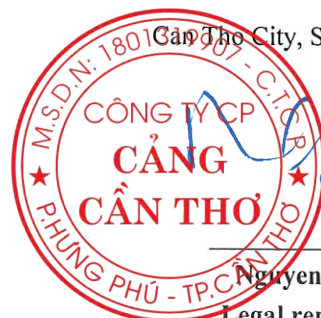
CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

Consolidated Statement of Financial Position for Q3 2026 (continued)

ITEMS	Code	Notes	Closing balance	Beginning balance
13. Bonus and welfare fund	323	VI.25e	8.484.423	8.484.423
14. Price stabilization fund	324		-	-
15. Repurchase agreements for Government bonds	325		-	-
II. Non-current liabilities	330		44.420.839.661	49.782.533.998
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for business capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338	V.19b	38.335.518.133	36.197.212.470
9. Long-term borrowings and finance lease liabilities	339	V.15b	6.085.321.528	13.585.321.528
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D - OWNERS' EQUITY	400		285.709.010.166	272.919.260.011
1. Contributed capital	411	VI.25a	275.281.179.597	275.281.179.597
- Ordinary shares with voting rights	411a		275.281.179.597	275.281.179.597
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Convertible bond options	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418	VI.25e	646.231.180	646.231.180
9. Other equity funds	419		-	-
10. Undistributed post-tax profits	420	VI.25a	9.781.599.389	(3.008.150.766)
- Lợi nhuận sau thuế chưa phân phối				
Accumulated up to the end of the previous period	420a		(3.008.150.766)	(8.312.141.225)
- Undistributed post-tax profit for the current period	420b		12.789.750.155	5.303.990.459
TOTAL LIABILITIES AND OWNERS' EQUITY	440		367.054.561.300	356.305.081.530

Can Tho City, September 30, 2026



Nguyễn Manh Ha
Legal representative

Nguyễn Văn Hiền
Prepared by

Doan Nguyen Hong Tam
Person in charge of accounting

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

INCOME STATEMENT

Third quarter of 2026

Unit: VND

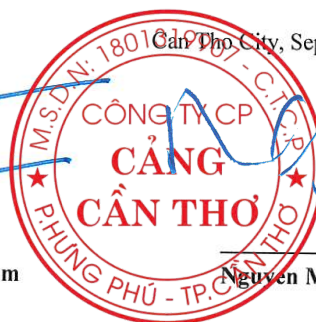
ITEMS	Code	Notes	Third quarter		Year-to-date	
			Current year	Prior year	Current year	Prior year
			01/07/2026 - 30/09/2026	01/07/2025 - 30/09/2025	01/01/2026 - 30/09/2026	01/01/2025 - 30/09/2025
1. Revenue from sales of goods and rendering of services	01	VII.1a	46.241.815.572	51.026.295.036	130.240.726.277	136.615.161.089
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		46.241.815.572	51.026.295.036	130.240.726.277	136.615.161.089
4. Cost of goods sold	11	VII.3	37.591.803.839	42.232.885.191	105.012.470.516	115.567.203.099
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		8.650.011.733	8.793.409.845	25.228.255.761	21.047.957.990
6. Gain/loss from sale or disposal of investment properties	21		-	-	-	-
7. Financial income	22	VII.4	733.450.091	398.040.192	2.037.991.228	1.238.349.729
8. Financial expenses	23		163.994.368	217.483.403	549.372.483	708.190.176
Of which: Interest expenses	24		162.759.548	217.483.403	548.137.663	708.190.176
9. Selling expenses	25	VII.8b	24.075.243	24.075.243	72.225.729	148.404.472
10. General and administrative expenses	26	VII.8a	5.197.600.036	7.027.988.961	15.459.182.740	16.699.585.654
11. Net profit from operating activities (30=(20+22)-(23+25+26))	30		3.997.792.177	1.921.902.430	11.185.466.037	4.730.127.417
12. Other income	31	VII.6	4.010.820.153	20.599.574	4.887.923.077	1.619.967.013
13. Other expenses	32	VII.7	30.224.016	18.386.905	86.074.886	343.997.497
14. Other profit (40 = 31 - 32)	40		3.980.596.137	2.212.669	4.801.848.191	1.275.969.516
15. Total accounting profit before tax (50 = 30 + 40)	50		7.978.388.314	1.924.115.099	15.987.314.228	6.006.096.933
16. Current corporate income tax expense	51		1.595.778.891	384.823.020	3.197.564.073	1.304.440.906
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		6.382.609.423	1.539.292.079	12.789.750.155	4.701.656.027
19. Basic earnings per share (*)	70		232	56	465	171
20. Diluted earnings per share (*)	71		56	56	465	171


 Nguyen Van Hien

Prepared by


 Doan Nguyen Hong Tam
Person in charge of
accounting

Can Tho City, September 30, 2026



 Nguyen Manh Ha

Legal representative

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

CASH FLOW STATEMENT FOR THE THIRD QUARTER OF 2026

(Full format)

(Indirect method)

As at September 30, 2026

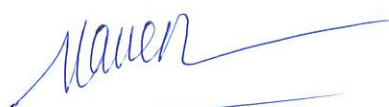
Unit: VND

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this period	
			Current year	Prior year
I. Cash flows from operating activities				
1. Profit before tax	01		15.987.314.228	6.006.096.933
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		12.724.058.053	11.066.348.982
- Provisions	03		(956.286.359)	1.773.642.396
- Foreign exchange gains/losses from revaluation of foreign-currency monetary items	04		-	-
- Gains/losses from investing and financing activities	05		(6.840.679.056)	(2.517.726.453)
- Borrowing costs	06		548.137.663	708.190.176
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		21.462.544.529	17.036.552.034
- Increase/decrease in receivables	09		3.101.752.031	(4.548.716.922)
- Increase/decrease in inventories	10		(788.291.542)	24.001.034
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		3.941.608.879	4.201.246.319
- Increase/decrease in prepaid expenses	12		(3.948.684.353)	(2.187.173.839)
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		-	(708.190.176)
- Corporate income tax paid	15		(2.227.581.000)	(538.398.391)
- Other cash receipts from operating activities	16		-	-
- Other cash payments for operating activities	17		-	-
Net cash flows from operating activities	20		21.541.348.544	13.279.320.059
II. Cash flows from investing activities				
1. Payments for acquisition and construction of fixed assets other non-current assets	21		(2.883.859.005)	(20.299.534.636)
2. Proceeds from disposal and sale of fixed assets and other non-current assets	22		4.942.591.629	1.557.626.894
3. Loans granted and purchases of debt instruments of other entities	23		(20.638.971.861)	(10.823.929.901)
4. Collections of loans and proceeds from resale of debt instruments of other entities	24		20.957.769.961	22.627.350.000
5. Payments for investments in other entities	25		-	-
6. Proceeds from disposal of investments in other entities	26		-	-
7. Interest, dividends and profits received	27		2.164.029.370	1.311.852.663
Net cash flows from investing activities	30		4.541.560.094	(5.626.634.980)

Statement of Cash Flows for Quarter 3 of 2026

ITEMS	Code	Accumulated from the beginning of the year to the end of this period	
		Notes	Prior year
		Current year	
III. Cash flows from financing activities			
1. Proceeds from share issuance and capital contributions from owners	31	-	-
2. Repayments of capital contributions to owners and repurchases of the company's issued shares	32	-	-
3. Proceeds from borrowings	33	-	-
4. Repayment of loan principal	34	(7.500.000.000)	(7.506.612.480)
5. Repayment of finance lease principal	35	-	-
6. Dividends and profits paid to owners	36	-	-
<i>Net cash flows from financing activities</i>	40	(7.500.000.000) -	(7.506.612.480)
Net cash flows during the period	50	18.582.908.638	146.072.599
Cash and cash equivalents at beginning of year	60	49.770.094.913	36.371.971.943
Effect of foreign exchange rate changes on cash and cash	61	-	-
Cash and cash equivalents at end of period	70	68.353.003.551	36.518.044.542

Can Tho City, September 30, 2026



Nguyen Van Hien
Prepared by



Doan Nguyen Hong Tam
Person in charge of account




Nguyen Manh Ha
Legal representative

**NOTES TO THE FINANCIAL STATEMENTS
QUARTER 3 OF 2026**

I. Characteristics of the Company's operations

1. Form of capital ownership.

Can Tho Port Joint Stock Company is a company equitised from Can Tho Port One Member Limited Liability Company (a company 100% owned by the State) under Decision No. 652/QD-HHVN dated 28 November 2014 of the Vietnam Maritime Corporation. The Company operates under Enterprise Registration Certificate No. 1801319907 issued by the Department of Planning and Investment of Can Tho City, first issued on 31 October 2013 and amended for the 11th time on 12 June 2026.

