

**HANOI TRADE JOINT STOCK CORPORATION**  
**SEPARATE FINANCIAL STATEMENTS**

**Q1 2026**

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**HANOI TRADE JOINT STOCK CORPORATION**

38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

**SEPARATE STATEMENT OF FINANCIAL POSITION***As at 31/03/2026**Unit: VND*

<b>ASSETS</b>	<b>Codes</b>	<b>Notes</b>	<b>Ending Balance (As at 31/03/2026)</b>	<b>Beginning Balance (As at 01/01/2026)</b>
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>739.611.301.478</b>	<b>1.061.934.636.253</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.01</b>	<b>40.996.970.669</b>	<b>24.698.402.671</b>
1. Cash	111		30.996.970.669	24.698.402.671
2. Cash equivalents	112		10.000.000.000	-
<b>II. Short-term financial investments</b>	<b>120</b>	<b>V.02</b>	<b>138.792.969.710</b>	<b>138.842.969.710</b>
1. Short-term held-to-maturity investments	123		138.792.969.710	138.842.969.710
<b>III. Short-term account receivables</b>	<b>130</b>		<b>491.795.321.071</b>	<b>836.124.665.969</b>
1. Short-term trade receivables	131	V.03	302.796.100.832	301.800.700.639
2. Short-term advances to suppliers	132	V.04	327.220.016.096	327.078.636.235
3. Other short-term receivables	135	V.05	83.061.216.498	428.527.341.450
4. Provision for short-term doubtful debts	136	V.06	(221.282.012.355)	(221.282.012.355)
<b>IV. Inventories</b>	<b>140</b>		<b>41.673.368.987</b>	<b>34.738.120.142</b>
1. Inventories	141	V.07	41.673.368.987	34.738.120.142
<b>V. Short-term biological assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
<b>VI. Other current assets</b>	<b>160</b>	<b>V.08</b>	<b>26.352.671.041</b>	<b>27.530.477.761</b>
1. Short-term prepayments	161		14.134.044.214	13.598.590.395
2. Value added tax deductibles	162		11.366.055.215	13.253.290.048
3. Taxes and other receivables from State Budget	163		852.571.612	678.597.318
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>1.917.411.859.713</b>	<b>1.924.075.523.886</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>4.756.647.115</b>	<b>4.585.730.771</b>
1. Long-term receivables from customers	211	V.03	7.226.771.636	7.055.855.252
2. Other long-term receivables	215	V.05	1.102.796.600	1.102.796.640
3. Provision for long-term doubtful debts	216		(3.572.921.121)	(3.572.921.121)
<b>II. Fixed assets</b>	<b>220</b>		<b>500.917.739.154</b>	<b>506.251.233.605</b>
1. Tangible fixed assets	221	V.09	454.899.585.939	460.212.030.392
- Cost	222		751.786.888.961	751.925.860.511
- Accumulated depreciation	223		(296.887.303.022)	(291.713.830.119)
2. Intangible fixed assets	227	V.10	46.018.153.215	46.039.203.213
- Cost	228		49.002.192.011	49.002.192.011
- Accumulated depreciation	229		(2.984.038.796)	(2.962.988.798)
<b>III. Long-term biological assets</b>	<b>230</b>		<b>-</b>	<b>-</b>
<b>IV. Investment property</b>	<b>240</b>	<b>V.11</b>	<b>89.914.117.720</b>	<b>90.832.576.603</b>
- Cost	241		131.527.016.822	131.527.016.822
- Accumulated depreciation	242		(41.612.899.102)	(40.694.440.219)
<b>V. Long-term assets in progress</b>	<b>250</b>		<b>888.444.123.539</b>	<b>886.445.009.587</b>
1. Long-term assets in progress	251	V.12	556.137.361.789	556.119.126.034
2. Construction in progress	252	V.13	332.306.761.750	330.325.883.553
<b>VI. Long-term financial investments</b>	<b>260</b>		<b>340.025.166.345</b>	<b>340.025.166.345</b>

1. Investments in subsidiaries	261	V.14	144.994.927.755	144.994.927.755
2. Investment in associates, affiliates	262	V.15	130.932.302.987	130.932.302.987
3. Equity investments in other entities	263	V.16	77.247.472.782	77.247.472.782
4. Allowance for diminution in the value of long-term financial investments	264		(13.149.537.179)	(13.149.537.179)
<b>VII. Other long-term assets</b>	<b>270</b>		<b>93.354.065.840</b>	<b>95.935.806.975</b>
1. Long-term prepayments	271	V.17	93.354.065.840	95.935.806.975
<b>TOTAL ASSETS</b>	<b>280</b>		<b>2.657.023.161.191</b>	<b>2.986.010.160.139</b>

