

No.: 150/DXP-CBTT

Hai Phong, July 19, 2025

PERIODIC INFORMATION DISCLOSURE – FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Doan Xa Port Joint Stock Company hereby discloses its financial statements for Quarter II of 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: Doan Xa Port Joint Stock Company

- Stock code: DXP

- Address: No. 15 Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

- Phone: (+84) 225 3765 029

- Email: contact@doanxaport.com.vn

2. Disclosed information:

- Financial Statements for Quarter II/2025

☒ Separate Financial Statements

- Cases subject to explanation:

Net profit after corporate income tax in the Statement of Profit or Loss for the reporting period changes by 10% or more compared to the same period last year:

☒ Yes ☐ No

- Written explanation in case of "Yes":

☒ Yes ☐ No

This information has been published on the Company's website on July 19, 2025 at the link: <http://www.doanxaport.com.vn>

DOAN XA PORT JOINT STOCK COMPANY

Enclosed documents:

- Financial Statements for Quarter II/2025
- Written Explanation (if any)



TỔNG GIÁM ĐỐC  
*Hoàng Văn Minh*

DOAN XA PORT  
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

No.: *151*/DXP

Hai Phong, July 19, 2025

*Re: Explanation of fluctuations in net  
profit after tax in Quarter II/2025  
compared to Quarter II/2024*

To:

- State Securities Commission
- Hanoi Stock Exchange

According to the Statement of Profit or Loss of Doan Xa Port Joint Stock Company for Quarter II/2025, the business results are as follows:

- Revenue reached VND 161.2 billion, a decrease of VND 22.8 billion or 12% compared to the same period last year.

- Net profit after tax reached VND 28.9 billion, an increase of VND 14.3 billion or 99% compared to the same period last year. This was mainly due to a reduction in cost of goods sold and the Company's cost-saving efforts.

We hereby certify that the above disclosed information is true and we shall take full legal responsibility for the contents of the disclosed information.

Sincerely.

DOAN XA PORT JOINT STOCK COMPANY

Recipients:

- As stated above
- Company archive



TỔNG GIÁM ĐỐC  
*Hoàng Văn Minh*

**DOAN XA PORT JOINT STOCK COMPANY**

Address : No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

Tax code : 0200443827

Stock code : DXP

**FINANCIAL STATEMENT**

**Quarter II - 2025**





## **REPORT OF THE BOARD OF GENERAL DIRECTORS**

The Board of General Directors of Doan Xa Port Joint Stock Company (hereinafter referred to as the Company) presents its report together with the Financial Statements for the period ended June 30, 2025

### **COMPANY**

Doan Xa Port Joint Stock Company is equitized from Doan Xa Loading and Unloading Enterprise according to the Prime Minister's Decision No. 1372/QĐ-TTĐ dated October 19, 2021 on the transformation of Doan Xa Loading and Unloading Enterprise into Doan Xa Port Joint Stock Company. The company operates under the Enterprise Registration Certificate No. 0203000123 issued by the Department of Planning and Investment of Hai Phong City for the first time on 27/11/2001 and its changes. The company was granted an enterprise code of 0200443827 and is currently operating under the 18th amended Business Registration Certificate dated June 14, 2025.

Company headquarters: No.15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City.

### **BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT**

The members of the Board of Directors during the year and at the date of this report include:

Mr. Bui Tuan Minh	Chairman	(Appointed on 06 June 2025)
Mr. Hoang Van Quang	Chairman	(Resigned on 06 June 2025)
Mr. Tran Viet Hung	Member	
Mr. Hoang Van Minh	Member	(Appointed on 06 June 2025)
Mr. Duong Ba Linh	Member	(Appointed on 06 June 2025)
Mr. Nguyen Ngoc Dao	Member	(Resigned on 06 June 2025)
Mr. Le Manh Hoan	Member	(Resigned on 06 June 2025)

The members of the Board of Directors who led the Company during the year and at the date of this report

Mr. Hoang Van Minh	General Director
Mr. Tran Van Son	Deputy General Director
Mr. Nguyen Van Thuc	Deputy General Director
Mr. Tran Thanh Tuan	Deputy General Director

The legal representative of the Company at the date of this report is Mr. Hoang Van Minh (General Director)

The Audit Committee members include:

Mrs Tran Thi Hang	Prefect	(Appointed on 06 June 2025)
Ms. Hoang Thi Phuong	Prefect	(Resigned on 06 June 2025)
Mrs. Hoang Thanh Mai	Member	
Mrs. Le Tran Anh Thu	Member	(Appointed on 06 June 2025)

### **RESPONSIBILITIES OF THE BOARD OF DIRECTORS**

The Board of General Directors is responsible for the preparation of the financial statements which give a true and fair view of the financial position, results of operations and cash flows of the Company. In preparing these financial statements, the Board of Directors of the Company undertakes to comply with the following

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates with caution;
- State clearly whether the accounting standards applied to the Company have been complied with or not and all material deviations from these standards have been presented and explained in the Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement an effective internal control system to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error.

The Board of General Directors of the Company ensures that accounting records are maintained to accurately and fairly reflect the Company's financial position at all times, and that the financial statements are prepared in compliance with the prevailing regulations of the State. The Board is also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other violations.

