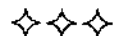
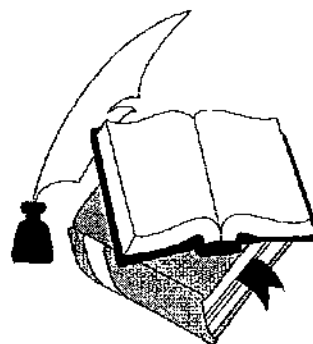


**AN GIANG PORT JOINT STOCK COMPANY**



# **FINANCIAL STATEMENTS**

## **QUARTER III - 2025**



**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period from January 1, 2025 to December 31, 2025

**MID-YEAR BALANCE SHEET***(Quarter 3 of 2025)**As of September 30, 2025*

Unit: VND

ASSETS	Code	Note	At the end of this quarter	At the beginning of the year
1	2		3	4
<b>A-CURRENT ASSETS (100=110+120+130+140+150)</b>	<b>100</b>		<b>90.927.500.330</b>	<b>90.633.594.474</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V1</b>	<b>11.059.393.289</b>	<b>10.824.353.350</b>
1. Cash	111		11.059.393.289	10.824.353.350
2. Cash equivalents	112		-	-
<b>II. Short-term investments</b>	<b>120</b>	<b>V2</b>	<b>50.000.000.000</b>	<b>52.000.000.000</b>
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V2a.	50.000.000.000	52.000.000.000
<b>III. Current receivables</b>	<b>130</b>		<b>25.543.698.220</b>	<b>21.943.987.613</b>
1. Current trade receivables	131	V3	15.317.179.446	10.495.861.227
2. Current prepayments to suppliers	132	V4a	199.535.000	422.435.000
3. Current intra-company current receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Current loans receivables	135		-	-
6. Other current receivables	136	V5	11.611.504.928	12.610.212.540
7. Current provision for doubtful debts (*)	137	V6	(1.584.521.154)	(1.584.521.154)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>2.074.617.320</b>	<b>2.568.144.454</b>
1. Inventories	141	V7	2.074.617.320	2.568.144.454
2. Provision for devaluation of inventories (*)	149		-	-
<b>V- Other current assets</b>	<b>150</b>		<b>2.249.791.501</b>	<b>3.297.109.057</b>
1. Current prepaid expenses	151	V8a	424.327.336	358.905.285
2. Deductible VAT	152		-	-
3. Tax and other receivables from State budget	153	V14	1.825.464.165	2.938.203.772
4. Government bonds purchased for resale	154		-	-
5. Other current assets	155		-	-
<b>B- NON-CURRENT ASSETS (200=210+220+240+250+260)</b>	<b>200</b>		<b>55.755.513.018</b>	<b>57.485.236.423</b>
<b>I. Non-current receivables</b>	<b>210</b>		<b>526.902.200</b>	<b>526.902.200</b>
1. Non-current trade receivables	211		-	-
2. Non-current prepayments to suppliers	212	V4b	526.902.200	526.902.200
3. Working capital provided to sub-units	213		-	-
4. Non-current intra-company current receivables	214		-	-
5. Non-current loans receivables	215		-	-
6. Other non-current assets	216		-	-
7. Provision for non-current doubt debts (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>46.972.579.777</b>	<b>49.084.657.048</b>
1. Tangible fixed assets	221	V9	43.921.004.063	46.033.081.334
- Historical cost	222		191.531.106.536	188.346.597.736





ASSETS	Code	Note	At the end of this quarter	At the beginning of the year
1	2		3	4
- Accumulated depreciation (*)	223		(147.610.102.473)	(142.313.516.402)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V10	3.051.575.714	3.051.575.714
- Historical cost	228		3.051.575.714	3.051.575.714
- Accumulated amortization (*)	229		-	-
<b>III. Investment properties</b>	<b>230</b>		<b>0</b>	<b>0</b>
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Non-current assets in progress</b>	<b>240</b>		<b>639.405.800</b>	<b>643.405.800</b>
1. Non-current work-in-progress expenses	241		-	-
2. Construction-in-progress expenses	242	V11	639.405.800	643.405.800
<b>V. Long-term 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 associates and joint ventures	252		-	-
3. Investments in equity of other entities	253	V2b.	4.320.000.000	4.320.000.000
4. Provision for devaluation of long-term financial investments (*)	254	V2b	(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>4.495.916.428</b>	<b>4.109.562.562</b>
1. Non-current prepaid expenses	261	V8b	4.495.916.428	4.109.562.562
2. Deferred income tax assets	262		-	-
3. Non-current equipment, materials, and spare parts	263		-	-
4. Other non-current assets	268		-	-
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>146.683.013.348</b>	<b>148.118.830.897</b>
<b>SOURCES</b>				
<b>A- LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>3.638.729.329</b>	<b>4.896.817.406</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>2.408.839.329</b>	<b>3.666.927.406</b>
1. Current trade payables	311	V12	518.489.592	199.914.750
2. Current prepayments from customers	312	V13	243.136	47.135
3. Tax and payables to State	313	V14	323.512.270	202.288.091
4. Payables to employees	314	V15	1.331.650.431	2.135.100.461
5. Current accrued expenses	315		-	-
6. Current intra-company payables	316		-	-
7. Payables under schedule of construction contract	317		-	-
8. Current unearned revenue	318	V16	-	270.000.000
9. Other current payables	319	V17a	31.615.770	183.765.171
10. Current borrowings and finance lease liabilities	320		-	-
11. Current provision	321		-	-
12. Bonus and welfare fund	322		203.328.130	675.811.798
13. Price stabilization fund	323		-	-
14. Government bonds purchased for resale	324		-	-
<b>II- Non-current liabilities</b>	<b>330</b>		<b>1.229.890.000</b>	<b>1.229.890.000</b>
1. Non-current trade payables	331		-	-