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

The Company's registered charter capital is VND 275,281,179,597; the contributed charter capital as at 30 September 2026 is VND 275,281,179,597, equivalent to 27,528,118 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 September 2026 was 124 (as at 1 January 2026: 120).

2. Business sector.

Provision of seaport operation services, cargo handling, transportation, warehousing and yard services, logistics services and maritime services.

3. Business lines.

- Loading and unloading of road cargo and seaport cargo;
- Warehousing and storage of goods in bonded warehouses, cold storage warehouses and other warehouses;
- Direct support service activities for coastal, ocean-going and inland waterway transport;
- Ship agency services; sea freight agency services; customs declaration (customs brokerage) services;
- Retail sale of automotive fuel in specialised stores.

4. Normal production and business cycle.

5. Characteristics of the Company's operations during the financial year that affect the financial statements.

Production and business activities proceeded normally in accordance with the plan.

6. Corporate structure.

The Company has 01 dependent unit, namely Can Tho Port Joint Stock Company – Can Tho Port Logistics Center Branch. Address: No. 27 Le Hong Phong Street, Thoi An Dong Ward, Can Tho City; its main business activities are the provision of seaport transportation services and warehouse and yard leasing. (Under Decision No. 96/QD-HDQT dated 15 June 2026, the branch has temporarily suspended its operations from 19 June 2026 to 19 December 2026).

Information on the Company's subsidiaries, associates and joint ventures is presented in Note IV.2c.

7. Statement on the comparability of information in the financial statements.

The information presented in the Company's financial statements for the current year is fully comparable with the corresponding information in the financial statements of the previous year.

II. Accounting period and currency used in accounting

- The Company's annual accounting period follows the calendar year, starting on 1 January and ending on 31 December each year.

- The currency used in accounting records is Vietnamese Dong (VND).

III. Applicable accounting standards and regime.

1. Applicable accounting regime.

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

2. Statement of compliance with Accounting Standards and the Accounting Regime.

The Company has applied Vietnamese Accounting Standards and the guiding documents on the Standards issued by the State. The financial statements are prepared and presented in compliance with all requirements of each standard, the circulars guiding the implementation of the Standards, and the Enterprise Accounting Regime currently in force.

IV. Accounting policies applied (where the enterprise operates as a going concern)

1. Principles for translating financial statements prepared in foreign currencies into Vietnamese Dong.

As the currency used in the Company's accounting records and in the preparation of its financial statements is Vietnamese Dong (VND), no translation of financial statements from a foreign currency into Vietnamese Dong arises. Effect of translating financial statements from a foreign currency into Vietnamese Dong: None.

2. Exchange rates applied in accounting.

- Foreign currency transactions during the accounting period are translated into Vietnamese Dong at the actual exchange rate on the transaction date, which is the average bank transfer buying/selling rate of the commercial bank with which the Company regularly transacts.

- The actual transaction exchange rate used to revalue monetary items denominated in foreign currencies at the date of preparing the financial statements is determined based on the following principles:

- + For monetary items denominated in foreign currencies: the average bank transfer buying/selling rate of the commercial bank with which the Company regularly transacts;

- + For foreign currency demand deposits: the average bank transfer buying/selling rate of the very bank at which the Company holds the deposit account;

- + Receivables denominated in foreign currencies for which an allowance for doubtful debts has been made, in part or in full, are not revalued.

- All actual exchange differences arising during the period and differences arising from the revaluation of monetary items denominated in foreign currencies at the date of preparing the financial statements are recognised in profit or loss of the accounting period.

3. Principles for determining the effective interest rate used to discount cash flows.

4. Principles for recognising cash and cash equivalents.

- Cash comprises cash on hand and demand deposits at banks.

- Cash equivalents are short-term investments with a recovery period of not more than 03 months from the date of investment, that are highly liquid, readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

5. Principles for accounting for financial investments.

- Held-to-maturity investments comprise: term bank deposits (including treasury bills and promissory notes), bonds, preference shares that the issuer is required to redeem at a specific time in the future, loans, etc., held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

- Investments in joint ventures are initially recognised in the accounting books at cost. After initial recognition, the carrying amount of these investments is determined at cost less allowance for impairment of investments.

- Allowance for impairment of investments is made at the end of the period as follows:

+ For investments in joint ventures: the allowance for impairment of investments is made when the investee incurs a loss, based on the joint venture at the date the allowance is made.

+ For held-to-maturity investments: an allowance for doubtful debts is made based on recoverability, in accordance with the law.

6. Principles for accounting for receivables:

- Receivables are monitored in detail by remaining term, by debtor, by original currency and by other factors according to the Company's management requirements. Receivables are classified as current and non-current in the financial statements based on the remaining term at the reporting date.

- An allowance for doubtful debts is made for: receivables overdue as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but unlikely to be recovered. In particular, the allowance for overdue receivables is based on the original repayment term under the initial sale contract, without regard to any extension of the debt between the parties, and, for receivables not yet due, where the debtor has become bankrupt, is undergoing dissolution procedures, has gone missing or has absconded.

7. Principles for recognising inventories.

- Inventories are initially recognised at cost, comprising purchase costs, conversion costs and other directly related costs incurred to bring the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the date of preparing the financial statements, if the net realisable value of inventories is lower than cost, inventories are recognised at net realisable value.

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

- Inventories are accounted for using the perpetual inventory method.

- The allowance for inventory write-down is made at the end of the period and is the amount by which the cost of inventories exceeds their net realisable value.

8. Principles for recognising and depreciating fixed assets:

- Tangible and intangible fixed assets are initially recognised at cost. During use, tangible and intangible fixed assets are stated at cost, accumulated depreciation and net book value.

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

- Buildings and structures: 05 - 30 years

- Machinery and equipment: 05 - 10 years

- Means of transport 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
- Management software: 03 - 05 years

9. Principles for accounting for business cooperation contracts.

10. Principles for accounting for deferred corporate income tax.

11. Principles for accounting for prepaid expenses.

- Expenses incurred that relate to the results of production and business activities of more than one financial year are recorded as prepaid expenses to be gradually allocated to profit or loss in subsequent financial years.

- The calculation and allocation of long-term prepaid expenses to the production and business costs of each financial year are based on the nature and extent of each type of expense in order to select a reasonable allocation method and criteria.

- The Company's prepaid expenses include:

+ Tools and instruments comprise assets held by the Company for use in its normal course of business, each with a cost of less than VND 30 million and therefore not meeting the criteria for recognition as fixed assets under current regulations. The cost of tools and instruments is allocated using the straight-line method over a period from 3 months to 36 months.

+ Other prepaid expenses are recognised at cost and allocated using the straight-line method over their useful lives from 3 months to 36 months.

12. Principles for accounting for liabilities.

- Payables for goods and services received from suppliers or supplied to buyers during the reporting period but not yet paid, and other payables such as interest expense payable on borrowings, etc., are recognised in the production and business costs of the reporting period.

- Accrued expenses are recognised in production and business costs for the period in accordance with the matching principle between revenue and expenses incurred in the period. Accrued expenses are settled against the actual expenses incurred. Any difference between the amount accrued and the actual expense is reversed.

