

Tan Cang Warehousing Joint Stock Company
Business Registration Certificate No.: 0309532497
Address: Tan Cang - Cat Lai Terminal, Cat Lai
Ward, Ho Chi Minh City, Vietnam

STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

ASSETS	Code	Note	Ending balance 30/09/2026	Beginning balance 01/1/2026
1	2	3	4	5
A-CURRENT ASSETS	100		693,936,982,259	556,138,386,108
I.Cash and cash equivalents	110	V.1	45,314,345,036	114,989,786,628
1.Cash	111		41,310,221,748	61,854,731,834
2.Cash equivalents	112		4,004,123,288	53,135,054,794
II.Short-term financial investments	120	V.2a	280,661,405,479	207,507,345,205
1.Trading securities	121		-	
2.Provisions for devaluation of trading securities	122		-	
3.Short-term held-to-maturity investments	123		280,661,405,479	207,507,345,205
4.Provisions for short-term held-to-maturity investments (*)	124		-	
5.Other short-term financial investments	125		-	
6.Provisions for devaluation of other short-term financial investments (*)	126		-	
III.Short-term receivables	130		329,940,514,636	211,378,846,114
1.Short-term trade receivables	131	V.3	319,054,719,590	206,947,941,081
2.Short-term prepayments to suppliers	132	V.4a	4,341,468,492	3,003,301,368
3.Short-term inter-company receivables	133		-	
4.Receivables according to the progress of construction contracts	134		-	
5.Other short-term receivables	136	V.5a	11,766,245,143	9,369,848,649
6.Allowance for short-term doubtful debts	137	V.6	(5,221,918,589)	(7,942,244,984)
7.Deficit assets for treatment	139			
IV.Inventories	140	V.7	8,537,688,153	8,567,351,652
1.Inventories	141		8,537,688,153	8,567,351,652
2.Allowance for inventories	149			
V.Short-term biological assets	150			
1.Short-term livestock for single-harvest	151			
2.Seasonal or single-harvest short-term crops	152			
3.Provisions for devaluation of short-term biological assets (*)	153			
VI.Other current assets	160		29,483,028,955	13,695,056,509
1.Short-term prepaid expenses	161	V.8a	27,690,131,189	12,006,790,642
2.Deductible VAT	162		1,654,847,388	1,472,716,684
3.Taxes and other receivables from the State	163		138,050,378	215,549,183
4.Trading Government bonds	164			

ASSETS	Code	Note	Ending balance 30/09/2026	Beginning balance 01/1/2026
5.Other current assets	165			
B-NON-CURRENT ASSETS	200		171,044,624,990	180,522,073,168
I.Long-term receivables	210		17,000,000,000	17,000,000,000
1.Long-term trade receivables	211			
2.Long-term prepayments to suppliers	212	V.4b		
3.Working capital in affiliates	213			
4.Long-term inter-company receivables	214			
5.Other long-term receivables	216	V.5b	17,000,000,000	17,000,000,000
6.Allowance for long-term doubtful debts (*)	219			
II.Fixed assets	220		115,197,321,805	135,737,090,114
1.Tangible fixed assets	221	V.9	108,698,339,107	124,528,316,256
- Historical costs	222		791,384,418,104	785,300,146,924
- Accumulated depreciation (*)	223		(682,686,078,997)	(660,771,830,668)
2.Financial leased assets	224			
- Historical costs	225			
- Accumulated depreciation (*)	226			
3.Intangible fixed assets	227	V.10	6,498,982,698	11,208,773,858
- Initial costs	228		39,036,954,285	37,345,222,335
- Accumulated amortization (*)	229		(32,537,971,587)	(26,136,448,477)
III.Long-term biological assets	230			
1.Productive livestock	231			
a) Immature productive livestock	232			
b) Mature productive livestock	233			
- Historical costs	234			
- Accumulated amortization (*)	235			
2.Long-term livestock for single-harvest	236			
3.Seasonal or single-harvest long-term crops	237			
4.Provisions for devaluation of long-term biological assets (*)	238			
IV.Investment property	240			
- Historical costs	241			
- Accumulated depreciation (*)	242			
V.Long-term assets in process	250		364,864,594	264,864,594
1.Long-term work in process	251			
2.Construction-in-progress	252		364,864,594	264,864,594
VI.Long-term financial investments	260		8,091,290,175	6,004,575,204
1.Investments in subsidiaries	261			
2.Investments in joint ventures and associates	262	V.2b	8,091,290,175	6,004,575,204
3.Investments in other entities	263			
4.Provisions for devaluation of long-term financial investments (*)	264			
5.Long-term held-to-maturity investments	265			

ASSETS	Code	Note	Ending balance 30/09/2026	Beginning balance 01/1/2026
6.Provisions for long-term held-to-maturity investments (*)	266			
VII.Other non-current assets	270		30,391,148,416	21,515,543,256
1.Long-term prepaid expenses	271	V.8b	17,668,781,446	20,350,597,994
2.Deferred income tax assets	272		12,722,366,970	1,164,945,262
3.Long-term components and spare parts	273			
4.Other non-current assets	274			
5.Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		864,981,607,249	736,660,459,276
LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance 30/09/2026	Beginning balance 01/1/2026
1	2	3		
A-LIABILITIES	300		422,178,139,978	329,365,420,366
I.Current liabilities	310		419,745,339,978	325,633,020,366
1.Short-term trade payables	311	V.12	141,073,044,320	149,357,740,502
2.Short-term advances from customers	312		136,784,490	26,898,000
3.Dividends and profits payable	313	V.13	19,997,228,920	2,677,172,520
4.Short-term taxes and other obligations to the State Budget	314	V.14	31,482,600,055	19,016,194,035
5.Payables to employees	315		116,390,606,439	78,784,755,503
6.Short-term accrued expenses	316	V.15	35,211,968,028	9,804,793,558
7. Payables according to the progress of construction contracts	318		-	-
8.Short-term unearned revenue	319		-	-
9.Other short-term payables	320	V.16a	25,414,994,618	22,464,634,306
10.Short-term borrowings and financial leases	321	V.17a	2,132,800,000	2,132,800,000
11.Provisions for short-term payables	322		-	
12.Bonus and welfare funds	323	V.18	47,905,313,108	41,368,031,942
13.Price stabilization fund	324		-	
14.Trading Government bonds	325			
II.Long-term liabilities	330		2,432,800,000	3,732,400,000
1.Long-term trade payables	331			
2.Long-term advances from customers	332			
3.Long-term taxes and other obligations to the State Budget	333			
4.Long-term accrued expenses	334			
5.Long-term unearned revenue	337			
6.Other long-term payables	338	V.16b	300,000,000	
7.Long-term borrowings and financial leases	339	V.17b	2,132,800,000	3,732,400,000
8.Convertible bonds	340			
9.Preferred shares	341			
10.Deferred income tax liability	342			
11.Provisions for long-term payables	343			

LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance 30/09/2026	Beginning balance 01/1/2026
12.Science and technology development fund	344			
B-OWNER'S EQUITY	400		442,803,467,271	407,295,038,910
1.Capital	411		199,910,200,000	199,910,200,000
2.Share premiums	412			
3.Bond conversion options	413			
4.Other sources of capital	414			
5.Treasury stocks (*)	415			
6.Differences on asset revaluation	416			
7.Foreign exchange differences	417			
8.Investment and development fund	418		161,186,753,795	123,450,647,326
9.Other funds	419			
10.Retained earnings	420		49,131,628,258	51,625,285,424
<i>a.Retained earnings accumulated to the end of the previous period</i>	420a		5,639,543,341	5,111,579,033
<i>b.Retained earnings of the current period</i>	420b		43,492,084,917	46,513,706,391
11.Non-controlling interest	429		32,574,885,218	32,308,906,160
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	440		864,981,607,249	736,660,459,276

