

INTERIM FINANCIAL STATEMENTS

CAN THO PORT JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Can Tho Port Joint Stock Company ("the Company") presents its report and the Company's Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Can Tho Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise converted into a joint stock company from Can Tho Port One Member Limited Liability Company (a wholly State-owned enterprise) under Decision No. 652/QD-HHVN dated 28 November 2014 of Vietnam Maritime Corporation – JSC. The Company operates under Enterprise Registration Certificate No. 1801319907 issued by the Department of Planning and Investment (now the Department of Finance) of Can Tho City, first granted on 31 October 2013, and amended for the eleventh time on 12 June 2026.

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors

Mr. Le Doan Long	Chairman	Appointed on 24/04/2026
Mr. Le Quang Trung	Chairman	Dismissed on 24/04/2026
Mr. Nguyen Manh Ha	Member	
Mr. Tran Tuan Hai	Member	
Mr. Nguyen Quoc Cuong	Member	Appointed on 24/04/2026
Mr. Phan Nhan Thao	Member	Dismissed on 24/04/2026
Mr. Nguyen Canh Hiep	Member	Appointed on 24/04/2026
Mr. Nguyen Hoai An	Member	Dismissed on 24/04/2026

Board of Management

Mr. Nguyen Manh Ha	General Director
Mr. Le Tien Cong	Vice General Director

Board of Supervision

Mrs. Duong Thi Hong Hanh	The Chief Controller	Appointed on 24/04/2026
Mr. Nguyen Canh Hiep	The Chief Controller	Dismissed on 24/04/2026
Mrs. Phi Huyen Ngan	Member	
Mrs. Kieu Viet Ha	Member	Appointed on 24/04/2026
Mrs. Nguyen Thi Dung	Member	Dismissed on 24/04/2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements are Mr. Nguyen Manh Ha – General Director

AUDITORS

The Auditors of AASC Auditing Firm Company Limited have taken the review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Nguyen Manh Ha

Legal representative

Approved, 14 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, The Board of Directors and The Board of Management
Can Tho Port Joint Stock Company**

We have reviewed the Interim Financial Statements of Can Tho Port Joint Stock Company prepared on , from page 06 to page 44 including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Financial Statements.

The Board of Management' responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As at 30 June 2026, the Company was carrying the value of the Cai Cui Port Project, Phase I, under "Construction in progress" in the Interim Statement of Financial Position (Note 10), amounting to VND 38.16 billion (as at 1 January 2026: VND 39.49 billion). Of which, a portion of VND 5.7 billion of the "Site clearance and construction of riverbank protection embankments along the Hau River and Cai Cui" item under the Cai Cui Port Project, Phase I, was incurred on an area that is currently part of the reserve land fund managed by the People's Committee of Can Tho City. As at the review date, the Company was in the process of working with the People's Committee of Can Tho City to determine the portion of costs incurred in respect of the above area. Therefore, we were unable to determine the necessary adjustments, if any, to the above item and related items, if any, in the Company's Interim Financial Statements for the accounting period ended 30 June 2026.

Qualified Conclusion

Except for the adjustments to the Interim Financial Statements that we might have become aware of had it not been for the situation described in the "Basis for Qualified Conclusion" paragraph, based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Can Tho Port Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Emphasis of matter

We draw the readers' attention of the financial statements to Note 10 – Construction in progress, “Cai Cui Port Construction Project Phase I,” which commenced in 2002 with an initial estimated investment of VND 230.3 billion and a project area of 23.4 hectares; “Cai Cui Port Construction Project Phase II,” which commenced in 2009 with an initial estimated investment of VND 829.8 billion. Phase I of the Cai Cui Port Project has been completed and put into operation for an area of 9.5 hectares, while for the remaining land area, the project has only carried out site leveling and embankment construction, without the necessary infrastructure for port operations. The investment in both phases has taken longer than initially expected and remains unfinished. The Company is continuing to implement investment to complete the project components to serve business operations.

We draw readers' attention to Note 20 – Equity in the interim financial statements, which discloses that as of 30 June 2026, the Company did not meet the shareholder structure requirements stipulated in Point a, Clause 1, Article 32 of the Securities Law No. 54/2019/QH14. Specifically, the Company did not have at least 10% of voting shares held by a minimum of 100 investors who are not major shareholders. Failure to meet this condition may result in the Company no longer satisfying the criteria to maintain its status as a public company under the regulations of the securities and stock market laws.

This emphasis of matter does not modify the above conclusion.

Other matter

The financial statements for the accounting period from 01 January 2025 to 30 June 2025 were reviewed by UHY Auditing and Consulting Company Limited under review report No. 92/2025/UHYHCM-BCSX dated 15 August 2025, with a qualified conclusion regarding the inability to determine necessary adjustments for the item “Site leveling, embankment along Hau River, and embankment along Cai Cui Port” of the Cai Cui Port Project Phase I, valued at VND 5.7 billion, which belongs to the reserve land fund managed by the People's Committee of Can Tho City.

The financial statements for the fiscal year ended 31 December 2025 were audited by UHY Auditing and Consulting Company Limited under audit report No. 09/2026/UHYHCM-BCKTĐL dated 24 February 2026, with a qualified opinion regarding the inability to determine necessary adjustments for the item “Site leveling, embankment along Hau River, and embankment along Cai Cui Port” of the Cai Cui Port Project Phase I, valued at VND 5.7 billion, which belongs to the reserve land fund managed by the People's Committee of Can Tho City.

