

**INTERIM FINANCIAL STATEMENTS**  
**FOR THE FIRST 6 MONTHS**  
**OF THE FISCAL YEAR ENDING 31 DECEMBER 2025**

**ANGIANG PORT JOINT STOCK**  
**COMPANY**

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## ANGIANG PORT JOINT STOCK COMPANY

### STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of AnGiang Port Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

#### **Business highlights**

AnGiang Port Joint Stock Company is equitized from My Thoi An Giang Port State Enterprise according to the Decision No. 1644/QĐ-UBND dated 07 September 2010 of the People's Committee of An Giang Province on approving the equitization plan of My Thoi An Giang Port. The Company has been operating in accordance with the Business Registration Certificate No. 1600125108, registered for the first time on 29 March 2011 and amended for the first time on 11 January 2016, granted by the Department of Planning and Investment of An Giang Province.

#### **Head office**

- Address : Highway 91, Group 15, Dong Thinh B Cluster, My Thoi Ward, An Giang Province, Vietnam
- Tel. : (0296) 383 1535 - (0296) 383 1447
- Fax : (0296) 383 1129

Principal business activities of the Company are providing warehouse operations; waterway transportation support services; acting as an agent for transportation; transporting goods by road and inland waterways.

#### **Board of Management, Executive Officers and Board of Directors**

The Board of Management, Executive Officers and the Board of Directors of the Company during the period and as of the date of this statement include:

##### ***The Board of Management***

Full name	Position	Appointing date
Mr. Le Viet Thanh	Chairman	Appointed 13 May 2021
Mr. Bui Thanh Hiep	Vice Chairman	Appointed 13 May 2021
Mr. Tran Van Cam	Member	Appointed 13 May 2021
Mr. Phan Thanh Tien	Member	Appointed 13 May 2021
Mr. Nguyen Van Linh	Member	Appointed 17 May 2024

##### ***The Supervisory Board***

Full name	Position	Appointing date
Ms. Tran Thi Thu Tra	Head of the Board	Appointed 13 May 2021
Ms. Tran Thi Thuy Hanh	Member	Appointed 13 May 2021
Mr. Pham Van Thanh	Member	Appointed 13 May 2021

##### ***The Board of Directors***

Full name	Position	Appointing date
Mr. Bui Thanh Hiep	General Director	Appointed 15 July 2021
Mr. Tran Van Cam	Deputy General Director	Appointed 15 July 2021
Mr. Tran Tan Phong	Deputy General Director	Appointed 15 July 2021



**ANGIANG PORT JOINT STOCK COMPANY**  
**STATEMENT OF THE BOARD OF DIRECTORS (cont.)**

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**Legal representative**

The Company's legal representative during the period and as of the date of this statement is Mr. Bui Thanh Hiep – General Director (appointed on 15 July 2021).

**Auditors**

A&C Auditing and Consulting Co., Ltd. has been appointed to perform the review on the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

**Responsibilities of the Board of Directors**

The Company's Board of Directors is responsible for the preparation of the Interim Financial Statements to give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State clearly whether the accounting standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Interim Financial Statements.

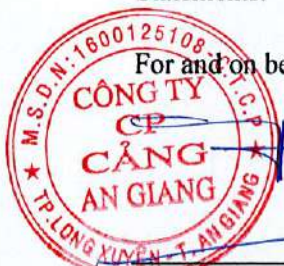
The Board of Directors hereby ensures that all the proper accounting books of the Company have been fully recorded and can fairly reflect the financial position of the Company at any time, and that all the accounting books have been prepared in compliance with the applicable Accounting System. The Board of Directors is also responsible for managing the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Directors hereby commits to the compliance with the aforementioned requirements in preparation of the Interim Financial Statements.

**Approval of the Financial Statements**

The Board of Directors hereby approves the accompanying Interim Financial Statements, which give a true and fair view of the financial position as of 30 June 2025 of the Company, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Directors,



**Bui Thanh Hiep**  
**General Director**

Date: 06 August 2025



# A&C AUDITING AND CONSULTING CO., LTD.

Head Office : 02 Truong Son St., Ward 2, Tan Binh Dist., Ho Chi Minh City, Vietnam

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No: 4.0226/25/TC-AC

## REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

**To: THE SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS**  
**ANGIANG PORT JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of AnGiang Port Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 06 August 2025 (from page 5 to page 34), including the Interim Balance Sheet as of 30 June 2025, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025 and the Notes to the Interim Financial Statements.

### Responsibility of the Board of Directors

The Company's Board of Directors is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Financial Statements; and responsible for the internal control as the Company's Board of Directors determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

### Responsibility of Auditors

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

### Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position as of 30 June 2025 of the Company, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Financial Statements.

**A&C Auditing and Consulting Co., Ltd.**

**Can Tho Branch**



**Nguyen Huu Danh**

**Partner**

*Audit Practice Registration Certificate No. 1242-2023-008-1*

**Authorized Signatory**

**Can Tho City, 06 August 2025**



**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM INCOME STATEMENT**

(Full form)

As of 30 June 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>92.382.261.148</b>	<b>90.633.594.474</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>11.386.970.339</b>	<b>10.824.353.350</b>
1. Cash	111	V.1	11.386.970.339	10.824.353.350
2. Cash equivalents	112		-	-
<b>II. Short-term financial investments</b>	<b>120</b>		<b>50.000.000.000</b>	<b>52.000.000.000</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	50.000.000.000	52.000.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>25.782.703.630</b>	<b>21.943.987.613</b>
1. Short-term trade receivables	131	V.3	15.594.306.434	10.495.861.227
2. Short-term prepayments to suppliers	132	V.4a	205.835.000	422.435.000
3. Short-term inter-company receivables	133		-	-
Receivable according to the progress of construction				
4. contract	134		-	-
5. Receivables for short-term loans	135		-	-
6. Other short-term receivables	136	V.5	11.567.083.350	12.610.212.540
7. Allowance for short-term doubtful debts	137	V.6	(1.584.521.154)	(1.584.521.154)
8. Deficit assets for treatment	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>2.063.217.826</b>	<b>2.568.144.454</b>
1. Inventories	141	V.7	2.063.217.826	2.568.144.454
2. Allowance for devaluation of inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>3.149.369.353</b>	<b>3.297.109.057</b>
1. Short-term prepaid expenses	151	V.8a	423.324.018	358.905.285
2. Deductible VAT	152		-	-
3. Taxes and other receivables from the State	153	V.14	2.726.045.335	2.938.203.772
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-