Prepared on 28 Oct 2026

Prepared by



Nguyen Cam Trang

Chief Accountant



Nguyen Thi Hong Lien

Director




Do Thanh Truong

Tan Cang Warehousing Joint Stock Company

Business Registration Certificate No.: 0309532497

Address: Tan Cang - Cat Lai Terminal, Cat Lai

Ward, Ho Chi Minh City, Vietnam

INCOME STATEMENT

Quarter III 2026

Unit: VND

ITEMS	Code	Note	Quarter III		Accumulation from the beginning of the	
			Current year	Previous year	Current year	Previous year
1	2	3			6	7
1. Sales	01	VI.1	378,021,925,807	311,271,084,288	1,097,266,099,493	882,847,593,381
2. Sales deductions	02				-	-
3. Net sales	10		378,021,925,807	311,271,084,288	1,097,266,099,493	882,847,593,381
(10 = 01 - 02)					-	-
4. Costs of sales	11	VI.2	291,997,457,764	243,845,817,088	847,351,687,486	684,187,778,773
5. Gross profit/ (loss)	20		86,024,468,043	67,425,267,200	249,914,412,007	198,659,814,608
(20 = 10 - 11)					-	-
6. Gain/Loss from disposal of investment property	21				-	-
7. Financial income	22	VI.3	1,720,734,592	1,028,087,364	9,566,547,011	5,897,609,578
8. Financial expenses	23	VI.4	213,516,699	244,324,181	631,138,250	705,364,265
<i>In which: Loan interest expenses</i>	24		129,896,286	174,071,241	395,935,330	608,384,663
9. Selling expenses	25	VI.5	18,688,480,424	10,471,423,638	48,035,125,517	27,397,047,132
10. General and administration expenses	26	VI.6	16,360,912,414	15,255,227,053	57,267,467,841	54,989,996,006
11. Share of profit or loss of associate	27	V2.b	521,175,144	(41,580,475)	2,446,714,970	(827,463,527)
12. Net operating profit/ (loss)	30		53,003,468,242	42,440,799,217	155,993,942,380	120,637,553,256
{30=20+(21-22)-(25+26)+24}					-	-
13. Other income	31		342,735,136	117,880,859	950,802,486	326,656,834
14. Other expenses	32		177,982,739	181,118,179	786,760,611	404,858,604
15. Other profit/ (loss): (40 = 31 - 32)	40		164,752,397	(63,237,320)	164,041,875	(78,201,770)
16. Total accounting profit/ (loss) before tax: (50 = 30 +40)	50		53,168,220,639	42,377,561,897	156,157,984,255	120,559,351,486

ITEMS	Code	Note	Quarter III		Accumulation from the beginning of the	
			Current year	Previous year	Current year	Previous year
17. Current income tax	51	V.14	10,651,914,954	7,493,421,324	43,074,749,377	33,345,901,824
18. Deferred income tax	52		-	-	(11,557,421,708)	(9,736,723,361)
19. Profit/ (loss) after tax:	60		42,516,305,685	34,884,140,573	124,640,656,586	96,950,173,023
60 = 50 - 51-52)					-	-
19. Equity holders of the Company	61		40,749,863,889	33,081,835,935	118,939,506,642	91,756,457,014
20. Non-controlling interest	62		1,766,441,796	1,802,304,638	5,701,149,944	5,193,716,009
21. Basic earnings per share (*)	70	VI.7	1,481	1,225	3,950	3,267
22. Diluted earnings per share (*)	71	VI.7	1,481	1,225	3,950	3,267

Prepared by



Nguyen Cam Trang

Chief Accountant



Nguyen Thi Hong Lien

Prepared on 28 Oct 2026

Director



Do Thanh Truong

Tan Cang Warehousing Joint Stock Company**Business Registration Certificate No.: 0309532497**

Address: Tan Cang - Cat Lai Terminal, Cat Lai Ward, Ho Chi

Minh City, Vietnam

CASH FLOW STATEMENT
(Indirect method)
For the fiscal year ended 30 September 2026

TT	ITEMS	Code	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current year	Previous year
I.	Cash flows from operating activities			
1.	<i>Profit/ (loss) before tax</i>	01	156,157,984,255	120,559,351,486
2.	<i>Adjustments</i>			
-	Depreciation of fixed assets and investment properties	02	27,315,354,798	27,706,768,574
-	Provisions and allowances	03	(2,720,326,395)	22,134,284
-	Exchange gain/ (loss) due to revaluation of monetary items in foreign currencies	04	7,691,745	(73,093,461)
-	Gain/ loss from investing activities	05	(11,897,773,461)	(4,488,165,489)
-	Interest expenses	06	395,935,330	608,384,663
3.	<i>Operating profit/ (loss) before changes of working capital</i>			
		08	169,258,866,272	144,335,380,057
-	Increase/ (decrease) of receivables	09	(107,839,442,359)	(87,103,184,395)
-	Increase/ (decrease) of inventories	10	29,663,499	417,681,083
-	Increase/ (decrease) of payables	11	57,813,264,837	54,327,834,979
-	Increase/ (decrease) of prepaid expenses	12	(13,001,523,999)	8,204,386,992
-	Increase/ (decrease) of trading securities	13		
-	Interests paid	14	(398,182,074)	(626,063,008)
-	Corporate income tax paid	15	(30,171,619,799)	(25,289,409,731)
-	Other cash inflows	16	8,000,000	24,000,000
-	Other cash outflows	17	(32,433,601,060)	(36,675,022,178)
	<i>Net cash flows from operating activities</i>	20	43,265,425,317	57,615,603,799
II.	Cash flows from investing activities			
1.	Purchases and construction of fixed assets and other non-current assets	21	(14,899,224,870)	(13,302,455,570)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	-	-
3.	Cash outflows for lending, buying debt instruments of other entities	23	(340,900,000,000)	(226,900,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24	266,300,000,000	199,500,000,000
5.	Investments into other entities	25	-	
6.	Withdrawals of investments in other entities	26	-	-
7.	Interests earned, dividends and profits received	27	11,027,929,723	6,716,363,538
	<i>Net cash flows from investing activities</i>	30	(78,471,295,147)	(33,986,092,032)
III.	Cash flows from financing activities			
1.	Proceeds from issuing stocks and capital contributions from owners	31		
2.	Repayment for capital contributions and repurchases of stocks already issued	32		

TT	ITEMS	Code	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current year	Previous year
3.	Proceeds from borrowings	33	-	-
4.	Repayment for loan principal	34	(1,599,600,000)	(6,827,060,624)
5.	Payments for financial leased assets	35	-	-
6.	Dividends and profits paid to the owners	36	(32,849,289,600)	(39,993,362,500)
	<i>Net cash flows from financing activities</i>	40	(34,448,889,600)	(46,820,423,124)
	Net cash flows during the year	50	(69,654,759,430)	(23,190,911,357)
	Beginning cash and cash equivalents	60	114,989,786,628	80,943,634,290
	Effects of fluctuations in foreign exchange rates	61	(20,682,162)	79,046,443
	Ending cash and cash equivalents	70	45,314,345,036	57,831,769,376

Prepared on 28 Oct 2026

Prepared by

Chief Accountant

Director



Nguyen Cam Trang



Nguyen Thi Hong Lien



Do Thanh Truong

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the first nine months of the financial year ending December 31, 2026

I. OPERATING CHARACTERISTICS

1. Form of ownership

Tan Cang Warehousing Joint Stock Company (hereinafter referred to as "the Company" or the "Parent Company") is a joint stock company.

2. Business sectors

The Company operates in the service sector.

3. Business activities

The Company's main business activities include:

- Customs brokerage services, freight forwarding agency services;
- Shipping agency services, packaging services (excluding pesticide packaging);
- Cargo handling, container transportation, and cargo tallying services;
- Warehousing and storage services in refrigerated warehouses, and shipping agency services.

4. Normal business cycle

The Company's normal business cycle does not exceed 12 months.

5. Structure of the Company Group

The Company Group comprises the Parent Company and two subsidiaries controlled by the Parent Company, which are consolidated in these consolidated financial statements.

5a. Information on the Restructuring of the Company Group

During the year, the Company Group did not engage in any acquisitions, liquidations, or divestments of its subsidiaries.

5b. Consolidated Subsidiaries

Name of Company	Address	Main Business Activities	Ownership Interest		Voting Rights Ratio	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Cat Lai Logistics Joint Stock Company	Tan Cang – Cat Lai Terminal, 1295A Nguyen Thi Dinh Street, Cat Lai Ward, Ho Chi Minh City	Freight transportation; warehousing and storage rental; packaging services.	57.50%	57.50%	57.50%	57.50%
Tan Cang Hiep Luc Joint Stock Company	938A13 Nguyen Thi Dinh Street, Cat Lai Ward, Ho Chi Minh City	Cargo handling; warehousing and storage.	51.00%	51.00%	51.00%	51.00%

5c. Associates Reflected in the Consolidated Financial Statements Using the Equity Method:

TAN CANG WAREHOUSING JOINT STOCK COMPANY

Address: Tan Cang - Cat Lai Terminal, Cat Lai Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

For the first nine months of the financial year ending December 31, 2026

Notes to the Consolidated Financial Statements (Continued)

Name of Company	Address	Main Business Activities	Equity Contribution Ratio	Ownership Interest	Voting Rights Ratio
Express Newport Joint Stock Company	9B Tu Xuong, Xuan Hoa Ward, Ho Chi Minh City	Loading and unloading of goods; warehousing and storage of goods	36.00%	36.00%	36.00%
Tan Cang Warehousing Depot Joint Stock Company	1295B Nguyen Thi Dinh, Cat Lai Ward, Ho Chi Minh	Loading and unloading of goods; warehousing and storage of goods	36.00%	36.00%	36.00%

6. Statement on the Comparability of Information in the Consolidated Financial Statements

The corresponding figures from the previous year are comparable with those of the current year.