Unit: VND

RESOURCES	Codes	Notes	Ending Balance (As at 31/03/2026)	Beginning Balance (As at 01/01/2026)
<b>C. LIABILITIES</b>	<b>300</b>		<b>460.592.970.277</b>	<b>793.076.032.485</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>268.527.675.218</b>	<b>605.813.508.560</b>
1. Short-term trade payable	311	V.18	12.625.344.746	17.531.864.717
2. Short-term advances from customers	312	V.19	936.077.908	711.143.372
3. Dividends and profits payable	313	V.20	24.331.200	24.331.200
4. Short-term taxes and amounts payable to State Budget	314		847.443.412	390.585.909
5. Payables to employees	315		2.405.906.082	4.361.723.891
6. Short-term accrued expenses	316	V.21	5.343.022.844	6.801.611.836
7. Short-term unearned revenue	319	V.22	12.020.187.086	9.503.780.043
8. Other current payables	320	V.23	47.174.799.006	41.586.501.205
9. Short-term loans and obligations under finance leases	321	V.24	187.099.797.655	524.804.415.394
10. Bonus and welfare funds	323		50.765.279	97.550.993
<b>II. Long-term liabilities</b>	<b>330</b>		<b>192.065.295.059</b>	<b>187.262.523.925</b>
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332	V.19	16.760.699.694	16.763.699.694
3. Long-term unrealized income	337	V.22	89.888.693.867	90.843.298.994
4. Other long-term payables	338	V.23	32.521.680.157	26.103.303.896
5. Long-term loans and obligations under finance leases	339	V.24	52.894.221.341	53.552.221.341
<b>D. EQUITY</b>	<b>400</b>		<b>2.196.430.190.914</b>	<b>2.192.934.127.654</b>
1. Owners' contributed capital	411	V.25	2.200.000.000.000	2.200.000.000.000
- Ordinary shares with voting rights	411a		2.200.000.000.000	2.200.000.000.000
- Preference shares	411b		-	-
2. Share premium	412		71.428.267	71.428.267
3. Treasury shares	415		(529.920.000)	(529.920.000)
4. Investment and development fund	418		33.381.940.928	33.381.940.928
5. Retained earnings	420		(36.493.258.281)	(39.989.321.541)
- Retained earnings accumulated to the prior year end	420a		(39.989.321.541)	(17.100.745.829)
- Retained earnings of the current year	420b		3.496.063.260	(22.888.575.712)
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>2.657.023.161.191</b>	<b>2.986.010.160.139</b>

Preparers



CAO MANH TUAN

Chief Accountant



NGUYEN THU HANG





## SEPARATE INCOME STATEMENT

Q1 2026

Unit: VND

ITEMS	Codes	Notes	Quarter 1		Cumulative	
			Current year	Previous year	Current year	Previous year
1. Revenue from goods sold and services rendered	1	VI.26	88.332.763.414	117.537.796.955	88.332.763.414	117.537.796.955
2. Deductions	2		-	-	-	-
3. Net revenue from goods sold and services rendered	10	VI.27	88.332.763.414	117.537.796.955	88.332.763.414	117.537.796.955
4. Cost of goods sold and services rendered	11	VI.28	58.387.958.639	89.895.255.376	58.387.958.639	89.895.255.376
5. Gross profit from goods sold and services rendered	20		29.944.804.775	27.642.541.579	29.944.804.775	27.642.541.579
6. Gain/(loss) from sale and disposal of investment property	21					
7. Financial income	22	VI.29	8.591.228.401	17.763.126.967	8.591.228.401	17.763.126.967
8. Financial expenses	23	VI.30	7.966.243.804	16.303.888.421	7.966.243.804	16.303.888.421
- Of which: Loan interest charged	24		7.366.732.912	15.681.050.975	7.366.732.912	15.681.050.975
9. Selling expenses	25	VI.31	8.398.474.751	7.465.662.718	8.398.474.751	7.465.662.718
10. General and administration expenses	26	VI.32	18.648.569.836	20.417.957.902	18.648.569.836	20.417.957.902
11. Operating profit	30		3.522.744.785	1.218.159.505	3.522.744.785	1.218.159.505
12. Other income	31	VI.33	25.935.048	207.185	25.935.048	207.185
13. Other expenses	32	VI.34	52.616.573	637.520.237	52.616.573	637.520.237
14. Profit from other activities	40		(26.681.525)	(637.313.052)	(26.681.525)	(637.313.052)
15. Accounting profit before tax	50		3.496.063.260	580.846.453	3.496.063.260	580.846.453
16. Current corporate income tax expense	51	VI.35	-	42.458.797	-	42.458.797

17. Deferred tax expense	52	-	-	-
18. Net profit after corporate income tax	60	3.496.063.260	538.387.656	3.496.063.260

538.387.656



Preparer

*[Signature]*

CAO MANH TUAN

Chief Accountant

*[Signature]*

NGUYEN THU HANG

DUONG THI LAM

**HANOI TRADE JOINT STOCK CORPORATION**

38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

**SEPARATE CASH FLOW STATEMENT**
*(Indirect method)*

For the period from January 01, 2026 to March 31, 2026

Unit: VND

Items	Codes	Curent year	Previous year
<b>I. Cash flows from operating activities</b>			
<i>1. Profit before tax</i>	01	3.496.063.260	580.846.453
<i>2. Adjustments for:</i>			
Depreciation of fixed assets and investment properties	02	6.197.522.938	6.168.287.536
Provisions	03	-	-
Exchange gains, losses arising from revaluation of monetary items denominated in foreign currency	04	(383.726.698)	(15.330.337)
(Gain)/Loss from investing activities	05	(4.984.933.390)	(6.879.457.623)
Interest expenses	06	7.366.732.912	15.681.050.975
Other adjustments	07	-	-
<i>3. Operating profit before movements in working capital</i>	08	11.691.659.022	15.535.397.004
Increase, decrease in receivables	09	350.451.306.950	(17.264.166.333)
Increase, decrease in inventories	10	(6.953.484.600)	(13.627.410.623)
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	1.242.664.337	(2.577.502.720)
Increase, decrease in prepayments and others	12	2.046.287.316	4.647.509.369
Increase, decrease in trading securities	13	-	-
Interest paid	14	(2.219.610.135)	(23.445.706.126)
Corporate income tax paid	15	(110.993.089)	(169.023.629)
Other proceeds from operating activities	16	-	-
Other payments for operating activities	17	(46.785.714)	-
<i>Net cash generated by operating activities</i>	20	356.101.044.087	(36.900.903.058)
<b>II. Cash flows from investing activities</b>			
Acquisition and construction of fixed assets and other long-term assets	21	(1.980.878.197)	(740.056.770)
Proceed from sales, disposal of fixed assets and other long-term assets	22	1.818.182	-
Cash outflow for lending, selling debt instruments of other entities	23	-	(3.200.000.000)
Cash recovered from lending, selling debt instruments of other entities	24	50.000.000	44.340.000.000
Payments for investments in other entities	25	-	(43.900.000.000)
Proceeds from disposal of investments in other entities	26	-	-
Interest earned, dividends and profits received	27	457.927.747	1.992.722.634
<i>Net cash flows from investing activities</i>	30	(1.471.132.268)	(1.507.334.136)
<b>III. Cash flows from financing activities</b>			
Proceeds from share issuance, capital contribution	31	-	-
Repayments of capital contributions to owners and	32	-	-
Drawdown of borrowings	33	28.718.248.062	84.594.944.236