The Board of General Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

## **APPROVAL OF FINANCIAL STATEMENTS**

The Board of General Directors approved the attached Financial Statements. The Statements have fairly and fairly reflected the Company's financial position as at June 30, 2025, its business performance and cash flows for the first six months of 2025, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and in compliance with legal regulations related to the preparation and presentation of financial statements.

On behalf of the Board of General Directors

**General Director**



**Hoang Van Minh**

*Hai Phong, July 18, 2025*



**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

FINANCIAL REPORT QUARTER II-2025

**BALANCE SHEET**

As of June 30, 2025

ASSET	Code	Note	30/06/2025 VND	01/01/2025 VND
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>566.938.309.450</b>	<b>537.734.045.161</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>III.1</b>	<b>151.833.415.869</b>	<b>28.205.454.330</b>
1. Cash	111		9.533.415.869	12.392.336.522
. Cash equivalents	112		142.300.000.000	15.813.117.808
<b>II. Short-term investments</b>	<b>120</b>	<b>III.2</b>	<b>357.000.000.000</b>	<b>411.640.000.000</b>
1. Held-to-maturity investments	123		357.000.000.000	411.640.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>35.916.709.509</b>	<b>92.157.336.008</b>
1. Short-term trade receivables	131	III.3	29.492.630.325	85.720.140.151
2. Short-term prepayments to suppliers	132		564.344.809	202.337.339
3. Other short-term receivables	136	III.4	5.859.734.375	6.318.269.642
4. Provision for short-term doubtful debts	137		-	(83.411.124)
<b>IV. Inventories</b>	<b>140</b>	<b>III.6</b>	<b>21.375.471.709</b>	<b>5.351.074.064</b>
1. Inventories	141		21.375.471.709	5.351.074.064
<b>V. Other short-term assets</b>	<b>150</b>		<b>812.712.363</b>	<b>380.180.759</b>
1. Short-term prepaid expenses	151	III.9a	465.729.719	380.180.759
2. Deductible VAT	152		346.982.644	-
3. Taxes and other receivables from State budget	153	III.14	-	-
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>469.534.918.039</b>	<b>469.368.901.342</b>
<b>II. Fixed assets</b>	<b>220</b>		<b>23.236.230.190</b>	<b>23.292.135.284</b>
1. Tangible fixed assets	221	III.8	23.024.303.300	23.023.688.394
- Historical cost	222		275.390.411.679	296.819.162.991
- Accumulated depreciation	223		(252.366.108.379)	(273.795.474.597)
4. Intangible fixed assets	227	III.10	211.926.890	268.446.890
- Historical cost	228		1.340.960.000	1.582.960.000
- Accumulated amortization	229		(1.129.033.110)	(1.314.513.110)
<b>III. Long-term assets in progress</b>	<b>240</b>		<b>517.975.760</b>	-
1. Construction in progress	242	III.7	517.975.760	-
<b>VI. Long-term investment</b>	<b>250</b>	<b>III.2</b>	<b>444.721.401.977</b>	<b>444.721.401.977</b>
. Investments in joint ventures and associates	252		447.305.948.664	447.305.948.664
. Equity investments in other entities	253		5.766.336.836	5.766.336.836
. Provision for devaluation of long-term investments	254		(8.350.883.523)	(8.350.883.523)
<b>IV. Other long-term assets</b>	<b>260</b>		<b>1.059.310.112</b>	<b>1.355.364.081</b>
1. Long-term prepaid expenses	261	III.9b	1.059.310.112	1.355.364.081
<b>TOTAL ASSETS</b>	<b>270</b>		<b>1.036.473.227.489</b>	<b>1.007.102.946.503</b>

# BALANCE SHEET

As of June 30, 2025  
(Continue)

CAPITAL SOURCES	Code	Note	30/06/2025 VND	01/01/2025 VND
<b>C. LIABILITIES</b>	<b>300</b>		<b>160.648.800.593</b>	<b>145.038.921.629</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>160.648.800.593</b>	<b>144.988.921.629</b>
1. Short-term trade payables	311	III.11	20.179.018.672	36.488.785.626
2. Short-term prepayments from customers	312		13.783.779.901	2.337.569.619
3. Taxes and other payables to State budget	313	III.14	14.358.168.430	4.913.375.845
4. Payables to employees	314		8.202.007.176	2.183.937.979
5. Short-term accrued expenses	315	III.12a	3.239.949.032	5.074.874.671
6. Other short-term payables	319	III.15a	30.888.674.698	503.245.070
7. Short-term borrowings and finance lease liabilities	320	III.13	67.208.201.000	92.509.236.135
8. Bonus and welfare fund	322		2.789.001.684	977.896.684
<b>II. Non-current liabilities</b>	<b>330</b>		-	<b>50.000.000</b>
1. Other long-term payables	337	III.15b	-	50.000.000
			-	-
CAPITAL SOURCES	Code	Note	30/06/2025 VND	01/01/2025 VND
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>875.824.426.896</b>	<b>862.064.024.874</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>III.16</b>	<b>875.824.426.896</b>	<b>862.064.024.874</b>
1. Contributed capital	411		599.101.330.000	599.101.330.000
- Common shares with voting rights	411a		599.101.330.000	599.101.330.000
Share Premium	412		1.123.771.566	1.123.771.566
1. Development and investment funds	418		168.189.656.117	168.189.656.117
2. Retained earnings	421		107.409.669.213	93.649.267.191
- Retained earnings accumulated till the end of the previous year	421a		60.944.200.691	39.866.187.984
- Retained earnings of the current year	421b		46.465.468.522	53.783.079.207
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>1.036.473.227.489</b>	<b>1.007.102.946.503</b>