7. Employees

As of the end of the period, the Company Group had 707 employees (compared to 695 employees at the beginning of the year).

II. FISCAL YEAR AND ACCOUNTING CURRENCY**1. Fiscal Year**

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

2. Accounting currency

The accounting currency used is the Vietnamese Dong (VND), as most transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**1. Applied Accounting Regulations**

The Company Group applies Vietnamese Accounting Standards (VAS) and the Vietnamese Accounting System for Enterprises, issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, guiding the Vietnamese Enterprise Accounting Regime; Circular No. 43/2026/TT-BTC dated April 20, 2026, guiding the preparation and presentation of consolidated financial statements; and other circulars issued by the Ministry of Finance regarding the implementation of accounting standards for the preparation and presentation of consolidated financial statements.

2. Statement of Compliance with Accounting Standards and Regulations

The Board of Directors ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025; Circular No. 43/2026/TT-BTC dated April 20, 2026; and other circulars guiding the implementation of accounting standards by the Ministry of Finance in the preparation and presentation of consolidated financial statements.

IV. APPLIED ACCOUNTING POLICIES**1. Basis for the Preparation of Consolidated Financial Statements**

The consolidated financial statements are prepared on an accrual basis (except for cash flow information).

2. Basis of Consolidation

TAN CANG WAREHOUSING JOINT STOCK COMPANY

Address: Tan Cang - Cat Lai Terminal, Cat Lai Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

For the first nine months of the financial year ending December 31, 2026

Notes to the Consolidated Financial Statements (Continued)

The consolidated financial statements include the financial statements of the Parent Company and the financial statements of its subsidiaries. A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent Company has the ability to directly or indirectly influence the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining control, potential voting rights arising from options or convertible debt and equity instruments that could convert into common shares as of the fiscal year-end are also considered.

The operating results of subsidiaries acquired or sold during the year are presented in the consolidated statement of profit or loss from the date of acquisition or up to the date of sale of the investment in the subsidiary.

The financial statements of the Parent Company and subsidiaries used for consolidation are prepared for the same fiscal year and apply uniform accounting policies for similar transactions and events under similar circumstances. In cases where the accounting policies of a subsidiary differ from the policies applied uniformly by the Parent Company and other subsidiaries, adjustments are made to the subsidiary's financial statements before consolidation.

The balances of accounts on the consolidated balance sheet between the Parent Company and its subsidiaries, intercompany transactions, and any unrealized intercompany profits arising from these transactions must be fully eliminated. Any unrealized losses arising from intercompany transactions are also eliminated unless the cost that led to the loss is not recoverable.

Non-controlling interest represents the portion of profit or loss and net assets in a subsidiary not owned by the Parent Company and is presented as a separate item in the consolidated statement of profit or loss and the consolidated balance sheet (under equity). Non-controlling interests include the value of the non-controlling interest at the date of initial business combination and the portion of non-controlling interests in the changes of equity since the business combination. Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership, even if the losses exceed the non-controlling interests' share in the net assets of the subsidiary.

When the Parent Company invests to increase its ownership in a subsidiary, the difference between the cost of the additional investment and the carrying value of the subsidiary's net assets acquired at the purchase date is recognized directly in the "Retained Earnings" section of the consolidated balance sheet.

3. Foreign Currency Transactions

Foreign currency transactions are converted at the exchange rate on the transaction date. The balances of monetary items denominated in foreign currencies at the fiscal year-end are converted at the exchange rate on that date.

Foreign exchange differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. Foreign exchange differences from the revaluation of monetary items denominated in foreign currencies at the fiscal year-end, after offsetting the gains and losses, are recognized in financial income or financial expenses.

The exchange rate used for converting foreign currency transactions is the actual exchange rate at the time the transaction occurs. The actual exchange rate for foreign currency transactions is determined as follows:

- For receivables: the buying exchange rate of the commercial bank where the Parent Company and subsidiaries instruct customers to make payments at the time the transaction occurs.
- For payables: the selling exchange rate of the commercial bank where the Parent Company and subsidiaries expect to settle transactions at the time the transaction occurs.

TAN CANG WAREHOUSING JOINT STOCK COMPANY

Address: Tan Cang - Cat Lai Terminal, Cat Lai Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

For the first nine months of the financial year ending December 31, 2026

Notes to the Consolidated Financial Statements (Continued)

- For purchases of assets or expenses paid immediately in foreign currencies (not through accounts payable): the buying exchange rate of the commercial bank where the Parent Company and subsidiaries make the payment.

The exchange rate used for revaluing the balances of monetary items denominated in foreign currencies at the fiscal year-end is determined according to the following principles:

- For foreign currency deposits: the buying exchange rate of the bank where the Parent Company and subsidiaries open foreign currency accounts.
- For monetary items denominated in foreign currencies classified as other assets: the buying exchange rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (the bank that the Parent Company and subsidiaries regularly transact with).
- For monetary items denominated in foreign currencies classified as payables: the selling exchange rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (the bank that the Parent Company and subsidiaries regularly transact with).

4. Cash and Cash Equivalents

Cash includes cash on hand and demand deposits with banks. Cash equivalents are short-term investments with a maturity of no more than three months from the investment date, which can be easily converted into a known amount of cash with no risk of change in value at the reporting date.

5. Financial Investments

Investments Held to Maturity

An investment is classified as held to maturity when the Company Group has the intent and ability to hold it until maturity. The Company Group's held-to-maturity investments consist solely of time deposits with banks. Interest income from time deposits is recognized in the consolidated statement of profit or loss on an accrual basis.

Investments in Associates

An associate is an entity in which the Company Group has significant influence but does not control the financial and operating policies. Significant influence is evidenced by the ability to participate in decisions about the financial and operating policies of the investee, but not control those policies.

Investments in associates are accounted for using the equity method. Under this method, the investment in an associate is initially recognized at cost, and adjusted for changes in the investor's share of the net assets of the associate after the investment date. If the Company Group's share of losses in the associate equals or exceeds the carrying amount of the investment, the investment is carried at zero value unless the Company Group has obligations to make payments on behalf of the associate.

The financial statements of the associate are prepared for the same fiscal period as the consolidated financial statements of the Company Group. If the accounting policies of the associate differ from those applied by the Company Group, adjustments are made to the associate's financial statements before consolidation.

Unrealized gains and losses arising from transactions with associates are eliminated in proportion to the Company Group's share of the associate when preparing the consolidated financial statements.

6. Receivables

Receivables are presented at their book value less any provision for doubtful accounts.

Receivables are classified as receivables from customers and other receivables according to the following principles:

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- Receivables from customers represent commercial receivables arising from sales transactions between the Company, its subsidiaries, and independent third-party buyers.
- Other receivables reflect non-commercial receivables that are not related to sales transactions.

A provision for doubtful debts is made for each specific doubtful receivable after offsetting any related payables (if any). The provision is based on the aging of overdue receivables or the estimated loss that may occur, as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue from 3 years or more.
- A provision is made based on the estimated loss for receivables that are not yet overdue but are considered difficult to collect.

Changes in the provision for doubtful debts at the fiscal year-end are recognized as administrative expenses.

7. Inventories

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

The cost of raw materials includes purchase costs and other directly attributable costs to bring the inventory to its current location and condition.

The cost of inventories is determined using the weighted average method and is accounted for using the perpetual inventory method.

The Company's inventory primarily consists of materials and spare parts held for the replacement and repair of machinery, equipment, and transport vehicles. These inventories are well-maintained, and there is no need to create a provision for inventory write-down.

8. Prepaid Expenses

Prepaid expenses include actual expenses incurred but related to multiple accounting periods. Prepaid expenses primarily consist of tools and supplies, insurance premiums, and repair costs for fixed assets. These expenses are amortized over the periods of benefit or the corresponding periods in which these expenses contribute to generating economic benefits.