AASC Auditing Firm Company Limited



Vu Xuân Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		97,889,494,003	95,282,515,231
110	I. Cash and cash equivalents	3	57,345,109,998	49,770,094,913
111	1. Cash		8,419,426,055	15,921,971,120
112	2. Cash equivalents		48,925,683,943	33,848,123,793
120	II. Short-term investments	4	13,127,940,841	13,377,740,841
123	1. Short-term held-to-maturity investments		13,127,940,841	13,377,740,841
130	III. Short-term receivables		26,110,752,292	30,489,892,675
131	1. Short-term trade receivables	5	33,649,977,468	35,967,287,821
132	2. Short-term prepayments to suppliers	6	2,990,075,691	4,492,583,590
135	3. Other short-term receivables	7	3,345,098,693	4,722,131,183
136	4. Allowance for short-term doubtful debts		(13,874,399,560)	(14,692,109,919)
140	IV. Inventories	9	1,123,373,263	496,652,144
141	1. Inventories		1,123,373,263	496,652,144
160	VI. Other short-term assets		182,317,609	1,148,134,658
161	1. Short-term deferred expenses	13	182,317,609	1,148,134,658
200	B. NON-CURRENT ASSETS		259,547,826,088	261,022,566,299
210	I. Long-term receivables		-	-
215	1. Other long-term receivables	7	-	57,000,000
216	2. Allowance for long-term doubtful debts		-	(57,000,000)
220	II. Fixed assets		199,083,060,768	204,262,605,051
221	1. Tangible fixed assets	11	194,836,746,354	199,909,024,929
222	- Historical costs		494,245,889,528	496,732,121,345
223	- Accumulated depreciation		(299,409,143,174)	(296,823,096,416)
227	2. Intangible fixed assets	12	4,246,314,414	4,353,580,122
228	- Historical costs		8,373,553,602	8,373,553,602
229	- Accumulated amortization		(4,127,239,188)	(4,019,973,480)
250	V. Long-term assets in progress		47,298,655,607	49,018,612,967
252	1. Construction in progress	10	47,298,655,607	49,018,612,967
260	VI. Long-term investments	4	4,274,373,443	4,274,373,443
262	1. Investments in joint ventures and associates		4,497,251,573	4,497,251,573
264	2. Allowance for long-term impairment of other investments		(222,878,130)	(222,878,130)
270	VII Other long-term assets		8,891,736,270	3,466,974,838
271	1. Long-term deferred expenses	13	8,891,736,270	3,466,974,838
280	TOTAL ASSETS		357,437,320,091	356,305,081,530

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continue)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		78,110,919,348	83,385,821,519
310	I. Current liabilities		31,743,007,235	33,603,287,521
311	1. Short-term trade payables	15	9,963,304,006	9,241,971,876
312	2. Short-term prepayments from customers		96,701,423	1,176,089,948
314	3. Short-term taxes and other payables to State budget	16	4,091,508,094	2,285,260,730
315	4. Payables to employees		3,596,430,719	6,606,158,615
316	5. Short-term accrued expenses	17	1,462,935,841	1,706,913,552
319	6. Short-term deferred revenue	19	308,602,658	60,000,000
320	7. Other short-term payables	18	2,215,040,071	2,518,408,377
321	8. Short-term borrowings and finance lease liabilities	14	10,000,000,000	10,000,000,000
323	9. Bonus and welfare fund		8,484,423	8,484,423
330	II. Non-current liabilities		46,367,912,113	49,782,533,998
338	1. Other long-term payables	18	37,782,590,585	36,197,212,470
339	2. Long-term borrowings and finance lease liabilities	14	8,585,321,528	13,585,321,528
400	D. OWNER'S EQUITY	20	279,326,400,743	272,919,260,011
411	1. Contributed capital		275,281,179,597	275,281,179,597
411a	Ordinary shares with voting rights		275,281,179,597	275,281,179,597
418	2. Development and investment funds		646,231,180	646,231,180
420	3. Retained earnings		3,398,989,966	(3,008,150,766)
420a	Retained earnings accumulated to previous year		(3,008,150,766)	(8,312,141,225)
420b	Retained earnings of the current period		6,407,140,732	5,303,990,459
440	TOTAL CAPITAL		357,437,320,091	356,305,081,530


 Thai Thi My Linh
Preparer


 Thai Thi My Linh
Person in charge of
Accounting


 Nguyen Manh Ha
Legal representative


Approved, 14 August 2026

INTERIM STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of services	22	83,998,910,705	85,588,866,053
10	3. Net revenue from sales of goods and provision of services		83,998,910,705	85,588,866,053
11	4. Cost of goods sold and provision of services	23	67,420,666,677	73,334,317,908
20	5. Gross profit from sales of goods and provision of services		16,578,244,028	12,254,548,145
22	7. Financial income	24	1,304,541,137	840,309,537
23	8. Financial expenses	25	385,378,115	490,706,773
24	In which: Interest expenses		385,378,115	490,706,773
25	9. Selling expenses	26	48,150,486	124,329,229
26	10. General and administrative expenses	27	10,261,582,704	9,671,596,693
30	11. Net profit from operating activities		7,187,673,860	2,808,224,987
31	12. Other income	28	877,102,924	1,599,367,439
32	13. Other expenses	29	55,850,870	325,610,592
40	14. Other profit		821,252,054	1,273,756,847
50	15. Total net profit before tax		8,008,925,914	4,081,981,834
51	16. Current corporate income tax expense	30	1,601,785,182	919,617,886
60	18. Profit after corporate income tax		<u>6,407,140,732</u>	<u>3,162,363,948</u>
70	19. Basic earnings per share	31	233	115


Thai Thi My Linh
Preparer


Thai Thi My Linh
Person in charge of
Accounting


Nguyen Manh Ha
Legal representative

Approved, 14 August 2026

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	Items	Note	This period	Previous period
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		8,008,925,914	4,081,981,834
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		8,465,610,295	7,167,306,064
03	- Allowances and provisions		(874,710,359)	514,997,594
05	- Gains/losses from investment activities		(2,127,612,483)	(2,119,686,261)
06	- Interest expense		385,378,115	490,706,773
08	3. Operating profit before changes in working capital		13,857,591,482	10,135,306,004
09	- Increase/decrease in receivables		5,660,050,742	(12,475,847,717)
10	- Increase/decrease in inventories		(626,721,119)	(62,650,213)
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		(34,484,468)	5,579,644,587
12	- Increase and decrease in deferred expenses		(4,458,944,383)	(3,027,681,444)
14	- Interest paid		-	(490,706,773)
15	- Corporate income tax paid		(2,227,581,000)	(538,398,391)
20	Net cash flows from operating activities		12,169,911,254	(880,333,947)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(2,021,596,195)	(4,342,933,703)
22	2. Proceeds from disposals of fixed assets and other long-term assets		872,358,889	1,557,626,894
23	3. Loans and purchase of debt instruments from other entities		(10,311,300,628)	(10,608,026,206)
24	4. Collection of loans and resale of debt instrument of other entities		10,630,098,728	12,307,350,000
27	5. Interest and dividend received		1,235,543,037	659,093,086
30	Net cash flows from investing activities		405,103,831	(426,889,929)
III CASH FLOWS FROM FINANCING ACTIVITIES				
34	1. Repayment of principal		(5,000,000,000)	(5,006,612,480)
40	Net cash flows from financing activities		(5,000,000,000)	(5,006,612,480)
50	Net cash flows in the period		7,575,015,085	(6,313,836,356)

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code Items	Note	This period	Previous period
		VND	VND
60 Cash and cash equivalents at beginning of the period		49,770,094,913	36,371,971,943
70 Cash and cash equivalents at end of the period	3	<u>57,345,109,998</u>	<u>30,058,135,587</u>


Thai Thi My Linh
 Preparer


Thai Thi My Linh
 Person in charge of Accounting


Nguyen Manh Ha
 Legal representative

Approved, 14 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . Form of ownership**

Can Tho Port Joint Stock Company (hereinafter referred to as the "Company") is an enterprise converted into a joint stock company from Can Tho Port One Member Limited Liability Company (a wholly State-owned enterprise) under Decision No. 652/QĐ-HHVN dated 28 November 2014 of Vietnam Maritime Corporation – JSC. The Company operates under Enterprise Registration Certificate No. 1801319907 issued by the Department of Planning and Investment (now the Department of Finance) of Can Tho City, first granted on 31 October 2013, and amended for the eleventh time on 12 June 2026.