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ASSETS	Code	Note	At the end of this quarter	At the beginning of the year
1	2		3	4
2. Non-current prepayments from customers	332		-	-
3. Non-current accrued expenses	333		-	-
4. Intra-company payables for operating capital received	334		-	-
5. Non-current intra-company payables	335		-	-
6. Non-current unearned revenue	336	V16	-	-
7. Other non-current payables	337	V17b	1.229.890.000	1.229.890.000
8. Non-current borrowings and finance lease liabilities	338		-	0
9. Convertible bonds	339		-	-
10. Preference stocks	340		-	-
11. Deferred income tax payable	341		-	-
12. Non-current provision	342			
13. Science and technology development fund	343		-	-
<b>B- OWNERS' EQUITY (400 = 410 + 420)</b>	<b>400</b>		<b>143.044.284.019</b>	<b>143.222.013.491</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>143.044.284.019</b>	<b>143.222.013.491</b>
1. Contributed capital	411	V18	138.000.000.000	138.000.000.000
- Ordinary shares with voting rights	411a		138.000.000.000	138.000.000.000
- Preference shares	411b		-	-
2. Capital surplus	412		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon assets revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment fund	418		5.883.586.660	5.883.586.660
9. Enterprise reorganization assistance fund	419			
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		(839.302.641)	(661.573.169)
- Undistributed profit after tax brought forward	421a		(661.573.169)	(661.573.169)
- Undistributed profit after tax for the current period	421b		(177.729.472)	-
12. Construction investment fund	422		-	-
<b>II. Other funds</b>	<b>430</b>		<b>0</b>	<b>0</b>
1. Other funds	431		-	-
2. Funds that form fixed assets	432		-	-
<b>TOTAL SOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>146.683.013.348</b>	<b>148.118.830.897</b>

Prepared by

Chief Accountant

prepared on October 16, 2025  
General Director

Nguyen Thi Kim Chi

Nguyen Van Co

Bui Thanh Hiep





**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period ended on December 31, 2025

**MID-YEAR INCOME STATEMENT***Quarter III of 2025*

Unit: VND

Item	Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1.Revenues from sales and services rendered	01	VI.1	12.172.184.439	9.877.867.231	34.483.068.908	29,296.450.753
2.Revenues deductions	02		0	0	0	0
3.Net revenues from sales and services rendered (10=01-02)	10		12.172.184.439	9.877.867.231	34.483.068.908	29,296.450.753
4. Cost of goods sold	11	VI.2	10.643.776.337	9.080.682.350	30.077.554.107	28.229.751.322
5. Gross profit from sales and services rendered (20 = 10 - 11)	20		1.528.408.102	797.184.881	4.405.514.801	1.066.699.431
6. Financial income	21	VI.3	707.193.420	691.304.557	2.065.979.700	2.453.531.464
7. Financial expenses	22	VI.4	0	0	0	0
Of which: Interest expense	23		0	0	0	0
8. Selling expenses	25	VI.5	207.714.857	316.781.843	627.567.653	968.983.584
9. General administration expenses	26	VI.6	2.202.954.008	2.036.016.950	5.999.517.024	6.697.761.076
10. Net profits from operating activities [30=20+(21-22)-(25+26)]	30		-175.067.343	-864.309.355	-155.590.176	-4.146.513.765
11. Other income	31	VI.7	171	8.256.066	655	3.839.130.127
12. Other expenses	32		20.373.392	0	21.853.839	32.820.800
13. Other profits (40=31-32)	40		-20.373.221	8.256.066	-21.853.184	3.806.309.327
14. Total net profit before tax ( 50=30+ 40 )	50		-195.440.564	-856.053.289	-177.443.360	-340.204.438
15. Current corporate income tax expenses	51		-24.295.530	0	286.112	-28.485.739
16. Deferred corporate income tax expenses	52		0	0	0	0
17. Profit after corporate income tax (60=50-51-52)	60	VI.8	-171.145.034	-856.053.289	-177.729.472	-311.718.699
18. Basic earnings per share (*)	70		-12	-62	-13	-23

Prepared by



Nguyen Thi Kim Chi

Chief Accountant



Nguyen Van Co

Prepared on October 16, 2025

General Director



Bui Thanh Hiep



**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period ended on December 31, 2025

**CASH FLOW STATEMENT**

(Direct method)

(Quarter III of 2025)

Unit: VND

Item	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year
1	2	3	4	5
<b>I. Cash flow from operating activities</b>				
1-Income from sales and services rendered	01		32.045.858.997	28.557.379.706
2-Payments to suppliers of merchandise and services	02		(22.322.386.546)	(18.547.711.911)
3-Payments to employees	03		(7.994.293.935)	(8.149.676.693)
4-Interest payment	04		-	-
5-Corporate income tax payment	05		-	-
6-Other income from operating activities	06		5.664.479.550	7.897.333.408
7-Other payments for operating activities	07		(9.304.132.072)	(9.827.528.077)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>(1.910.474.006)</b>	<b>(70.203.567)</b>
<b>II. Cash flows from investing activities</b>				
1-Purchase or construction of fixed assets and other non-current assets	21		-	(598.017.592)
2-Proceeds from disposal of fixed assets and other non-current assets	22		-	-
3-Loans and purchase of debt instruments from other entities	23		(50.000.000.000)	(52.000.000.000)
4-Collection of loan and repurchase of debt instruments of other entities	24		52.000.000.000	52.000.000.000
5-Equity investments in other entities	25		-	-
6-Proceeds from equity investments in other entities	26		-	-
7-Interest and dividend received	27		143.751.766	217.317.786
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>2.143.751.766</b>	<b>(380.699.806)</b>
<b>III. Cash flows from financing activities</b>				
1-Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2-Repayments of contributed capital and repurchase of stock issued	32		-	-
3-Proceeds from borrowings	33		-	-
4-Repayments of principal	34		-	-
5-Repayments of finance leases principal	35		-	-
6-Dividends or profits paid to owners	36		-	(2.312.409.080)
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>-</b>	<b>(2.312.409.080)</b>
<b>Net cash flows during the period (50=20+30+40)</b>	<b>50</b>		<b>233.277.760</b>	<b>(2.763.312.453)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>10.824.353.350</b>	<b>9.546.241.903</b>
Exchange rate fluctuations' effects on the conversion of foreign currency	61		1.762.179	3.665.730
<b>Cash and cash equivalents at the end of the period (70=50+60+61)</b>	<b>70</b>	VII.34	<b>11.059.393.289</b>	<b>6.786.595.180</b>

Prepared by

Nguyen Thi Kim Chi

Chief Accountant

Nguyen Van Co

Prepared on October 16, 2025

General Director



Bui Thanh Hiep

**AN GIANG PORT JOINT STOCK COMPANY**

National Highway 91, Group 15, Dong Thinh B Hamlet, My Thoi Ward, An Giang Province

**FINANCIAL STATEMENTS**

For the accounting period from January 01, 2025 to December 31, 2025

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**NOTES TO THE FINANCIAL STATEMENTS**  
**(Quarter III of 2025)**

**I. OPERATING CHARACTERISTICS**

**1. Ownership structure**

An Giang Port Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

**2. Business sectors**

The business sector of the Company is service.