Repayments of borrowings	34	(367.080.865.801)	(71.615.614.389)
Repayments of finance lease	35	-	
Dividends, profits paid to shareholders	36	-	-
<i>Net cash flows from financing activities</i>	<b>40</b>	<b>(338.362.617.739)</b>	<b>12.979.329.847</b>
Net cash flows during the year (50 = 20+30+40)	<b>50</b>	<b>16.267.294.080</b>	<b>(25.428.907.347)</b>
Cash and cash equivalents at the beginning of year	<b>60</b>	<b>24.698.402.671</b>	<b>51.757.199.535</b>
Effect of exchange rate fluctuations on cash and cash equivalents	61	31.273.918	27.428.545
Cash and cash equivalents at the end of the year (70 = 50+60+61)	<b>70</b>	<b>40.996.970.669</b>	<b>26.355.720.733</b>

Preparer



CAO MANH TUAN

Chief Accountant



NGUYEN THU HANG

Hanoi, 29 April 2026

General Director





**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

**Q1 2026**

**I. OPERATION FEATUES**

**1. Ownership form**

Hanoi Trade Corporation - Joint Stock Company is an equitized enterprise from Hanoi Trade Corporation. The Corporation operates under Business Registration Certificate No. 0100101273, 36th change dated July 25, 2025 issued by Hanoi Department of Finance

Accordingly, the Corporation's charter capital is: 2,200,000,000,000 VND (Two thousand two hundred billion VND).

The Corporation is headquartered at No. 30-40 Le Thai To, Hoan Kiem Ward, Hanoi City.

**2. The Corporation operates in the fields of production, commercial business, and real estate.**

**3. Business profession:**

- Wholesale of food and beverages;
- Wholesale of machinery, electrical equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machinery, equipment and spare parts for textile, garment and footwear machines;
- Wholesale of domestic tobacco products and pipe tobacco.
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other household appliances (Except pharmaceuticals).
- Wholesale of computers, peripherals and software.
- Retailing of food, beverages, domestic tobacco products, and waterpipe tobacco accounts for a large proportion of general stores.
- Other retail in general stores.
- Retail of computers, peripherals, software and telecommunications equipment in specialized stores.
- Retailing of fabrics, wool, yarn, sewing threads and other textiles in specialized stores.
- Retailing of hardware, paint, glass and other installation equipment in the construction of specialized stores
- Wholesale of fabrics, ready-made garments, shoes.
- Production of paper and cardboard packaging.
- Retailing of domestic food, beverages, tobacco products. Pipe tobacco in specialized stores.
- Producing wooden packaging, producing animal, poultry and aquatic feed, producing shoes, sugar, short-term accommodation services, transporting goods by inland waterways;
- Retail sale of household electrical appliances, beds, cabinets, tables, chairs and similar furniture, lamps and electric light sets, other household appliances not elsewhere classified in specialized stores.
- Bán lẻ sách, báo, tạp chí văn phòng phẩm trong các cửa hàng chuyên doanh. Retailing books, newspapers, magazines and stationery in specialized stores.
- Retailing gold, silver, precious and semi-precious stones, and jewelry in specialized stores;

**4. The Corporation's organizational structure at the time of reporting includes:**



## HANOI TRADE JOINT STOCK CORPORATION

38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

### Board of Directors

Mr Nguyen Thai Dung	Chairman of the Board of Directors;
Mrs Tran Thi Tuyet Nhung	Member of the Board of Director
Mrs Tran Hue Linh	Member of the Board of Director

### Board of Supervisors

Mrs Nguyen Hong Hai	Head of the Board of Supervisors
Mrs Vu Thi Quynh Trang	Member of Supervisory Board
Mr Nguyen Trong Hien	Member of Supervisory Board

### Board of Management

Mrs Duong Thi Lam	General Director
Mrs Do Tue Tam	Deputy General Director

### Chief Accountant

Mrs Nguyen Thu Hang	Chief Accountant
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**5 Normal production and business operating cycle: business operating cycle is 12 months**

### **6 List of affiliated units of the Corporation**

Unit name	Headquarters
1 Corporation Office	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
2 Branch of Hanoi Trading Corporation - Joint Stock Company - Northern Import-Export Center	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
3 Trung tâm kinh doanh hàng miễn thuế	C4 - Giang Vo, Ha Noi
4 Branch of Hanoi Trading Corporation - Joint Stock Company - Hapromart supermarket business center	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
5 North Thang Long Wholesale Market Business Center	Vinh Thanh Ward, Ha Noi
6 Southern wholesale market business center	Den Lu, Hoang Mai Ward, Ha Noi
7 Branch of Hanoi Trade Corporation Branch - Joint Stock Company - Export Processing Center	Group 47, Thu Lam commune, Ha Noi
8 Branch of Hanoi Trading Corporation - Joint Stock Company in Ho Chi Minh City	77 - 79 Pho Duc Chinh, Sai Gon Ward, Ho Chi Minh city
9 Thuong Dinh market business center	Thuong Dinh, Thanh Xuan Ward, Ha Noi
10 Branch of Hanoi Trading Corporation - Joint Stock Company in Dong Thap province	Group 10, Tan Thuan B Hamlet, Tan Duong Commune, Dong Thap Province
11 Branch of Hanoi Trading Corporation - Joint Stock Company in Hung Yen province	Trai Residential Group, Duong Hao Ward, Hung Yen Province

## II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Corporation's accounting period is based on the calendar year, starting on January 1 and ending on December 31 every year.

he currency used in accounting is Vietnamese Dong (“VND”), accounting is based on the principle of historical cost, in accordance with the Accounting Law, accounting standards, Vietnamese corporate accounting regime and other regulations. Legal regulations related to the preparation and presentation of consolidated financial statements.