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

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

The number of employees of the Company as at 30 June 2026 is 122 people (as at 01 January 2026: 120 people).

1.2 . Business field

Providing port operation services, cargo handling, warehousing business, and offering logistics services, ship agency, and maritime services.

1.3 . Business activities

Main business activities of the Company include:

- Road freight handling, port freight handling;
- Warehousing and storage of goods in bonded warehouses, cold storage (bonded warehouses) and other warehouses;
- Direct support services for coastal, ocean-going, and inland waterway transport;
- Sea shipping agency services, sea transport agency services, customs declaration services; and
- Retailing motor fuel in specialized stores.

1.4 . The Company's operation in the period that affects the Interim Financial Statements

During the period, the Company shifted its business activities towards reducing cargo transportation and strengthening cargo handling and warehouse leasing services, resulting in a slight decrease in revenue of only 1.86%, while cost of goods sold decreased by 8.06%. The reason is that cargo handling and warehouse leasing activities have higher profit margins compared to cargo transportation. For the transportation segment, the Company does not own long-haul vehicles but mainly outsources transport services from external providers, which makes the profit margin of this activity relatively low. These factors led to the Company's gross profit increasing by 35.28% compared to the same period of the previous year.

1.5 . Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Branch of Can Tho Port Joint Stock Company – Can Tho Port Logistics Center	Can Tho City	Providing port transportation services and warehouse leasing

Information of Associates of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

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

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 36 of the Financial Statements.

2.4 . Basis for preparation of the Financial Statements

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on the basis of direct consolidation from the general data of dependent accounting entities and the head office of the Company. The intra-group balances and transactions between dependent accounting entities and the head office of the Company are fully eliminated or are not eliminated in full.

2.5 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

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 transfer buying and selling rate of the commercial bank with which the Company regularly conducts transactions.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies: the average transfer buying and selling rate of the commercial bank with which the Company regularly conducts transactions is applied;

- For demand deposits in foreign currencies: the average transfer buying and selling rate of the same bank where the Company maintains its deposit accounts is applied;

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in joint ventures are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

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

- Investments in joint ventures: allowance shall be made based on the Financial Statements joint ventures at the allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 30 years
- Other Machinery, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 05 years
- Land use rights	20 - 50 years
- Management software	03 - 05 years

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15 . Deffered expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 months to 36 months.
- Deferred expenses represent major repair costs, which are amortized on a straight-line basis over their useful lives ranging from 12 months to 120 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 03 months to 36 months.

2.16 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.17 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18 . Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.20 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as electricity costs, labor expenses, interest expenses, .. etc which are recorded as operating expenses of the reporting period.

2.21 . Deferred revenues

Deferred revenue includes advance payments such as amounts received from customers for warehouse rentals covering one or more accounting periods.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.22 . Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.23 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably

Financial income

Financial income include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.24 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs; interest on deferred payment purchases, interest on leased assets;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.26 . Selling expenses, General and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.27 . Liquidation of fixed assets and investment real estate

Liquidation or disposal of fixed assets and investment properties is recognized in the Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

2.28 . Corporate income tax**a) Current corporate income tax expenses**

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the period from 01/01/2026 to 30/06/2026.

2.29 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.30 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the

2.31 . Segment information

The Company's principal business activities are port transportation services, which are mainly carried out within the territory of Vietnam. Therefore, the Company does not present segment reports by business line or geographical area.

3 . CASH AND CASH EQUIVALENTS

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Cash on hand	-	951,659,744
Demand deposits	8,419,426,055	14,970,311,376
Cash equivalents	48,925,683,943	33,848,123,793
	<u>57,345,109,998</u>	<u>49,770,094,913</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	<u>Currency</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Value</u>
				VND
Demand deposits				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND			8,369,020,258
- Vietnam Maritime Commercial Joint Stock Bank	VND			6,870,735
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	USD			43,535,062
				<u>8,419,426,055</u>
Cash equivalents				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	4.75%	5,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	4%	5,066,077,855
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	4%	5,050,580,546
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	3 months	4.75%	10,119,726,027
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	3 months	4.60%	5,116,513,096
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	3.80%	10,432,628,317
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	3%	5,756,302,079
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Can Tho Branch	VND	1 month	3.50%	2,383,856,023
				<u>48,925,683,943</u>

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4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance		Beginning balance	
	Original cost	Recoverable Value	Allowance	
	VND	VND	VND	VND
Short - term				
- Term deposits	13,127,940,841	13,127,940,841	-	13,377,740,841
	13,127,940,841	13,127,940,841	-	13,377,740,841

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits:

	Currency	Term	Interest Rate	Value
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	VND	from 06 months to 12 months	4,3% - 6,5%	VND 13,127,940,841
				13,127,940,841

b) Investments in equity of other entities

	Ending balance		Beginning balance	
	Original cost	Recoverable Value	Allowance	
	VND	VND	VND	VND
Investments in joint ventures				
- Cang Can Tho - Thanh Tuan Co., Ltd.	4,497,251,573	4,274,373,443	(222,878,130)	(222,878,130)
	4,497,251,573	4,274,373,443	(222,878,130)	(222,878,130)



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4 . FINANCIAL INVESTMENTS (continue)

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about financial investments during the period:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting	Principle activities
<i>Name of joint venture</i>				
- Cang Can Tho - Thanh Tuan Co., Ltd.	Tra Vinh Province	50.00%	50.00%	Trading in port transportation services, warehouse leasing.