Preparer

Nguyen Thi Thao

Chief Accountant

Nguyen Thi Thanh Ha

General Director



Hoang Van Minh



**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

FINANCIAL REPORT QUARTER II-2025

**INCOME STATEMENT**

Quarter II - 2025

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year	This year	Previous Year
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	01	18	161.266.326.383	184.092.483.288	247.841.791.537	205.142.334.541
2. Revenue deductions	02	19				
3. Net revenue from sales of goods and rendering of services	10	20	161.266.326.383	184.092.483.288	247.841.791.537	205.142.334.541
4. Cost of goods sold and services rendered	11	21	119.223.462.211	163.627.692.098	181.382.321.916	176.082.364.826
5. Gross profit from sales of goods and rendering of services	20		42.042.864.172	20.464.791.190	66.459.469.621	29.059.969.715
6. Financial income	21	22	6.910.910.547	3.924.045.589	13.980.276.121	7.814.591.992
7. Financial expense	22	23	463.318.101	1.515.509.008	1.491.954.252	1.771.359.461
<i>In which: Interest expense</i>	23		463.318.101	183.678.207	1.491.954.252	183.678.207
9. Selling expense	25	26a	8.362.583.183	70.971.823	12.463.616.359	70.971.823
10. General and administrative expense	26	26b	5.637.664.008	4.777.545.009	10.120.253.548	8.833.998.258
11. Net profit from operating activities	30		34.490.209.427	18.024.810.939	56.363.921.583	26.198.232.165
12. Other income	31	24	1.569.004.069	5.403.269	1.569.004.069	11.850.720
13. Other expense	32	25	-	707.645	-	8.494.486
14. Other profit	40		1.569.004.069	4.695.624	1.569.004.069	3.356.234
15. Total net profit before tax	50		36.059.213.496	18.029.506.563	57.932.925.652	26.201.588.399
16. Current corporate income tax expense	51	27	7.062.602.699	3.422.953.842	11.467.457.130	5.087.482.209
Deferred corporate income tax expense	52		-	-	-	-
17. Profit after corporate income tax	60		28.996.610.797	14.606.552.721	46.465.468.522	21.114.106.190
18. Basic earnings per share	70		484	244	776	352

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha



Hai Phong, July 18, 2025

General Director

Hoang Van Minh



**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

FINANCIAL REPORT QUARTER II-2025

**CASH FLOW STATEMENT***(Indirect method)**Quarter II 2025*

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>1. Profit before tax</b>	<b>01</b>		<b>57.932.925.652</b>	<b>26.201.588.399</b>
<b>2. Adjustment for</b>			<b>(11.354.476.638)</b>	<b>(5.884.790.208)</b>
- Depreciation and amortization of fixed assets and investment properties	02		2.049.790.057	1.694.945.399
- Provisions	03		(83.411.124)	-
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		(12.478.557)	(6.393.858)
- Gains / losses from investment	05		(13.771.695.115)	(7.757.019.956)
- Interest expense	06		463.318.101	183.678.207
<b>3. Operating profit before changes in working capital</b>	<b>08</b>		<b>46.578.449.014</b>	<b>20.316.798.191</b>
- Increase or decrease in receivables	09		55.977.054.979	(148.412.019.377)
- Increase or decrease in inventories	10		(16.024.397.645)	(133.677.660)
- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		(2.058.342.692)	(121.724.015.756)
- Increase or decrease in prepaid expenses	12		(383.075.384)	(511.519.465)
- Interest paid	14		(398.681.336)	(11.330.626)
- Corporate income tax paid	15		(4.282.182.334)	(8.098.966.410)
- Other payments on operating activities	17		(255.895.000)	(1.950.809.744)
<b>Net cash flow from operating activities</b>	<b>20</b>		<b>79.152.929.602</b>	<b>(260.525.540.847)</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchase or construction of fixed assets and other long-term assets	21		(1.993.884.958)	(197.970.000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1.500.000.000	-
3. Loans and purchase of debt instruments from other entities	23		(357.000.000.000)	(203.790.000.000)
4. Collection of loans and resale of debt instrument of other entities	24		411.640.000.000	191.686.439.347
5. Interest and dividend received	27		15.617.473.473	9.681.509.277
<b>Net cash flow from investing activities</b>	<b>30</b>		<b>69.763.588.515</b>	<b>(2.620.021.376)</b>
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from borrowings	33		74.100.665.917	115.716.224.000
2. Repayment of principal	34		(99.401.701.052)	(828.875)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year
			VND	VND
<i>Net cash flow from financing activities</i>	40		(25.301.035.135)	115.715.395.125
Net cash flows in the year	50		123.615.482.982	(147.430.167.098)
Cash and cash equivalents at the beginning of the year	60		28.205.454.330	287.772.136.417
Effect of exchange rate fluctuations	61		12.478.557	6.393.858
Cash and cash equivalents at the end of the year	70	III.1	151.833.415.869	140.348.363.177

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, July 18, 2025

General Director



Hoang Van Minh

**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City  
FINANCIAL REPORT QUARTER II-2025

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## **NOTES TO FINANCIAL STATEMENTS**

### **Quarter II- 2025**

**I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES****Form of capital ownership**

The Company's charter capital is VND 599,101,330,000, divided into 59,910,133 shares, with a par value of VND 10,000 per share, without preferential shares.