**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Cash Flow Statement (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>54.590.263.715</b>	<b>57.485.236.423</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>526.902.200</b>	<b>526.902.200</b>
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212	V.4b	526.902.200	526.902.200
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivable	214		-	-
5. Receivables for long-term loans	215		-	-
6. Other long-term receivables	216		-	-
7. Allowance for long-term doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>45.579.976.337</b>	<b>49.084.657.048</b>
1. Tangible fixed assets	221	V.9	42.528.400.623	46.033.081.334
- Historical cost	222		188.346.597.736	188.346.597.736
- Accumulated depreciation	223		(145.818.197.113)	(142.313.516.402)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	3.051.575.714	3.051.575.714
- Initial cost	228		3.051.575.714	3.051.575.714
- Accumulated amortization	229		-	-
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in process</b>	<b>240</b>		<b>669.961.356</b>	<b>643.405.800</b>
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	V.11	669.961.356	643.405.800
<b>V. Long-term financial investments</b>	<b>250</b>		<b>3.120.708.813</b>	<b>3.120.708.813</b>
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253	V.2b	4.320.000.000	4.320.000.000
Provisions for devaluation of long-term financial				
4. investments	254	V.2b	(1.199.291.187)	(1.199.291.187)
5. Held-to-maturity investments	255		-	-
<b>VI. Other non-current assets</b>	<b>260</b>		<b>4.692.715.009</b>	<b>4.109.562.562</b>
1. Long-term prepaid expenses	261	V.8b	4.692.715.009	4.109.562.562
2. Deferred income tax assets	262		-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>146.972.524.863</b>	<b>148.118.830.897</b>



**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Cash Flow Statement (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>3.757.095.810</b>	<b>4.896.817.406</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>2.527.205.810</b>	<b>3.666.927.406</b>
1. Short-term trade payables	311	V.12	425.380.965	199.914.750
2. Short-term advances from customers	312	V.13	543.136	47.135
3. Taxes and other obligations to the State Budget	313	V.14	254.156.312	202.288.091
4. Payables to employees	314	V.15	1.186.826.311	2.135.100.461
5. Short-term accrued expenses	315		-	-
6. Short-term inter-company payable	316		-	-
7. Payable according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318	V.16	90.000.000	270.000.000
9. Other short-term payables	319	V.17a	278.985.956	183.765.171
10. Short-term borrowings and financial leases	320		-	-
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare funds	322	V.18	291.313.130	675.811.798
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
<b>II. Non-current liabilities</b>	<b>330</b>		<b>1.229.890.000</b>	<b>1.229.890.000</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337	V.17b	1.229.890.000	1.229.890.000
8. Long-term borrowings and financial leases	338		-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-



**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam


**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Cash Flow Statement (cont.)**


ITEMS	Code	Note	Ending balance	Beginning balance
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>143.215.429.053</b>	<b>143.222.013.491</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>143.215.429.053</b>	<b>143.222.013.491</b>
1. Owner's capital	411	V.19a	138.000.000.000	138.000.000.000
- Ordinary shares carrying voting rights	411a		138.000.000.000	138.000.000.000
- Preferred shares	411b		-	-
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	V.19a	5.883.586.660	5.883.586.660
9. Business arrangement supporting fund	419		-	-
10. Other funds	420		-	-
11. Retained earnings	421	V.19a	(668.157.607)	(661.573.169)
- Retained earnings accumulated to the end of the previous period	421a		(661.573.169)	(661.573.169)
- Retained earnings of the current period	421b		(6.584.438)	-
12. Construction investment fund	422		-	-
<b>II. Other sources and funds</b>	<b>430</b>		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>146.972.524.863</b>	<b>148.118.830.897</b>

  
**Nguyen Thi Kim Chi**  
 Preparer

  
**Nguyen Van Co**  
 Chief Accountant



An Giang, 06 August 2025

  
**Bui Thanh Hiep**  
 General Director

**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM INCOME STATEMENT**

(Full form)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND


ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	22.310.884.469	19.418.583.522
2. Revenue deductions	02		-	-
3. Net revenue	10		22.310.884.469	19.418.583.522
4. Cost of sales	11	VI.2	19.433.777.770	19.149.068.972
5. Gross profit	20		2.877.106.699	269.514.550
6. Financial income	21	VI.3	1.358.786.280	1.762.226.907
7. Financial expenses	22		-	-
8. Selling expenses	25	VI.4	419.852.796	652.201.741
9. General and administration expenses	26	VI.5	3.796.563.016	4.661.744.126
10. Net operating profit/(loss)	30		19.477.167	(3.282.204.410)
11. Other income	31	VI.6	484	3.830.874.061
12. Other expenses	32	VI.7	1.480.447	32.820.800
13. Other profit/(loss)	40		(1.479.963)	3.798.053.261
14. Total accounting profit before tax	50		17.997.204	515.848.851
15. Current income tax	51	V.14	24.581.642	(28.485.739)
16. Deferred income tax	52		-	-
17. Profit/(loss) after tax	60		(6.584.438)	544.334.590
18. Earnings per share	70	VI.8a,b	(0,48)	32
19. Diluted earnings per share	71	VI.8a,b	(0,48)	32

  
 Nguyen Thi Kim Chi  
 Preparer

  
 Nguyen Van Co  
 Chief Accountant



An Giang, 06 August 2025

  
 Bui Thanh Hiep  
 General Director



**AN ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INT INTERIM FINANCIAL STATEMENTS**

For For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM CASH FLOW STATEMENT**