The Company's prepaid expenses primarily comprise:

Tools and Supplies

Tools and supplies in use are amortized on a straight-line basis over a period not exceeding 3 years.

Insurance Expenses

Insurance expenses, including life insurance, health insurance, fire and explosion insurance, and vehicle insurance, are amortized over the term of the insurance policy.

Repair Costs for Fixed Assets

One-time repair costs for fixed assets with significant value are amortized on a straight-line basis over a period not exceeding 3 years.

9. Operating Lease Assets

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Leased assets are classified as operating leases if the majority of the risks and benefits related to the ownership of the assets belong to the lessor. Operating lease expenses are recognized as expenses on a straight-line basis over the lease term, regardless of the lease payment method.

10. Tangible Fixed Assets

Property, plant and equipment are stated at cost less accumulated depreciation.

The cost of property, plant and equipment comprises all costs incurred by the Group to acquire the assets up to the point at which the assets are ready for use. Subsequent expenditures are capitalized only when it is probable that they will result in future economic benefits from the use of the assets. Expenditures that do not meet this criterion are recognized as production and business expenses in the year incurred.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are written off, and any gain or loss from the disposal is recognized in the income or expenses for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The depreciation periods for various types of tangible fixed assets are as follows:

<u>Asset Type</u>	<u>Depreciation Period (Years)</u>
Buildings and structures	5 - 25
Machinery and equipment	3 - 10
Vehicles and transportation equipment	6 - 10
Management tools and equipment	3 - 10
Other fixed assets	3 - 10

11. Intangible Fixed Assets

Intangible fixed assets are recorded at cost, less accumulated amortization.

The cost of intangible fixed assets includes all expenses incurred by the Company Group to acquire the asset until it is ready for use. Costs incurred after initial recognition are recognized as operating expenses unless they are directly associated with a specific intangible fixed asset and increase its economic benefits.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are written off, and any gain or loss from disposal is recognized in income or expenses for the year.

The Company Group's intangible fixed assets mainly consist of computer software. The costs related to the software, not tied to related hardware, are capitalized. The cost of the software is the total amount spent until the software is ready for use. Software is amortized on a straight-line basis over a period of 3 to 5 years.

12. Business Cooperation Contracts***Jointly Controlled Operations***

The Group recognizes, in the consolidated financial statements, business cooperation contracts in the form of jointly controlled operations as follows:

- The value of assets currently controlled by the Group.
- Liabilities that the Group is obligated to bear.
- Revenue shared by the Group from the sale of goods or provision of services of the joint arrangement.
- Expenses that the Group is obligated to bear.

13. Accounts Payable and Accrued Expenses

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Payables and accrued expenses are recognized for amounts to be paid in the future in relation to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, and other payables is determined based on the following principles:

- Trade payables reflect amounts payable of a commercial nature arising from transactions for the purchase of goods, services, or assets, where the suppliers are independent parties of the Group.
- Accrued expenses reflect amounts payable for goods and services already received from suppliers or already provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation, as well as amounts payable to employees for annual leave and other expenses that must be accrued for production and business activities.
- Other payables reflect amounts payable that are non-commercial in nature and not related to transactions for the purchase or sale of goods or services.

Payables and accrued expenses are classified as current or non-current in the consolidated balance sheet based on their remaining maturities as at the end of the financial year.

14. Shareholders' Equity

Owner's contributed capital

Shareholders' equity is recorded at the actual capital contributed by the Company's shareholders.

15. Profit Distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into consideration non-cash items included in undistributed earnings after tax that may affect cash flows and the Company's ability to pay dividends, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

16. Revenue and Income Recognition

Revenue from Service Provision

Revenue from service provision is recognized when all the following conditions are met:

- Revenue is reasonably certain. If the contract allows the buyer to return the purchased service under specific conditions, revenue is only recognized once these conditions no longer apply and the buyer loses the right to return the service.
- The Company Group has or will receive economic benefits from the service provision transaction.
- The portion of work completed at the reporting date can be identified.
- The costs incurred for the transaction and the costs to complete the service provision can be determined.

In cases where the service is provided over multiple periods, revenue is recognized based on the percentage of work completed at the end of the financial year.

Interest Income

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Interest income is recognized based on the time period and effective interest rate for each period.

Dividends and Profit Sharing

Dividends and profit sharing are recognized when the Company Group is entitled to receive dividends or profit from its investments. Dividends received in the form of additional shares are only recorded as the number of shares increased, without recognizing the value of the shares received.

17. Borrowing Costs

Borrowing costs include interest expenses and other costs directly related to loans.

Borrowing costs are recognized as expenses when incurred.

18. Expenses

Expenses are decreases in economic benefits recognized at the time they are incurred or when it is reasonably certain that they will be incurred in the future, regardless of whether cash has been paid or not

Expenses and the corresponding revenues they generate must be recognized simultaneously in accordance with the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature of the transaction and the requirements of the accounting standards to ensure that the transaction is presented fairly and truthfully.

19. Corporate Income Tax

Corporate income tax expenses include current income tax and deferred income tax.

Current Income Tax

Current income tax is calculated based on taxable income. Differences between taxable income and accounting profit are caused by temporary differences, non-deductible expenses, non-taxable income, and carried-forward losses.

Deferred Income Tax

Deferred income tax arises from temporary differences between the book value of assets and liabilities for financial reporting purposes and their tax bases. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that there will be future taxable income to offset the temporary differences.

The carrying amount of deferred tax assets is reviewed at the end of each financial year and is reduced to the extent that it is no longer likely that sufficient taxable income will be available to use all or part of the deferred tax asset. Deferred tax assets that were not previously recognized are reviewed at the end of each financial year and recognized when it is probable that there will be enough taxable income to utilize these deferred tax assets.

Deferred income tax assets and liabilities are calculated using the tax rate that is expected to apply in the year when the asset is realized or the liability is settled, based on tax rates in effect at the end of the financial year. Deferred tax is recognized in the income statement, except when it is related to items directly recognized in equity, in which case it is recognized directly in equity.

Deferred tax assets and liabilities are offset when:

- The Company and its subsidiaries have a legal right to offset current tax assets and liabilities; and
- The deferred income tax assets and liabilities relate to the same tax authority:
 - For the same taxable entity; or

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- The Company and its subsidiaries intend to settle the current tax liabilities and current tax assets on a net basis or to recover the assets simultaneously with the settlement of deferred income tax liabilities or assets in the future.

20. Related Parties

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

In evaluating the relationship between related parties, the substance of the relationship is emphasized over its legal form.

21. Segment Reporting

A business segment is a separately identifiable component engaged in the production or provision of goods or services and subject to risks and returns that are different from those of other business segments.

A geographical segment is a separately identifiable component engaged in the production or provision of goods or services within a particular economic environment and subject to risks and returns that are different from those of segments operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Group's consolidated financial statements.

The Group operates solely in the field of cargo handling services within the Cat Lai Port area in the territory of Vietnam. Accordingly, the Group does not present segment reporting by business or geographical area.

V. Supplementary Information for Items Presented in the Consolidated Balance Sheet**1. Cash and Cash Equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash	1,390,185,884	938,661,469
Bank deposits	39,920,035,864	60,916,070,365
Cash equivalents	4,004,123,288	53,135,054,794
<i>Bank deposits with original maturity not exceeding 3 months</i>	4,000,000,000	53,000,000,000
<i>Accrued interest income from fixed-term bank deposits</i>	4,123,288	135,054,794
Total	<u><u>45,314,345,036</u></u>	<u><u>114,989,786,628</u></u>

2. Financial Investments**2a. Held-to-maturity investments**

These are bank deposits with maturities from 6-9 months, with interest rates ranging from 4.3% to 8.2% per year, recorded at their book value (at cost).