**3. Business activities**

The main business activities of the Company are: Storage; Waterway transportation support services; Transport agency; road freight transport and internal waterway freight transport.

**4. Normal production and business cycle**

The normal business and production cycle of the Company is carried out within 12 months.

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

The corresponding figures for the prior year are comparable with the figures for the current year.

**6. Employees**

As of the end of the quarter, the Company had 119 employees (the number at the beginning of the year was 119 employees)

**II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**

**1. Accounting period**

The accounting period of the Company is calculated according to the calendar year, starting from January 01 and ending on December 31 every year.

**2. Accounting currency**

The accounting currency is Vietnam Dong (VND) because most of the transactions are carried out in VND currency.

**III. APPLIED ACCOUNTING STANDARDS AND SYSTEM**

**1. Applied accounting system**

The Company applies Vietnamese Accounting Standards, the Enterprise Accounting System promulgated under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Enterprise Accounting System and Circular No. 53/2016/TT-BTC dated March

21, 2016 and Circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of Financial Statements.

**2. Statement of compliance with accounting standards and accounting system**

The mid-year financial statements of the Company are prepared and presented in compliance with the regulations of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System promulgated under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 as well as Circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of Financial Statements.

**IV. APPLIED ACCOUNTING POLICIES**

**1. Basis of preparation for Financial Statements**

The Financial Statements are prepared on an accrual basis (except for information relating to cash flows).

**2. Foreign currency transactions**

Foreign currency transactions arising are converted at the exchange rate on the date of the transaction. The balance of monetary items denominated in foreign currencies at the end of the financial year is converted at the exchange rate on this date.

Exchange rate differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. Exchange rate differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the financial year after offsetting the differences are recognized in financial income or financial expenses.

The exchange rate used to revalue the balances of monetary items denominated in foreign currencies at the end of the fiscal year is determined according to the following principle:

- For foreign currencies deposited in banks: the buying exchange rate of the bank where the Company opens its foreign currency account.

**3. Cash**

Cash includes cash on hand and demand deposits in banks.

**4. Financial investments**

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

An investment is classified as held-to-maturity when the Company has the intention and ability to hold it until maturity. The held-to-maturity investments of the Company are term deposits for collecting periodic interest.

Held-to-maturity investments are initially recognized at cost, including the purchase price and transaction costs related to the purchase of the investments. After initial recognition, these investments are recognized at recoverable value. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Any interest earned before the time when the Company holds the investment is deducted from the purchase price at the time of acquisition.



If there is sufficient evidence that part or all of the investment may not be collectible and the loss can be reliably determined, the loss is recognized as a financial expense of the year and directly reduces the value of the investment.

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

Investments in equity instruments of other entities are investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, which includes the purchase price or capital contribution plus any direct costs related to the investment activity. Dividends from periods before the time when the investment is purchased are deducted from the value of the investment. Dividends from periods after the time when the investment is purchased are recognized as revenue.

Provision for losses on investments in equity instruments of other entities is made as follows:

+ For investments where the fair value cannot be determined at the reporting date, the provision is made based on the losses of the investee company, with the provision calculated as the difference between the actual capital contributions of the parties at the investee and the actual shareholders' equity, multiplied by the Company's contribution ratio relative to the total capital contribution of the parties involved.

Any increase or decrease in the provision for losses on investments in equity instruments of other entities at the end of the fiscal year is recognized as a financial expense.

## **5. Receivables**

Receivables are presented at book value less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is based on the following principles:

- Trade receivables reflect receivables from commercial transactions arising from the purchase - sale activities between the Company and independent buyers.
- Other receivables reflect amounts receivable that are non-commercial and unrelated to purchase - sale transactions.

Provision for doubtful debts are recognized for each doubtful debt based on the overdue age of the debts after offsetting against payables (if any) or the expected level of the estimated loss that may occur, specifically as follows:

- For overdue receivables:
  - 30% of the value for overdue receivables from 06 months to less than 01 year.
  - 50% of the value for overdue receivables from 01 year to less than 02 years.
  - 70% of the value for overdue receivables from 02 years to less than 03 years.
  - 100% of the value for overdue receivables for 03 years or more.
- For receivables not yet overdue but with doubtful recovery: provisions are recognized based on the estimated loss.

Any increase or decrease in the provision for doubtful debts recognized at the financial reporting date are recorded as general administration expenses.

**6. Inventory**

Inventories are recognized at the lower of cost and net realizable value. The cost of inventories is determined as follows:

- Raw materials, goods: include purchase costs and other directly related costs incurred to bring the inventories to their present location and condition.
- Work-in-progress: includes the cost of raw materials, labor costs and other directly related costs.

The cost of inventory issued is calculated using the weighted average method and is accounted for using the perpetual inventory method.

The net realizable value is the estimated price of the inventory during normal production and business activities, less the estimated costs to complete and the estimated necessary costs to sell them.

Provision for devaluation of inventories is recognized for each inventory item that their cost exceeds net realizable value. Any increase or decrease in the provision for devaluation of inventories is recognized at the end of the fiscal year is recorded as the cost of goods sold.

**7. Prepaid expenses**

Prepaid expenses include actual expenses incurred but related to the production and business activities of several accounting periods. The prepaid expenses of the Company mainly include tools and instruments expenses, and fixed asset repairment expenses. These prepaid expenses are depreciated over the periods which the corresponding economic benefits are generated from these expenses.

**Tools and instruments expenses**

Tools and supplies that have been put into use are depreciated to expenses using the straight-line method with an depreciation period of no more than 03 years.