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		17.997.204	515.848.851
2. Adjustments				
- Depreciation/Amortization of fixed assets and investment property	02	V.9	3.504.680.711	3.581.861.477
- Provisions and allowances	03		-	-
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3	(1.762.179)	(3.665.730)
- Gain/(loss) from investing activities	05	VI.3	(1.351.342.467)	(1.753.509.588)
- Interest expenses	06		-	-
- Others	07		-	-
3. Operating profit before changes of working capital	08		2.169.573.269	2.340.535.010
- Increase/(decrease) of receivables	09		(4.539.086.346)	(5.557.620.749)
- Increase/(decrease) of inventories	10		504.926.628	(13.528.286)
- Increase/(decrease) of payables	11		(779.804.570)	348.730.138
- Increase/(decrease) of prepaid expenses	12		(643.571.180)	(1.432.620.844)
- Increase/(decrease) of trading securities	13		-	-
- Interests paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17	V.18	(384.498.668)	(556.721.622)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>(3.672.460.867)</b>	<b>(4.871.226.353)</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other long-term assets	21	V.11	(30.555.556)	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(40.000.000.000)	(42.000.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		42.000.000.000	42.000.000.000
5. Investments into other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	VI.3, V.5	2.263.871.233	3.605.419.179
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>4.233.315.677</b>	<b>3.605.419.179</b>

**AN ANGIANG PORT JOINT STOCK COMPANY**


Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INT INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Cash Flow Statement (cont.)**


ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for loan principal	34		-	-
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36		-	(2.070.348.000)
Net cash flows from financing activities	40		-	(2.070.348.000)
Net cash flows during the period	50		560.854.810	(3.336.155.174)
Beginning cash and cash equivalents	60	V.1	10.824.353.350	9.546.241.903
Effects of fluctuations in foreign exchange rates	61		1.762.179	3.665.730
Ending cash and cash equivalents	70	V.1	11.386.970.339	6.213.752.459

  
 Nguyen Thi Kim Chi  
 Preparer

  
 Nguyen Van Co  
 Chief Accountant



An Giang, 06 August 2025

  
 Bui Thanh Hiep  
 General Director



## **ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thoi Ward, An Giang Province, Vietnam

### **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

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## **NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**For the first 6 months of the fiscal year ending 31 December 2025**

### **I. GENERAL INFORMATION**

#### **1. Ownership form**

AnGiang Port Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company.

#### **2. Operating field**

The Company’s operating field is servicing

#### **3. Principal business activities**

Principal business activities of the Company are providing warehouse operations; waterway transportation support services; acting as an agent for transportation; transporting goods by road and inland waterways.

#### **4. Normal operating cycle**

The Company’s normal operating cycle is within 12 months.

#### **5. Statement of information comparability on the Interim Financial Statements**

The corresponding figures in the previous period can be comparable with the figures in the current period.

#### **6. Headcount**

As of the balance sheet date, the Company’s headcount is 124 (headcount at the beginning of the year: 119).

### **II. FISCAL YEAR AND ACCOUNTING CURRENCY**

#### **1. Fiscal year**

The fiscal year of the Company is from 01 January to 31 December annually.

#### **2. Accounting currency unit**

The accounting currency unit is Vietnamese Dong (VND) since the Company’s transaction is primarily made in VND.

### **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Accounting System**

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT- BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of Interim Financial Statements.



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### **INTERIM FINANCIAL STATEMENTS**

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Notes to the Interim Financial Statements (cont.)

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#### **2. Statement of the compliance with the Accounting Standards and System**

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

#### **IV. ACCOUNTING POLICIES**

##### **1. Accounting convention**

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

##### **2. Foreign currency transactions**

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

- For foreign currency deposits: the buying rate of the bank where the Company opens its foreign currency account.

##### **3. Cash**

Cash includes cash on hand and demand deposits.

##### **4. Financial investments**

###### ***Held-to-maturity investments***

Investments are classified as held-to-maturity investments that the Company intends and is able to hold to maturity. Held-to-maturity investments include term deposits for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Company's acquisition of held-to-maturity investments are deducted to the costs as at the acquisition time.

When there are reliable evidence proving that a part or the whole investment cannot be recovered and the loss are reliably determined, the loss is recognized as financial expenses during the period while the investment value is derecognized.



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Notes to the Interim Financial Statements (cont.)

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#### ***Investments in capital instruments of other entities***

Investments in capital instruments of other entities include such investments in equity instruments that do not enable the Company to have the control, joint control or significant influence on these entities.

Investments in capital instruments of other entities are initially recognized at costs, including cost of purchase plus other directly attributable transaction costs. Values of these investments are derecognized for dividends and profits arising in the periods prior to the acquisition of such investments. Dividends and profit arising in the periods after the acquisition of investments are recorded into the Company's revenue.

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

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provision is made based on the losses suffered by investees, with the amount is defined by the difference between owners' actual contributed capital and the total owners' capital as of the balance sheet date multiplied (x) by the Company's rate of charter capital owning in these investees.

Increases/(decreases) in the provisions for impairment of investments in capital instruments of other entities as of the balance sheet date are recorded into "Financial expenses".

#### **5. Receivables**

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between 6 months and less than 1 year.
  - 50% of the value of debts overdue between 1 year and less than 2 years.
  - 70% of the value of debts overdue between 2 years and less than 3 years.
  - 100% of the value of debts overdue more than 3 years.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses".

#### **6. Inventories**

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



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#### **Notes to the Interim Financial Statements (cont.)**

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Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant expenses.

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each type of inventory when its cost is higher than its net realizable value. Increases/(decreases) in the allowance for devaluation of inventories required to be made as of the fiscal year-ended are recorded into "Cost of sales."

#### **7. Prepaid expenses**

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include expenses of tools, and regular repairs expense. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

##### ***Tools***

Expenses of tools being put into use are allocated into expenses in accordance with the straight-line method for the maximum period of 3 years.

##### ***Expenses of fixed asset repairs***

Expenses of fixed asset repairs incurred once with high value are allocated into expenses in accordance with the straight-line method in 3 years.

#### **8. Operating leased assets**

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

#### **9. Tangible fixed assets**

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.



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#### Notes to the Interim Financial Statements (cont.)

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Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	10 - 30
Machinery and equipment	05 - 20
Vehicles	06 - 15

#### 10. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization. Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Company's intangible fixed assets only include land use right. Land use right includes all the actual expenses paid by the Company directly related to the land being used such as expenses to obtain the land use right, expenses for house removal, land clearance and ground leveling, registration fees, etc. The land use right is amortized in accordance with the straight-line method over the time stated on the land use rights; if the land use right is permanent, it is not amortized.