5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Related parties</i>	3,068,887,839	-	1,780,139,764	-
VIMC Container Lines Joint Stock Company	3,068,887,839	-	1,780,139,764	-
<i>Others</i>	30,581,089,629	(9,411,416,926)	34,187,148,057	(9,413,726,926)
Vinacomin - Coal Import Export Joint Stock Company	2,225,989,733	-	1,177,508,703	-
Petrovietnam Fertilizer and Chemicals Corporation	3,756,482,760	-	2,602,172,880	-
Minh Hoang Logistics Limited Liability	1,966,905,946	-	3,528,431,261	-
Other customers	22,631,711,190	(9,411,416,926)	26,879,035,213	(9,413,726,926)
	<u>33,649,977,468</u>	<u>(9,411,416,926)</u>	<u>35,967,287,821</u>	<u>(9,413,726,926)</u>

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Others</i>	2,990,075,691	(1,366,069,620)	4,492,583,590	(1,366,069,620)
Can Tho Bridge Joint Stock Company	-	-	1,613,305,800	-
Port and Logistics Solutions Joint Stock Company	899,969,091	-	899,969,091	-
Quando Company Limited	625,500,000	(625,500,000)	625,500,000	(625,500,000)
Ngoc Tien Phat Construction Consulting Co., Ltd	406,200,000	-	-	-
Other suppliers	1,058,406,600	(740,569,620)	1,353,808,699	(740,569,620)
	<u>2,990,075,691</u>	<u>(1,366,069,620)</u>	<u>4,492,583,590</u>	<u>(1,366,069,620)</u>

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
a) Short-term				
Dividends and profits receivables	154,250,000	(154,250,000)	154,250,000	(154,250,000)
Mortgages	-	-	53,600,000	-
Advances	802,707,766	(767,707,766)	1,016,019,766	(898,707,766)
Receivables from the coal dredging construction team in Tra Vinh	546,641,775	(546,641,775)	1,226,866,957	(1,226,866,957)
Receivables from former employees	1,366,124,829	(1,327,313,473)	1,292,837,944	(1,292,837,944)
- Ngo Thi Kim Phi	486,219,212	(486,219,212)	486,219,212	(486,219,212)
- Others	879,905,617	(841,094,261)	806,618,732	(806,618,732)
Other receivables	475,374,323	(301,000,000)	978,556,516	(339,650,706)
- Thanh Phuong Co., Ltd	300,000,000	(300,000,000)	300,000,000	(300,000,000)
- Others	175,374,323	(1,000,000)	678,556,516	(39,650,706)
	3,345,098,693	(3,096,913,014)	4,722,131,183	(3,912,313,373)
b) Long-term				
Others	-	-	57,000,000	(57,000,000)
	-	-	57,000,000	(57,000,000)

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	9,411,416,926	-	11,111,335,274	1,697,608,348
- Truong Son Investment and Import - Export Joint Stock Company	1,271,551,525	-	1,271,551,525	-
- Bac Nam Engineering Environment Co.,Ltd	744,057,590	-	744,057,590	-
- Others	7,395,807,811	-	9,095,726,159	1,697,608,348
Prepayment to suppliers	1,455,156,600	89,086,980	1,455,156,600	89,086,980
- Quando Company Limited	625,500,000	-	625,500,000	-
- Mien Nam Construction Consultancy One Member Limited Company	278,000,000	-	278,000,000	-
- Others	551,656,600	89,086,980	551,656,600	89,086,980
Other receivables	3,116,913,014	20,000,000	3,992,313,373	23,000,000
- Huynh Minh Doan	464,490,201	20,000,000	464,490,201	20,000,000
- Ngo Thi Kim Phi	486,219,212	-	486,219,212	-
- Others	2,166,203,601	-	3,041,603,960	3,000,000
	13,983,486,540	109,086,980	16,558,805,247	1,809,695,328

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials and supplies	341,464,184	-	212,726,526	-
Tools and instruments	776,109,079	-	283,925,618	-
Merchandise	5,800,000	-	-	-
	1,123,373,263	-	496,652,144	-

10 . CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Cai Cui Port Project - Phase I (*)	38,159,010,131	38,159,010,131	39,493,818,401	39,493,818,401
Cai Cui Port Project - Phase II (*)	8,647,825,475	8,647,825,475	8,647,825,475	8,647,825,475
Other projects	491,820,001	491,820,001	876,969,091	876,969,091
	47,298,655,607	47,298,655,607	49,018,612,967	49,018,612,967

Project name: Cai Cui Port Phase I investment project

- Investor: Can Tho Port Joint Stock Company;
- Purpose of construction: Land leveling of 23.4 hectares, maximizing the potential of all maritime interchange hubs in the Mekong Delta region, creating a driving force to accelerate economic development, especially for Can Tho City;
- Location: Hung Phu Ward, Can Tho City, Vietnam;
- Total investment: VND 230,346,967,886;
- Commencement and expected completion date: From 2002 to 2011;
- Status of the project as of 30/06/2026: The project has been completed, put into operation, and the assets have been recognized for the 9.5-hectare area (the Company has temporarily recorded an increase in assets for this area).
 - + Warehouse 1; Cost of asset is VND 3,711,034,531; Depreciation started from 11/2008
 - + Warehouse 2; Cost of asset is VND 834,727,273; Depreciation started from 1/2011
 - + Warehouse 4; Cost of asset is VND 790,566,666; Depreciation started from 07/2022
 - + Warehouse 5; Cost of asset is VND 2,529,163,636; Depreciation started from 6/2013
 - + Container yard and vehicle waiting area; Cost of asset is VND 34,464,811,016; Depreciation started from 11/2008
 - + Office building; Cost of asset is VND 4,137,929,619; Depreciation started from 11/2008
 - + Wharf and protective embankment behind the wharf; Cost of asset is VND 41,804,814,393; Depreciation started from 11/2008;

For the remaining land area, the project has only carried out land leveling and embankment construction, and the necessary infrastructure for port operations has not yet been developed.

Project name: Cai Cui Port Phase II investment project

- Investor: Can Tho Port Joint Stock Company;
- Purpose of construction: Developing Cái Cui Port with a capacity of 4.0 - 4.5 million tons per year, accommodating ships with a tonnage of up to 20,000 DWT, maximizing the potential of all maritime interchange hubs in the Mekong Delta region, creating a driving force to accelerate economic development, especially for Can Tho city;
- Location: Hung Phu Ward, Can Tho City, Vietnam;
- Total investment: VND 829,799,174,000;
- Initial: From 2009;
- Status of the project as of 30/06/2026: The project has only carried out site leveling and implemented a few minor items in accordance with Decision No. 57/QĐ-HHVN dated February 5, 2013 of Vietnam National Shipping Lines regarding the transfer of assets and capital of the Cai Cui Port Project Phases I and II to Cai Cui Port One Member Limited Liability Company (later renamed Can Tho Port Joint Stock Company). At present, the Company is continuing to mobilize capital in order to proceed with investment when conditions permit.