**Fixed asset repairment expenses**

Fixed asset repairment expenses incurred once with a large value are depreciated to expenses using the straight-line method over 03 years.

**8. Operating lease fixed assets**

A lease fixed asset is classified as an operating lease if the lessor retains most of the risks and rewards incidental to ownership of the asset. Operating lease expenses are reflected in expenses using the straight-line method over the lease term, regardless of the payment method.

**9. Tangible fixed assets**

Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes all costs that the Company incurs to acquire the fixed assets up to the time the assets are ready for use. Subsequent expenses are only recognized as an increase in the historical cost of fixed assets if these expenses are likely to increase future economic benefits from the use of those assets. Expenses that do not meet the above conditions are recognized by the Company as operating expenses of the year.

When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation are derecognized, and gains or losses arising from liquidation are recognized as income or expenses of the year.



Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The depreciation period for each type of tangible fixed asset is as follows:

<u>Type of tangible fixed asset</u>	<u>Useful lives (years)</u>
Buildings and structures	10 - 30
Machinery and equipment	05 - 20
Transportation and transmission vehicles	06 - 15

**10. Intangible fixed assets**

Intangible fixed assets are presented at historical cost less accumulated amortization.

The historical cost of intangible fixed assets includes all expenses incurred by the Company to obtain the fixed assets up to the time they are ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as operating expenses in the period unless these expenses are related to a specific intangible fixed asset and increase the economic benefits from these assets.

When an intangible fixed asset is sold or liquidated, the historical cost and accumulated amortization are derecognized, and any gain or loss arising from the disposal is recognized as income or expense of the year.

The intangible fixed assets of the Company only include Land use rights. Land use rights represent all actual expenses the Company has incurred that are directly related to the land use, including: expenditures spent to obtain land use rights, compensation, site clearance, ground leveling expenses, registration fees, Land use rights are amortized using the straight-line method over the term stated on the land use rights certificate; land use rights with indefinite terms are not amortized.

**11. Construction-in-progress expenses**

Construction-in-progress expenses reflect expenses directly related to assets under construction (including related borrowing expense in accordance with accounting policies of the Company), machinery and equipment being installed for production, leasing and management purposes, as well as expenses related to repairs of fixed assets in progress. These assets are presented at cost and are not depreciated.

**12. Payables and accrued expenses**

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

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

- Trade payables reflect payables of a commercial transaction arising from the purchase of goods, services and assets, where the seller is an independent entity from the Company.

- Accrued expenses reflect payables for goods and services received from the supplier or provided to the consumer but not yet paid due to the absence of invoices or accounting records, and payables to employees for salaries, and operating expenses to be accrued in advance.
- Other payables reflect payables that are non-commercial and not related to the purchase, sale, or provision of goods or services.
- Payables and accrued expenses are classified as short-term and long-term on the Balance Sheet based on the remaining term at the end of the fiscal year.

### 13. Owner's equity

Contributed capital is recorded at the actual amount of capital contributed by shareholders.

### 14. Profit Distribution

Profit after corporate income tax is distributed to shareholders after setting up funds according to the Charter of the Company as well as legal regulations and being approved by the General Meeting of Shareholders.

The distribution of profits to shareholders, considering non-monetary items within undistributed profit after tax, may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

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

### 15. Recognition of revenue and income

#### *Revenue from the sale of goods*

Revenue from the sale of goods is recognized when all of the following conditions are met simultaneously:

- The Company has transferred the significant risks and benefits of ownership of the products to the buyer;
- The Company no longer retains any involvement or control over the goods as the owner;
- Revenue can be reliably measured. If the contract specifies that the buyer has the right to return purchased products under certain conditions, revenue is recognized only when those conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer is entitled to return products in exchange for other goods or services).
- The Company was or is expected to obtain economic benefits from the sales transaction; and
- The costs related to the sales transaction can be determined.

#### *Revenue from the services rendering*

Revenue from the services rendering is recognized when all of the following conditions are met simultaneously:

- Revenue can be reliably measured. If the contract specifies that the buyer has the right to return the purchased service under certain conditions, revenue is recognized only when those conditions no longer exist, and the buyer no longer has the right to return the provided service.
- The Company is expected to obtain economic benefits from the service rendering transaction;
- The portion of work completed as of the mid-year financial reporting date can be determined; and



- The costs incurred for the transaction and the costs to complete the service transaction can be measured.

If services are performed over multiple periods, revenue is recognized in the period based on the results of the completed portion of the work as of the end of the accounting period.

#### ***Revenue from asset leasing***

Revenue from asset leasing is recognized on a straight-line basis over the lease term. Rental fees received in advance for multiple periods are allocated to revenue in accordance with the lease term.

In the event that the lease term accounts for more than 90% of the useful life of the asset, revenue is recognized once for the entire amount of prepaid rent if the following conditions are simultaneously met:

- The lessee does not have the right to unilaterally cancel the lease, and the Company has no obligation to return the prepaid amount under any circumstances or in any form.
- The advances from the lease is not less than 90% of the total expected rental amount to be collected under the contract throughout the lease term, and the lessee must pay the entire rental amount within 12 months from the commencement of the asset lease.
- Almost all risks and rewards associated with ownership of the leased asset have been transferred to the lessee.
- The cost of the leasing activity is estimated with reasonable accuracy.

#### ***Interest Income***

Interest income is recognized on a time basis and at the effective interest rate for each period.

### **16. Borrowing expenses**

Borrowing expenses include interest on borrowings and other costs incurred that are directly related to the borrowings.

Borrowing expenses are recognized as expenses when incurred. In cases where borrowing expenses are directly related to the investment in the construction or production of unfinished assets that require a substantial period (over 12 months) to be ready for their intended use or sale, these borrowing expenses are included in the value of the asset. For specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Income generated from the temporary investment of these loans is deducted from the Historical cost of the related assets.

For general borrowings used for the purpose of investing in the construction or production of unfinished assets, the capitalized borrowing expenses are determined by applying a capitalization rate to the weighted average of cumulative expenditures incurred for the basic construction or production of that asset. The capitalization rate is calculated as the weighted average interest rate of outstanding borrowings during the year, excluding borrowings specifically for the formation of a particular asset.