**Business field:** Port Operation and bitumen trading

**Business activities**

The Company's main activities are:

- Cargo handling services, warehouse business, transportation and waterway transport services, freight forwarding, maritime agency
- Wholesale and retail of solid, liquid, and gas fuels and related products.

**Corporate structure**

\* The Company's member entities are as follows:

Branch of Doan Xa Port Joint Stock Company in Hanoi	No. 82, Group 6, Nguyen Van Linh Street, Sai Dong Ward, Long Bien District, Hanoi City
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\* Number of employees: As of June 30, 2025, the Company has 169 employees (1 January 2025: 190).

**II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY****1. Accounting period and accounting currency**

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

This accounting period: From January 1, 2025 to June 30, 2025

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

**2. Standards and Applicable Accounting Policies***Applicable Accounting Policies*

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

*Declaration of compliance with Accounting Standards and Accounting System*

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

**3. Foreign currency transactions**

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- When recording receivables: is the buying rate of the commercial bank where the Company designates the customer to pay at the time the transaction occurs;
- When recording payables: is the selling rate of the commercial bank where the Company plans to transact at the time the transaction occurs;
- When purchasing assets or making immediate payments in foreign currency: is the buying rate of the commercial bank where the Company makes the payment.



#### **4. Cash and cash equivalents**

Cash includes cash in hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date, are highly liquid, can be easily converted into known amounts of cash and are subject to an insignificant risk of conversion into cash.

#### **5. Receivables**

Receivables are tracked in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for each doubtful debt based on the expected level of loss that may occur.

#### **6. Inventories**

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparing the Financial Statements, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

#### **7. Financial investments**

Held-to-maturity investments: are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include bank deposits with maturities of more than three months to one year and are recorded at cost.

#### **8. Fixed assets**

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- Buildings, structures	03 - 13 years
- Machinery and equipment	06 - 10 years
- Transportation, motor vehicles	03 - 10 years
- Office equipment and furniture	03 - 05 years

#### **9. Prepaid expenses**

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

#### **10. Payables**

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

#### **11. Borrowings and finance lease liabilities**

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

#### **12. Borrowing costs**

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

#### **13. Accrued expenses**

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the period is carried out according to the principle of matching between revenue and expenses incurred during the period.

#### 14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

- The company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Provide a reliable estimate of the value of that liability.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The provision for payables is recorded in the production and business expenses of the accounting period. The difference between the amount of provision for payables established in the previous period that is not fully used and the amount of provision for payables established in the reporting period is reversed and recorded as a reduction in production and business expenses of the period.

#### 15. Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Profit distribution is made when the Company has undistributed profit after tax. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

#### 16. Revenue

##### *Sales revenue*

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

##### *Rendering of services*

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

##### *Financial revenue*

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is measured with relative certainty;

#### 18. Cost of goods sold

Cost of goods sold during the year is recorded in accordance with revenue generated during the year and ensures compliance with the principle of prudence.

#### 19. Financial expenses

Expenses recorded in financial expenses include:

- Borrowing costs;
- Exchange rate losses of transactions involving foreign currencies

#### 20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate in the current accounting period.

#### 21. Related Parties

Parties are considered related if one party has the ability to control or has significant influence over the other party in making decisions regarding financial policies and operations. Parties are also considered related if they are under common control or are significantly influenced together.

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



### III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

#### 1. CASH AND CASH EQUIVALENTS

	30/06/2025	01/01/2025
	VND	VND
- Cash	42.271.890	69.204.496
- Demand deposits	9.491.143.979	12.323.132.026
- Cash equivalents	142.300.000.000	15.813.117.808
	<b>151.833.415.869</b>	<b>28.205.454.330</b>

#### 2. FINANCIAL INVESTMENTS

<b>Held to maturity investments</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
	Original cost	Original cost
	VND	VND
<b>Short term investment</b>		
- Deposits from 06 months to 12 months	357.000.000.000	411.640.000.000
	<b>357.000.000.000</b>	<b>411.640.000.000</b>
<b>Long term investment</b>		

#### 3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2025	01/01/2025
	Value	Value
	VND	VND
<b>a) Short term</b>		
<b>Related parties</b>	<b>348.854.365</b>	<b>67.291.254.540</b>
- Traffic Materials Trading and Import-Export Joint Stock Company	258.514.528	66.339.464.040
- VN Asphalt Joint Stock Company	90.339.837	951.790.500
<b>Others</b>	<b>29.143.775.960</b>	<b>18.428.885.611</b>
- International Maritime Agency and Brokerage Limited Liability Company	7.699.093.060	7.169.849.173
- Other customers	21.444.682.900	11.259.036.438
	<b>29.492.630.325</b>	<b>85.720.140.151</b>
<b>b) Long term</b>		