13. Principles for recognising borrowings and finance lease liabilities.

Borrowings are monitored by each lender, each loan agreement and the repayment term of each borrowing. For borrowings in foreign currencies, they are monitored in detail by original currency.

14. Principles for recognising and capitalising borrowing costs.

Borrowing costs are recognised in production and business costs when incurred, except for borrowing costs directly attributable to the investment in construction or production of assets in progress, which are included in the cost of those assets (capitalised) when the conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

15. Principles for recognising accrued expenses.

- Payables for goods and services received from suppliers or supplied to buyers during the reporting period but not yet paid, and other payables such as interest expense payable on borrowings, etc., are recognised in the production and business costs of the reporting period.

- Accrued expenses are recognised in production and business costs for the period in accordance with the matching principle between revenue and expenses incurred in the period. Accrued expenses are settled against the actual expenses incurred. Any difference between the amount accrued and the actual expense is reversed.

16. Principles and methods for recognising provisions.

17. Principles for recognising unearned revenue.

- Unearned revenue comprises revenue received in advance, such as amounts customers have prepaid for one or more financial years for the leasing of assets.

- Unearned revenue is transferred to revenue from sales of goods and rendering of services in the amount determined as appropriate for each financial year.

18. Principles for recognising convertible bonds.

19. Principles for recognising owners' equity.

- Owners' contributed capital is recognised at the actual amount contributed by the owners.
- Undistributed after-tax profit reflects the business results (profit or loss) after corporate income tax and the status of profit distribution or loss handling of the Company.

20. Principles and methods for recognising revenue:

- Revenue is recognised when the Company is likely to obtain economic benefits that can be measured reliably. Revenue is measured at the fair value of the amounts received or receivable after deducting trade discounts, sales allowances and sales returns.

- Financial income

- Revenue arising from interest and other financial income is recognised when both (2) of the following conditions are satisfied:

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

- + The revenue can be measured with reasonable certainty.

21. Principles for accounting for revenue deductions.

22. Principles for accounting for cost of goods sold.

Cost of goods sold for the period is recognised in line with the revenue arising in the period and in compliance with the prudence principle. Losses of materials and goods in excess of norms, expenses in excess of normal levels, and inventory losses after deducting the responsibility of the relevant collectives and individuals, etc., are fully and promptly recognised in cost of goods sold for the period.

23. Principles for accounting for financial expenses.

- Expenses recognised as financial expenses are borrowing costs.

- The above items are recognised at the total amount incurred in the period and are not offset against financial income.

24. Principles for accounting for selling expenses and general and administrative expenses.

25. Principles and methods for recognising current corporate income tax expense and deferred corporate income tax expense.

- Corporate income tax expense comprises current corporate income tax expense and deferred corporate income tax expense (if any).

- Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate in accordance with prevailing regulations. Current corporate income tax expense is recognised in the Income Statement of the accounting period, except where it arises from transactions or events recognised directly in owners' equity in accordance with the relevant accounting regulations.

- Deferred corporate income tax expense is determined based on temporary differences between the carrying amounts of assets and liabilities and their corresponding tax bases, and on unused tax losses and unused tax incentives that meet the recognition criteria. Deferred tax assets and deferred tax liabilities are determined, recognised and reversed in accordance with prevailing accounting regulations.

26. Other accounting principles and methods.

- The Company applies other accounting principles and methods in accordance with the law on accounting, Vietnamese Accounting Standards and the prevailing Enterprise Accounting Regime.

- Economic transactions are recognised on an accrual basis, consistent with the substance of the transactions and the matching principle between revenue and expenses. The financial statements are prepared on a going concern basis, unless there is evidence that this assumption is no longer appropriate.

- Accounting policies and methods are applied consistently between accounting periods. Where there is a change in accounting policy or accounting estimate, or a material error is discovered, the Company accounts for and presents it in the financial statements in accordance with prevailing regulations.

V. Accounting policies applied (where the enterprise does not meet the going concern assumption):

1. Whether long-term assets and long-term liabilities are reclassified as current: No.

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

3. Principles for financial treatment of:

- Provisions;

- Revaluation differences of assets and exchange differences (still reflected in the Statement of Financial Position – if any).

VI. Additional information for items presented in the Statement of Financial Position

1. Cash and cash equivalents:

Unit: VND.

Items	Closing balance	Opening balance
- Cash on hand	-	951,659,744
- Demand deposits at banks	8,833,052,391	14,970,311,376
- Cash equivalents	59,519,951,160	33,848,123,793
Total	68,353,003,551	49,770,094,913

2. Financial investments

a) Trading securities: None.

b) Held-to-maturity investments.

Items	Closing balance		Opening balance	
	Cost	Carrying amount	Cost	Carrying amount
b1) Short-term				
- Term deposits (2b1)	12,932,904,599	12,932,904,599	13,377,740,841	13,377,740,841
- Other investments	-	-	-	-
b2) Long-term	-	-	-	-
- Term deposits	-	-	-	-
- Other investments	-	-	-	-

(2b1) Details of short-term term deposits.

Items	Closing balance	Opening balance
Vietcombank Can Tho (12-month term)	2,783,745,354	2,689,324,964
Vietcombank Can Tho (6-month term)	-	10,413,218,490

Maritime Bank Can Tho (6-month term)	10,000,000,000	-
Accrued interest on term deposits at Vietcombank Can Tho	113,816,779	275,197,387
Accrued interest at Maritime Bank Can Tho	35,342,466	-
Total	12,932,904,599	13,377,740,841

c) Equity investments in other entities (details of each investment by percentage of capital held and percentage of voting rights).

Items	Closing balance			Opening balance		
	Cost	Fair value	Allowance	Cost	Fair value	Allowance
Investments in subsidiaries	-	-	-	-	-	-
Investments in joint ventures and associates;	4,497,251,573	4,497,251,573	(222,878,130)	4,497,251,573	4,497,251,573	(222,878,130)

- + Capital contribution to Can Tho Port – Thanh Tuan Two-Member Co., Ltd: 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.
- Where fair value cannot be determined, the reasons are to be explained.

3. Trade receivables.

Items	Closing balance	Opening balance
a) Short-term trade receivables (3a)	36,430,573,056	35,967,287,821
- Other trade receivables	-	-
b) Long-term trade receivables	-	-

(3a) Details of short-term trade receivables.

Items	Closing balance	Opening balance
- Vinacomin - Coal Import Export Joint Stock Company	4,148,719,673	1,177,508,703
- Khang Phuc Investment, Trading and Import-Export Co., Ltd	623,377,754	623,377,754
- VIMC Container Transport JSC	2,179,434,897	1,780,139,764
- Traco Transport No. 1 JSC	694,109,762	1,209,136,423
- Truong Son Import-Export and Investment JSC	1,221,551,525	1,271,551,525
- PetroVietnam Fertilizer and Chemicals Corporation – JSC	1,636,485,120	2,602,172,880
- Phuc Cuong Housing Investment and Development JSC	645,000,000	645,000,000
- Bac Nam Environmental Engineering Co., Ltd	744,057,590	744,057,590
- GLS Maritime Transport JSC	766,908,550	365,439,060
- Hoa Sen Home JSC	525,569,326	-
- Song Hong Co., Ltd	600	959,785,612
- Tay Do Steel Co., Ltd	544,702,968	2,338,754,832
- Q&D Single-Member Co., Ltd	631,331,990	631,331,990

- Chin Rong Trading, Services and Import-Export Co., Ltd	610,740,504	474,738,978
- Can Tho Irradiation JSC	1,868,746,008	1,370,768,256
- Thuan Thanh Dat Single-Member Trading and Import-Export Co., Ltd	1,422,706,615	170,214,517
- Ngoc Nam Long Trading and Services Co., Ltd	2,756,161,117	-
- PetroVietnam Ca Mau Fertilizer Joint Stock Company	3,203,039,969	1,702,381,174
- Hoa Phat Dung Quat Steel Joint Stock Company	980,585,771	626,674,211
- Minh Hoang Logistics Co., Ltd	1,299,340,440	3,528,431,261
- Other customers	9,928,002,877	13,745,823,291
Total	36,430,573,056	35,967,287,821

4. Other receivables.

Items	Closing balance		Opening balance	
	Amount	Allowance	Amount	Allowance
a) Short-term (4a)	3,489,993,693	-	4,722,131,183	-
- Dividends and profits receivable;	154,250,000	-	154,250,000	-
- Advances receivable;	983,439,666	-	1,016,019,766	-
- Pre-equitisation losses receivable	-	-	-	-
- Other receivables.	2,352,304,027	-	3,551,861,417	-
b) Long-term	-	-	57,000,000	-
- Receivables from employees;	-	-	57,000,000	-
- Deposits and collateral	-	-	-	-
- Other receivables.	-	-	-	-
Total	3,489,993,693	-	4,779,131,183	-

4a) Details of other receivables.