### **17. Expenses**

Expenses are decreases in economic benefits recognized when a transaction occurs or when it is reasonably certain to occur in the future, regardless of whether cash has been disbursed.

Expenses and the revenues they generate must be recognized simultaneously according to the reasonable principle. In cases where the reasonable principle conflicts with the prudence principle, expenses are recognized based on the nature and regulations on accounting standards to ensure transactions are reflected fairly and reasonably.

**18. Other accounting principles and methods**

**Tax obligations**

***Value Added Tax (VAT)***

The Company applies VAT declaration and calculation in accordance with the guidelines of the current tax laws.

***Corporate income tax***

Corporate income tax represents the total amount of current tax payable.

The current tax payable is calculated based on taxable income of the year. Taxable income differs from net profit as reported in the mid-year income statement because taxable income excludes income or expenses that are taxable or deductible in other years (including any carried-forward losses, if applicable) and items that are non-taxable or non-deductible.

The Company applies a corporate income tax rate of 20% on taxable profits.

The determination of corporate income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax is subject to the results of examinations by the tax authorities.

***Other taxes***

Other taxes and fees are declared and paid to local tax authorities in accordance with the current tax regulations of Vietnam.

**V – Supplementary information for detailed presented at the Balance Sheet**

**1. Cash and cash equivalents**

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
<b>Cash</b>		
Cash in VND	443.213.500	203.923.900
Demand deposits	10.616.179.789	10.620.429.450
<b>Total</b>	<u><u>11.059.393.289</u></u>	<u><u>10.824.353.350</u></u>

**2. Financial investments**

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

		<u>September 30, 2025</u>		<u>January 01, 2025</u>
<b>Short-term</b>	<b>Historical cost</b>	<b>Book value</b>	<b>Historical cost</b>	<b>Book value</b>
Term deposits	50.000.000.000	50.000.000.000	52.000.000.000	52.000.000.000
<b>Total</b>	<u><u>50.000.000.000</u></u>	<u><u>50.000.000.000</u></u>	<u><u>52.000.000.000</u></u>	<u><u>52.000.000.000</u></u>

***2b. Investments in other entities***

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
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	Historical cost	Provision	Historical cost	Provision
<i>Investments in other entities</i>				
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>4.320.000.000</b>	<b>(1.199.291.187)</b>	<b>4.320.000.000</b>	<b>(1.199.291.187)</b>

#### *Fair Value*

The Company has not determined the fair value of the investments because there is no specific guidance on determining fair value.

#### *Provision for investments in other entities*

	September 30, 2025	January 01, 2025
At the beginning of the year	1.199.291.187	1.146.545.626
Provision for investments in equity of other entities	-	52.745.561
<b>At the end of the year</b>	<b>1.199.291.187</b>	<b>1.199.291.187</b>

#### *Relevant information of Mekong Petroleum Joint Stock Company*

- Address: 60-62, 3/2 Street, Xuan Khanh Ward, Ninh Kieu District, Can Tho City;
- Main business sectors: Petroleum and oil trading;
- Contributed capital ratio: 0,84%;
- Number of holding share on June 30, 2023: 432.000 shares.

#### *Transactions with Mekong Petroleum Joint Stock Company*

- During the year, the Company did not incur any transactions with Mekong Petroleum Joint Stock Company.

### **3. Current trade receivables**

	September 30, 2025	January 01, 2025
<i>Receivables</i>		
- Ngo Dam Multimodal Transport One Member Limited Company	6.064.674.281	3.105.250.037
- Ca Mau Petroleum Fertilizer Joint Stock Company	1.270.154.312	1.304.672.797
- Mr. Vu Viet Phong	1.203.084.670	1.313.310.458
- Other customers	6.779.266.183	4.772.627.935
<b>Total</b>	<b>15.317.179.446</b>	<b>10.495.861.227</b>

### **4. Prepayments to suppliers**

	September 30, 2025	January 01, 2025
<i>4a) Current prepayments to suppliers</i>		
- Branch of Marine Construction Consulting Joint Stock Company	-	253.000.000



- 5239 Construction Trading - Service One Member Limited Company	79.695.000	79.695.000
- Other suppliers	119.840.000	89.740.000
<b>Total</b>	<b>199.535.000</b>	<b>422.435.000</b>

**4b) Non-current prepayments to suppliers**

- Maritime Construction Consulting Joint Stock Company	108.660.000	108.660.000
- Branch of Maritime Construction Consulting Joint Stock Company	355.000.000	355.000.000
- Other suppliers	63.242.200	63.242.200
<b>Total</b>	<b>526.902.200</b>	<b>526.902.200</b>

**5. Other current receivables**

<i>Receivables from other organizations and individuals</i>	September 30, 2025		January 01, 2025	
	Value	Provision	Value	Provision
- Advances	211.274.100	-	446.651.052	-
- Interest receivable from term deposits	1.048.575.342	-	1.854.912.330	-
- Current deposits and collaterals	8.000.000	-	8.000.000	-
- Receivable compensation for temporary land use fee prepayments (*)	10.000.000.000	-	10.000.000.000	-
- Other current receivables	343.655.486	-	300.649.158	-
<b>Total</b>	<b>11.611.504.928</b>	<b>0</b>	<b>12.610.212.540</b>	<b>0</b>

(\*)According to the spirit of the meeting on November 29, 2024 regarding the handling of the houses and land of the former Office of the Department of Transport chaired by the Department of Natural Resources and Environment of An Giang Province and the opinions of representatives of the Department of Finance of An Giang Province, the Company sent Official Letter No. 68/CV-CAG dated December 02, 2024 to the Department of Finance of An Giang Province, submitting to the An Giang Provincial People's Committee regarding a plan to return to the Company the amount of 10,000,000,000 VND for temporary land use fee payments to pay compensation for site clearance of the expansion project of My Thoi Port.