#### 4. OTHER SHORT-TERM RECEIVABLES

	30/06/2025	01/01/2025
	Value	Value
	VND	VND
<b>a) Short term</b>		
Social insurance	122.554.516	-
Interest receivable	5.124.633.158	4.990.704.160
Dividends and profits receivable	-	672.570.000
Receivables from employees	30.738.644	82.317.818
Advance receivable	542.115.671	286.445.000
Other receivables	39.692.386	286.232.664
	<b>5.859.734.375</b>	<b>6.318.269.642</b>
<b>b) Long term</b>		

#### 5. DOUBTFUL DEBTS

Receivables, loans that are overdue or not overdue but unlikely to be recovered:

	30/06/2025		01/01/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Truong Thinh Phat Import-Export and Transportation Trading Joint Stock Company			278.037.080	194.625.956
	-	-	<b>278.037.080</b>	<b>194.625.956</b>



## 6. INVENTORIES

	30/06/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	7.534.588	-	-	-
Raw materials	4.072.417.343	-	4.092.201.483	-
Tools, supplies	374.151.547	-	674.672.567	-
Work in progress	18.359.607	-	-	-
Goods	16.903.008.624	-	584.200.014	-
	<b>21.375.471.709</b>	<b>-</b>	<b>5.351.074.064</b>	<b>-</b>

## 7. LONG-TERM ASSETS IN PROGRESS

	30/06/2025	01/01/2025
Construction in progress	517.975.760 -	-

## 8. PREPAID EXPENSES

	30/06/2025	01/01/2025
	VND	VND
<b>a) Short term</b>		
Tools and equipment	140.549.617 -	136.613.189
Other short-term prepaid expenses	325.180.102 -	243.567.570
	<b>465.729.719</b>	<b>380.180.759</b>
<b>b) Long term</b>		
Inspection and dredging costs	234.579.039 -	1.277.148.439
Other long-term prepaid expenses	824.731.073 -	78.215.642
	<b>1.059.310.112</b>	<b>1.355.364.081</b>

## 8. TANGIBLE FIXED ASSETS

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# DOAN XA PORT JOINT STOCK COMPANY

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

## Notes to the Financial Statements (Continued)

### 8 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Total
	VND	VND	VND	VND	VND
<b>Historical cost</b>					
Beginning balance	62.221.033.501	9.940.221.561	222.304.557.725	2.353.350.204	296.819.162.991
- Purchase in the period	74.853.000		1.919.031.958		1.993.884.958
- Completed construction investment			(23.336.704.270)	(85.932.000)	(23.422.636.270)
<b>Ending balance</b>	<b>62.295.886.501</b>	<b>9.940.221.561</b>	<b>200.886.885.413</b>	<b>2.267.418.204</b>	<b>275.390.411.679</b>
<b>Accumulated depreciation</b>					
Beginning balance	(62.044.583.478)	(9.940.221.561)	(199.571.501.468)	(2.239.168.090)	(273.795.474.597)
- Depreciation during the period	(65.764.369)	-	(1.900.603.566)	(26.902.122)	(1.993.270.057)
			23.336.704.275	85.932.000	23.422.636.275
<b>Ending balance</b>	<b>(62.110.347.847)</b>	<b>(9.940.221.561)</b>	<b>(178.135.400.759)</b>	<b>(2.180.138.212)</b>	<b>(252.366.108.379)</b>
<b>Net carrying amount</b>					
Beginning balance	176.450.023		22.733.056.257	114.182.114	23.023.688.394
<b>Ending balance</b>	<b>185.538.654</b>	<b>-</b>	<b>22.751.484.654</b>	<b>87.279.992</b>	<b>23.024.303.300</b>

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: VND

- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 236.729.623.321 VND

## 10. INTANGIBLE FIXED ASSETS

	Software	Cộng
	VND	VND
<b>Original cost</b>		
Beginning balance	1.243.840.000	1.243.840.000
- Purchases during the year	200.000.000	200.000.000
- Other reductions	-	-
<b>Ending balance</b>	<b>1.582.960.000</b>	<b>1.582.960.000</b>
<b>Giá trị hao mòn lũy kế</b>		
Beginning balance	(1.243.840.000)	(1.243.840.000)
- Depreciation for the period	(70.673.110)	(70.673.110)
- Other reductions	-	-
<b>Ending balance</b>	<b>(1.314.513.110)</b>	<b>(1.314.513.110)</b>
<b>Giá trị còn lại</b>		
<i>At the beginning of the year</i>		
<b>At the end of the period</b>	<b>268.446.890</b>	<b>268.446.890</b>

	30/06/2025		01/01/2025	
	Cost	Provision	Cost	Provision
High-tech Cargo Transport Co., Ltd.	47.305.948.664	(7.890.544.187)	47.305.948.664	(7.890.544.187)
Tratigroup Corporation Joint Stock Company	400.000.000.000		400.000.000.000	
	<b>447.305.948.664</b>	<b>(7.890.544.187)</b>	<b>447.305.948.664</b>	<b>(7.890.544.187)</b>

Details of the Company's associated investment companies as at 30 June 2025 are as follows:

Name of Investment Company	Interest rate	Voting share ratio	Principal activities
High-tech Cargo Transport Co., Ltd.	39,00%	39,00%	Cargo transportation, combined with high-tech cargo transportation along the coastal route.
Tratigroup Corporation Joint Stock Company	47,06%	47,06%	Trading in solid, liquid, and gas materials, and related products.