Items	Closing balance	Opening balance
- Receivable from Can Tho Port – Thanh Tuan Co., Ltd (profits distributed for 2016 + 2017)	154,250,000	154,250,000
- Business advances to officers and employees	983,439,666	1,016,019,766
- Advances receivable from employees who have left the Company (Quan - Lac - Khanh)	38,602,380	38,602,380
- Repair advances receivable from Mr. Dang Truong Son (resigned)	86,668,825	86,668,825
- Amounts receivable from persons who left the Company in 2023 (Bich, Le Thanh Hung, Kim Phi)	810,275,012	810,275,012
- Bid security receivable from Thanh Phuong Company	300,000,000	300,000,000
- Costs accumulated for the land plot of the 15 ha project	-	680,000,000
- Other receivables	1,116,757,810	1,636,315,200
Total	3,489,993,693	4,722,131,183

5. Missing assets pending resolution (details of each type of missing asset): None.

6. Bad debts: Disclosed in Appendix No. 5.

7. Inventories.

Items	Closing balance		Opening balance	
	Cost	Allowance	Cost	Allowance
- Raw materials, supplies and fuel	324,566,435	-	212,726,526	-
- Tools, instruments and spare parts	960,377,251	-	283,925,618	-
Total	1,284,943,686	-	496,652,144	-

8. Long-term assets in progress

a) Long-term work-in-progress production and business costs (details of each type, stating the reasons why they are not completed within a normal production and business cycle).

b) Construction in progress (details for projects accounting for 10% or more of total construction in progress)

Items	Closing balance	Opening balance
- Purchases;		
- Construction in progress (8b)	46,654,370,824	49,018,612,967
- Repairs.		
Total	46,654,370,824	49,018,612,967

(8b) Details of the construction-in-progress balance as at 30 September 2026 are as follows.

Items	Closing balance	Opening balance
- Cost of improving and upgrading the road outside the port and the access road to Yard No. 10b, Cai Cui Port	-	826,969,091
- Construction-in-progress costs of Cai Cui Port (CC) project – phase 1	37,491,605,996	39,493,818,401
- Construction-in-progress costs of Cai Cui Port (CC) project – phase 2	8,647,825,475	8,647,825,475
- Costs accumulated for upgrading the PL-COS port operation software and the payroll system	14,814,815	14,814,815
- Costs accumulated for the investment project of 02 fixed electric cranes	362,037,038	-
- Costs accumulated for the investment in 01 crawler crane	138,087,500	-
- Costs accumulated for renovating and raising the floor of warehouses 1, 3 and 7 at Hoang Dieu wharf	-	35,185,185
Total	46,654,370,824	49,018,612,967

9. Increases and decreases in tangible fixed assets: Disclosed in Appendix No. 1.

10. Increases and decreases in intangible fixed assets: Disclosed in Appendix No. 2.

11. Increases and decreases in finance lease fixed assets: None.

12. Increases and decreases in investment property: None.

13. Prepaid expenses.

Items	Closing balance	Opening balance
a) Short-term	643,802,810	1,148,134,658
- Short-term prepaid expenses - Tools and instruments	304,950,000	233,475,000
- Short-term prepaid expenses - Insurance premiums	-	38,371,017
- Short-term prepaid expenses - Repair costs	313,657,587	784,221,975
- Short-term prepaid expenses - Operating leases of fixed assets	-	8,400,000

- Short-term prepaid expenses - Others	25,195,223	83,666,666
b) Long-term	7,919,991,039	3,466,974,838
- Long-term prepaid expenses - Tools and instruments	410,653,443	163,674,243
- Long-term prepaid expenses - Repairs	7,200,626,150	2,799,125,657
- Long-term prepaid expenses - Insurance costs	308,711,446	460,604,984
- Long-term prepaid expenses - Others	-	43,569,954
Total	8,563,793,849	4,615,109,496

14. Other assets: None.

15. Borrowings and finance lease liabilities.

Items	Closing balance		During the period		Opening balance	
	Amount	Amount within repayment capacity	Increase	Decrease	Amount	Amount within repayment capacity
a) Short-term borrowings	10,000,000,000	10,000,000,000	7,500,000,000	7,500,000,000	10,000,000,000	10,000,000,000
b) Long-term borrowings	6,085,321,528	6,085,321,528		7,500,000,000	13,585,321,528	13,585,321,528
Total	16,085,321,528	16,085,321,528	7,500,000,000	15,000,000,000	23,585,321,528	23,585,321,528

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

Items	Closing balance	Opening balance
- Short-term principal payable to Vietnam Maritime Corporation (VIMC repaid the VietinBank loan on behalf of CCT)	10,000,000,000	10,000,000,000
- Long-term borrowing payable to Vietnam Maritime Corporation (VIMC repaid the VietinBank loan on behalf of CCT)	6,085,321,528	13,585,321,528
Total	16,085,321,528	23,585,321,528

16. Trade payables.

Items	Closing balance	Opening balance
a) Short-term trade payables	10,742,012,570	9,241,971,876
Total	10,742,012,570	9,241,971,876

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

Items	Closing balance	Opening balance
- Vietnam Maritime Corporation	746,050,975	1,207,135,804
- Minh Minh AG Co., Ltd	79,056,000	716,834,400
- Lexim Co., Ltd	648,000,000	-
- Nguyen Tien Transport Services Single-Member Co., Ltd	27,605,340	228,857,087
- Hao Loi Single-Member Co., Ltd	157,356,000	-

- Vietgroup Can Tho Trading and Services Co., Ltd	42,120,000	71,374,345
- Duyen Hai Star Co., Ltd	2,641,179	38,836,666
- Minh Phat Co., Ltd	325,000,000	-
- Tan Loc Civil Works Construction Co., Ltd	502,806,895	-
- Minh Nam Mechanical Engineering Co., Ltd	5,610,798,661	2,127,035,006
- Minh Hoang Logistics Co., Ltd	-	2,159,230,068
- Other customers	2,600,577,520	2,692,668,500
Total	10,742,012,570	9,241,971,876

17. Taxes and amounts payable to the State.

a) Payable (details by tax type): Disclosed in Appendix No. 3.

b) Receivable (details by tax type): None.

18. Accrued expenses.

Items	Closing balance	Opening balance
a) Short-term	1,744,142,004	1,706,913,552
- Hire of vehicles, cargo handling and transportation	1,489,327,365	1,404,700,829
- Electricity	254,814,639	262,927,725
- Other accrued expenses	-	39,284,998
b) Long-term	-	-
- Interest expense	-	-
- Other items	-	-
Total	1,744,142,004	1,706,913,552

18a) Short-term accrued expenses.