### III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

#### 1. Accounting system

The Corporation applies the enterprise accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance, which provides guidance on the enterprise accounting system.

#### 2. Applied accounting form: The Corporation applies computerized accounting software.

#### 3. Declaration of compliance with Accounting Standards and Accounting Regime:

The Board of Directors of Hanoi Trading Corporation declares that the General Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and relevant legal regulations. to the preparation and presentation of issued financial statements in accordance with the characteristics of production and business activities of the Corporation.

### IV. APPLICABLE ACCOUNTING POLICIES

The following are the main accounting policies that the Corporation has applied to record books and prepare consolidated financial statements:

#### 1. Exchange rates applied in accounting:

Economic transactions arising in foreign currency are accounted for at the actual exchange rate of the transaction bank at the time the transaction arises. At the end of the period, cash assets and liabilities denominated in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation opens its account on the end of the accounting period.

#### 2. Principles for recording cash and cash equivalents:

##### *Principles for determining amounts:*

Cash is a general indicator that reflects all available cash of the Corporation in the report, including cash in the enterprise's fund, demand deposits in banks, recorded and reported in Vietnamese Dong. Vietnam (“VND”), in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated June 17, 2003.

##### *Principles for determining cash equivalents:*

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, are easily convertible into a known amount of cash and have no risk of conversion into cash. at the time of reporting, in accordance with the provisions of Vietnamese Accounting Standard No. 24 - Cash flow reporting.

#### 3 Principles of accounts receivable accounting:

Receivables are amounts that can be recovered from customers or other entities. Receivables include accounts receivable from customers and other receivables. Receivables are presented at book value less provisions for doubtful debts. Accounts receivable must not be recorded higher than the value to be recovered.

*Receivables from customers: reflects debts receivable and the payment status of debts receivable from the business to customers regarding proceeds from sales of products, goods, investment real estate, fixed assets, and financial investments. , providing services.*

*Internal receivables: reflects receivables and the payment situation of receivables between the enterprise and its subordinate units or between subordinate units.*



*Other receivables: reflects receivables beyond the scope reflected in customer receivables, internal receivables and the payment situation of these receivables.*

Receivables from customers, internal receivables, and other receivables at the time of reporting, based on the remaining term of the receivables, if:

With a collection or payment period of no more than 12 months (or within one production and business cycle) is classified as short-term.

- Having a collection or payment term of more than 12 months (or within a production and business cycle) is classified as long-term.

At the time of preparing the Financial Statement, receivables denominated in foreign currency are re-evaluated according to the actual exchange rate of the commercial bank where the enterprise appoints the customer to pay.

#### **4 Principles for recording inventory:**

*Principles for evaluating inventory and methods for determining the value of ending inventory:*

- \* Inventories are determined on the basis of cost. Original cost of inventory includes: Purchase costs, processing costs and other directly related costs incurred to bring the inventory to its current location and condition.

*Unaccounted costs and original cost of inventory:*

- Trade discounts and rebates due to improperly purchased goods.
- Raw material costs, labor costs and other production and business costs arise above normal levels
- Inventory preservation costs exclude inventory preservation costs necessary for the next production process and inventory preservation costs incurred during the purchasing process
- Sales expenses.
- Business management costs.

*Method for determining the value of inventory at the end of the period: Value of inventory at the end of the period = Value of inventory at the beginning of the period + Value of goods imported during the period - Value of goods exported during the period. (Inventory price calculation method is based on the Weighted Average method).*

*General inventory accounting method: According to the regular declaration method.*

*Method for determining the value of unfinished products at the end of the period: Unfinished production and business costs are gathered according to each unfinished project or revenue that has not been recorded, corresponding to the volume of unfinished work at the end of the period. .*

#### **5 Principles of accounting and depreciation of fixed assets:**

*Principles for recording tangible fixed assets:*

Fixed assets are initially recorded at cost. During the course of operations, the Company's fixed assets are accounted for according to three criteria: original price, accumulated depreciation and remaining value.

The original cost of a fixed asset is determined as the entire cost that the unit has spent to acquire that asset up to the time the asset is placed in a ready-to-use position.



The recognition of tangible fixed assets and depreciation of fixed assets are carried out in accordance with Vietnamese accounting standards No. 03 - Tangible fixed assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the corporate accounting regime, Circular 45/2013/TT-BTC dated April 25, 2013 guiding the management, use and deduction regime Depreciation of fixed assets and Circular 147/2016/TT-BTC dated October 13, 2016 on amending and supplementing a number of articles of Circular 45/2013/TT-BTC dated April 25, 2013.

***Depreciation method for intangible fixed assets:***

The recognition of intangible fixed assets and depreciation of intangible fixed assets is carried out in accordance with Vietnamese Accounting Standards No. 04 - Intangible fixed assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of Ministry of Finance guides corporate accounting regime, Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guides management regime management, use and depreciation of fixed assets and Circular 147/2016/TT-BTC dated October 13, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular 45/2013/TT- BTC on April 25, 2013.