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11 . TANGIBLE FIXED ASSETS	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
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
- Completed construction investment	327,000,000	1,709,090,909	1,268,261,721	32,175,925	-	3,336,528,555
- Liquidation, disposal	-	-	(5,821,585,372)	-	-	(5,821,585,372)
- Other decrease	(1,175,000)	-	-	-	-	(1,175,000)
Ending balance	402,809,162,868	27,941,936,333	59,941,335,116	1,781,061,925	1,772,393,286	494,245,889,528
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 in the period	5,662,494,127	946,839,912	1,538,168,232	113,894,204	96,948,112	8,358,344,587
- Liquidation, disposal	-	-	(5,772,297,829)	-	-	(5,772,297,829)
Ending balance	237,745,956,084	12,901,184,784	46,101,067,706	1,454,927,453	1,206,007,147	299,409,143,174
Net carrying amount						
Beginning balance	170,399,875,911	14,278,500,552	14,159,461,464	407,852,751	663,334,251	199,909,024,929
Ending balance	165,063,206,784	15,040,751,549	13,840,267,410	326,134,472	566,386,139	194,836,746,354

Details of fixed assets that are tangible at the end of the period and have been liquidated/sold/transferred in the period are as follows:

Assets name	Status during the period	Historical cost	Carrying amount	Amount Received from Liquidation
		VND	VND	VND
Berth No. 2	In use	111,780,605,097	79,650,747,356	-
Other assets in use	In use	382,465,284,433	194,836,746,355	-
Hitachi Crawler Crane KH 180 - 2	Liquidation	2,291,142,857	-	376,242,026
Hitachi EX90L-5 DH Crawler Excavator	Liquidation	617,795,454	-	73,709,233
Hitach EX130K-5 DH Crawler Excavator	Liquidation	617,795,454	-	98,164,966
Komatsu PC128UU-1 DH Crawler Excavator	Liquidation	617,795,454	-	107,742,035
Furukawa FL305-3 DH Wheel Loader	Liquidation	511,068,183	-	24,626,751
Furukawa FL305-3 Wheel Loader	Liquidation	501,818,182	-	24,626,751
Other liquidated assets	Liquidation	664,169,788	-	183,777,127

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 107,018,718,661.

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12 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer Software	Others	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance				
Ending balance	7,803,335,602	498,688,000	71,530,000	8,373,553,602
Accumulated amortization				
Beginning balance				
- Amortization in the period	75,443,904	24,668,802	7,153,002	107,265,708
Ending balance	3,804,576,417	304,780,269	17,882,502	4,127,239,188
Net carrying amount				
Beginning balance	4,074,203,089	218,576,533	60,800,500	4,353,580,122
Ending balance	3,998,759,185	193,907,731	53,647,498	4,246,314,414

Intangible fixed assets at the end of the period are as follows:

Assets name	Location	Area m ²	Lease Term	Historical cost VND	Carrying amount VND
Land Use Rights - Compensation of Military Zone 9	No. 27 Le Hong Phong, Thoi An Dong Ward, Can Tho City	28764,1	Until 22/07/2027	7,292,299,447	3,664,809,652
Other Assets				1,081,254,155	581,504,762

13 . DEFERRED EXPENSES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
a) Short-term		
Insurance expenses	-	38,371,017
Dispatched tools and supplies	119,558,333	233,475,000
Periodic repair and maintenance expenses of fixed assets	12,368,827	784,221,975
Others	50,390,449	92,066,666
	<u>182,317,609</u>	<u>1,148,134,658</u>
b) Long-term		
Insurance expenses	359,342,626	460,604,984
Dispatched tools and supplies	211,145,664	163,674,243
Periodic repair and maintenance expenses of fixed assets	8,315,023,702	2,799,125,657
Others	6,224,278	43,569,954
	<u>8,891,736,270</u>	<u>3,466,974,838</u>

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14 . BORROWINGS

	Beginning balance Amount	During the period		Ending balance Amount
	VND	Increase VND	Decrease VND	VND
a) Short-term borrowings				
Borrowings				
- Vietnam Maritime Corporation	10,000,000,000	5,000,000,000	5,000,000,000	10,000,000,000
	10,000,000,000	5,000,000,000	5,000,000,000	10,000,000,000
	<u>10,000,000,000</u>	<u>5,000,000,000</u>	<u>5,000,000,000</u>	<u>10,000,000,000</u>
b) Long-term borrowings				
- Vietnam Maritime Corporation	23,585,321,528	-	5,000,000,000	18,585,321,528
	<u>23,585,321,528</u>	<u>-</u>	<u>5,000,000,000</u>	<u>18,585,321,528</u>
	(10,000,000,000)			(10,000,000,000)
	<u>13,585,321,528</u>			<u>8,585,321,528</u>

Amount due for settlement within 12 months

Amount due for settlement after 12 months

(*) Pursuant to the Agreement on the assumption of debt and repayment of amounts to the guarantor dated 30 September 2019 with Vietnam National Shipping Lines, together with Debt Acknowledgement Documents No. 01/2019 dated 30 September 2019 and No. 02/2019 dated 30 December 2019, in 2019, Vietnam National Shipping Lines paid on behalf of the Company the entire loan amount at Vietnam Joint Stock Commercial Bank for Industry and Trade – Chuong Duong Branch, including principal of VND 56,416,677,596 and interest of VND 18,800,643,932, with the following details:

+ Lender: Vietnam Maritime Corporation, a related party in the capacity of the parent company;

+ Total loan amount: 75,217,321,528 VND;

+ The remaining loan balance by 30/06/2026 is: 18,585,321,528 VND;

+ Purpose of loan: Vietnam Maritime Corporation shall irrevocably guarantee debt repayment obligations including principal, overdue interest, overdue penalty interest and other financial obligations arising from the long-term credit extension contract No. 03/2009/HDDTDDDH/NHTMCPCTCD-VINALINES dated 27/10/2009. This loan is to pay for the costs of implementing step 1 according to "Adjustment of the investment project for the construction of Cai Cui Port - phase II";

+ Contract term: 10 years;

+ Loan interest rate: the first interest period is 4.5%/year; subsequent periods shall be determined every 01 year on the first day of each interest period;

+ Loan security measures: Mortgage all assets and debt collection rights of Can Tho Port with economic contracts related to the lease of warehouses, yards and wharves arising at the present time and in the future.