#### 11. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Company) directly related to the construction of plants and the installation of machinery and equipment to serve for production, leasing, and management as well as the repair of fixed assets, which have not been completed yet. Assets in the progress of construction and installation are recorded at historical costs and not depreciated.

#### 12. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

#### 13. Owner's capital

The owner's capital is recorded according to the actual amounts invested by shareholders.



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#### **Notes to the Interim Financial Statements (cont.)**

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#### **14. Profit distribution**

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the Shareholders Meeting.

The distribution of profit to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividend is recorded as payables upon approval of the Shareholders' Meeting.

#### **15. Recognition of revenue and income**

##### ***Revenue from sales of merchandise***

Revenue from sales of merchandise shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of products or merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return products purchased under specific conditions, the revenue is recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandise (except for the case that such returns are in exchange for other goods or services).
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

##### ***Revenue from provisions of services***

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the balance sheet date.



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#### Notes to the Interim Financial Statements (cont.)

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##### *Income from operating lease*

Income from operating lease is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

In case the lease term accounts for more than 90% of the useful life of the asset, income is recognized once for the entire rental received in advance if the following conditions are satisfied simultaneously:

- The lessee has no right to cancel the lease contract and the Company is not obliged to return the amount received in advance in any case and in any form.
- The amount received in advance from the lease is not less than 90% of the total rental expected to be collected under the contract during the lease term and the lessee shall pay the entire rental within 12 months from the commencement date of the lease.
- Most of risks and benefits incident to the ownership of the leased asset have been transferred to the lessee.
- The cost of the lease can be measured reliably.

##### *Interest*

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

#### **16. Borrowing costs**

Borrowing costs are interests and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

#### **17. Expenses**

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### **18. Corporate income tax**

Corporate income tax includes current income tax and deferred income tax.



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#### **Notes to the Interim Financial Statements (cont.)**

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##### ***Current income tax***

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

##### ***Deferred income tax***

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's capital, corporate income tax will be included in the owner's capital.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

#### **19. Related parties**

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

#### **20. Segment reporting**

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.



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**Notes to the Interim Financial Statements (cont.)**

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Interim Financial Statements of the Company.

**V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM BALANCE SHEET****1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	298.072.500	203.923.900
Demand deposits	11.088.897.839	10.620.429.450
<b>Total</b>	<b><u>11.386.970.339</u></b>	<b><u>10.824.353.350</u></b>

**2. Financial investments**

The financial investments of the Company include held-to-maturity investments and investments in other entities. The Company's financial investments are as follows:

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

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original amount</u>	<u>Provisions</u>	<u>Original amount</u>	<u>Provisions</u>
<i>Short-term</i>				
Deposit of which the term is less than 13 months falling due within 12 months at the interest rate is 4,9%/year to 5,6%/year	50.000.000.000	50.000.000.000	52.000.000.000	52.000.000.000
<b>Total</b>	<b><u>50.000.000.000</u></b>	<b><u>50.000.000.000</u></b>	<b><u>52.000.000.000</u></b>	<b><u>52.000.000.000</u></b>

**2b. Investments in other entities**

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original amount</u>	<u>Provisions</u>	<u>Original amount</u>	<u>Provisions</u>
Mekong Petroleum Joint Stock Company	4.320.000.000	(1.199.291.187)	4.320.000.000	(1.199.291.187)
<b>Total</b>	<b><u>4.320.000.000</u></b>	<b><u>(1.199.291.187)</u></b>	<b><u>4.320.000.000</u></b>	<b><u>(1.199.291.187)</u></b>

According to the Official Letter No. 143/AGP dated 16 June 2011 sent to the People's Committee of An Giang Province, AnGiang Port Joint Stock Company agreed to contribute capital to become a founding shareholder of Petrovietnam Oil An Giang Joint Stock Company with total charter capital is VND 80.000.000.000.

According to the Agreement dated 27 June 2011 on the establishment of Petrovietnam Oil An Giang Joint Stock Company, the capital contribution portion of AnGiang Port Joint Stock Company is VND 9.000.000.000, equivalent to 11,25% of charter capital. In 2015, AnGiang Port Joint Stock Company exchanged shares of Petrovietnam Oil An Giang Joint Stock Company for



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**Notes to the Interim Financial Statements (cont.)**

shares of Mekong Petroleum Joint Stock Company at the rate of 1:0,96 under the Notice No. 1063/TB-DKMK dated 30 June 2015 of Mekong Petroleum Joint Stock Company on the merger. As of the balance sheet date, the Company acquired 0,84% of the charter capital of Mekong Petroleum Joint Stock Company.

*Fair value*

The Company has not measured the fair value of the investments without listed price because there is no specific instruction on measurement of fair value.

*Provisions for investments in other entities*

Changes in provisions for investments in other entities are as follows:

		<b>Accumulated from the beginning of the year</b>	
		<b>Current year</b>	<b>Previous year</b>
	<b>Beginning balance</b>	<b>1.199.291.187</b>	<b>1.146.545.626</b>
	<b>Ending balance</b>	<b>1.199.291.187</b>	<b>1.146.545.626</b>
<b>3. Short-term trade receivables</b>			
	<b>Ending balance</b>	<b>Beginning balance</b>	
Ngo Dam Multimodal Transport One Member Limited Company	4.940.111.485	3.105.250.037	
Petrovietnam Ca Mau Fertilizer Joint Stock Company	1.327.455.598	1.304.672.797	
Mr. Vu Viet Phong	1.804.736.158	1.313.310.458	
Other customers	7.522.003.193	4.772.627.935	
<b>Total</b>	<b>15.594.306.434</b>	<b>10.495.861.227</b>	
<b>4. Prepayments to suppliers</b>			
<b>4a. Short-term prepayments to suppliers</b>			
	<b>Ending balance</b>	<b>Beginning balance</b>	
Branch of Construction Consultation Joint Stock Company For Maritime Building	-	253.000.000	
5239 Construction Service Trading Company Limited	79.695.000	79.695.000	
Minh Phuong Transport and Service Investment Joint Stock Company	35.540.000	35.540.000	
Bach Phuc Khang Company Limited	37.800.000	-	
Long Xuyen Mechanical Company Limited	52.800.000	-	
Other suppliers	-	54.200.000	
<b>Total</b>	<b>205.835.000</b>	<b>422.435.000</b>	
<b>4b. Long-term prepayments to suppliers</b>			
	<b>Ending balance</b>	<b>Beginning balance</b>	
Construction Consultation Joint Stock Company For Maritime Building	108.660.000	108.660.000	
Branch of Construction Consultation Joint Stock Company For Maritime Building	355.000.000	355.000.000	
Land Fund Development Center of An Giang Province	63.242.200	63.242.200	
<b>Total</b>	<b>526.902.200</b>	<b>526.902.200</b>	