Intangible fixed assets are recorded at their original cost and are reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and residual value.

**7. Principles of recognition and depreciation methods of investment real estate**

***Principles of recognition of investment real estate***

Investment real estate of the Corporation is real estate held by the Corporation for the purpose of earning profits from operating leases. Investment real estate for lease is stated at cost less accumulated depreciation.

The original cost of purchased investment real estate includes the purchase price and directly related costs such as related legal consulting service fees, registration fees and other related transaction costs. The original price of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate.

***Depreciation method of investment real estate***

Rental investment properties are depreciated using the straight-line method over an estimated useful life equivalent to fixed assets of the same type.

**8. Principles for recording construction in progress costs**

Construction in progress costs are investment costs of construction projects recorded at original cost. This cost includes necessary costs to form assets including construction costs, equipment, other costs and related interest costs in accordance with the Corporation's accounting policies. These costs will be converted to the original cost of fixed assets according to the provisional price (if there is no approved settlement) when the assets are handed over for use.

According to the State's regulations on construction investment management, depending on management decentralization, the settlement value of completed basic construction works needs to be approved by competent authorities. Therefore, the final value of the value of capital construction works may change and depends on the settlement approved by the competent authorities.

**9. Principles of accounting for prepaid expenses**

Prepaid expenses include actual costs incurred but related to production and business activities of many accounting periods, including: Cost of tools, equipment, circulating packaging, and other expenses Other prepaid fees serve business activities of many accounting periods

**10. Principles of accounting for liabilities**



Liabilities are payments to suppliers and others. Liabilities include accounts payable to suppliers and other payables. Liabilities are tracked in detail according to the original term, remaining term at the time of reporting, payable objects, payable currency and other factors according to the Corporation's management needs. The classification of payables as payables to sellers, internal payables, and other payables is done according to the principle:

-Payables to sellers include commercial payables arising from buy-sell transactions, including payables upon import through consignees;

- Internal payables include payables between superior units and subordinate units without dependent accounting legal status;

- Other payables include non-commercial payables, not related to transactions of buying, selling or providing goods and services.

The Corporation, based on the remaining term at the time of reporting, classifies liabilities as long-term or short-term.

Liabilities recorded are not lower than payment obligations. Liabilities denominated in foreign currency are re-evaluated by the Corporation according to the foreign currency selling rate of the commercial bank where the Corporation regularly has transactions.

#### **11. Principles for recording loans and financial lease liabilities**

Loans and financial lease debt are tracked in detail on repayment terms. Amounts with a repayment period of more than 12 months from the date of preparation of the Financial Statements are presented as long-term loans and financial lease debt. Amounts due within the next 12 months from the date of preparation of the Financial Statements are presented as short-term loans and financial lease liabilities.

Loans and debts in foreign currency are converted into accounting currency according to the actual exchange rate at the time of arising.

##### **Principle of capitalization of borrowing costs**

· Borrowing costs directly related to construction investment or production of unfinished assets are included in the value of that asset (capitalized), including loan interest, allocation of discounts Discount or premium when issuing bonds, additional costs incurred related to the loan procedure process.

· Capitalization of borrowing costs will be suspended during periods when construction investment or work in progress is interrupted, unless such interruption is necessary.

· Capitalization of borrowing costs will cease when the principal activity is necessary to prepare the uncompleted asset for use or sale. Borrowing costs incurred will then be recorded as production and business costs in the period in which they arise.

· Income arising from temporary investment or separate loan capital while waiting to be used for the purpose of acquiring unfinished assets must be recorded as a deduction (-) in borrowing costs when capitalized.

· Borrowing costs capitalized during the period must not exceed the total borrowing costs incurred during the period. Loan interests and discounted or premium allocations capitalized in each period must not exceed the actual loan interest amount incurred and the discount or premium allocation in that period.

#### **12. Principles for recording payable expenses**

Payable expenses include loan interest, construction costs, and other payable expenses. The costs of construction projects and design consultation have been included in the actual estimates, but not enough records and documents have been collected because the construction projects are far away and scattered in many areas. into production and business costs in the period to ensure the principle of compatibility between revenue and costs. The basis for determining the value of the payable costs of construction works is the temporarily calculated value of the project or the temporary record of volume determination, the basis for determining the value of the payable costs of apartment design consulting activities. Based on the contract and the completed work. When those costs arise, if there is a difference with the deducted amount, the accountant will add or record a decrease in costs corresponding to the difference.

### **13. Principles and methods of recording revenue and other income:**

The Corporation's revenue during the period includes real estate business revenue, trade revenue, service revenue and revenue from deposit interest

*Sales revenue is recognized when the following conditions are simultaneously met:*

- The majority of the risks and rewards incidental to ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods such as: the owner of the goods or the right to control the goods
- Revenue is determined relatively reliably;
- The Company has obtained or will receive economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction

Real estate business revenue is recognized when the transfer contract or lease contract has been signed by both parties and the premises are handed over.

*Revenue from service provision:*

Recognized when the outcome of that transaction can be determined reliably. In case the provision of services involves multiple periods, revenue is recognized in the period according to the results of the work completed on the balance sheet date of that period. The result of a service provision transaction is determined when the following conditions are met:

- Revenue is determined relatively reliably;
- There is a possibility of deriving economic benefits from the transaction providing that service;
- Determine the work completed on the balance sheet date
- Determine the costs incurred for the transaction and the costs to complete the service provision transaction;
- The completed work of providing services is determined according to the method of evaluating completed work.