15 . TRADE PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
<i>Related parties</i>	<i>1,255,058,762</i>	<i>1,207,135,804</i>
Vietnam Maritime Corporation	1,255,058,762	1,207,135,804
<i>Others</i>	<i>8,708,245,244</i>	<i>8,034,836,072</i>
Lexim Co., Ltd	594,000,000	-
Hao Loi Company	730,857,600	-
Minh Hoang Logistics Co., Ltd.	-	2,159,230,068
Minh Nam Mechanical Co., Ltd	4,166,463,109	2,127,035,006
Others	3,216,924,535	3,748,570,998
	<u>9,963,304,006</u>	<u>9,241,971,876</u>

CAN THO PORT JOINT STOCK COMPANY

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16 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	552,860,750	1,725,981,300	1,801,466,517	-	477,375,533
Corporate income tax	-	1,732,384,239	1,601,785,182	2,227,581,000	-	1,106,588,421
Personal income tax	-	15,741	216,540,137	216,540,137	-	15,741
Land tax and land rental	-	-	4,043,234,970	1,535,706,571	-	2,507,528,399
Other taxes	-	-	15,120	15,120	-	-
	-	2,285,260,730	7,587,556,709	5,781,309,345	-	4,091,508,094

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

17 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Electricity expenses	261,665,351	291,101,612
- Labour expenses	766,660,625	818,766,409
- Other accrued expenses	434,609,865	597,045,531
	1,462,935,841	1,706,913,552



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18 . OTHER PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
a) Short-term payables		
- Trade union fee	21,333,256	22,793,108
- Health insurance	441,118	441,118
- Short-term deposits, collateral received	875,200,986	1,332,924,650
- Payable to the Vietnam Maritime Corporation for expenses advanced on behalf of the Company	1,124,659,052	987,359,052
- Others	193,405,659	174,890,449
	<u>2,215,040,071</u>	<u>2,518,408,377</u>
b) Long-term payables		
- Long-term deposits, collateral received	4,299,278,200	3,099,278,200
- Interest payable on loans from Vietnam Maritime Corporation (*)	13,459,794,283	13,074,416,168
- Can Tho City People's Committee - Investment Budget Capital (**)	20,023,518,102	20,023,518,102
	<u>37,782,590,585</u>	<u>36,197,212,470</u>
c) Unpaid overdue payables		
- Can Tho City People's Committee - Investment Budget Capital (**)	20,023,518,102	20,023,518,102
	<u>20,023,518,102</u>	<u>20,023,518,102</u>
d) In which: Other payables to related parties		
- Vietnam Maritime Corporation	14,584,453,335	14,061,775,220
	<u>14,584,453,335</u>	<u>14,061,775,220</u>

(*) The interest payable to Vietnam Maritime Corporation is based on the written agreement on the assumption of debt and reimbursement of amounts to the guarantor pursuant to Appendix No. 04 dated 2 June 2025, which extends the interest payment period until 2029.

(**) The amount payable to the People's Committee of Can Tho City is related to the handover of the project "Construction of Cai Cui Port phase I".

19 . DEFERRED REVENUES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Revenue received in advance	308,602,658	60,000,000
	<u>74,914,204,751</u>	<u>72,860,914,169</u>

Deferred revenues from the Company's warehouse rental activities.

CAN THO PORT JOINT STOCK COMPANY

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20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	275,281,179,597	646,231,180	(8,312,141,225)	267,615,269,552
Profit for previous period	-	-	3,162,363,948	3,162,363,948
Ending balance of previous period	275,281,179,597	646,231,180	(5,149,777,277)	270,777,633,500
Beginning balance of current year	275,281,179,597	646,231,180	(3,008,150,766)	272,919,260,011
Profit for this period	-	-	6,407,140,732	6,407,140,732
Ending balance of this period	275,281,179,597	646,231,180	3,398,989,966	279,326,400,743

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND		VND	
Vietnam Maritime Corporation	272,566,179,597	99.01%	272,566,179,597	99.01%
Other	2,715,000,000	0.99%	2,715,000,000	0.99%
	275,281,179,597	100%	275,281,179,597	100%

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c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital	275,281,179,597	275,281,179,597
- At the beginning of the year	275,281,179,597	275,281,179,597
- At the end of period	275,281,179,597	275,281,179,597

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	27,528,118	27,528,118
Quantity of issued shares	27,528,118	27,528,118
- Common shares	27,528,118	27,528,118
Quantity of outstanding shares in circulation	27,528,118	27,528,118
- Common shares	27,528,118	27,528,118
Par value per share (VND)	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	646,231,180	646,231,180
	646,231,180	646,231,180

21. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

The company signs land lease contracts with the Can Tho City People's Committee for business production purposes. According to these contracts, the company must pay annual land lease fees until the contract's expiration date according to the current regulations of the State. Specifically as follows:

No.	Location	Lease purpose	Area (m ²)	Lease Term	Lease payment method
1	No. 2 Phu Thang, Hung Phu Ward, Can Tho City	Warehousing, yard and terminal operations	218,624 m ²	50 years from 16/08/2007 to	Land lease paid annually
2	No. 27 Le Hong Phong, Thoi An Dong Ward, Can Tho City	Warehousing, yard and terminal operations	29,342 m ²	42 years from 07/09/2007 to	Land lease paid annually
3	No. 27 Le Hong Phong, Thoi An Dong Ward, Can Tho City	Warehousing, yard and terminal operations	28,764.1 m ²	30 years from 22/07/1997 to	Land lease paid annually
4	No. 27 Le Hong Phong, Thoi An Dong Ward, Can Tho City	Warehousing, yard and terminal operations	3,729.4 m ²	50 years from 22/01/2009 to	Land lease paid annually

b) Foreign currencies

	Ending balance	Beginning balance
- USD	1,669.52	1,676.12

22 . REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue from sales of products, goods	-	89,334,097
Revenue from rendering of service	83,998,910,705	85,499,531,956
	83,998,910,705	85,588,866,053
In which: Revenue from sales of good and services to related parties (Details as in Note 35)	8,242,904,399	4,735,075,949

23 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Cost of products, goods sold	-	79,174,494
Cost of provision of services	67,420,666,677	73,255,143,414
	67,420,666,677	73,334,317,908
In which: Purchasing goods from related parties (Detailed as in Notes 35)	3,983,501,574	5,185,967,635

24 . FINANCE INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest income	1,304,541,137	840,309,537
	1,304,541,137	840,309,537
In which: Financial income received from related parties (Detailed as in Note 35)	385,378,115	490,706,773

25 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	385,378,115	490,706,773
	385,378,115	490,706,773

26 . SELLING EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Depreciation expenses	48,150,486	49,329,229
Other expenses in cash	-	75,000,000
	48,150,486	124,329,229

27 . GENERAL AND ADMINISTRATIVE EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	387,731,876	270,612,932
Labour expenses	5,209,496,580	3,682,056,208
Depreciation expenses	448,906,470	401,340,779
Provision expenses	(874,710,359)	514,997,594
Tax, Charge, Fee	42,401,001	55,929,811
Expenses of outsourcing services	3,053,942,391	2,603,807,107
Other expenses in cash	1,993,814,745	2,142,852,262
	<u>10,261,582,704</u>	<u>9,671,596,693</u>