The investment in Tratigroup Joint Stock Company as of June 30, 2025, is 400,000,000,000 VND, representing 47.06% of the charter capital. Currently, the company is operating normally

The investment in High-Tech Freight Transport Limited Liability Company as of June 30, 2025, is 47,305,026,136 VND, representing 39.00% of the charter capital. Currently, the company is operating normally.

## 12 Investment in other entities

	30/06/2025		01/01/2025	
Name of Investment Company	Cost	Provision	Cost	Provision
Dinh Vu Port Investment and Development Joint Stock Company	1.203.026.136	-	1.203.026.136	-
Military Commercial Joint Stock Bank	1.563.310.700	-	1.563.310.700	-
Hai Phong Maritime Investment and Trading Joint Stock Company	3.000.000.000	(460.339.336)	3.000.000.000	(460.339.336)
	<b>5.766.336.836</b>	<b>(460.339.336)</b>	<b>5.766.336.836</b>	<b>(460.339.336)</b>



(\*) As of June 30, 2025, the investment in Dinh Vu Port Investment and Development Joint Stock Company comprises 224,190 shares, equivalent to VND 1,203,026,136, representing 0.56% of its charter capital. Dinh Vu Port Investment and Development Joint Stock Company is listed on HOSE under the stock code DVP. The closing price as of June 30, 2025, was VND 77,500 per share.

(\*\*) As of June 30, 2025, the investment in Military Commercial Joint Stock Bank comprises 119,025 shares, equivalent to VND 1,563,310,700, representing 0.002% of its charter capital. Military Commercial Joint Stock Bank is listed on HOSE under the stock code MBB. The closing price of MBB shares on June 30, 2025, was VND 25,800 per share.

(\*\*\*) The investment in Hai Phong Maritime Investment and Trading Joint Stock Company had a value of VND 3,000,000,000 as of June 30, 2025, equivalent to 300,000 shares, accounting for 3.525% of the charter capital. Currently, the company is temporarily suspended from operations.

### 13. TRADE PAYABLES

	30/06/2025	01/01/2025
	Value	Value
	VND	VND
<b>a) Short term</b>		
<b><i>Related parties</i></b>	<b>5.122.880.724</b>	<b>23.995.187.362</b>
- Traffic Materials Trading and Import-Export Joint Stock Company	1.182.221.402	20.940.949.581
- VN Asphalt Joint Stock Company	301.001.154	1.370.930.000
- High-tech Freight Transport Limited Liability Company	3.639.658.168	1.683.307.781
<b><i>Others</i></b>	<b>15.056.137.948</b>	<b>12.493.598.264</b>
- Truong Xuan Trading and Transportation Joint Stock Company	8.125.920	463.138.456
- International Maritime Agency and Brokerage Limited Liability Company	2.021.070.960	2.495.991.247
- TRAFIGURA PTE LIMITED	-	3.618.021.600
- PACIFIC WELLS PTE LTD	-	3.587.360.400
- HIIN ASIA PACIFIC PTE LTD	9.709.392.000	-
- Others	3.317.549.068	2.329.086.561
	<b>20.179.018.672</b>	<b>36.488.785.626</b>
<b>b) Long term</b>		

### 14. ACCRUED EXPENSES

	30/06/2025	01/01/2025
	VND	VND
<b>a) Short term</b>		
- Interest expense	64.636.765	72.233.239
- major repair costs	425.710.000	
- Electricity, water	8.743.747	76.877.815
- Board of Directors and Supervisory Board remuneration	299.600.000	400.000.000
- Salaries	-	4.000.000.000
- Others	2.441.258.520	525.763.617
	<b>3.239.949.032</b>	<b>5.074.874.671</b>
<b>b) Dài hạn</b>		

### 15. BORROWINGS AND FINANCE LEASE LIABILITIES

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### 16. TAX AND OTHER PAYABLES TO THE STATE BUDGET

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**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

**Notes to the Financial Statements (Continued)**

FINANCIAL REPORT QUARTER II-2025

**15 BORROWINGS AND FINANCE LEASE LIABILITIES**

	01/01/2025		During the period		30/06/2025	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
<b>a) Short-term borrowings</b>						
<b>Bank loan</b>	-	-	74.100.665.917	99.401.701.052	67.208.201.000	67.208.201.000
International Joint Stock Commercial Bank - Quang Ninh Branch	92.509.236.135	92.509.236.135	21.430.582.600	92.509.236.135	21.430.582.600	21.430.582.600
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hai Phong Branch			21.537.624.900	-	21.537.624.900	21.537.624.900
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Phong Branch			31.132.458.417	6.892.464.917	24.239.993.500	24.239.993.500
<b>Total Short-term borrowings</b>	<b>92.509.236.135</b>	<b>92.509.236.135</b>	<b>74.100.665.917</b>	<b>99.401.701.052</b>	<b>67.208.201.000</b>	<b>67.208.201.000</b>
<b>b) Long-term borrowings</b>						