*Revenue from financial activities*

Revenue arising from interest, dividends, shared profits, realized exchange rate differences and other financial revenue is recorded when the following two (2) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from that transaction
- Revenue is determined relatively reliably.

Interest revenue is recognized on the basis of time and actual interest rate.



*Other income: other income outside of production and business activities includes: income from sale and liquidation of fixed assets, differences in revaluation of assets contributed as capital, fines, compensation and other revenues enter another.*

**14. Principles of accounting for cost of goods sold**

Cost of goods sold is recorded according to actual revenue in accordance with revenue generated during the year and ensures the principle of prudence. The cost of direct materials consumed in excess of normal levels, labor costs, and fixed general production costs are not allocated to the value of warehoused products (after deducting compensation, if any).

**15. Principles of financial cost accounting**

Financial costs include: Loan interest. Specifically as follows:

- Interest is recorded according to the actual amount incurred based on the loan balance and actual loan interest rate each period (except for capitalized borrowing costs);

**16. Principles and methods for recording sales expenses and business management expenses:**

Selling expenses and corporate management expenses are expenses that reflect the costs of distributing products and goods, providing services to the market and general management of the Corporation. arising during the accounting period, including:

- Salary costs for employees of the sales department and business management department (salaries, wages, allowances...); social insurance, health insurance, union dues, unemployment insurance for sales staff and business management staff;

-Cost of office materials and labor tools; Depreciation of fixed assets used for sales and business management departments; land rent, license tax; services purchased from outside (electricity, water, telephone, fax, property insurance, fire and explosion...); Other monetary expenses (receiving guests, customer conferences...)

## V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1. Cash and Cash equivalents		Ending balance	Beginning balance
Cash on hand		1.588.112.221	1.147.371.337
Bank demand deposits		29.408.858.448	23.551.031.334
Transferring money		-	-
Cash equivalents		10.000.000.000	-
<b>Total</b>		<b>40.996.970.669</b>	<b>24.698.402.671</b>
2. Short-term financial investments		Ending balance	Beginning balance
<i>Held-to-maturity investments</i>		<i>138.792.969.710</i>	<i>138.842.969.710</i>
<b>Total</b>		<b>138.792.969.710</b>	<b>138.842.969.710</b>
3. Trade receivables		Ending balance	Beginning balance
<i>Short-term trade receivables</i>		<i>302.796.100.832</i>	<i>301.800.700.639</i>
<i>Long-term trade receivables</i>		<i>7.226.771.636</i>	<i>7.055.855.252</i>
<b>Total</b>		<b>310.022.872.468</b>	<b>308.856.555.891</b>
4. Short-term advances to suppliers		Ending balance	Beginning balance
<b>Total</b>		<b>327.220.016.096</b>	<b>327.078.636.235</b>
5. Other receivables		Ending balance	Beginning balance
<i>Other short-term receivables</i>		<i>83.061.216.498</i>	<i>428.527.341.450</i>
<i>Other long-term receivables</i>		-	-
<b>Total</b>		<b>83.061.216.498</b>	<b>428.527.341.450</b>
6. Provision for doubtful debts		Ending balance	Beginning balance
<i>Provision for short-term doubtful debts</i>		<i>(221.282.012.355)</i>	<i>(221.282.012.355)</i>
<i>Provision for long-term doubtful debts</i>		<i>(3.572.921.121)</i>	<i>(3.572.921.121)</i>
<b>Total</b>		<b>(224.854.933.476)</b>	<b>(224.854.933.476)</b>
7. Inventories		Beginning balance	
	Ending balance	Original price	Preventive
	Original price		
Goods in transit	-	-	-
Raw Material	3.336.094.401	34.501.490	-
Tools and supplies	-	-	-
Work in progress	-	-	-
Finished goods	19.464.072.450	19.980.027.095	-
Goods	17.662.268.803	13.512.658.224	-

Goods sent for sale	-	-	-	-
Real estate goods	1.210.933.333	-	1.210.933.333	-
<b>Total</b>	<b>41.673.368.987</b>	<b>-</b>	<b>34.738.120.142</b>	<b>-</b>

The value of inventory is used as mortgage or pledge to secure payable debts:

None

#### 8. Other short-term assets

	<b>Ending balance</b>	<b>Beginning balance</b>
Short-term prepayments	14.134.044.214	13.598.590.395
Value added tax deductibles	11.366.055.215	13.253.290.048
Taxes and other receivables from the State budget (*)	852.571.612	678.597.318
<b>Total</b>	<b>26.352.671.041</b>	<b>27.530.477.761</b>

(\*) Taxes and other receivables from the State budget:

	<b>Beginning balance</b>	<b>Payable during the year</b>	<b>Paid during the year</b>	<b>Ending balance</b>
Corporate income tax	484.210.567		110.993.089	595.203.656
Import and export duties	-			-
Value added tax	37.108.013	37.108.013		-
Special consumption tax	-			-
Personal income tax	-		3.600	3.600
Land rent	1.013.797		100.085.618	101.099.415
Other taxes	156.264.941		-	156.264.941
<b>Total</b>	<b>678.597.318</b>	<b>37.108.013</b>	<b>211.082.307</b>	<b>852.571.612</b>