28 . OTHER INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Liquidation, disposal of fixed assets	823,071,346	1,279,376,724
Others	54,031,578	319,990,715
	<u>877,102,924</u>	<u>1,599,367,439</u>

29 . OTHER EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Fines	-	288,750,000
Others	55,850,870	36,860,592
	<u>55,850,870</u>	<u>325,610,592</u>

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Total profit before tax	8,008,925,914	4,081,981,834
Increase	-	516,107,594
- <i>Ineligible expenses</i>	-	516,107,594
Taxable income	8,008,925,914	4,598,089,428
Current corporate income tax expense (tax rate 20%)	<u>1,601,785,182</u>	<u>919,617,886</u>
Tax payable at the beginning of period	1,732,384,239	636,577,670
Tax paid in the period	(2,227,581,000)	(538,398,391)
Corporate income tax payable at the end of the period	<u>1,106,588,421</u>	<u>1,017,797,165</u>

31 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Net profit after tax	6,407,140,732	3,162,363,948
Profit distributed to common shares	6,407,140,732	3,162,363,948
Average number of outstanding common shares in	27,528,118	27,528,118
Basic earnings per share	233	115

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	3,494,850,998	2,349,060,938
Labour expenses	15,571,982,849	15,891,951,581
Tools and supplies expenses	164,488,380	216,002,164
Depreciation expenses	8,465,610,295	7,167,306,064
Provision expenses/ Reversal of provision	(874,710,359)	
Expenses of outsourcing services	41,749,037,099	49,714,563,444
Other expenses in cash	9,159,140,605	7,413,189,715
	77,730,399,867	82,752,073,906

33 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5	Over 5 years	Total
	VND	years VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	57,345,109,998	-	-	57,345,109,998
Trade and other receivables	10,612,346,661	-	-	10,612,346,661
Loans	13,127,940,841	-	-	13,127,940,841
	81,085,397,500	-	-	81,085,397,500
As at 01/01/2026				
Cash and cash equivalents	15,921,971,120	-	-	15,921,971,120
Trade and other receivables	12,671,268,786	-	-	12,671,268,786
Loans	13,377,740,841	-	-	13,377,740,841
	41,970,980,747	-	-	41,970,980,747

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5	Over 5 years	Total
	VND	years VND	VND	VND
As at 30/06/2026				
Borrowings and debts	10,000,000,000	8,585,321,528	-	18,585,321,528
Trade and other payables	12,178,344,077	37,782,590,585	-	49,960,934,662
Accrued expenses	1,462,935,841	-	-	1,462,935,841
	23,641,279,918	46,367,912,113	-	70,009,192,031

As at 01/01/2026

Borrowings and debts	10,000,000,000	13,585,321,528	-	23,585,321,528
Trade and other payables	11,760,380,253	36,197,212,470	-	47,957,592,723
Accrued expenses	1,706,913,552	-	-	1,706,913,552
	23,467,293,805	49,782,533,998	-	73,249,827,803

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

34 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Vietnam Maritime Corporation	Parent company
Vietnam Ocean Shipping Joint Stock Company	Same parent company
Nghe Tinh Port Joint Stock Company	Same parent company
Vietnam Ocean Shipping Agency Coporation	Same parent company
Hau Giang Maritime Service Limited Liability Company	Same parent company
Hai Phong Port Joint Stock Company	Same parent company
Hau Giang Port Joint Stock Company	Same parent company
Saigon Port Engineering, Trading and Service Joint Stock Company	Same parent company
VIMC Container Lines Joint Stock Company	Same parent company
Quy Nhon Port Logistics Service Company Limited	Same parent company
Cang Can Tho - Thanh Tuan Co., Ltd.	Joint Venture Company

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Revenue	8,242,904,399	4,735,075,949
Vietnam Maritime Corporation	202,555,440	198,064,800
Hau Giang Maritime Service Limited Liability Company	341,953,685	-
VIMC Container Lines Joint Stock Company	6,505,696,777	4,188,398,607
Quy Nhon Port Logistics Service Company Limited	122,400,300	-
Hau Giang Port Joint Stock Company	1,070,298,197	348,612,542
Purchase	3,983,501,574	5,185,967,635
Vietnam Maritime Corporation	1,339,835,126	1,276,027,953
Branch of Vietnam Maritime Corporation- VIMC Hai Phong Warehouse Company.	-	600,000,000
Saigon Port Engineering, Trading and Service Joint Stock Company	323,875,000	-
Vietnam Ocean Shipping Agency Coporation	72,000,000	72,000,000
VIMC Container Lines Joint Stock Company	1,409,191,800	2,863,454,812
Hau Giang Port Services Joint Stock Company	838,599,648	374,484,870
Interest expense	385,378,115	490,706,773
Vietnam Maritime Corporation	385,378,115	490,706,773

Transactions with other related parties:

	Relation	This period VND	Previous period VND
Manager's income			
Mr. Le Doan Long	Chairman of the BoD (Appointed on 24/04/2026)	144,327,273	-
Mr. Le Quang Trung	Chairman of the BoD (Dismissed on 24/04/2026)	46,000,000	60,000,000
Mr. Nguyen Quoc Cuong	Member of the BoD (Appointed on 24/4/2026)	17,000,000	-
Mr. Phan Nhan Thao	Member of the BoD (Dismissed on 24/04/2026)	34,000,000	15,000,000
Mr. Tran Tuan Hai	Member of the BoD	51,000,000	45,000,000
Mr. Hoang Viet	Member of the BoD (Dismissed on 25/04/2025)	-	30,000,000
Mr. Nguyen Dac Song	Member of the BoD (Dismissed on 25/04/2025)	-	30,000,000
Mr. Nguyen Hoai An	Member of the BoD (Dismissed on 24/04/2026)	34,000,000	15,000,000
Mr. Nguyen Manh Ha	General Director (Appointed on 06/03/2025)	388,800,000	285,000,000
Mr. Le Tien Cong	Vice General Director	210,000,000	210,000,000
Mr. Nguyen Canh Hiep	Member of the Board of Directors (Appointed on 24/04/2026) and Head of the Supervisory Board	51,400,000	15,000,000
Mrs. Duong Thi Hong Hanh	Head of Supervisory Board (Appointed on 24/04/2026)	17,200,000	-
Mrs. Kieu Viet Ha	Member of the Supervisory Board (Appointed on	16,000,000	-
Mrs. Nguyen Thi Dung	Member of the Supervisory Board (Dismissed on 24/04/2026)	32,000,000	42,000,000
Mrs. Phi Huyen Ngan	Member of the Supervisory Board	48,000,000	36,000,000
Mrs. Nguyen Tran Phuong Huyen	Member of the Supervisory Board (Dismissed on 25/04/2025)	-	18,000,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

36 . COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by UHY Auditing and Consulting Co., Ltd.