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**Notes to the Interim Financial Statements (cont.)****5. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Term deposit interest to be received	942.383.564	-	1.854.912.330	-
Advance	272.691.494	-	446.651.052	-
Short-term deposits and mortgages	8.000.000	-	8.000.000	-
Receivable from provisional land use fee <sup>(*)</sup>	10.000.000.000	-	10.000.000.000	-
Other short-term receivables	344.008.292	-	300.649.158	-
<b>Total</b>	<b>11.567.083.350</b>	<b>-</b>	<b>12.610.212.540</b>	<b>-</b>

- (\*) According to the spirit of the meeting on 29 November 2024 regarding the handling of the list of houses and land of the Office of the Department of Transport (formerly), chaired by the Department of Natural Resources and Environment of An Giang Province, and based on the opinions of the representative of the Department of Finance of An Giang Province, the Company sent Official Letter No. 68/CV-CAG dated 02 December 2024 to the Department of Finance of An Giang Province, proposing that the People's Committee of An Giang Province a plan for refunding the Company an amount of VND 10.000.000.000 on temporary land use fee payment to pay for compensation for site clearance of the My Thoi Port expansion project, but has currently been revoked. At present, the Company is waiting for the Provincial People's Committee approval on this handling plan.

**6. Doubtful debts**

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
Hai Chau Co., Ltd. - Trade receivables	More than 3 years	160.933.487	-	More than 3 years	160.933.487	-
An Hai Overland and Waterway Transportation Limited Company - Trade receivables	More than 3 years	181.200.000	-	More than 3 years	181.200.000	-
Kim Nguu Shipping Company Limited - Trade receivables	More than 3 years	145.400.000	-	More than 3 years	145.400.000	-
Trung Hung Shipping and Trading Joint Stock Company - Trade receivables	More than 3 years	350.160.000	-	More than 3 years	350.160.000	-
Tan Son Transport Services Company Limited - Trade receivables	More than 3 years	159.500.000	-	More than 3 years	159.500.000	-
Other organizations - Trade receivables	More than 3 years	587.327.667	-	More than 3 years	587.327.667	-
<b>Total</b>		<b>1.584.521.154</b>	<b>-</b>		<b>1.584.521.154</b>	<b>-</b>

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Changes in allowances for doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	1.584.521.154	1.609.521.154
Ending balance	<u>1.584.521.154</u>	<u>1.609.521.154</u>

**7. Inventories**

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	1.084.918.986	-	1.282.096.282	-
Tools	951.483.819	-	1.265.123.151	-
Merchandise	26.815.021	-	20.925.021	-
Total	<u>2.063.217.826</u>	<u>-</u>	<u>2.568.144.454</u>	<u>-</u>

**8. Prepaid expenses****8a. Short-term prepaid expenses**

	Ending balance	Beginning balance
Expenses of tools	161.877.917	103.862.647
Insurance premiums	45.837.909	42.951.619
Expenses of fixed asset repairs	173.865.363	120.255.767
Other short-term prepaid expenses	41.742.829	91.835.252
Total	<u>423.324.018</u>	<u>358.905.285</u>

**8b. Long-term prepaid expenses**

	Ending balance	Beginning balance
Expenses of tools	430.183.299	337.003.370
Expenses of fixed asset repairs	3.414.850.427	3.764.645.441
Other long-term prepaid expenses	847.681.283	7.913.751
Total	<u>4.692.715.009</u>	<u>4.109.562.562</u>

**9. Tangible fixed assets**

Information on changes in tangible fixed assets is presented in the attached Appendix 01.

**10. Intangible fixed assets**

This item reflects value of permanent land use rights, which is not amortized.

**11. Construction-in-progress**

	Beginning balance	Increase during the period	Transfer to long-term prepaid expenses	Ending balance
Acquisition of fixed assets	-	30.555.556	-	30.555.556
Construction-in-progress	639.405.800	-	-	639.405.800
My Thoi Port investment and expansion project	639.405.800	-	-	639.405.800
Large repair of fixed assets	4.000.000	997.301.852	(1.001.301.852)	-
Total	<u>643.405.800</u>	<u>1.027.857.408</u>	<u>(1.001.301.852)</u>	<u>669.961.356</u>



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**INTERIM FINANCIAL STATEMENTS**

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**Notes to the Interim Financial Statements (cont.)****12. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
Thuan Trung Construction and Investment Joint Stock Company	128.904.250	199.914.750
Phuc Toan Construction Business Company Limited	111.300.000	-
Duong Dong - An Giang Company Limited	58.050.000	-
Phuoc Tao Logistics Joint Stock Company	93.272.715	-
Uc Chau Trading Company Limited	33.854.000	-
<b>Total</b>	<b>425.380.965</b>	<b>199.914.750</b>

The Company has no overdue trade payables.

**13. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
Roxo International Company Limited	216.000	-
Ngoc Loi Food Import Export Company Limited	300.000	-
Other customers	27.136	47.135
<b>Total</b>	<b>543.136</b>	<b>47.135</b>

**14. Taxes and other obligations to the State Budget**

Statement of changes in taxes and other obligations to the State Budget are presented in the attached Appendix 02.