**DOAN XA PORT JOINT STOCK COMPANY**

Address: No. 15, Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City

**Notes to the Financial Statements (Continued)**

FINANCIAL REPORT QUARTER I-2025

**16 TAX AND OTHER PAYABLES TO THE STATE BUDGET**

	Beginning balance		During the year		Ending balance	
	Receivable 01/01/2025	Payables 01/01/2025	Payables in the year	Actual payment in the year	Receivables 30/06/2025	Payables 30/06/2025
	VND	VND	VND	VND	VND	VND
- Value Added Tax	-	682.163.474	10.804.196.535	11.486.360.009	-	-
- Corporate income tax	-	4.190.117.467	11.467.457.130	4.282.182.334	-	11.375.392.263
- Personal income tax	-	41.094.904	714.671.484	672.002.223	-	83.764.165
- Land tax and land rent	-	-	2.899.012.002	-	-	2.899.012.002
- Fees, charges and other payables	-	-	5.000.000	5.000.000	-	-
	-	<b>4.913.375.845</b>	<b>25.890.337.151</b>	<b>16.445.544.566</b>	-	<b>14.358.168.430</b>

## 17. OTHER PAYABLES

	30/06/2025	01/01/2025
	VND	VND
Trade union fee	324.997.477	225.385.533
social insurance	295.788.375	
Dividends or profits payable	30.034.245.500	79.179.000
Other payables	233.643.346	198.680.537
	<b>30.888.674.698</b>	<b>503.245.070</b>

### b) Long term

Long-term deposits, collateral received

## 18. OWNER'S EQUITY

### a) Changes in owner's equity

	Owner's investment capital	Owner's equity	Development Investment Fund	Retained earnings	Total
		VND	VND	VND	VND
<b>Beginning balance of previous year</b>	<b>599.101.330.000</b>	<b>1.123.771.566</b>	<b>168.189.656.117</b>	<b>71.727.285.234</b>	<b>840.142.042.917</b>
Profit for previous period	-	-	-	21.114.106.190	21.114.106.190
Cash dividend	- -	-	-	(29.955.066.500)	(29.955.066.500)
Provision of funds from profits	-	-	-	(1.904.230.750)	(1.904.230.750)
<b>Ending balance of previous year</b>	<b>599.101.330.000</b>	<b>1.123.771.566</b>	<b>168.189.656.117</b>	<b>60.982.094.174</b>	<b>829.396.851.857</b>
<b>Beginning balance of current year</b>	<b>- 599.101.330.000</b>	<b>1.123.771.566</b>	<b>168.189.656.117</b>	<b>93.649.267.191</b>	<b>862.064.024.874</b>
Profit for this year	-	-	-	46.465.468.522	46.465.468.522
Cash dividend	-	-	-	(29.955.066.500)	(29.955.066.500)
Benefit reward fund	-	-	-	(1.400.000.000)	(1.400.000.000)
Provision for the executive	-	-	-	(1.350.000.000)	(1.350.000.000)
<b>Ending balance for this period</b>	<b>599.101.330.000</b>	<b>1.123.771.566</b>	<b>168.189.656.117</b>	<b>107.409.669.213</b>	<b>875.824.426.896</b>

### b, Details of Contributed capital

	Ending of the period	Rate	Beginning of the year	Rate
	VND	%	VND	%
Mr. Hoang Van Quang	78.051.600.000	13,03%	78.051.600.000	13,03%
Mr. Nguyen Van Thuc	55.000.000.000	9,18%	55.000.000.000	9,18%
Tratimex P&L Joint Stock Company	600.000	0,00%	600.000	0,00%
Other Shareholders	466.049.130.000	77,79%	466.049.130.000	77,79%
	<b>599.101.330.000</b>	<b>100%</b>	<b>599.101.330.000</b>	<b>100%</b>

### c) Capital transactions with owners and dividend and profit distribution

	30/06/2025	01/01/2025
	VND	VND
Owner's equity		
- At the beginning of the year	599.101.330.000	599.101.330.000
- At the end of the period	599.101.330.000	599.101.330.000
Distributed dividends and profit		
- Dividends, profits divided on previous year's profits	-	-

**d) Stocks**

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Number of shares registered for issuance	59.910.133	59.910.133
Number of shares sold to the public	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi		
Số lượng cổ phiếu được mua lại	59.910.133	59.910.133
- Cổ phiếu phổ thông	59.910.133	59.910.133
- Cổ phiếu ưu đãi		
Number of shares outstanding	59.910.133	59.910.133
- Common stock	59.910.133	59.910.133
- Cổ phiếu ưu đãi	-	-
Outstanding shares par value (VND):	10.000	10.000

**e) Company funds**

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
- Development investment fund	168.189.656.117	168.189.656.117
	<u>168.189.656.117</u>	<u>168.189.656.117</u>