#### 9. Tangible fixed assets <Details in Appendix No. 01>

#### 10. Increases, decreases in intangible assets

	<b>Land use rights</b>	<b>Computer Software</b>	<b>Total</b>
<b>Cost</b>			
<i>Opening balance</i>	<i>45.845.913.581</i>	<i>3.156.278.430</i>	<i>49.002.192.011</i>
Additions			-
Another increases	-		-
Another decreases		-	-
Liquidation and sale	-	-	-
<i>Closing balance</i>	<i>45.845.913.581</i>	<i>3.156.278.430</i>	<i>49.002.192.011</i>
<b>Accumulated amortisation</b>			
<i>Opening balance</i>	<i>31.243.704</i>	<i>2.931.745.094</i>	<i>2.962.988.798</i>
Depreciation during the period	-	21.049.998	21.049.998
Liquidation and sale		-	-
Another decreases	-	-	-
<i>Closing balance</i>	<i>31.243.704</i>	<i>2.952.795.092</i>	<i>2.984.038.796</i>
<b>Net book value</b>			
<i>Opening balance</i>	<i>45.814.669.877</i>	<i>224.533.336</i>	<i>46.039.203.213</i>
<i>Closing balance</i>	<i>45.814.669.877</i>	<i>203.483.338</i>	<i>46.018.153.215</i>

#### 11. Increases, decreases in investment properties

<b>Items</b>	<b>Beginning balance</b>	<b>Increased during the period</b>	<b>Decreased during the period</b>	<b>Ending balance</b>
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*a) Rental real estate*

Cost	131.527.016.822	-	-	131.527.016.822
- Land use rights	97.669.924.568	-	-	97.669.924.568
- Infrastructure	33.857.092.254	-	-	33.857.092.254
Accumulated Depreciation	40.694.440.219	918.458.883	-	41.612.899.102
- Land use rights	21.877.746.710	687.012.192	-	22.564.758.902
- Infrastructure	18.816.693.509	231.446.691	-	19.048.140.200
Net book value	90.832.576.603	-	-	89.914.117.720
- Land use rights	75.792.177.858	-	-	75.105.165.666
- Infrastructure	15.040.398.745	-	-	14.808.952.054

**12. Long-term assets in progress**

Le Chi housing and auxiliary area project, Gia Lam, Hanoi

**Total**

Ending balance	Beginning balance
556.137.361.789	556.119.126.034
<b>556.137.361.789</b>	<b>556.119.126.034</b>

**13. Construction in progress**

**Total**

Ending balance	Beginning balance
<b>332.306.761.750</b>	<b>330.325.883.553</b>

**14. Investments in subsidiaries (Details in Appendix No. 02)**

**15. Investment in associates, affiliates (Details in Appendix No. 02)**

**16. Equity investments in other entities (Details in Appendix No. 02)**

**17. Long-term prepayments**

Long-term prepayments

**Total**

Ending balance	Beginning balance
93.354.065.840	95.935.806.975
<b>93.354.065.840</b>	<b>95.935.806.975</b>

**18. Short-term trade payables**

**Total**

Ending balance	Beginning balance
<b>12.625.344.746</b>	<b>17.531.864.717</b>

**19. Advances from customers**

*Short-term advances from customers*

*Long-term advances from customers*

**Total**

Ending balance	Beginning balance
936.077.908	711.143.372
16.760.699.694	16.763.699.694
<b>17.696.777.602</b>	<b>17.474.843.066</b>

**20. Taxes and amounts payable to the State budget**

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
Value added tax	178.217.817	1.736.626.777	1.091.732.738	823.111.856
Special consumption tax	-	924.516	529.056	395.460
Import and export duties	-	-	-	-
Personal income tax	60.806.832	291.835.043	328.705.779	23.936.096
Corporate income tax	-	-	-	-
Land rent	-	3.308.644.750	3.308.644.750	-
Other taxes	151.561.260	-	151.561.260	-
<b>Total</b>	<b>390.585.909</b>	<b>5.338.031.086</b>	<b>4.881.173.583</b>	<b>847.443.412</b>

21. Short-term accrued expenses	Ending balance		Tại ngày 01/01/2026	
	Value	Capable of repaying debt	Value	Capable of repaying debt
Other accruals	2.405.906.082	2.405.906.082	4.361.723.891	4.361.723.891
<b>Total</b>	<b>2.405.906.082</b>	<b>2.405.906.082</b>	<b>4.361.723.891</b>	<b>4.361.723.891</b>

  

22. Unrealized revenues	Ending balance	Beginning balance
<i>Short-term unrealized revenues</i>	<i>12.020.187.086</i>	<i>9.503.780.043</i>
<i>Long-term unrealized revenues</i>	<i>89.888.693.867</i>	<i>90.843.298.994</i>
<b>Total</b>	<b>101.908.880.953</b>	<b>100.347.079.037</b>

  

23. Other current payables	Ending balance	Tại ngày 01/01/2026
<i>Short-term other current payables</i>	<i>47.174.799.006</i>	<i>41.586.501.205</i>
<i>Long-term other current payables</i>	<i>32.521.680.157</i>	<i>26.103.303.896</i>
<b>Total</b>	<b>79.696.479.163</b>	<b>67.689.805.101</b>

  

24. Loans and obligations under finance leases	Ending balance	Beginning balance
<i>Short-term loans and obligations under finance leases</i>	<i>187.099.797.655</i>	<i>524.804.415.394</i>
<i>Long-term loans and obligations under finance leases</i>	<i>52.894.221.341</i>	<i>53.552.221.341</i>
<b>Total</b>	<b>239.994.018.996</b>	<b>578.356.636.735</b>

  

25. OWNERS' EQUITY: Reconciliation table of equity fluctuations  
<Details in Appendix No. 03>

**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT <Unit: VND>**

26. Gross revenue from good sold and services rendered	Current period	Previous period
Sales revenue	47.657.205.539	81.118.717.806
Revenue from providing services and finished products	40.242.931.433	35.982.588.471
Real estate business revenue	432.626.442	436.490.678
<b>Total</b>	<b>88.332.763.414</b>	<b>117.537.796.955</b>
<b>Revenue deductions</b>	<b>0</b>	<b>0</b>
Trade discount	-	-
Sales returned	-	-
Reduced sales price	-	-