Items	Closing balance	Opening balance
- Can Tho City Power Company – Cai Rang	99,444,022	93,893,108
- Can Tho City Power Company	155,370,617	169,034,617
- CMC Renewable Energy JSC	-	28,173,887
- Vietgroup Can Tho Trading and Services Co., Ltd	717,082,670	818,776,409
- Le Nghiem Trading, Services and Construction Co., Ltd	-	363,319,520
- Other accrued expenses	772,244,695	233,716,011
Total	1,744,142,004	1,706,913,552

19. Other payables.

Items	Closing balance	Opening balance
a) Short-term	1,984,498,527	2,518,408,377
- Union funds and union fees	21,832,787	22,793,108
- Social insurance	-	-
- Health insurance	441,118	441,118
- Unemployment insurance	-	-
- Short-term deposits and collateral received (19a1)	567,956,650	1,332,924,650
- Other payables (19a2)	1,394,267,972	1,162,249,501
b) Long-term	38,335,518,133	36,197,212,470
- Long-term deposits and collateral received (19b1)	4,689,446,200	3,099,278,200
- <i>Other payables, of which:</i>	33,483,312,385	33,097,934,270
+ Interest payable to Vietnam Maritime Corporation	13,622,553,831	13,074,416,168

+ Payable to the People's Committee of Can Tho City (settlement of the Cai Cui Port investment project – phase 1)	20,023,518,102	20,023,518,102
Total	40,320,016,660	38,715,620,847

(19a1) Details of short-term deposits and collateral received.

Items	Closing balance	Opening balance
- Hoa Sen Group	-	240,000,000
- Gemadept Logistics Single-Member Co., Ltd	-	247,968,000
- Minh Nam Mechanical Engineering Co., Ltd	-	300,000,000
- Thoresen - Vinama Co., Ltd	65,000,000	65,000,000
- Trieu Dan I Trading and Services Co., Ltd	69,120,000	69,120,000
- Traco Transport No. 1 JSC	100,000,000	100,000,000
- Other payables	333,836,650	310,836,650
Total	567,956,650	1,332,924,650

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

Items	Closing balance	Opening balance
- Vietnam Maritime Corporation	1,121,659,052	987,359,052
- Other payables	272,608,920	174,890,449
Total	1,394,267,972	1,162,249,501

(19b1) Details of long-term deposits and collateral received.

Items	Closing balance	Opening balance
- Thuan Thanh Dat Trading and Import-Export Co., Ltd	1,029,600,000	1,029,600,000
- Can Tho Irradiation JSC	1,106,220,000	1,106,220,000
- Hao Hung Can Tho Co., Ltd	1,200,000,000	-
- Other customers	1,353,626,200	963,458,200
Total	4,689,446,200	3,099,278,200

20. Unearned revenue

Items	Closing balance	Opening balance
- Tin Khoa Co., Ltd	-	60,000,000
- Reeco Science and Technology Co., Ltd	15,432,098	-
- Hoa Phat Dung Quat Steel Joint Stock Company	110,455,650	-
Total	125,887,748	60,000,000

21. Bonds issued

21.1. Ordinary bonds (details by type): None.

21.2. Convertible bonds: None.

22. Preference shares classified as liabilities

- Par value;
- Eligible subscribers (management, officers, employees, other parties);
- Redemption terms (period, redemption price, other basic terms in the issuance contract);
- Value redeemed 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. Owners' equity.

a) Statement of changes in owners' equity: Disclosed in Appendix No. 4.

b) Details of owners' contributed capital:

	<u>Closing balance</u>	<u>Beginning of year</u>
Vietnam Maritime Corporation	272,566,179,597	272,566,179,597
Other shareholders	2,715,000,000	2,715,000,000
Total	<u>275,281,179,597</u>	<u>275,281,179,597</u>

c) Capital transactions with owners and distribution of dividends and profits: No distribution.

d) Shares:

	<u>Closing balance</u>	<u>Beginning of year</u>
Number of shares registered for issuance	27,528,118	27,528,118
Number of shares issued		
- <i>Ordinary shares</i>	27,528,118	27,528,118
Number of shares repurchased		
- <i>Ordinary shares</i>	-	-
Number of shares outstanding		
- <i>Ordinary shares</i>	27,528,118	27,528,118
- <i>Preference shares</i>	-	-

d) Dividends: None.

e) Funds of the enterprise:

Items	Closing balance	Opening balance
- Investment and development fund:	646,231,180	646,231,180
- Bonus and welfare fund.	8,484,423	8,484,423

g) Income and expenses, gains or losses recognised directly in owners' equity in accordance with specific accounting standards.

26. Asset revaluation differences: None.**27. Exchange rate differences: None.****28. Funding sources: None.****29. Off-balance-sheet items**

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

b) Assets held in custody: (None).

c) Foreign currencies: As at the end of the accounting period, cash and cash equivalents include: USD 7,152.77 (Seven thousand one hundred and fifty-two US dollars and seventy-seven cents).

d) Precious metals and gemstones: None.

d) Doubtful debts written off: None.

e) Other information on off-balance-sheet items

30. Other information explained and disclosed by the enterprise.**VII. Additional information for items presented in the Income Statement:**

1. Total revenue from sales of goods and rendering of services.*Unit: VND*

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
a) Revenue				
- Revenue from sales of goods	-	-	-	89,334,097
- Revenue from rendering of services	46,241,815,572	51,026,295,036	130,240,726,277	136,525,826,992
Total	46,241,815,572	51,026,295,036	130,240,726,277	136,615,161,089

2. Revenue deductions: No revenue deductions arose.**3. Cost of goods sold (details are attached to the summary production and business report).**

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
- Cost of services rendered	37,591,803,839	42,232,885,191	105,012,470,516	115,488,028,605
- Cost of goods sold	-	-	-	79,174,494
Total	37,591,803,839	42,232,885,191	105,012,470,516	115,567,203,099

4. Financial income.

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
- Interest on deposits and loans	733,450,091	398,040,192	2,037,991,228	1,238,349,729
- Foreign exchange gains.	-	-	-	-
Total	733,450,091	398,040,192	2,037,991,228	1,238,349,729

5. Financial expenses.

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
- Interest expense	162,759,548	217,483,403	548,137,663	708,190,176
- Foreign exchange losses on receivables	1,234,820	-	1,234,820	-
- Other items				
Total	163,994,368	217,483,403	549,372,483	708,190,176

6. Other income.

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
- Disposal and sale of fixed assets	3,979,616,482	-	4,802,687,828	1,279,376,724
- Other items.	31,203,671	20,599,574	85,235,249	340,590,289
Total	4,010,820,153	20,599,574	4,887,923,077	1,619,967,013

7. Other expenses

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
- Penalties;	-	-	-	-
- Other items.	30,224,016	18,386,905	86,074,886	343,997,497
Total	30,224,016	18,386,905	86,074,886	343,997,497

8. Selling expenses and general and administrative expenses (details are attached to the summary production and business report).

Items	Q3 2026	Q3 2025	Accumulated to the end of the reporting period	
			Year 2026	Year 2025
a) General and administrative expenses incurred during the period	5,197,600,036	7,027,988,961	15,459,182,740	16,699,585,654
b) Selling expenses incurred during the period	24,075,243	24,075,243	72,225,729	148,404,472

9. Production and business costs by nature.

Items	9 months 2026	9 months 2025
- Raw materials and supplies	5,367,223,176	3,169,398,758
- Labour costs	23,908,056,341	25,790,115,449
- Tools, instruments and utensils	296,571,713	432,896,289
- Depreciation of fixed assets	12,724,058,053	11,066,348,982
- Taxes, fees and charges	70,210,014	81,838,614
- Provision expense / reversal of provisions	(956,286,359)	1,773,642,396
- Outsourced service expenses	66,081,700,810	77,661,069,767
- Other cash expenses	13,052,345,237	12,431,930,801
Total	120,543,878,985	132,407,241,056

Note: The item "Production and business costs by nature" represents expenses incurred during the period that are reflected in the Statement of Financial Position and the 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: None.**12. Transactions and balances with related parties.**

The list of related parties and their relationships with the Company is as follows:

Related party	Relationship
- Vietnam Maritime Corporation	- Parent company
- Hai Phong Branch of Vietnam Maritime Corporation	- Subsidiary of the Corporation
- Branch of Vietnam Maritime Corporation – VIMC Hai Phong Warehouse Company	- Subsidiary of the Corporation
- Vietnam Ocean Shipping Agency Corporation	- Subsidiary of the Corporation
- VIMC Container Transport JSC	- Subsidiary of the Corporation
- VIMC Dinh Vu Port JSC	- Subsidiary of the Corporation
- Saigon Port Technical Trading and Services JSC	- Subsidiary of the Corporation
- Hau Giang Port Services JSC	- Subsidiary of the Corporation
- Vietnam Maritime Development Joint Stock Company	- Subsidiary of the Corporation
- Hau Giang Maritime Services Single-Member Co., Ltd	- Subsidiary of the Corporation
- Quy Nhon Port Logistics Services Single-Member Co., Ltd	- Subsidiary of the Corporation
- Vosco Trading and Services JSC	- Subsidiary of the Corporation
- Vinalines Honda Logistics Vietnam Co., Ltd	- Subsidiary of the Corporation

Items	9 months 2026	9 months 2025
Revenue	11,812,774,303	7,813,689,264
- Vietnam Maritime Corporation.	303,833,160	297,097,200
- VIMC Container Transport JSC	9,481,549,860	6,667,388,343
- Vietnam Maritime Development Joint Stock Company	-	51,050,000
- Hau Giang Port Services JSC	1,473,423,498	693,553,721
- Hau Giang Maritime Services Single-Member Co., Ltd	431,567,485	-
- Quy Nhon Port Logistics Services Single-Member Co., Ltd	122,400,300	-
- Vosco Trading and Services JSC	-	2,000,000
- Vinalines Honda Logistics Vietnam Co., Ltd	-	102,600,000
Purchases	5,428,106,605	7,016,517,769
- Vietnam Maritime Corporation.	2,018,063,285	1,921,957,857
- Branch of Vietnam Maritime Corporation – VIMC Hai Phong Warehouse Company	-	600,000,000
- Hai Phong Branch of Vietnam Maritime Corporation	-	1,851,852
- Saigon Port Technical Trading and Services JSC	355,875,000	-
- Vietnam Ocean Shipping Agency Corporation	108,000,000	72,000,000
- VIMC Dinh Vu Port JSC	-	2,420,000
- VIMC Container Transport JSC	1,750,165,680	3,530,849,627
- Hau Giang Port Services JSC	1,196,002,640	887,438,433
Interest expense	548,137,663	708,190,176
- Vietnam Maritime Corporation	548,137,663	708,190,176

Relationship		9 months 2026	9 months 2025
Income of key management personnel		1,733,827,273	1,204,500,000
Mr. Le Doan Long	Chairman of the Board of Directors (Appointed on 24 April 2026)	338,727,273	-
Mr. Le Quang Trung	Chairman of the Board of Directors (Dismissed on 24 April 2026)	46,000,000	90,000,000
Mr. Nguyen Quoc Cuong	Member of the Board of Directors (Appointed on 24 April 2026)	42,500,000	-
Mr. Phan Nhan Thao	Member of the Board of Directors (Dismissed on 24 April 2026)	34,000,000	37,500,000
Mr. Tran Tuan Hai	Member of the Board of Directors (Appointed on 15 April 2022)	76,500,000	67,500,000
Mr. Hoang Viet	Member of the Board of Directors (Dismissed on 25 April 2025)	-	30,000,000
Mr. Nguyen Dang Song	Member of the Board of Directors (Dismissed on 25 April 2025)	-	30,000,000
Mr. Nguyen Hoai An	Member of the Board of Directors (Dismissed on 24 April 2026)	34,000,000	37,500,000
Mr. Le Tien Cong	Deputy General Director	315,000,000	315,000,000
Mr. Nguyen Manh Ha	General Director (Appointed on 6 March 2025)	583,200,000	427,500,000
Mr. Nguyen Canh Hiep	Member of the Board of Directors (Appointed on 24 April 2026)	42,500,000	-
Mr. Nguyen Canh Hiep	Head of the Supervisory Board (Dismissed on 24 April 2026)	34,400,000	37,500,000
Ms. Duong Thi Hong Hanh	Head of the Supervisory Board	43,000,000	-

Ms. Kieu Viet Ha	(Appointed on 24 April 2026) Member of the Supervisory Board (Appointed on 24 April 2026)	40,000,000	
Ms. Nguyen Thi Dung	Member of the Supervisory Board (Dismissed on 24 April 2026)	32,000,000	60,000,000
Ms. Phi Huyen Ngan	Member of the Supervisory Board (Appointed on 28 March 2024)	72,000,000	54,000,000
Ms. Nguyen Tran Phuong Huyen	Member of the Supervisory Board (Dismissed on 25 April 2025)	-	18,000,000

Apart from the related-party transactions stated above, other related parties had no transactions during the period and had no balances with the Company at the end of the financial year.

VIII. Additional information for items presented in the Cash Flow Statement: None

IX. Other information:

- The comparative figures are those in the financial statements for the financial year ended 31 December 2025, which were audited by UHY Auditing and Consulting Limited.

- On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC replacing Circular No. 200/2014/TT-BTC. Accordingly, certain items in the 2025 financial statements were adjusted as follows:

	<u>No.</u>	<u>Figures in the prior year/prior period financial statements</u>	<u>Restated figures</u>	<u>Difference</u>
		VND	VND	VND
Interim Statement of Financial Position				
Short-term held-to- maturity investments.	123	13,102,543,454	13,377,740,841	275,197,387
Other short- term receivables	135	4,997,358,570	4,722,161,183	(275,197,387)

Preparer
(Signature, full name)

Chief Accountant
(Signature, full name)

Prepared on 30 September 2026.

Legal Representative
(Signature, full name, seal)



NGUYEN VAN HIEN



DOAN NGUYEN HONG TAM





NGUYEN MANH HA

CÔNG TY CỔ PHẦN CẢNG CẦN THƠ

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam
CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026
Financial year ending December 31, 2026

9. APPENDIX 1: MOVEMENTS IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Vehicles and transmission	Management equipment and	Other fixed assets	Total
Historical 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
Additions from construction in progress	327.000.000	3.184.138.502	1.268.261.721	32.175.925		4.811.576.148
Purchases during the period						
Internal transfers						
Other decreases/adjustments	(1.175.000)		(15.453.907.212)	(393.000.000)		(1.175.000)
Disposals and sales						(15.846.907.212)
Other decreases (internal transfers)						
Số cuối kỳ	402.809.162.868	29.416.983.926	50.309.013.276	1.388.061.925	1.772.393.286	485.695.615.281
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 for the period	8.479.527.058	1.460.568.452	2.294.797.369	171.288.194	156.322.168	12.562.503.241
Restated based on physical inventory list						
Other increases (internal transfers)						
Transferred to investment properties						
Disposals and sales			15.314.003.411	393.000.000		15.707.003.411
Other decreases (internal transfers)						
Số cuối kỳ	240.562.989.015	13.414.913.324	37.315.991.261	1.119.321.443	1.265.381.203	293.678.596.246
Net book 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
Số cuối kỳ	162.246.173.853	16.002.070.602	12.993.022.015	268.740.482	507.012.083	192.017.019.035

Can Tho City, September 30, 2026



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Nguyen Van Hien
Prepared by

Doan Nguyen Hong Tam
Person in charge of accounting

Nguyen Manh Ha
Legal representative

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

10. APPENDIX 2: MOVEMENTS IN INTANGIBLE FIXED ASSETS

Item	Land use rights	Publishing rights	Trademarks and trade names	Other intangible fixed assets	Total
Historical cost of intangible fixed assets					
Opening balance	7.803.335.602		498.688.000	71.530.000	8.373.553.602
- Purchases during the year	-	-	31.500.000	-	31.500.000
Closing balance	7.803.335.602	-	530.188.000	71.530.000	8.405.053.602
- Accumulated amortization	-	-	-	-	-
Opening balance	3.729.132.513		280.111.467	10.729.500	4.019.973.480
- Amortization for the year	113.165.856	-	37.659.453	10.729.503	161.554.812
- Other increases					-
- Disposals and sales					-
- Other decreases					-
Closing balance	3.842.298.369		317.770.920	21.459.003	4.181.528.292
- Net book 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	3.961.037.233		212.417.080	50.070.997	4.223.525.310