As presented in Note 2.3, the Company applies to non - retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix I.



Thai Thi My Linh
Preparer



Thai Thi My Linh
Person in charge of Accounting



Nguyen Manh Ha
Legal representative

Approved, 14 August 2026

CAN THO PORT JOINT STOCK COMPANY

Interim Financial statements

For the period from 01/01/2026 to 30/06/2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Changes		
Code	Item	Amount	Code	Item	Amount	VND		
a) Statement of Financial Position ASSETS			a) Statement of Financial Position ASSETS			VND		
100	A. CURRENT ASSETS	95,225,515,231	100	A. CURRENT ASSETS	95,282,515,231	Re-presenting		
123	1. Held to maturity investments	13,102,543,454	123	1. Short-term held-to-maturity investments	13,377,740,841	Re-presenting		
130	III. Short-term receivables	30,708,090,062	130	III. Short-term receivables	30,489,892,675	Re-presenting		
136	3. Other short-term receivables	4,997,238,570	135	4. Other short-term receivables	4,722,131,183	Re-presenting, changing codes		
137	4. Provision for short-term doubtful debts	(14,749,109,919)	136	5. Allowance for short-term doubtful debts	(14,692,109,919)	Re-presenting, changing codes		
150	V. Other short-term assets	1,148,134,658	160	VI. Other short-term assets	1,148,134,658	Changing codes		
151	1. Short-term prepaid expenses	1,148,134,658	161	1. Short-term deferred expenses	1,148,134,658	Changing codes		
200	B. NON-CURRENT ASSETS	261,079,566,299	200	B. NON-CURRENT ASSETS	261,022,566,299	Re-presenting		
210	I. Long-term receivables	57,000,000	210	I. Long-term receivables	-	Re-presenting		
216	1. Other long-term receivables	57,000,000	215	1. Other long-term receivables	57,000,000	Changing codes		
240	IV. Long-term assets in progress	-	216	2. Allowance for long-term doubtful debts	(57,000,000)	Re-presenting, changing codes		
242	1. Construction in progress	49,018,612,967	250	V. Long-term assets in progress	49,018,612,967	Changing codes		
250	V. Long-term investments	4,274,373,443	252	1. Construction in progress	49,018,612,967	Changing codes		
252	1. Investments in joint ventures and associates	4,497,251,573	260	VI. Long-term investments	4,274,373,443	Changing codes		
254	2. Provision for devaluation of long-term investments	(222,878,130)	262	1. Investments in joint ventures and associates	4,497,251,573	Changing codes		
260	VI. Other long-term assets	3,466,974,838	264	2. Allowance for long-term impairment of other investments	(222,878,130)	Changing codes		
261	1. Long-term prepaid expenses	3,466,974,838	270	VII. Other long-term assets	3,466,974,838	Changing codes		
270	TOTAL ASSETS	356,305,081,530	271	1. Long-term deferred expenses	3,466,974,838	Re-presenting, renaming		
			280	TOTAL ASSETS	356,305,081,530	Changing codes		

CAN THO PORT JOINT STOCK COMPANY

Interim Financial statements

For the period from 01/01/2026 to 30/06/2026

APPENDIX I: COMPARATIVE INFORMATION (CONTINUE)

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Changes		
Code	Item	Amount	Code	Item	Amount	VND		
CAPITAL			CAPITAL			VND		
300	C. LIABILITIES	83,385,821,519	300	C. LIABILITIES	83,385,821,519			
310	I. Current liabilities	33,603,287,521	310	I. Current liabilities	33,603,287,521			
313	3. Taxes and other payables to State budget	2,285,260,730	314	3. Short-term taxes and other payables to State budget	2,285,260,730	Changing codes		
314	4. Payables to employees	6,606,158,615	315	4. Payables to employees	6,606,158,615	Changing codes		
315	5. Short-term accrued expenses	1,706,913,552	316	5. Short-term accrued expenses	1,706,913,552	Changing codes		
318	6. Short-term unearned revenue	60,000,000	319	7. Short-term deferred revenue	60,000,000	Changing codes, renaming		
319	7. Other short-term payments	2,518,408,377	320	8. Other short-term payables	2,518,408,377	Changing codes		
320	8. Short-term borrowings and finance lease liabilities	10,000,000,000	321	9. Short-term borrowings and finance lease liabilities	10,000,000,000	Changing codes		
322	9. Bonus and welfare fund	8,484,423	323	10. Bonus and welfare fund	8,484,423	Changing codes		
337	1. Other long-term payables	36,197,212,470	338	1. Other long-term payables	36,197,212,470	Changing codes		
338	2. Long-term borrowings and finance lease liabilities	13,585,321,528	339	2. Long-term borrowings and finance lease liabilities	13,585,321,528	Changing codes		
400	D. OWNER'S EQUITY	272,919,260,011	400	D. OWNER'S EQUITY	272,919,260,011			
421	3. Retained earnings	(3,008,150,766)	420	3. Retained earnings	(3,008,150,766)	Changing codes		
421a	Retained earnings accumulated to previous year	(8,312,141,225)	420a	Retained earnings accumulated to previous year	(8,312,141,225)	Changing codes		
421b	Retained earnings of the current year	5,303,990,459	420b	Retained earnings of the current period	5,303,990,459	Changing codes		
440	TOTAL CAPITAL	356,305,081,530	440	TOTAL CAPITAL	356,305,081,530			

CAN THO PORT JOINT STOCK COMPANY

Interim Financial statements

For the period from 01/01/2026 to 30/06/2026

APPENDIX I: COMPARATIVE INFORMATION (CONTINUE)

Figures according to the interim financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
b) Statement of income			b) Statement of income			
21	6. Financial income	840,309,537	22	7. Financial income	840,309,537	Changing codes
22	7. Financial expenses	490,706,773	23	8. Financial expenses	490,706,773	Changing codes
23	<i>In which: Interest expenses</i>	490,706,773	24	<i>In which: Interest expenses</i>	490,706,773	Changing codes
c) Statement of cash flows			c) Statement of cash flows			
05	- Gains / losses from investment activities	(2,119,686,261)	05	- Gains/losses from investment activities	(2,119,686,261)	Renaming
12	- Increase/decrease in prepaid expenses	(3,027,681,444)	12	- Increase and decrease in deferred expenses	(3,027,681,444)	Renaming
14	- Interest paid	(490,706,773)	14	- Interest paid	(490,706,773)	