	<u>Ending balance</u>	<u>Beginning balance</u>
Fixed-term bank deposits	279,900,000,000	205,300,000,000
Accrued interest income from fixed-term bank deposits	761,405,479	2,207,345,205
Total	<u><u>280,661,405,479</u></u>	<u><u>207,507,345,205</u></u>

2b. Investments in associate companies

This Notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements. 9

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	Ending balance			Beginning balance		
	Cost	Profits arising after the date of investment	Total	Cost	Profits arising after the date of investment	Total
Express Newport Joint Stock Company	3,600,000,000	804,109,379	4,404,109,379	3,600,000,000	550,652,015	4,150,652,015
Warehousing Depot Joint Stock Company	3,600,000,000	87,180,796	3,687,180,796	3,600,000,000	(1,746,076,811)	1,853,923,189
Total	7,200,000,000	891,290,175	8,091,290,175	7,200,000,000	(1,195,424,796)	6,004,575,204

The number of shares held and the ownership ratio of the Group of Companies in the units are as follows:

Company's name	Ending balance		Beginning balance	
	Number of shares	Ownership ratio	Number of shares	Ownership ratio
Express Newport Joint Stock Company	360,000	36.00%	360,000	36.00%
Warehousing Depot Joint Stock Company	360,000	36.00%	360,000	36.00%

The value of the Group's ownership interest in associated companies is as follows:

	Beginning Equity Value	Profit or Loss During the Period	Ending Equity Value
Express Newport Joint Stock Company	4,150,652,015	253,457,364	4,404,109,379
Tan Cang Warehousing Depot Joint Stock Company	1,853,923,189	1,833,257,607	3,687,180,796
Total	6,004,575,204	2,086,714,971	8,091,290,175

Transactions with associates

Significant transactions between the Group and its associates are as follows:

	Current period	Previous period
Express Newport Joint Stock Company		
- Provision of services to associates	394,667,030	348,237,622
- Receipt of services from associates	37,090,892,483	13,224,084,898
Tan Cang Warehousing Depot Joint Stock Company		
- Provision of services to associates	4,946,889,646	2,203,264,953
- Receipt of services from associates	494,574,000	793,456,000

3. Short-term Receivables from Customers

	Ending balance	Beginning balance
<i>Receivables from related parties</i>	<i>242,648,039,911</i>	<i>146,165,990,879</i>
Saigon Newport One Member Limited Liability Corporation	227,041,326,464	132,299,047,315

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	Ending balance	Beginning balance
Express Newport Joint Stock Company	182,686,373	39,738,051
Tan Cang Warehousing Depot Joint Stock Company	1,529,814,200	2,039,953,250
Tan Cang Logistics and Stevedoring Joint Stock Company	25,828,200	155,567,930
Tan Cang Overland Transport Joint Stock Company	524,810,400	580,443,860
Phu Huu – Newport Corporation	34,335,540	22,298,110
Tan Cang – Cai Mep International Terminal Company Limited	8,311,896,000	4,290,840,000
Cat Lai International Logistics Joint Stock Company	224,463,000	223,383,000
Tan Cang – Tay Ninh Joint Stock Company	676,202,872	334,991,657
Tan Cang Container Services Joint Stock Company	8,027,660	132,290,466
Tan Cang Dredging and Salvage Joint Stock Company	3,988,873,122	5,773,226,400
Cat Lai Port Joint Stock Company	34,560,000	181,027,000
Tan Cang Song Than ICD Joint Stock Company	50,420,080	7,855,200
Công ty TNHH Tân Cảng- Petrol Cam Ranh	-	5,184,000
SITC Newport Logistics Company Limited	13,716,000	
Tan Cang Technical Services Joint Stock Company	1,080,000	
Tan Cang Construction Joint Stock Company	-	80,144,640
<i>Receivables from other customers</i>	76,406,679,679	60,781,950,202
Total	319,054,719,590	206,947,941,081
4. Prepayments to Sellers	Ending balance	Beginning balance
<i>Prepayments to related parties</i>	-	1,180,249,976
Tan Cang Information Technology Solutions Joint Stock Company	-	1,180,249,976
<i>Prepayments to other sellers</i>	4,341,468,492	1,823,051,392
LE BAO NGOC CONSTRUCTION COMPANY LIMITED	1,784,025,339	-
BAC AU TECHNOLOGY SERVICES TRADING COMPANY LIMITED	286,740,000	-
A LONG STEEL STRUCTURE ONE MEMBER CO., LTD	-	541,550,077
GIA HUNG TIEN COMPANY LIMITED	-	656,981,280
<i>Other suppliers</i>	2,270,703,153	624,520,035
Total	4,341,468,492	3,003,301,368
5. Other Receivables		
5a. Short-term Other Receivables	Ending balance	Beginning balance
	Value	Value
<i>Receivables from related parties</i>	1,844,678,699	471,626,594

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	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
Saigon Newport One Member Limited Liability Corporation	1,835,234,699		465,826,594	-
Cat Lai Port International Logistics Joint Stock Company	5,800,000		5,800,000	-
Cat Lai Port Joint Stock Company	3,644,000		-	-
Receivables from other organizations and individuals	9,921,566,444		8,898,222,055	(416,289,446)
Advances	4,608,433,279	-	4,112,348,481	-
Deposits, escrow, and collateral	520,000,000	-	525,000,000	-
Payments made on behalf of others	4,433,846,814		3,820,845,836	(416,289,446)
Other receivables	3,593,286,351	-	440,027,738	-
Total	11,766,245,143		9,369,848,649	(416,289,446)

5b. Long-term Other Receivables

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
Hiep Luc Co, Ltd- Land rental deposit	15,000,000,000	-	15,000,000,000	-
Two Two Twelve Joint Stock Company- Land rental deposit	2,000,000,000	-	2,000,000,000	-
Total	17,000,000,000	-	17,000,000,000	-

6. Provision for Bad Debts

	Overdue Period	Ending balance		Beginning balance	
		Principal Amount	Provision	Principal Amount	Provision
HL Co. LTD	Over 3 years	441,997,000	(441,997,000)	441,997,000	(441,997,000)
Innopack Vietnam Company Limited	Over 3 years			2,972,614,417	(2,972,614,417)
Son Trung Phat Trading Service Company Limited	Over 3 years	1,214,976,609	(1,166,976,609)	1,214,976,609	(1,166,976,609)
HIEP TOAN TRANSPORT LOGISTICS COMPANY LIMITED	Over 3 years	677,400,000	(677,400,000)	697,400,000	(697,400,000)
Other customers		4,203,547,559	(2,935,544,980)	4,278,547,559	(2,663,256,958)
Total		6,537,921,168	(5,221,918,589)	9,605,535,585	(7,942,244,984)

The movement in the provision for doubtful debts is as follows:

	Current period	Previous period
Beginning balance	7,942,244,984	7,186,047,750
Additional provision made	321,228,667	72,134,284
Reversal of provision	(68,940,645)	(50,000,000)

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	Current period	Previous period
Write-off	(2,972,614,417)	
Ending balance	5,221,915,589	7,208,182,034
7. Inventory	Ending balance	Beginning balance
Raw materials, supplies	8,065,770,505	8,432,460,952
Tools, equipment	471,917,648	134,890,700
Total	8,537,688,153	8,567,351,652
8. Prepaid Expenses		
8a. Short-term prepaid expenses	Ending balance	Beginning balance
Tools, equipment expenses	2,288,781,163	2,298,826,152
Insurance expenses	6,960,627,286	5,389,796,488
Repair expenses	3,654,093,263	4,056,534,317
Other expenses	14,786,629,477	261,633,685
Total	27,690,131,189	12,006,790,642
8b. Long-term prepaid expenses	Ending balance	Beginning balance
Tools, equipment expenses	1,501,201,629	2,513,817,309
Repair expenses	14,959,882,684	16,491,070,313
Other expenses	1,207,697,148	1,345,710,372
Total	17,668,781,461	20,350,597,994

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9. Tangible Fixed Assets

	Buildings, Structures	Machinery and Equipment	Transportation and Transmission Vehicles	Management Equipment	Other Fixed Assets	Total
Original Cost						
Beginning Balance	172,272,796,361	291,312,282,482	241,588,464,664	8,716,202,577	71,410,400,840	785,300,146,924
Purchases		1,061,080,000	1,404,259,680	47,600,000	3,571,331,500	6,084,271,180
Disposals						
Ending Balance	<u>172,272,796,361</u>	<u>292,373,362,482</u>	<u>242,992,724,344</u>	<u>8,763,802,577</u>	<u>74,981,732,340</u>	<u>791,384,418,104</u>
<i>Includes:</i>						
Fully depreciated but still in use	49,742,425,084	254,362,313,115	197,391,172,324	2,288,987,052	52,656,020,077	556,440,917,652
Awaiting disposal	-	-	-	-	-	-
Accumulated Depreciation						
Beginning Balance	116,060,305,410	269,129,249,536	213,192,494,033	4,958,971,775	57,430,809,914	660,771,830,668
Depreciation for the Year	6,212,707,259	6,351,847,802	4,905,093,565	1,179,083,141	3,265,516,562	21,914,248,329
Disposals						
Ending Balance	<u>112,273,012,669</u>	<u>275,481,097,338</u>	<u>218,097,587,598</u>	<u>6,138,054,916</u>	<u>60,696,326,476</u>	<u>682,686,078,997</u>
Net Book Value						
Beginning Balance	<u>56,212,490,951</u>	<u>22,183,032,946</u>	<u>28,395,970,631</u>	<u>3,757,230,802</u>	<u>13,979,590,926</u>	<u>124,528,316,256</u>
Ending Balance	<u>49,999,783,692</u>	<u>16,892,265,144</u>	<u>24,895,136,746</u>	<u>2,625,747,661</u>	<u>14,285,405,864</u>	<u>108,698,339,107</u>
<i>Includes:</i>						
Temporarily unused, awaiting disposal	-	-	-	-	-	-

Note: Some tangible fixed assets with a net book value of 8,473,333,334 VND are pledged as collateral to secure loans from commercial bank.