**Value added tax (VAT)**

The Company has paid VAT in accordance with the deduction method. The tax rates applied are as follows:

- Berth fee, mooring and unmooring fee, towage fee, container handling fee at the yard.	0%
- Bamboo panels for ship lining, freshwater.	5%
- Fuel, loading and unloading of agricultural products, office rental, electricity for daily operations, port crane rental for rice loading and unloading	10%

From 01 January 2025 to 30 June 2025, the Company is entitled to the VAT rate of 8% for categories of goods and services that are currently applied the tax rate of 10% according to Clauses 1 and 2, Article 1, Decree No. 180/2024/NĐ-CP dated 31 December 2024 of the Government.

**Corporate income tax**

The Company has to pay corporate income tax on taxable income at the rate of 20%.

Estimated corporate income tax payable during the period is as follows:

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Total accounting profit before tax	17.997.204	515.848.851
Increases/(decreases) of accounting profit to determine profit subject to corporate income tax:		



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**Notes to the Interim Financial Statements (cont.)**

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
- Increases	103.480.447	134.820.800
- Decreases	-	-
Income subject to tax	121.477.651	650.669.651
Income exempted from tax	-	-
Taxable income	121.477.651	650.669.651
Corporate income tax rate	20%	20%
<b>Corporate income tax payable</b>	<b>24.295.530</b>	<b>130.133.930</b>
<b>Adjustments of corporate income tax of the previous years</b>	<b>286.112</b>	<b>(158.619.669)</b>
<b>Total corporate income tax to be paid</b>	<b>24.581.642</b>	<b>(28.485.739)</b>

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

**Land rental**

The Company has to pay rental for the areas of land in use at the following rates:

<u>Location</u>	<u>Rate</u>
- Land Lot No. 64, Map No. 23, Tran Hung Dao Street, My Thoi Ward, An Giang Province with an area of 1.957,6 m <sup>2</sup>	VND 120.960/m <sup>2</sup> /year
- Land Lot No. 64, Map No. 23, Tran Hung Dao Street, My Thoi Ward, An Giang Province with an area of 1.927,5 m <sup>2</sup>	VND 72.576/m <sup>2</sup> /year
- Land Lot No. 64, Map No. 23, Tran Hung Dao Street, My Thoi Ward, An Giang Province with an area of 1.974,6 m <sup>2</sup>	VND 48.384/m <sup>2</sup> /year
- Land Lot No. 64, Map No. 23, Tran Hung Dao Street, My Thoi Ward, An Giang Province with an area of 36.725,5 m <sup>2</sup>	VND 24.192/m <sup>2</sup> /year
- Land Lot at Chau Phu District, An Giang Province with an area of 18.860,5 m <sup>2</sup>	VND 7.088/m <sup>2</sup> /year

**Fees, legal fees, and other duties**

The Company has declared and paid other taxes in line with the prevailing regulations.

**15. Payables to employees**

This item reflects salary to be paid to employees.

**16. Short-term unearned revenues**

This item reflects the amount received in advance for leasing fixed assets.

**17. Other payables****17a. Other short-term payables**

	<b>Ending balance</b>	<b>Beginning balance</b>
Receipt of short-term deposits	150.600.000	150.600.000
Dividends payable	22.791.120	22.791.120
Other short-term payables	105.594.836	10.374.051
<b>Total</b>	<b>278.985.956</b>	<b>183.765.171</b>



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**INTERIM FINANCIAL STATEMENTS**

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**Notes to the Interim Financial Statements (cont.)****17b. Other long-term payables**

This item reflects receipt of long-term deposits.

**17c. Overdue debts**

The Company has no other overdue payables.

**18. Bonus and welfare funds**

	<b>Beginning balance</b>	<b>Disbursement during the period</b>	<b>Ending balance</b>
Bonus fund	313.998.850	(288.165.000)	25.833.850
Welfare fund	296.679.538	(31.200.258)	265.479.280
Bonus fund for the Board of Executives	65.133.410	(65.133.410)	-
<b>Total</b>	<b>675.811.798</b>	<b>(384.498.668)</b>	<b>291.313.130</b>

**19. Owner's equity****19a. Statement of changes in owner's equity**

Information on the changes in owner's equity is presented in the attached Appendix 03.

**19b. Details of capital contribution of the owners**

	<b>Ending balance</b>	<b>Beginning balance</b>
State Capital Investment Corporation	73.116.000.000	73.116.000.000
Mr. Nguyen Van Linh	25.313.000.000	25.313.000.000
Other shareholders	39.571.000.000	39.571.000.000
<b>Total</b>	<b>138.000.000.000</b>	<b>138.000.000.000</b>

**19c. Shares**

	<b>Ending balance</b>	<b>Beginning balance</b>
Number of shares registered to be issued	13.800.000	13.800.000
Number of shares sold to the public	13.800.000	13.800.000
- Common shares	13.800.000	13.800.000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	13.800.000	13.800.000
- Common shares	13.800.000	13.800.000
- Preferred shares	-	-

Face value of outstanding shares: VND 10.000.

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**Notes to the Interim Financial Statements (cont.)****20. Off-interim balance sheet items****20a. External leased assets**

The total minimum lease payment in the future for irrevocable leasing contracts will be settled as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	1.494.367.102	1.494.367.102
More than 1 year to 5 years	5.977.468.410	5.977.468.410
More than 5 years	46.996.499.417	47.737.541.734
<b>Total</b>	<b>54.468.334.929</b>	<b>55.209.377.246</b>

The above operating lease payments include:

- The total rental for 1.957,6 m<sup>2</sup> of land at Tran Hung Dao Street, My Thoi Ward, An Giang Province at the leasing rate of VND 120.960/m<sup>2</sup>/year. The term of the signed lease contract is 50 years, starting from 03 May 2012.
- The total rental for 1.927,5 m<sup>2</sup> of land at Tran Hung Dao Street, My Thoi Ward, An Giang Province at the leasing rate of VND 72.576/m<sup>2</sup>/year. The term of the signed lease contract is 50 years, starting from 03 May 2012.
- The total rental for 1.974,6 m<sup>2</sup> of land at Tran Hung Dao Street, My Thoi Ward, An Giang Province at the leasing rate of VND 48.384/m<sup>2</sup>/year. The term of the signed lease contract is 50 years, starting from 03 May 2012.
- The total rental for 36.725,5 m<sup>2</sup> of land at Tran Hung Dao Street, My Thoi Ward, An Giang Province at the leasing rate of VND 24.192/m<sup>2</sup>/year. The term of the signed lease contract is 50 years, starting from 03 May 2012.
- The total rental for 18.860,5 m<sup>2</sup> of land at Chau Phu District, An Giang Province at the leasing rate of VND 7.088/m<sup>2</sup>/year. The term of the signed lease contract is from 21 October 2019 to 06 September 2057.