**6. Doubtful debts**

	September 30, 2025	January 01, 2025
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	Overdue time	Historical cost	Colle ctible amou nt	Overdue time	Historical cost	Colle ctible amo unt
+ Hai Chau Trading and Services Limited Company Trade receivables	Over 3 years	160.933.487	-	Over 3 years	160.933.487	-
+ An Hai Inland Waterway Transport Limited Company Trade receivables	Over 3 years	181.200.000	-	Over 3 years	181.200.000	-
+ Kim Nguu Marine Transport Limited Company Trade receivables	Over 3 years	145.400.000	-	Over 3 years	145.400.000	-
+ Trung Hung Marine Transport and Technical - Trading Joint Stock Company Trade receivables	Over 3 years	350.160.000	-	Over 3 years	350.160.000	-
+ Other entities Trade receivables	Over 3 years	746.827.667	-	Over 3 years	746.827.667	-
<b>Total</b>	<b>0</b>	<b>1.584.521.154</b>	<b>0</b>	<b>0</b>	<b>1.584.521.154</b>	<b>0</b>

Changes in the provision for doubtful debts are as follows:

	September 30, 2025	January 01, 2025
Balance at the beginning of the period	1.584.521.154	1.609.521.154
Reversal of provision for doubtful debts	-	(25.000.000)
<b>Balance at the end of the period</b>	<b>1.584.521.154</b>	<b>1.584.521.154</b>



## 7. Inventories

		September 30, 2025		January 01, 2025
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	1.019.517.612	-	1.282.096.282	-
Tools and instruments	1.039.754.687	-	1.265.123.151	-
Goods	15.345.021	-	20.925.021	-
<b>Total</b>	<b>2.074.617.320</b>	<b>-</b>	<b>2.568.144.454</b>	<b>-</b>

## 8. Prepaid expenses

	September 30, 2025	January 01, 2025
<b>8a. Current prepaid expenses</b>		
Tools and instruments expenses	182.822.552	103.862.647
Insurance expenses	76.005.023	42.951.619
Fixed asset repairment expenses	155.468.935	120.255.767
Other current prepaid expenses	10.030.826	91.835.252
<b>Total</b>	<b>424.327.336</b>	<b>358.905.285</b>
<b>8b. Long-term prepaid expenses</b>		
Tools and supplies expenses	663.079.704	337.003.370
Fixed asset repair expenses	2.992.393.313	3.764.645.441
Other long-term prepaid expenses	840.443.411	7.913.751
<b>Total</b>	<b>4.495.916.428</b>	<b>4.109.562.562</b>

## 9. Tangible fixed assets

The movements (increases and decreases) in tangible fixed assets are presented in Appendix 01 attached.

## 10. Intangible fixed assets

Represents the value of long-term land use rights, not subject to depreciation.

## 11. Construction in progress

	September 30, 2025	January 01, 2025
- Investment and expansion project for My Thoi Port	639.405.800	639.405.800
- Acquisition of fixed assets	-	-
- Major repairs of fixed assets	-	4.000.000
<b>Total</b>	<b>639.405.800</b>	<b>643.405.800</b>

## 12. Current trade payables

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
<i>Payable to other suppliers</i>		
- Thuan Trung Investment and Construction Joint Stock Company	49.588.500	199.914.750
- Duong Dong Limited Liability Company - An Giang	182.000.000	-
- Uc Chau Trading Limited Liability Company.	168.007.920	-
- Phuoc Tao Logistics Joint Stock Company	74.618.172	-
- Other suppliers	44.275.000	-
<b>Total</b>	<b><u>518.489.592</u></b>	<b><u>199.914.750</u></b>

## 13. Current prepayments from customers

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
<i>Prepayments from other customers</i>		
Other customers	243.136	47.135
<b>Total</b>	<b><u>243.136</u></b>	<b><u>47.135</u></b>

## 14. Taxes and payables to the State

The changes in tax and payables to State are presented in Appendix 02 attached.

### *Value added tax*

The Company pays value added tax according to the deduction method with tax rates of 0%; 5%; 8% and 10%.

### *Corporate income tax*

The Company is required to pay corporate income tax on taxable income at a tax rate of 20%.

The corporate income tax payable is estimated as follows:

	<u>From January 01, 2025 to September 30, 2025 VND</u>	<u>From January 01, 2024 to September 30, 2024 VND</u>
Total accounting profit before corporate income tax	(177.443.360)	(340.204.438)
Adjustments to accounting profit to determine taxable income:		
Taxable income:		
- Additions	174.853.839	185.820.800
- Deductions	-	-
Taxable income	(2.589.521)	(154.383.638)
Tax-exempt income	-	-
Taxable income	(2.589.521)	(154.383.638)

Corporate income tax rate	20%	20%
Corporate income tax payable	0	0
Adjustment of corporate income tax payable for previous years (*)	<u>286.112</u>	(158.619.669)
Total corporate income tax payable	<u>286.112</u>	<u>(158.619.669)</u>

(\*) Additional adjustment of corporate income tax for 2022 according to Notice No. 592/TB-CTAGI-TTKT3 dated March 03, 2025 of the An Giang Provincial Tax Department regarding the explanation and supplement information and documents.

**15. Payables to employees**  
Is the salary payable to employees

**16. Current unearned revenue**  
Is the advance payment for fixed asset leasing

**17. Other payables**

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
<b>17a) Other current payables</b>		
<i>Payables to other organizations and individuals</i>		
- Current received deposits and collaterals	-	150.600.000
- Dividend payables	20.715.370	22.791.120
- Other current payables	<u>10.900.400</u>	<u>10.374.051</u>
<b>Total</b>	<u><u>31.615.770</u></u>	<u><u>183.765.171</u></u>

**17b) Other non-current payables**  
Non-current received deposits and collaterals

**18. Bonus and welfare fund**

	<u>At the opening of this year</u>	<u>Increase due to appropriation from profit</u>	<u>Fund disbursement during the period</u>	<u>At the end of this period</u>
Bonus fund	313.998.850	-	288.165.000	25.833.850
Welfare fund	296.679.538	-	119.185.258	177.494.280
Bonus fund for Board of Management and Board of Executive	65.133.410	-	<u>65.133.410</u>	-



<b>Total</b>	<b>675.811.798</b>	<b>-</b>	<b>472.483.668</b>	<b>203.328.130</b>
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## 19. Owner's equity

### 19a. Table of changes in owner's equity

The changes in owners' equity are presented in Appendix 03 attached.