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Notes to the Consolidated Financial Statements (Continued)**10. Intangible Fixed Assets**

Computer software.

	Original Value	Amortization	Net Book Value
Beginning balance	37,345,222,335	(26,136,448,477)	11,208,773,858
Purchases during the Year	1,691,731,950		1,691,731,950
Amortization during the Year		(6,401,523,110)	(6,401,523,110)
Ending balance	39,036,954,285	(32,537,971,587)	6,498,982,698

Note: Some intangible fixed assets, with an original value of 9,997,110,930 VND, have been fully amortized but are still in use.

11. Deferred Income Tax Assets**11a. Recognized Deferred Income Tax Assets**

Deferred income tax assets arise from temporary differences that are deductible, the details of movements during the year are as follows:

	Current period	Previous period
Beginning Balance	1,164,945,262	975,155,136
Movements in the Year	12,722,366,970	10,711,878,497
Reversed During the Year	(1,164,945,262)	(975,155,136)
Ending Balance	12,722,366,970	10,711,878,497

The corporate income tax rate used to determine the value of deferred income tax assets is 20% (same as last year).

11b. Unrecognized Deferred Income Tax Assets

The Company Group has not recognized deferred income tax assets for certain deductible temporary differences, particularly exchange rate differences due to the revaluation of foreign-currency-denominated monetary items, as the amounts are considered immaterial.

12. Short-term Accounts Payable

	Ending balance	Beginning balance
Accounts Payable to Related Parties	94,146,785,526	89,657,429,057
Saigon Newport One Member Limited Liability Corporation	65,265,890,756	60,558,535,515
Tan Cang Technical Services Joint Stock Company	9,834,915,329	6,035,064,017
Tan Cang Information Technology Solutions Joint Stock Company	5,433,389,637	12,807,216,495
Tan Cang – STC Human Resource Development Limited Company	199,548,400	468,900,000
Tan Cang Waterway Transport Joint Stock Company	14,724,720	5,599,800
Tan Cang Overland Transport Joint Stock Company	1,238,261,040	841,568,724
Tan Cang Logistics and Stevedoring Joint Stock Company	596,163,580	593,363,977
Express Newport Joint Stock Company	10,738,707,521	6,413,513,091

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	<u>Ending balance</u>	<u>Beginning balance</u>
Tan Cang-Cai Mep Thi Vai One Member Limited Liability Company	66,000,000	-
Phu Huu – Newport Corporation	256,033,440	351,893,160
Tan Cang Container Services Joint Stock Company	379,532,983	234,395,978
Tan Cang Mien Trung Joint Stock Company		1,819,800
Tan Cang Warehousing Depot Joint Stock Company	123,621,120	14,396,400
Muoi Lam Thang Ba Joint Stock Company		1,331,162,100
Accounts Payable to Other Suppliers	46,826,258,794	59,700,311,445
Two Two Twelve Joint Stock Company	14,513,347,598	23,232,758,762
Other suppliers	32,412,911,196	36,467,552,683
Total	141,073,044,320	149,357,740,502

The Company Group has no overdue payables to suppliers that remain unsettled.

13. Dividends and profit payable

Represents dividends payable to shareholders in respect of prior years.

14. Taxes and Other Payables to the Government

	<u>Beginning Balance</u>		<u>Transactions during the period</u>		<u>Reclassification</u>	<u>Ending balance</u>	
	<u>Payable</u>	<u>Receivable</u>	<u>Payable</u>	<u>Paid</u>		<u>Payable</u>	<u>Receivable</u>
VAT on Domestic Sales	1,652,846,319	-	41,016,049,777	(41,518,903,567)	(99,647,951)	1,050,344,578	
Corporate Income Tax	14,212,896,696	-	43,077,482,249	(30,171,619,799)	(94,665,554)	27,124,111,215	100,017,623
Corporate Income Tax on Behalf of Joint Venture	-	-	1,062,103,248	-	-	1,062,103,248	
Personal Income Tax	3,150,451,020	49,193,053	10,243,298,798	(11,120,672,572)		2,246,041,014	22,156,821
Contractor tax	-	153,698,489	276,916,379	(323,231,395)	194,313,505		5,700,000
Fees, Charges, and Other Payables	-	12,657,641	143,515,423	(145,997,130)			10,175,934
Total	19,016,194,035	215,549,183	95,819,365,874	(83,280,424,463)		31,482,600,055	138,050,378

Value Added Tax (VAT)

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The company and its subsidiaries pay VAT using the credit invoice method, The VAT rates are as follows:

- Storage, warehousing, leasing of equipment, and associated services: 8% and 10%
- Leasing of offices and land use rights: 10%

Corporate Income Tax

The Company and its subsidiaries are subject to a corporate income tax of 20% on taxable income (same as the previous year).

The determination of the corporate income tax payable is based on the current tax regulations, However, these regulations change periodically, and tax laws governing various types of transactions may be subject to different interpretations, Therefore, the tax amounts presented in the consolidated financial statements may change when reviewed by tax authorities.

Other Taxes

The Company and its subsidiaries declare and pay taxes in accordance with the regulations.

15. Short-term Accrued Expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>6,485,612,414</i>	<i>1,403,105,931</i>
Saigon Newport One Member Limited Liability Corporation	3,382,558,699	481,121,200
Tan Cang Logistics and Stevedoring Joint Stock Company	412,105,648	30,446,926
Tan Cang Waterway Transport Joint Stock Company	13,404,000	1,233,000
Tan Cang Phu Huu Joint Stock Company	120,806,000	15,238,000
Express Newport Joint Stock Company	536,974,000	561,289,347
Tan Cang Warehousing Depot Joint Stock Company	72,240,000	
Tan Cang Overland Transport Joint Stock Company	201,893,000	-
Tan Cang Mien Trung Joint Stock Company	4,568,000	
Tan Cang Container Services Joint Stock Company	203,588,067	79,512,458
Tan Cang-Cai Mep Thi Vai One Member Limited Liability Company	-	-
Muoi Lam Thang Ba Joint Stock Company	1,537,475,000	234,265,000
<i>Payables to other organizations and individuals</i>	<i>28,726,355,614</i>	<i>8,401,687,627</i>
Interest expense payable	6,719,781	8,966,525
Handling, unloading, transportation costs	20,086,270,198	3,900,777,645
Commission expenses	3,056,675,750	369,524,240
Repair costs	2,071,383,401	1,701,676,300
<i>Other short-term accrued expenses</i>	<i>3,505,306,484</i>	<i>2,420,742,917</i>
Total	<u>35,211,968,028</u>	<u>9,804,793,558</u>

16. Other Payables

This Notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements. 17

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Notes to the Consolidated Financial Statements (Continued)**16a. Other Short-term Payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	12,918,025,974	9,625,559,601
Saigon Newport One Member Limited Liability Corporation - Meal allowance payable	48,000,000	321,265,000
Tan Cang Infrastructure Development Investment Joint Stock Company - Business cooperation interest	4,248,412,993	682,681,620
Tan Cang Infrastructure Development Investment Joint Stock Company - Payables related to capital contributions under business cooperation contracts	8,621,612,981	8,621,612,981
<i>Payables to other organizations and individuals</i>	12,496,968,644	12,839,074,705
- Union fund	1,853,479,296	1,825,034,808
- Social, health, and unemployment insurance	2,206,904,162	2,260,290,301
- Deposits and pledges	1,833,676,050	1,971,001,633
- Amounts collected and paid on behalf	1,157,962,090	1,295,408,426
- Other short-term payables	5,444,947,046	5,487,339,537
Total	25,414,994,618	22,464,634,306

16b. Other Long-term Payables

	Ending balance	Beginning balance
<i>Payables to other organizations and individuals</i>	300.000.000	
Deposits and pledges	60.000.000	-
Payables for capital contributions in business cooperation (*)	240.000.000	-
Total	300.000.000	-

(*) This is an investment cooperation between Cat Lai Logistics Joint Stock Company (a subsidiary) and Global Forwarding Agency Joint Stock Company under the Business Cooperation Contract for freight forwarding and transport services (Forwarder) dated 31 May 2025, with a cooperation term of 3 years. The Subsidiary's capital contribution ratio is 60%, and profit after tax will be shared among the parties in proportion to each party's capital contribution.