**20b. Foreign currencies**

As of the balance sheet date, cash includes USD 2.585,02 (Beginning balance: USD 2.591,62).

**20c. Treated doubtful debts**

	<u>Ending balance</u>	<u>Beginning balance</u>	<u>Reasons for writing off</u>
Can Tho Vosa	35.746.216	35.746.216	Irrecoverable
Ms. Trinh Thi Huong	13.468.262	13.468.262	Irrecoverable
Others	48.182.115	48.182.115	Irrecoverable
<b>Total</b>	<b>97.396.593</b>	<b>97.396.593</b>	

**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Revenue from sales of merchandise	61.333.332	24.000.000
Revenue from provisions of services	22.249.551.137	19.394.583.522
<b>Total</b>	<b>22.310.884.469</b>	<b>19.418.583.522</b>



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**Notes to the Interim Financial Statements (cont.)****1b. Revenue from sales of goods and provisions of services to related parties**

The Company has no sales of goods and service provisions to related parties.

**2. Costs of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	49.910.000	19.530.000
Costs of services provided	19.383.867.770	19.129.538.972
<b>Total</b>	<b>19.433.777.770</b>	<b>19.149.068.972</b>

**3. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	1.351.342.467	1.753.509.588
Demand deposit interest	5.681.634	5.051.589
Exchange gain due to the revaluation of monetary items in foreign currencies	1.762.179	3.665.730
<b>Total</b>	<b>1.358.786.280</b>	<b>1.762.226.907</b>

**4. Financial expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	253.835.860	531.216.150
Materials, packages	14.553.748	7.634.818
Tools	1.850.000	3.865.591
Depreciation/(amortization) of fixed assets	30.341.130	30.341.130
Expenses for external services	67.596.545	64.852.531
Other expenses	51.675.513	14.291.521
<b>Total</b>	<b>419.852.796</b>	<b>652.201.741</b>

**5. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	2.479.431.880	2.327.590.225
Office supplies	57.965.413	102.279.636
Office stationery	25.425.265	22.221.637
Depreciation/(amortization) of fixed assets	172.915.512	223.239.096
Taxes, fees and legal fees	313.170.045	859.778.213
Expenses for external services	182.700.627	406.035.951
Other expenses	564.954.274	720.599.368
<b>Total</b>	<b>3.796.563.016</b>	<b>4.661.744.126</b>

**ANGIANG PORT JOINT STOCK COMPANY**

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**Notes to the Interim Financial Statements (cont.)****6. Other income**

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
Income from land rental price reduction adjustment	-	3.788.742.686
Income from the cancellation of the decision to sanction administrative tax violations	-	41.050.771
Other income	484	1.080.604
<b>Total</b>	<b>484</b>	<b>3.830.874.061</b>

**7. Other expenses**

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
Tax fines and tax collected in arrears	87.842	66.000
Compensation expenses	-	32.754.800
Late payment interest on infrastructure usage fees	1.278.161	-
Other expenses	114.444	-
<b>Total</b>	<b>1.480.447</b>	<b>32.820.800</b>

**8. Earnings per share****8a. Basic/Diluted earnings per share**

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
Accounting profit after corporate income tax	(6.584.438)	544.334.590
Appropriation for bonus, welfare funds and fund for the Board of Executives	-	(108.866.918)
Profit used to calculate basic/diluted earnings per share	(6.584.438)	435.467.672
The weighted average number of ordinary shares outstanding during the period	13.800.000	13.800.000
<b>Basic/diluted earnings per share</b>	<b>(0,48)</b>	<b>32</b>

The number of ordinary shares used to calculate diluted earnings per share is determined as follows:

	<b>Current year</b>	<b>Previous year</b>
The average number of ordinary shares outstanding during the period	13.800.000	13.800.000
Effects of potential ordinary shares causing dilution	-	-
<b>The number of ordinary shares used to calculate basic/diluted earnings per share</b>	<b>13.800.000</b>	<b>13.800.000</b>

**8b. Other information**

There is no transaction over the common share or potential common share from the balance sheet date until the date of these Interim Financial Statements.



**ANGIANG PORT JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Notes to the Interim Financial Statements (cont.)****9. Operating costs by factors**

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials and supplies	3.040.134.151	2.957.414.909
Labor costs	11.903.088.080	11.115.445.260
Depreciation/(amortization) of fixed assets	3.504.680.711	3.581.861.477
Expenses for external services	3.633.642.003	5.543.608.368
Other expenses	1.413.191.204	1.122.106.348
<b>Total</b>	<b>23.494.736.149</b>	<b>24.320.436.362</b>

**VII. OTHER DISCLOSURES****1. Transactions and balances with related parties**

The Company's related parties include key managers, their related individuals and other related parties.

**1a. Transactions and balances with the key managers and their related individuals**

The Company's key managers include the Board of Management and the Board of Directors. The key managers' related individuals are their close family members.

*Transactions with the key managers and their related individuals*

The Company has no sales of goods and service provisions as well as other transactions with the key managers and their related individuals.

*Receivables from and payables to the key managers and their related individuals*

The Company has no receivables from and payables to the key managers and their related individuals.