### 19b. Details of owners' equity capital

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
State Capital and Investment Corporation	73.116.000.000	73.116.000.000
Mrs 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

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
	<u>Shares</u>	<u>Shares</u>
Number of shares registered to issue		
Number of shares issued to the public	13.800.000	13.800.000
- Ordinary shares	13.800.000	13.800.000
- Preferred shares	-	-
Number of shares redeemed	0	0
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	13.800.000	13.800.000
- Ordinary shares	13.800.000	13.800.000
- Preferred shares	-	-
Par value of outstanding shares: VND 10,000		

## 20. Off-balance sheet items

	<u>September 30, 2025</u>	<u>January 01, 2025</u>
Foreign currencies	2.581,72	2.591,62
- USD	2.581,72	2.591,62

## VI. Supplementary Information for Items Presented in the Income Statement

### 1. Total revenue from sales of goods and services rendered

	<u>From January 01, 2025 to September 30, 2025</u>	<u>From January 01, 2024 to September 30, 2024</u>
<b>a. Revenue</b>	<b>VND</b>	<b>VND</b>

- Revenue from sales of goods	121.142.855	35.809.524
- Revenue from services rendered	34.361.926.053	29.260.641.229
<b>Total</b>	<b>34.483.068.908</b>	<b>29.296.450.753</b>

## 2. Cost of goods sold

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Cost of goods provided	98.580.000	29.140.000
Cost of services provided	29.978.974.107	28.200.611.322
<b>Total</b>	<b>30.077.554.107</b>	<b>28.229.751.322</b>

## 3. Financial income

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Interest on deposits and loans	2.064.217.521	2.449.865.734
Exchange rate difference due to revaluation of monetary items denominated in foreign currencies	1.762.179	3.665.730
<b>Total</b>	<b>2.065.979.700</b>	<b>2.453.531.464</b>

## 4. Financial expenses

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Exchange rate losses from revaluation of foreign currency-denominated monetary items	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 5. Selling expenses

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Labour costs	381.828.790	779.498.580

Material costs	27.470.957	14.239.453
Tools and supplies costs	1.850.000	4.226.367
Depreciation expense	45.511.695	45.511.695
External service expenses	115.255.674	104.026.928
Other expenses	55.650.537	21.480.561
<b>Total</b>	<b>627.567.653</b>	<b>968.983.584</b>

#### 6. General and administrative expenses

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Management labour costs	3.382.738.180	3.441.133.810
Management materials costs	81.060.833	145.719.827
Office supplies costs	43.855.376	38.830.410
Depreciation expense	250.409.610	327.953.964
Taxes, duties and fees	1.238.046.745	1.264.018.301
Provisions and allowances	-	-
External service expenses	254.480.499	499.968.800
Other expenses	748.925.781	980.135.964
<b>Total</b>	<b>5.999.517.024</b>	<b>6.697.761.076</b>

#### 7. Other income

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Other Income	655	9.336.670
Refund of administrative penalties, late payment fees according to Decision No. 350/QĐ-CTAGI dated January 26, 2024, of the An Giang Provincial Tax Department	-	41.050.771



Reduction in land lease fees due to adjustment of land lease unit price upon expiration of the unit price stabilization period, as per Notice No. 463/TB-CTAGI dated February 20, 2024, of the An Giang Provincial Tax Department

	-	3.788.742.686
<b>Total</b>	<b>655</b>	<b>3.839.130.127</b>

#### 8. Other expenses

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
Compensation costs	20.373.196	32.754.800
Tax penalties and arrears	196	66.000
Other costs	1.480.447	-
<b>Total</b>	<b>21.853.839</b>	<b>32.820.800</b>

#### 9. Basic earnings per share

	From January 01, 2025 until September 30, 2025 VND	From January 01, 2024 until September 30, 2024 VND
- Total accounting profit after corporate income tax	(177.729.472)	(311.718.699)
- Deductions	-	-
- Appropriation of bonus and welfare fund and bonus and welfare fund for Board of Management and Executives	-	-
- Profit used to calculate basic earnings per share	(177.729.472)	(311.718.699)
- Average number of outstanding common shares during the period	13.800.000	13.800.000
- Basic/diluted earnings per share	(13)	(23)

#### 10. Production and business expenses by element

	From January 01, 2025 to September 30, 2025 VND	From January 01, 2024 to September 30, 2024 VND
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Costs of materials, package	4.639.502.648	4.412.622.047
Labour costs	18.098.586.560	16.681.204.000
Depreciation expense	5.296.586.071	5.363.908.388
External service expenses	6.836.394.063	7.660.149.782
Other expenses	1.544.041.263	1.544.985.808
<b>Total</b>	<b>36.415.110.605</b>	<b>35.662.870.025</b>

## VII – Other supplementary information

### 1. Transactions and balances with related parties

Related parties of the Company include key management personnel, individuals related to key management personnel, and other related parties.

#### *1a. Transactions and balances with key management personnel and individuals related to key management personnel*

Key management personnel include members of the Company's Board of Directors and Board of General Directors. Individuals related to key management personnel are close family members of the key management personnel.

#### *Transactions with key management personnel and individuals related to key management personnel*

The Company did not have in any transactions with key management personnel or individuals related to key management personnel.

#### *Receivables and payables with key management personnel and individuals related to key management personnel*

The Company has no receivables or payables with key management personnel or individuals related to key management personnel.

#### *Income of the Board of Executives, the Board of Supervisors and the Council*

Full name	Title	Accumulated from the beginning of the year to the end of this period			
		Salary	Bonus	Remuneration	Total
- Mr. Le Viet Thanh	- Chairman of the Board of Directors	-	-	54.000.000	54.000.000
	- Vice Chairman of the Board of Directors -				
- Mr. Bui Thanh Hiep	General Director	370.465.000	10.732.500	45.000.000	426.197.500
	- Member of the Board of Directors				
- Mr. Tran Van Cam	- Deputy General Director	212.368.000	9.520.000	36.000.000	257.888.000
- Mr. Phan Thanh Tien	- Member of the Board of Directors	-	-	36.000.000	36.000.000

Full name	Title	Accumulated from the beginning of the year to the end of this period			
		Salary	Bonus	Remuneration	Total
- Mr. Nguyen Van Linh	- Member of the Board of Directors	-	-	36.000.000	36.000.000
- Mr. Tran Tan Phong	- Deputy General Director	212.368.000	9.520.000	-	221.888.000
- Mrs. Tran Thi Thu Tra	- Head of the Board of Supervisors	-	-	27.000.000	27.000.000
- Mrs. Tran Thi Thuy Hanh	- Member of the Board of Supervisors	90.164.000	5.920.000	18.000.000	114.084.000
- Mr. Pham Van Thanh	- Member of the Board of Supervisors	108.194.000	8.620.000	18.000.000	134.814.000
<b>Total</b>		<b>993.559.000</b>	<b>44.312.500</b>	<b>270.000.000</b>	<b>1.307.871.500</b>

**1b. Transactions and balances with other related parties**

Related parties only consist of State Capital and Investment Corporation, as a major shareholder of the Company.