17. Loans

These represent long-term loans from Military Commercial Joint Stock Bank – An Phu Branch at Cat Lai Logistics Joint Stock Company (a subsidiary), under loan agreements entered into in 2023 for the acquisition of property, plant and equipment. The loan tenors range from 60 to 120 months from the date of the first disbursement under each loan agreement. The interest rates applicable during the period range from 9.3% to 11% per annum. The loans are secured by property, plant and equipment financed by the loan proceeds.

The Group is able to repay the long-term loans.

The repayment schedule for the long-term loans is as follows:

	Ending balance	Beginning balance
Up to 1 year	2,132,800,000	2,132,800,000
Over 1 year to 5 years	2,132,800,000	3,732,400,000

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	<u>Ending balance</u>	<u>Beginning balance</u>
Total	4,265,600,000	5,865,200,000

Details of movements in borrowings during the year are as follows:

	<u>Current portion of long-term borrowings</u>	<u>Long-term borrowings</u>	<u>Total</u>
Beginning balance	2,132,800,000	3,732,400,000	5,865,200,000
Reclassification to current portion of long-term borrowings	1,599,600,000	(1,599,600,000)	-
Repayments of borrowings	(1,599,600,000)	-	(1,599,600,000)
Ending balance	2,132,800,000	2,132,800,000	4,265,600,000

18. Reward and Welfare Fund

	<u>Reward Fund</u>	<u>Welfare Fund</u>	<u>Total</u>
Beginning Balance	22,753,619,781	18,614,412,161	41,368,031,942
Increase from Profit	35,614,469,642	5,684,338,860	41,230,808,502
Other increase	8,000,000		8,000,000
Fund disbursements during the period	(30,382,336,000)	(2,051,265,060)	(32,433,601,060)
Reversal of the fund appropriated in the previous year (see Note V.19c)	(2,034,333,649)	(233,592,627)	(2,267,926,276)
Ending Balance	25,891,419,774	22,013,893,334	47,905,313,108

19. Shareholder's Equity**19a. Shareholder's Capital Details**

	<u>Ending balance</u>	<u>Beginning balance</u>
Saigon Newport One Member Limited Liability Corporation	117,970,500,000	117,970,500,000
Other Shareholders	81,939,700,000	81,939,700,000
Total	199,910,200,000	199,910,200,000

19b. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
Registered Ordinary Shares for Issuance	19,991,020	19,991,020
Issued Ordinary Shares	19,991,020	19,991,020
Outstanding Ordinary Shares	19,991,020	19,991,020
The par value of outstanding shares: 10,000 VND.		

19c. Profit Distribution

During the period, the Company appropriated profits in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCD dated May 21, 2026, as follows:

	<u>VND</u>
Appropriation from retained earnings of the previous year	
• Dividend distribution to shareholders	45.979.346.000

This Notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements. 19

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• <i>Appropriation to the Development Fund</i>	:	2.267.926.276
• <i>Reduction of the Reward Fund</i>	:	(2.034.333.649)
• <i>Reduction of the Welfare Fund</i>	:	(233.592.627)
Interim appropriation of current year's profit		
• <i>Appropriation to the Development Fund</i>	:	35.052.448.248
• <i>Appropriation to the Reward Fund</i>	:	34.545.758.772
• <i>Appropriation to the Welfare Fund</i>	:	3.969.771.496

The appropriation of the 2025 profit and the interim appropriation of the current year's profit of the subsidiaries were carried out in accordance with the resolutions of the 2026 Annual General Meetings of Shareholders of the respective subsidiaries.

The subsidiaries made the following interim appropriations of the current year's profit:

	Cat Lai Logistics Joint Stock Company	Tan Cang Hiep Luc Joint Stock Company
Allocation to the Development Investment Fund	723,012,078	-
Allocation to the Bonus Fund	650,710,870	350,000,000
Allocation to the Welfare Fund	650,710,870	1,052,732,872

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Notes to the Consolidated Financial Statements (Continued)**19d. Statement of Changes in Shareholder's Equity**

Previous period	Owner's Investment	Development Fund	Undistributed Net Profit	Non-controlling Interests	Total
Beginning Balance	199,910,200,000	91,492,025,332	49,118,115,347	31,642,087,994	372,162,428,673
Profit for the period	-	-	91,756,457,014	5,193,716,009	96,950,173,023
Dividends declared	-	-	(45,979,346,000)	(4,190,000,000)	(50,169,346,000)
Parent Company's appropriation to/(reversal of) funds from the previous year's profit	-	6,326,204,908	1,999,102,000	-	8,325,306,908
Parent Company's interim appropriation to funds from the current period's profit	-	20,730,007,895	(45,955,858,262)	-	(25,225,850,367)
Subsidiaries' appropriation to funds from the previous year's profit	-	-	(26,292,315)	(19,433,451)	(45,725,766)
Subsidiaries' interim appropriation to funds from the current period's profit	-	392,505,167	(1,616,894,685)	(1,037,173,774)	(2,261,563,292)
Ending Balance	199,910,200,000	118,940,743,302	49,295,283,099	31,589,196,778	399,735,423,179
Current period					
Beginning Balance	199,910,200,000	123,450,647,326	51,625,285,424	32,308,906,160	407,295,038,910
Profit for the period	-	-	118,939,506,642	5,701,149,944	124,640,656,586
Dividends declared	-	-	(45,979,346,000)	(4,190,000,000)	(50,169,346,000)
Parent Company's appropriation to/(reversal of) funds from the previous year's profit	-	2,267,926,276	(2,335,926,276)		(68,000,000)
Parent Company's reversal of funds appropriated from the previous year's profit			2,335,926,276		2,335,926,276
Parent Company's interim appropriation to funds from the current period's profit		35,052,448,248	(73,567,978,516)		(38,515,530,268)
Subsidiaries' appropriation to funds from the previous year's profit		-	(6,396,082)	(4,727,539)	(11,123,621)
Subsidiaries' interim appropriation to funds from the current period's profit		415,731,945	(1,879,443,210)	(1,240,443,347)	(2,704,154,612)
Ending Balance	199,910,200,000	161,186,753,795	49,131,628,258	32,574,885,218	442,803,467,271

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20. Off-Balance Sheet Items**Foreign Currencies**

As of the end of the fiscal year, the company held 299,184 USD (compared to 560,339.54 USD at the beginning of the year).

VI. Additional Information for Items Presented in the Consolidated Income Statement**1. Revenue from Sales of Goods and Provision of Services**

	Year-to-date	
	Current year	Previous year
Revenue from sales of goods and provision of services	1,097,266,099,493	882,847,593,381

2. Cost of Goods Sold

	Year-to-date	
	Current year	Previous year
Cost of goods sold and services provided	847,351,687,486	684,187,778,773

3. Financial Income

	Year-to-date	
	Current year	Previous year
Interest income from deposits	9,451,058,491	5,315,629,016
Realized foreign exchange gain	84,416,848	419,090,118
Exchange rate gain from revaluation of foreign currency-denominated monetary items	31,071,672	162,890,444
Total	9,566,547,011	5,897,609,578

4. Financial Expenses

	Year-to-date	
	Current year	Previous year
Interest expenses	395,935,330	608,384,663
Realized foreign exchange loss	226,464,845	96,979,602
Unrealized foreign exchange loss arising from the retranslation of foreign currency-denominated monetary items	8,738,075	
Total	631,138,250	705,364,265

5. Selling Expenses

	Year-to-date	
	Current year	Previous year
Outsourced service costs	37,082,911,101	20,307,465,099
Other expenses	10,952,214,416	7,089,582,033
Total	48,035,125,517	27,397,047,132