Handwritten signature of Doan Nguyen Hong Tam

Doan Nguyen Hong Tam
Person in charge of accounting

Handwritten signature of Nguyen Van Hien

Nguyen Van Hien
Prepared by



CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam
CONSOLIDATED FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026
Financial year ending December 31, 2026
17. APPENDIX 3

STATUS OF OBLIGATIONS TO THE STATE

As at September 30, 2026

Unit: VND

ITEMS	Code	Amount payable		Amount receivable		Movements in Quarter 3		Year-to-date		Amount payable	
		Beginning of year	Beginning of year	Beginning of year	Beginning of year	Payable	Paid	Payable	Paid	End of quarter	End of quarter
I. Taxes	10	2.285.260.730	-	5.153.229.374	953.326.210	12.740.786.083	6.734.635.555	8.291.411.258			
1. VAT on domestic sales (*)	11	552.860.750	-	1.532.032.048	950.005.260	3.258.013.348	2.751.471.777	1.059.402.321			
2. VAT on imports	12	-	-	-	-	-	-	-			
3. Special consumption tax	13	-	-	-	-	-	-	-			
4. Import and export duties	14	-	-	-	-	-	-	-			
5. Corporate income tax	15	1.732.384.239	-	1.595.778.891	3.197.564.073	2.227.581.000	2.702.367.312				
6. Capital tax	16	-	-	-	-	-	-	-			
7. Natural resources tax	17	-	-	-	-	-	-	-			
8. Land and housing tax, land rent	18	-	-	2.021.617.485	6.064.852.455	1.535.706.571	4.529.145.884				
9. Personal income tax and other taxes	20	15.741	-	3.800.950	3.320.950	219.876.207	495.741				
- Personal income tax	21	15.741	-	3.800.950	3.320.950	219.876.207	495.741				
- Business license fee	22	-	-	-	-	-	-	-			
- Other taxes	23	-	-	-	-	-	-	-			
- Non-agricultural land use tax	24	-	-	-	-	-	-	-			
- Late tax payment penalties	25	-	-	-	-	-	-	-			
II. Other payables	30	-	-	-	-	-	-	-			
1. Other receivables	31	-	-	-	-	-	-	-			
2. Fees and charges	32	-	-	-	-	-	-	-			
3. Other items	33	-	-	-	-	-	-	-			
Total	40	2.285.260.730	-	5.153.229.374	953.326.210	12.740.786.083	6.734.635.555	8.291.411.258			

VAT input tax credit of TT LOG: VND 56,423

VAT on domestic sales (*)

Can Tho City, September 30, 2026

Nguyen Van Hien

Prepared by

Doan Nguyen Hong Tam

Person in charge of accounting



Nguyen Minh Ha
Legal representative

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

25A. APPENDIX 4: RECONCILIATION OF CHANGES IN OWNERS' EQUITY

Unit: VND

	Contributed capital	Development investment fund	Undistributed post- tax profits	Total
Beginning balance of prior year	275.281.179.597	646.231.180	(8.312.141.225)	267.615.269.552
Profit for the prior year			5.303.990.459	5.303.990.459
Decrease due to state-owned phase settlement	-	-		
Appropriation to funds	-			-
Closing balance of prior period	275.281.179.597	646.231.180	(3.008.150.766)	272.919.260.011
Beginning balance of current year	275.281.179.597	646.231.180	(3.008.150.766)	272.919.260.011
Prior-year profit adjustment				-
Profit for the current year period	-	-	12.789.750.155	12.789.750.155
	275.281.179.597	646.231.180	9.781.599.389	285.709.010.166

Can Tho City, September 30, 2026



Nguyen Van Hien
 Prepared by



Doan Nguyen Hong Tam
 Person in charge of accounting



Nguyen Manh Ha
 Legal representative

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam
CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026
Financial year ending December 31, 2026

VI.6. APPENDIX 5

SCHEDULE OF PROVISION FOR DOUBTFUL CUSTOMER DEBTS AS AT SEPTEMBER 30, 2026

Account	Customer / counterparty	Total debt	Overdue 6 months to less than 1 year	Overdue 1 year to less than 2 years	Overdue 2 years to less than 3 years	Overdue 3 years or more	Provision
1311	Song Hau Trading and Services 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 Sea Transport Company	9.980.940				9.980.940	9.980.940
1311	Thuan Thanh Private Enterprise	10.000.000				10.000.000	10.000.000
1311	Minh Phat Private Enterprise	10.000.005				10.000.005	10.000.005
1311	Mechanical and Construction Company No. 6	15.000.000				15.000.000	15.000.000
1311	Retail fuel sales	15.000.190				15.000.190	15.000.190
1311	Dat Nhu Construction 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 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 Services Company Limited	24.640.000				24.640.000	24.640.000
1311	Soc Trang H.D. Company Limited	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	29.000.000				29.000.000	29.000.000
1311	A My Transport 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 Import-Export Seafood Farming, Processing and Construction Joint Stock Company	35.000.000				35.000.000	35.000.000
1311	VNP Trading and Services Company Limited	39.312.000			39.312.000		39.312.000
1311	Phuong Mai Transport and Freight Forwarding Services Company Limited	46.246.523				46.246.523	46.246.523
1311	Mekong Delta Construction and Trading Joint Stock Company	49.500.000				49.500.000	49.500.000
1311	Song Cau Maritime Trading and Services 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 Trading and Transport 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 Nien Trading and Services Company Limited	100.000.000				100.000.000	100.000.000
1311	Nguyen Minh Sang One-Member Company Limited	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 Maritime Trading and Services Company Limited	138.405.350				138.405.350	138.405.350

Account	Customer / counterparty	Total debt	Overdue 6 months to less than 1 year	Overdue 1 year to less than 2 years	Overdue 2 years to less than 3 years	Overdue 3 years or more	Provision
1311	Thanh Phong Construction and Trading Company Limited	163.391.000				163.391.000	163.391.000
1311	Hiep Vinh One-Member Company Limited	171.192.388				171.192.388	171.192.388
1311	Can Tho Paper Materials Company Limited	195.962.732				195.962.732	195.962.732
1311	Trang Toan Phat Construction and Trading Company Limited	214.986.123				214.986.123	214.986.123
1311	Nhat Quang General Trading and Services Company Limited	230.162.062				230.162.062	230.162.062
1311	Cong Minh Engineering and Construction Joint Stock Company	254.000.000				254.000.000	254.000.000
1311	Hung Phu Export Timber Processing Joint Stock Company	255.071.282				255.071.282	255.071.282
1311	Hung Phu Thinh Transport and Logistics Company Limited	263.157.080				263.157.080	263.157.080
1311	Que Chau Company Limited	293.400.000		293.400.000			293.400.000
1311	Ha Thanh Transport Services Company Limited	314.206.340				314.206.340	314.206.340
1311	Hoang Viet Trading and Services Private Enterprise	371.917.505				371.917.505	371.917.505
1311	Binh Minh Trading and Logistics Company Limited	390.650.038				390.650.038	390.650.038
1311	Thuy Son - HG Investment Joint Stock Company	400.000.000				400.000.000	400.000.000
1311	GS International Investment and Services Joint Stock Company	583.200.000		583.200.000			583.200.000
1311	Khang Phuc Investment, Trading and Import-Export Company Limited	623.377.754				623.377.754	623.377.754
1311	Q & D One-Member Company Limited	631.331.990				631.331.990	631.331.990
1311	Phuc Cuong Housing Development Investment Joint Stock Company	645.000.000				645.000.000	645.000.000
1311	Bac Nam Environmental Engineering Company Limited	744.057.590				744.057.590	744.057.590
1311	Truong Son Import-Export and Investment Joint Stock Company (*)	1.221.551.525				1.221.551.525	1.271.551.525
3312	Can Tho Branch of Maritime Works Construction Consultancy Joint Stock Company	70.000.000				70.000.000	70.000.000
3312	Can Tho Branch of A&C Auditing and Consulting Company Limited	41.800.000				41.800.000	41.800.000
3312	Nhat Viet Joint Stock Company	26.300.000			26.300.000		26.300.000
3312	Southern Construction Consultancy One-Member Company Limited	278.000.000				278.000.000	278.000.000
3312	TBC Trading and Services Company Limited	55.200.000		55.200.000			27.600.000
3312	Land Registration Office	1.166.600		1.166.600			816.620
3312	Quan Do Construction Company Limited	625.500.000				625.500.000	625.500.000
3312	Dong Do Trading Company Limited	48.900.000				48.900.000	48.900.000
138813	Internet installation deposit	1.000.000				1.000.000	1.000.000
138813	Receivable for first payroll installment from employees	2.000.000				2.000.000	2.000.000
138813	Health insurance receivable (employees)	3.415.207				3.415.207	3.415.207
138813	Insurance amount temporarily withheld due to salary changes from January to April	3.927.061				3.927.061	3.927.061
138813	Receivable for additional VAT and late payment charges from Soc Trang Port tax finalization	5.261.513		5.261.513			5.261.513
138813	Vo Quang Vinh	6.000.000				6.000.000	6.000.000
138813	Temporary costs for 7 employees who left the company	7.680.560				7.680.560	7.680.560

