

**CAN THO PORT  
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

No: 208 /CCT-TCKT

*Can Tho, Date 14 Month 08 Year 2025*

Subject: Explanation on the difference  
between the reviewed interim financial  
statements 2025 and the interim financial  
statements 2025

To :

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange,

Organization Name: CanTho Port Joint Stock Company;

Stock Code: CCT;

Head Office Address: No, 2 Phu Thang Area, Tan Phu Ward, Cai Rang District,  
Can Tho City;

Telephone: +84 2926 516483,

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Can Tho Port Joint Stock Company hereby provides the following explanation regarding the matters related to the Company's interim financial statements for 2025 and the reviewed interim financial statements for 2025 by the auditor as follows:

Summary of financial statements: The profit after tax in the reviewed interim financial statements for 2025 was VND 3,162,363,948 (a decrease of 14% compared to the interim financial statements for 2025).

<b>Item</b>	<b>First half of 2025</b>	<b>First half of 2025 after audit</b>	<b>Difference</b>	<b>Percentage Change</b>
(1)	(2)	(3)	(4) = (2)-(3)	(5)=(4)/(3)
Total Revenue	88,362,729,935	88,028,543,029	-334,186,906	99.6%
Total Expenses	83,764,640,507	83,946,561,195	181,920,688	100.2%
Profit Before Tax	4,598,089,428	4,081,981,834	-516,107,594	88.8%
Profit After Tax	3,678,471,542	3,162,363,948	-516,107,594	86.0%

+ The reason for the difference in profit after tax for the first half of 2025 between the audited report and the figures in the published interim financial statements for the first half of 2025 is as follows: The published profit after corporate income tax for the first half of 2025 was VND 3,678,471,542, while the audited report recorded a profit after corporate income tax of VND 3,162,363,948 (a decrease of 14%). This difference is due to the fact that, in the published interim financial statements prepared by the Company, provision

expenses had not been recorded; in the audited report, additional provision expenses were made, leading to this difference.

+ Qualified Opinion:

Regarding issues related to the Cái Cui Port project: In the near future, the Company will work with the People's Committee of Cần Thơ City to finalize the settlement of expenses incurred on the reserved land for the development of Cần Thơ Port Joint Stock Company Phase II. At the same time, the Company is awaiting the completion of legal procedures and capital mobilization to continue investment implementation when conditions permit.

As of June 30, 2025, the Company is monitoring other receivables related to certain missing assets pending resolution, amounting to VND 2,386,670,000. The Executive Board has planned to recover and resolve these receivables by December 31, 2025.

+ Emphasizing matters:

The “Cái Cui Port Construction Project Phase I” was launched in 2002 with an initial estimated investment of VND 230.3 billion. The “Cái Cui Port Construction Project Phase II” began in 2009 with an initial estimated investment of VND 829.8 billion. Phase I of the Cái Cui Port Project has been completed and put into operation for an area of 9.5 hectares. The implementation of both projects has taken longer than originally planned and remains incomplete. The Company is continuing to invest in order to complete and put the project components into operation for business activities.

This is the explanation of Can Tho Port Joint Stock Company regarding matters related to the reviewed interim financial statements for 2025. We hereby report to the State Securities Commission of Vietnam and the Hanoi Stock Exchange for their information,

Sincerely./.

***Distribution:***

- As above;
- Board of Directors, Management Board, Supervisory Board;
- Filing: Admin, Accounting & Finance,



**GENERAL DIRECTOR**

**Nguyễn Manh Ha**