6. Corporate Management Expenses

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	Year-to-date	
	Current year	Previous year
Employee expenses	14,058,226,572	16,348,191,791
Management material costs	1,138,149,525	974,075,037
Office supplies	3,175,346,448	3,025,666,346
Depreciation of fixed assets	1,193,061,389	1,014,070,458
Taxes, fees, and charges	181,626,664	216,665,274
Provision for doubtful receivables	252,288,022	52,134,284
Outsourced service costs	6,426,161,928	5,199,438,216
Other expenses	30,842,607,293	28,159,754,600
Total	57,267,467,841	54,989,996,006

7. Other Income

	Year-to-date	
	Current year	Previous year
Fuel cost reimbursement from the mechanical fleet	371.412.922	258.080.569
Other income	579.389.564	68.576.265
Total	950.802.486	326.656.834

8. Other Expenses

	Year-to-date	
	Current year	Previous year
Tax penalties and tax arrears	289.613.608	85.995.543
Accrued fuel incentive expenses	382.064.373	279.216.421
Compensation for losses	(273.179.429)	-
Administrative fines	225.307.990	
Other expenses	163.636.730	39.646.640
Total	787.443.272	404.858.604

9. Deferred corporate income tax expense: None

10. Earnings per Share

10a. Basic/Diluted Earnings per Share

	Current year	Previous year
Profit after corporate income tax attributable to shareholders of the parent company	118,939,506,642	91,756,457,014
Adjustments increasing/decreasing accounting profit to determine profit attributable to ordinary shareholders	(39,979,241,533)	(26,450,239,885)
<i>Appropriations to bonus and welfare funds and the management fund</i>	<i>(39,979,241,533)</i>	<i>(26,450,239,885)</i>
+At the parent company	(38,515,530,268)	(25,225,850,367)
+At the subsidiaries	(1,463,711,265)	(1,224,389,518)
Profit used for calculation of basic/diluted earnings per share	78,960,265,109	65,306,217,129

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	Current year	Previous year
Weighted average number of ordinary shares outstanding during the year	19,991,020	19,991,020
Basic/Diluted Earnings per Share	3,950	3,267

10b. Other information

No common stock transactions or potential common stock transactions occurred from the end of the financial year until the publication of this consolidated financial statement.

11. Production and Business Expenses by Factor

	Current period	Previous period
Raw materials and supplies	78,336,415,969	52,687,056,033
Labor costs	258,752,544,888	211,708,088,566
Depreciation of fixed assets	27,123,337,980	27,559,687,457
Outsourced service costs	504,763,961,040	412,912,067,366
Other expenses	83,678,020,967	60,956,822,311
Total	952,654,280,844	765,823,721,734

VII. Other Information**1. Transactions and Balances with Related Parties**

The related parties to the Group include key management members, individuals closely related to key management members, and other related parties.

1a. Transactions and Balances with Key Management Members and Their Related Parties

Key management members consist of the Board of Directors, the Board of Supervisory, and the executive members (Director, Chief Accountant), Individuals closely related to key management members are members of the immediate family of main management members.

Transactions and Payables with Main Management Members and Their Related Parties

The Company Group did not have any transactions or payables with key management members and their related parties during the year.

Income of Main Management Members

	Position	Salary	Bonus	Management Incentive Bonus	Remuneration	Total Compensation
Current period						
Board of Directors						
Mr. Ngo Van Ngu	Chairman	608,043,222	275,994,678	292,235,754	72,000,000	1,248,273,654
Mr. Trinh Van Moi	Member			94,702,703	45,000,000	139,702,703
Mr. Doan Phi	Member	463,905,890	149,591,005	126,270,270	45,000,000	784,767,165
Mr. Do Thanh Truong	Member	618,108,402	190,553,485	157,837,838	45,000,000	1,011,499,725
Mr. Tran Quang Thao	Member			94,702,703	45,000,000	139,702,703
Supervisory Board						
Ms. Nguyen Thi Thuy Nga	Head of the Supervisory Board	-	-	94,702,703	45,000,000	139,702,703
Ms. Do Phuong Thao	Member	-	-	74,972,973	27,000,000	101,972,973

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	Position	Salary	Bonus	Management Incentive Bonus	Remuneration	Total Compensation
Ms. Dang Thuy Trang	Member	-	-	74,972,973	27,000,000	101,972,973
Board of Managements						
Mr. Bui Van Bang	Deputy Director	473,679,985	152,143,067	94,702,703	-	720,525,755
Mr. Nguyen Van Hao	Deputy Director	384,985,292	126,953,524	94,702,703	-	606,641,519
Ms. Nguyen Thi Hong Lien	Chief Accountant	303,832,542	99,618,125	101,386,826	22,500,000	527,337,493
Total		2,852,555,333	994,853,884	1,301,190,149	373,500,000	5,522,099,366

Previous period

Board of Directors

Mr Ngô Văn Ngự	Chairman	522,949,418	154,469,376	163,577,512	72,000,000	912,996,306
Mr Trịnh Văn Mọi	Member	-	-	70,312,500	45,000,000	115,312,500
Mr Đoàn Phi	Member	415,482,780	125,022,166	75,000,000	45,000,000	660,504,946
Mr Đỗ Thanh Trường	Member /Director	554,942,774	136,883,848	60,937,500	45,000,000	797,764,122
Mr Trần Quang Thảo	Member	-	20,101,587	108,247,287	45,000,000	173,348,874

Supervisory Board

Ms Nguyễn Thị Thúy Nga	Head of the Supervisory Board	-	-	56,250,000	45,000,000	101,250,000
Ms Đỗ Phương Thảo	Member	-	-	-	12,000,000	12,000,000
Ms Đặng Thùy Trang	Member	-	-	-	12,000,000	12,000,000
Ms Nguyễn Thị Huyền	Member of the Supervisory Board (until 29 May 2025)	-	-	28,125,000	15,000,000	43,125,000
Ms Nguyễn Thị Hồng Vân	Member of the Supervisory Board (until 29 May 2025)	-	-	28,125,000	15,000,000	43,125,000

Board of Managements

Mr Bùi Văn Bằng	Deputy Director	415,343,309	125,022,166	60,937,500	-	601,302,975
Mr Nguyễn Văn Hào	Deputy Director	340,355,786	106,185,123	-	-	446,540,909
Ms Nguyễn Thị Hồng Liên	Chief Accountant	267,305,354	92,315,734	68,298,193	36,000,000	463,919,281
Total		2,516,379,421	760,000,000	761,997,992	387,000,000	4,425,377,413

1b. Transactions and Balances with Other Related Parties

The other related parties to the Company Group include:

Related Party	Relationship
Saigon Newport One Member Limited Liability Corporation	Parent Company
Express Newport Joint Stock Company	Affiliate
Tan Cang Warehousing Depot Joint Stock Company	Affiliate

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Related Party	Relationship
Muoi Lam Thang Ba Joint Stock Company	Related party of a member of the Board of Directors
Tan Cang Song Than ICD Joint Stock Company	Group Company
Tan Cang Construction Joint Stock Company	Group Company
Tan Cang Logistics and Stevedoring Joint Stock Company	Group Company
Tan Cang Technical Services Joint Stock Company	Group Company
Tan Cang Overland Transport Joint Stock Company	Group Company
Tan Cang Waterway Transport Joint Stock Company	Group Company
Tan Cang Mien Trung Joint Stock Company	Group Company
ICD Tan Cang – Long Binh Joint Stock Company	Group Company
Tan Cang Hiep Phuoc Logistics Joint Stock Company	Group Company
Tan Cang Information Technology Solutions Joint Stock Company	Group Company
Tan Cang Maritime Services Joint Stock Company	Group Company
Tan Cang – Cai Mep International Terminal Company Limited	Group Company
Tan Cang – STC Human Resource Development Limited Company	Group Company
Phu Huu – Newport Corporation	Group Company
Tan Cang – Tay Ninh Joint Stock Company	Group Company
SITC Newport Logistics Company Limited	Group Company
Cat Lai Port International Logistics Joint Stock Company	Group Company
Tan Cang Container Services Joint Stock Company	Group Company
Tan Cang – Vung Tau Logistics Joint Stock Company	Group Company
Tan Cang Thanh Phuoc Joint Stock Company	Group Company
Tan Cang Shipping Warehouse Service Company Limited	Group Company

2. Events After the Reporting Period

There are no significant events after the reporting period that would require adjustments to the figures or disclosure in the consolidated financial statements.

Prepared on October 28, 2026

Prepared by

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