Account	Customer / counterparty	Total debt	Overdue 6 months to less than 1 year	Overdue 1 year to less than 2 years	Overdue 2 years to less than 3 years	Overdue 3 years or more	Provision
138813	Nguyen Trung Hieu	9.555.000				9.555.000	9.555.000
138813	Nguyen Thanh Tuan	23.119.885		23.119.885			23.119.885
138813	Social insurance receivable (employees)	24.046.925				24.046.925	24.046.925
138813	Duong Chau Hong Nhu Binh	29.558.105				29.558.105	29.558.105
138813	Receivable for advances to former employees (Quan - Lac - Khanh)	38.602.380				38.602.380	38.602.380
138813	Phan Nguyen Nha Truc	42.485.000				42.485.000	42.485.000
138813	Trinh Thanh Tung	55.000.000				55.000.000	55.000.000
138813	Le Thanh Hung	77.166.000			77.166.000		77.166.000
138813	Dang Truong Son (repair advance)	86.668.825				86.668.825	86.668.825
138813	Coal collection and dredging costs at Duyen Hai Thermal Power Plant, Tra Vinh	153.614.460				153.614.460	153.614.460
138813	Coal loading and unloading costs at Berth No. 1 (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 - Thanh Tuan Company Limited	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	Ngô Thị 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	442.490.201				442.490.201	442.490.201
3312	Duy Thuc Fire Prevention and Fighting Trading and Services Company Limited	203.790.000			203.790.000		142.653.000
3312	Hoang Thang Manufacturing, Processing and Trading Private Enterprise	104.500.000				104.500.000	104.500.000
141	Tran Quoc Trieu	26.000.000				26.000.000	26.000.000
141	Lam Truc Son	129.500.000				129.500.000	129.500.000
	TOTAL	13.831.910.540	0	1.050.825.782	593.457.800	12.187.626.958	13.792.823.560

Note: VND 50,000,000 relating to Truong Son Company has not been reversed pending enforcement proceedings.

Can Tho City, September 30, 2026



Handwritten signature in blue ink.

Prepared by
Nguyen Van Hien

son in charge of accounting
Doan Nguyen Hong Tam

Legal representative
Nguyen Manh Ha

CAN THO PORT JOINT STOCK COMPANY

Address: No. 02, Phu Thang Area, Hung Phu Ward, Can Tho City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER OF 2026

Financial year ending December 31, 2026

SUMMARY OF PRODUCTION AND BUSINESS EXPENSES

As at September 30, 2026

Unit: VND

ITEMS	Code	Third quarter		Year-to-date	
		01/07/2026 - 30/09/2026	01/07/2025 - 30/09/2025	01/01/2026 - 30/09/2026	01/01/2025 - 30/09/2025
I. Direct expenses	1	37.591.803.839	42.232.885.191	105.012.470.516	115.567.203.099
1. Fuel	2	1.389.745.527	710.280.878	3.802.322.375	2.025.543.919
2. Materials and tools	3	-	-	-	-
3. Depreciation of fixed assets	4	3.978.099.557	3.677.706.835	11.946.652.896	10.394.342.891
4. Direct labor wages	5	5.224.836.500	6.217.860.852	14.670.497.399	17.508.452.621
5. Social, health, unemployment insurance and trade union contributions	6	383.232.594	328.187.793	1.042.132.409	982.955.227
6. Other expenses	7	26.615.889.661	31.298.848.833	73.550.865.437	84.655.908.441
<i>Of which: Cost of petroleum trading activities</i>	8	-	-	-	79.174.494
- Chi phí khác của hđkd dịch vụ	9	26.615.889.661	31.298.848.833	73.550.865.437	66.362.568.927
II. Selling expenses	10	24.075.243	24.075.243	72.225.729	148.404.472
1. Staff expenses	11	-	-	-	-
<i>Trong đó: - Tiền lương, tiền công</i>	12	-	-	-	-
- BHXH, BHYT, KPCĐ, BHTN	13	-	-	-	-
- Tiền ăn ca	14	-	-	-	-
2. Materials and fuel expenses	15	-	-	-	-
3. Tools and supplies expenses	16	-	-	-	-
4. Depreciation expenses for fixed assets	17	24.075.243	24.075.243	72.225.729	73.404.472
5. Fixed asset repair expenses	18	-	-	-	-
6. Advertising and equipment expenses	19	-	-	-	-
7. Commission expenses	20	-	-	-	-
8. Electricity and water expenses	21	-	-	-	-
9. Other expenses	22	-	-	-	75.000.000
III. Administrative expenses	23	5.197.600.036	7.027.988.961	15.459.182.740	16.699.585.654
1. Management staff expenses	24	2.579.957.084	3.426.503.732	7.789.453.664	7.108.559.940
<i>Trong đó: - Tiền lương, tiền công</i>	25	2.251.953.757	3.114.981.710	6.859.269.195	6.172.297.339
- BHXH, BHYT, KPCĐ, BHTN	26	275.523.327	253.142.022	769.774.469	765.672.601
- Tiền ăn ca	27	52.480.000	58.380.000	160.410.000	170.590.000
2. Materials and fuel expenses	28	44.169.817	35.362.877	125.979.723	89.973.645
3. Office tools and supplies expenses	29	80.359.259	27.175.648	386.281.229	243.177.812
4. Depreciation of fixed assets	30	256.272.958	197.260.840	705.179.428	598.601.619
5. Taxes, fees and charges	31	27.809.013	25.908.803	70.210.014	81.838.614
6. Repair expenses	32	294.311.030	246.075.603	766.673.535	592.440.352
7. Electricity and water expenses	33	76.885.366	76.881.700	224.334.536	251.005.249
8. Communication expenses	34	35.780.756	81.336.256	687.895.178	309.822.042
9. Office rent	35	-	-	-	-
10. Conference and hospitality expenses	36	472.654.667	465.332.452	1.848.727.341	1.915.638.867
11. Training expenses	37	32.000.000	-	40.000.000	10.500.000
12. Business travel and home-leave travel expenses	38	267.451.612	263.164.203	665.395.232	657.190.811
13. Management fees paid to parent company	39	-	-	-	-
14. Scientific research expenses	40	-	-	-	-
15. Provision expenses	41	(81.576.000)	1.258.644.802	(956.286.359)	1.773.642.396
16. Other expenses	42	1.111.524.474	924.342.045	3.105.339.219	3.067.194.307
Total	43	42.813.479.118	49.284.949.395	120.543.878.985	132.415.193.225



 Nguyen Van Hien
 Prepared by



 Doan Nguyen Hong Tam
 Person in charge of accounting



 Nguyen Manh Ha
 Legal representative

Can Tho City, September 30, 2026