**Transactions with other related parties**

The Company has no transactions with other related parties

**Receivables and payables with other related parties**

The Company has no receivables or payables to other related parties

**1. Sub-unit information**

Unit information is presented by business segment and geographical area. The primary sub-unit reporting is prepared according to business segment based on the Company's internal organizational and management structure and internal financial reporting system.

**2a. Information on the business sector**

The Company's main business activity is unloading services. Besides, other business activities are mainly trading goods (bamboo mat, ...); revenue from other activities accounts for a minor proportion.

**2b. Information on business area**

The Company's operations mainly take place in Vietnam.

**2. Events occurring after the end of the accounting period**

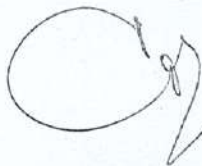
There are no crucial events occurring after the end of the accounting period that require figure adjustment or supplementary information disclosure in the Financial Statements.

Prepared by



Nguyen Thi Kim Chi

Chief Accountant



Nguyen Van Co



Prepared on October 16, 2025

General Director



Bui Thanh Hiep



**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period ended on December 31, 2025

**Appendix 01: Table of changes in tangible fixed assets**

	Unit: VND			
	Buildings and structures	Machinery and equipment	Transport and transmission vehicles	Total
<b>Historical value</b>				
Opening balance	83.925.433.728	6.944.059.376	97.477.104.632	188.346.597.736
Increase in period	0	0	3.184.508.800	3.184.508.800
<b>Closing balance</b>	<b>83.925.433.728</b>	<b>6.944.059.376</b>	<b>100.661.613.432</b>	<b>191.531.106.536</b>
<i>In which:</i>				
Fully depreciated but still in use	1.144.854.633	5.873.423.012	20.137.448.930	27.155.726.575
<b>Accumulated depreciation</b>				
Opening balance	59.790.765.464	6.579.710.545	75.943.040.393	142.313.516.402
Depreciation in period	1.836.172.134	94.188.328	3.366.225.609	5.296.586.071
<b>Closing balance</b>	<b>61.626.937.598</b>	<b>6.673.898.873</b>	<b>79.309.266.002</b>	<b>147.610.102.473</b>
<b>Net book value</b>				
Opening balance	24.134.668.264	364.348.831	21.534.064.239	46.033.081.334
<b>Closing balance</b>	<b>22.298.496.130</b>	<b>270.160.503</b>	<b>21.352.347.430</b>	<b>43.921.004.063</b>

Prepared by



Nguyen Thi Kim Chi

Chief Accountant



Nguyen Van Co



Prepared on October 16, 2025

General Director

Bui Thanh Hiep

**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period ended on December 31, 2025

**Appendix 02: Table of changes in tax and payables to State**

	Unit: VND					
	Opening balance		Changes in this period		Closing balance	
	Payable	Receivable	Payable	Paid	Payable	Receivable
VAT on domestic sales	190.480.591	-	2.716.513.976	2.589.577.635	317.416.932	0
Corporate income tax	-	148.354.517	286.112	-	-	148.068.405
Personal income tax	11.807.500	-	105.108.053	110.820.215	6.095.338	0
Land lease fees	-	2.789.849.255	1.143.101.809	-	-	1.646.747.446
Fees, charges and other payables	-	-	91.971.946	122.620.260	-	30.648.314
<b>Total</b>	<b>202.288.091</b>	<b>2.938.203.772</b>	<b>4.056.981.896</b>	<b>2.823.018.110</b>	<b>323.512.270</b>	<b>1.825.464.165</b>

Prepared by



Nguyen Thi Kim Chi

Chief Accountant



Nguyen Van Co

Prepared on October 16, 2025

General Director



Bui Thanh Hiep



**AN GIANG PORT JOINT STOCK COMPANY**

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

**FINANCIAL STATEMENTS**

For the accounting period ended on December 31, 2025

**Appendix 03: Table of changes in owners' equity**

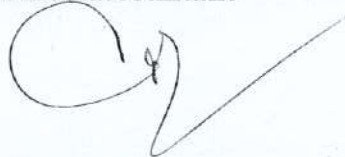
	Unit: VND			
	Contributed capital	Development and investment fund	Undistributed profit after tax	Total
Balance at the beginning of the previous year	138.000.000.000	5.728.924.468	3.093.243.831	146.822.168.299
Net profit for the previous year	-	-	(661.573.169)	(661.573.169)
Appropriation to the Development and Investm	-	154.662.192	- 154.662.192	-
Appropriation to the Bonus and Welfare Fund	-	0	- 620.181.639	- 620.181.639
Dividend distribution of 2023	-	0	- 2.318.400.000	- 2.318.400.000
<b>Balance at the end of the previous year</b>	<b>138.000.000.000</b>	<b>5.883.586.660</b>	<b>(661.573.169)</b>	<b>143.222.013.491</b>
Balance at the beginning of this year	138.000.000.000	5.883.586.660	(661.573.169)	143.222.013.491
Net profit in this period	-	-	(177.729.472)	(177.729.472)
Appropriation to the Development and Investm	-	-	-	-
Appropriation to the Bonus and Welfare Fund	-	-	-	-
Dividend distribution of 2024	-	-	-	-
<b>Balance at the end of this period</b>	<b>138.000.000.000</b>	<b>5.883.586.660</b>	<b>(839.302.641)</b>	<b>143.044.284.019</b>

Prepared by



Nguyen Thi Kim Chi

Chief Accountant



Nguyen Van Co

Prepared on October 16, 2025

General Director




Bui Thanh Hiep