*Remuneration of the key managers and the Supervisory Board*

Full name	Position	Accumulated from the beginning of the year	
		Current year	Previous year
Mr. Le Viet Thanh	Chairman	36.000.000	36.000.000
Mr. Bui Thanh Hiep	Vice Chairman cum General Director	330.020.000	291.369.800
Mr. Tran Van Cam	Board Member cum Deputy General Director	187.270.000	166.685.250
Mr. Phan Thanh Tien	Board Member	24.000.000	24.000.000
Mr. Nguyen Van Linh	Board Member	24.000.000	6.000.000
Mr. Nguyen Quoc Bao	Board Member	-	18.000.000
Mf. Tran Tan Phong	Deputy General Director	163.270.000	142.685.250
Ms. Tran Thi Thu Tra	Head of the Supervisory	18.000.000	18.000.000
Ms. Tran Thi Thuy Hanh	Member	78.475.000	76.730.250
Mr. Pham Van Thanh	Member	92.744.000	91.036.400
<b>Total</b>		<b>953.779.000</b>	<b>870.506.950</b>



## ANGIANG PORT JOINT STOCK COMPANY

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### INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

#### Notes to the Interim Financial Statements (cont.)

#### 1a. *Transactions and balances with other related parties*

Other related party of the Company is only State Capital Investment Corporation, which is the major shareholder.

##### *Transactions with other related parties*

During the period, the Company has no transactions with other related parties (there was only a dividend distribution transaction with the State Capital Investment Corporation, amounting to VND 1.228.348.800 in the same period of the previous year)

##### *Receivables from and payables to other related parties*

The Company has no receivables from and payables to other related parties.

#### 2. **Segment information**

The Company's segment information is presented according to business segment and geographical segment. The primary reporting format is the business segment based on the internal organizational and management structure as well as the system of internal financial reporting of the Company.

#### 3a. *Information on business segment*

The principal business activity of the Company is loading and unloading services. Additionally, other business activity is mainly trading goods (bamboo panels for ship lining, etc.), revenue from other activities only accounts for a small proportion of about 0,27% of total revenue in the first 6 months in 2025. Revenue and cost of sales are presented in Notes No. VI.1a and VI.2.

#### 3b. *Information on geographical segment*

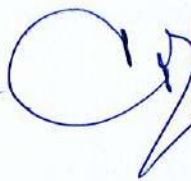
The Company's activities mainly take place in the territory of Vietnam.

#### 3. **Subsequent events**

There are no material subsequent events which are required adjustments or disclosures in the Interim Financial Statements.



**Nguyen Thi Kim Chi**  
Preparer



**Nguyen Van Co**  
Chief Accountant



An Giang, 06 August 2025

**Bui Thanh Hiep**  
General Director



**ANGIANG PORT JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

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**Appendix 01: Increases/(decreases) of tangible fixed assets**

Unit: VND

	Buildings and structures	Machinery and equipment	Vehicles	Total
<b>Historical costs</b>				
Beginning balance	83.925.433.728	6.944.059.376	97.477.104.632	188.346.597.736
<b>Ending balance</b>	<b>83.925.433.728</b>	<b>6.944.059.376</b>	<b>97.477.104.632</b>	<b>188.346.597.736</b>
<i>In which:</i>				
Assets fully depreciated but still in use	1.144.854.633	5.764.332.103	20.137.448.930	27.046.635.666
Assets waiting for liquidation	-	-	-	-
<b>Depreciation</b>				
Beginning balance	59.790.765.464	6.579.710.545	75.943.040.393	142.313.516.402
Depreciation during the period	1.224.114.756	65.823.209	2.214.742.746	3.504.680.711
<b>Ending balance</b>	<b>61.014.880.220</b>	<b>6.645.533.754</b>	<b>78.157.783.139</b>	<b>145.818.197.113</b>
<b>Carrying values</b>				
Beginning balance	24.134.668.264	364.348.831	21.534.064.239	46.033.081.334
<b>Ending balance</b>	<b>22.910.553.508</b>	<b>298.525.622</b>	<b>19.319.321.493</b>	<b>42.528.400.623</b>
<i>In which:</i>				
Assets temporarily not in use	-	-	-	-
Assets waiting for liquidation	-	-	-	-


**Nguyen Thi Kim Chi**  
Preparer

**Nguyen Van Co**  
Chief Accountant

An Giang, 06 August 2025

**Bui Thanh Hiep**  
General Director

**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Appendix 02: Statement of changes in taxes and other obligations to the State Budget**

Unit: VND

	Beginning balance		Increase during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	190.480.591	-	1.206.313.060	(1.156.215.639)	240.578.012	-
Corporate income tax	-	148.354.517	24.581.642	-	-	123.772.875
Personal income tax	11.807.500	-	97.023.515	(95.252.715)	13.578.300	-
Land rental	-	2.789.849.255	248.873.421	-	-	2.540.975.834
Fees, legal fees, and other duties	-	-	64.296.624	(125.593.250)	-	61.296.626
<b>Total</b>	<b>202.288.091</b>	<b>2.938.203.772</b>	<b>1.641.088.262</b>	<b>(1.377.061.604)</b>	<b>254.156.312</b>	<b>2.726.045.335</b>



**Nguyen Thi Kim Chi**  
Preparer



**Nguyen Van Co**  
Chief Accountant



An Giang, 06 August 2025

**Bui Thanh Hiep**  
General Director



**ANGIANG PORT JOINT STOCK COMPANY**

Address: Highway 91, Group 15, Dong Thinh B Cluster, My Thanh Ward, An Giang Province, Vietnam

**INTERIM FINANCIAL STATEMENTS**

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**Appendix 03: Statement of changes in owner's capital**

Unit: VND

	Owner's capital	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	138.000.000.000	5.728.924.468	3.093.243.831	146.822.168.299
Profit in the previous period	-	-	544.334.590	544.334.590
Appropriation for funds in the previous period	-	154.662.192	(774.843.831)	(620.181.639)
Dividends distribution in the previous period	-	-	(2.318.400.000)	(2.318.400.000)
Ending balance of the previous period	<u>138.000.000.000</u>	<u>5.883.586.660</u>	<u>544.334.590</u>	<u>144.427.921.250</u>
Beginning balance of the current year	138.000.000.000	5.883.586.660	(661.573.169)	143.222.013.491
Profit in the current period	-	-	(6.584.438)	(6.584.438)
Ending balance of the current period	<u>138.000.000.000</u>	<u>5.883.586.660</u>	<u>(668.157.607)</u>	<u>143.215.429.053</u>



Nguyen Thi Kim Chi  
Preparer



Nguyen Van Co  
Chief Accountant



An Giang, 06 August 2025

Bui Thanh Hiep  
General Director