**g) Income and expenses, profits and losses directly recorded to owner's equity in accordance with specific Accounting standards**

**19. OFF-BALANCE SHEET ITEMS**

**Foreign currencies**

	<u>Calculation unit</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
- US Dollar	USD	50.631,72	5.488,29

**20. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	<u>Six months in 2025</u>	<u>Six months in 2024</u>
	VND	VND
Revenue from sale of goods	157.068.319.600	153.123.850.727
Revenue from rendering of services	90.773.471.937	52.018.483.814
	<u>247.841.791.537</u>	<u>205.142.334.541</u>

**21. COST OF GOODS SOLD**

	<u>Six months in 2025</u>	<u>Six months in 2024</u>
	VND	VND
Cost of finished products and goods sold	142.424.383.932	147.868.144.659
Cost of services provided	38.957.937.985	28.214.220.167
	<u>181.382.321.917</u>	<u>176.082.364.826</u>

**22. FINANCIAL INCOME**

	<u>Six months in 2025</u>	<u>Six months in 2024</u>
	VND	VND
Interest income	12.874.935.115	6.696.414.956
Dividends or profits received	896.760.000	1.060.605.000
Realised exchange gain	196.102.449	51.178.178
Unrealised exchange gain	12.478.557	6.393.858
	<u>13.980.276.121</u>	<u>7.814.591.992</u>



<b>23. FINANCIAL EXPENSES</b>		<b>Six months in 2025</b>	<b>Six months in 2024</b>
	VND	VND	
Interest expense on loans	1.491.954.252	183.678.207	
Foreign exchange loss arising during the period	-	1.550.064.876	
Other financial expenses	-	37.616.378	
	<b>1.491.954.252</b>	<b>1.771.359.461</b>	
<b>24. OTHER INCOME</b>		<b>Six months in 2025</b>	<b>Six months in 2024</b>
	VND	VND	
Revenue from the liquidation of fixed assets	1.500.000.000	-	
Other income	69.004.069	11.850.720	
	<b>1.569.004.069</b>	<b>11.850.720</b>	
<b>25. OTHER EXPENSES</b>		<b>Six months in 2025</b>	<b>Six months in 2024</b>
	VND	VND	
Other expenses	-	8.494.486	
	<b>-</b>	<b>8.494.486</b>	
<b>26. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES</b>		<b>Six months in 2025</b>	<b>Six months in 2024</b>
<b>a) Selling expenses include:</b>		VND	VND
Raw materials	153.905.881	-	
Labour expenses	2.163.806.047	60.235.771	
Tools, equipment, supplies expenses	89.142.211	-	
Depreciation expenses	145.830.679	-	
Expenses of outsourcing services	7.077.706.963	10.472.164	
Other expenses in cash	2.833.224.578	263.888	
	<b>12.463.616.359</b>	<b>70.971.823</b>	
<b>b) General administrative expense include:</b>		VND	VND
Raw materials	377.954.187	-	
Labour expenses	4.481.591.238	4.060.536.498	
Tools, equipment, supplies expenses	135.526.033	305.445.180	
Depreciation expenses	431.208.786	411.735.627	
Tax, Charge, Fee	2.905.114.845	2.206.249.400	
Expenses of outsourcing services	575.942.435	759.172.496	
Other expenses in cash	1.212.916.024	1.090.859.057	
	<b>10.120.253.548</b>	<b>8.833.998.258</b>	
<b>27. CURRENT CORPORATE INCOME TAX EXPENSES</b>		<b>Six months in 2025</b>	<b>Six months in 2024</b>
	VND	VND	
<b>Corporate income tax from main business activities</b>			
Total accounting profit before corporate income tax	301.120.000	301.827.645	
Adjustments to increase	301.120.000	301.827.645	
- Other non-deductible expenses	301.120.000	301.827.645	
Adjustments for reduction	(896.760.000)	(1.066.005.000)	
Dividends, distributed profits	(896.760.000)	(1.060.605.000)	
Bonuses from government agencies	-	(5.400.000)	
Taxable income	57.337.285.652	25.437.411.044	
<b>Current corporate income tax expense (tax rate 20%)</b>	<b>11.467.457.130</b>	<b>5.087.482.209</b>	

## 28. OPERATING EXPENSES BY NATURE

	Six months in 2025	Six months in 2024
	VND	VND
Raw materials, supplies and goods expenses	4.843.431.665	2.874.165.560
Labor cost	26.696.840.625	18.106.154.520
Depreciation of fixed assets	2.049.790.052	1.694.945.399
Outsourced service expenses	20.752.122.764	13.473.923.150
Other expenses	7.158.160.079	1.410.324.558
	<b>61.500.345.185</b>	<b>37.559.513.187</b>

## 30. SEGMENT REPORTING

Because the Company's main activities mainly arise in the territory of Vietnam, the Company does not present Segment Reports by business sector and geographical area.

## 31. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet and corresponding notes are figures on the Financial Statements for the fiscal year ending December 31, 2024, which have been audited by UHY Audit and Consulting Limited Liability Company

Preparer



Nguyen Thi Thao

Chief Accountant



Nguyen Thi Thanh Ha

Hai Phong, July 18, 2025

General Director




Hoang Van Minh