  

27. Net revenue from good sold and services rendered	Current period	Previous period
Revenue from finished goods sold	47.657.205.539	81.118.717.806
Revenue from service provision	40.242.931.433	35.982.588.471
Real estate business revenue	432.626.442	436.490.678
<b>Total</b>	<b>88.332.763.414</b>	<b>117.537.796.955</b>

  

28. Cost of sales	Current period	Previous period
Cost of goods sold	34.292.109.965	67.726.227.784
Cost of services and finished products provided	23.864.401.983	21.937.580.901

Cost of real estate business	231.446.691	231.446.691
Recorded reductions in cost of capital	-	-
<b>Total</b>	<b>58.387.958.639</b>	<b>89.895.255.376</b>
<b>29. Financial income</b>	<b>Current period</b>	<b>Previous period</b>
Interest on deposit, margin	2.914.088.577	3.409.259.163
Interest on exchange rate difference	844.732.110	907.230.990
Dividends and profits are distributed	2.123.457.027	3.470.198.460
Profits from business cooperation	2.708.950.687	9.976.438.354
Other revenue from financial activities	-	-
<b>Total</b>	<b>8.591.228.401</b>	<b>17.763.126.967</b>
<b>30. Financial expenses</b>	<b>Current period</b>	<b>Previous period</b>
Loan interest expenses	7.366.732.912	15.681.050.975
Provision for devaluation of trading securities and investment losses	-	-
Exchange rate difference loss	599.510.892	622.837.446
Other financial expenses	-	-
<b>Total</b>	<b>7.966.243.804</b>	<b>16.303.888.421</b>
<b>31. Selling expenses</b>	<b>Current period</b>	<b>Previous period</b>
Employee expenses	2.970.572.052	2.757.275.644
Cost of packaging materials	254.879.928	141.169.800
Cost of tools and supplies	376.400.938	308.490.942
Fixed asset depreciation expense	305.131.375	321.957.402
Cost of hired services	3.526.510.110	3.157.081.401
Other costs	964.980.348	779.687.529
<b>Total</b>	<b>8.398.474.751</b>	<b>7.465.662.718</b>
<b>32. General and administrative expenses</b>	<b>Current period</b>	<b>Previous period</b>
Employee expenses	5.684.087.253	5.864.539.116
Material costs	12.963.136	19.858.782
Cost of office supplies	81.072.546	94.662.441
Fixed asset depreciation expense	1.606.556.216	1.170.228.549
Taxes, charges and fees	290.283.985	310.247.097
Cost of hired services	2.148.495.711	1.902.293.782
Setting up provisions for bad debts	-	-
Other costs	8.825.110.989	11.056.128.135
<b>Total</b>	<b>18.648.569.836</b>	<b>20.417.957.902</b>
<b>33. Other incomes</b>	<b>Current period</b>	<b>Previous period</b>
Liquidation of fixed assets, tools and equipment	1.000	-
Other incomes	25.934.048	207.185



Total

25.935.048

207.185

34. Other expenses

Current period

Previous period

Residual value of fixed assets, liquidated tools and equipment

52.612.214

-

Other expenses

4.359

637.520.237

Total

52.616.573

637.520.237

35. Current corporate income tax expenses

Current period

Previous period

Corporate income tax must be paid

-

42.458.797

Preparer

Chief accountant

Hanoi, 29 April 2026

General Director



CAO MANH TUAN

NGUYEN THU HANG

DUONG THI LAM

**HANOI TRADE JOINT STOCK CORPORATION**

38-40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

**Appendix No. 01: Tangible fixed assets**

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
<b>Cost</b>						
Opening balance	711.978.564.888	27.481.957.626	6.773.302.741	2.968.793.221	2.723.242.035	751.925.860.511
Buy during the period						-
Basic construction completed						-
Other increase						-
Liquidation and sale		138.971.550				138.971.550
Other decrease						-
Closing balance	711.978.564.888	27.342.986.076	6.773.302.741	2.968.793.221	2.723.242.035	751.786.888.961
<b>Accumulated depreciation</b>						
Opening balance	273.308.468.569	9.473.277.690	5.315.446.591	2.052.617.082	1.564.020.187	291.713.830.119
Depreciation during the period	4.734.902.512	403.759.905	58.680.252	49.480.458	11.190.930	5.258.014.057
Other increase						-
Liquidation and sale		84.541.154				84.541.154
Other decrease						-
Closing balance	278.043.371.081	9.792.496.441	5.374.126.843	2.102.097.540	1.575.211.117	296.887.303.022
<b>Net book value</b>						
Opening balance	438.670.096.319	18.008.679.936	1.457.856.150	916.176.139	1.159.221.848	460.212.030.392
Closing balance	433.935.193.807	17.550.489.635	1.399.175.898	866.695.681	1.148.030.918	454.899.585.939



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**Appendix No. 02: Long-term financial investments****I Investments in subsidiaries**

<b>Company</b>	<b>Proportion (%)</b>	<b>Ending balance</b>	<b>Beginning balance</b>
Hapro Vodka Joint Stock Company	54,58%	12.296.331.337	12.296.331.337
Hapro Handicrafts Import Export and Trader Tourism Joint Stock Company	52,50%	711.610.898	711.610.898
Binh Phuoc Cashew Production Processing Import Export Joint Stock Company	83,69%	44.135.128.820	44.135.128.820
Hanoi Trade Infrastructure Development Investment Joint Stock Company	92,41%	48.566.301.620	48.566.301.620
Bac Giang Trade Infrastructure Development Investment Joint Stock Company	60,97%	17.344.555.080	17.344.555.080
Hai Duong Technology Joint Stock Company	93,51%	21.941.000.000	21.941.000.000
<b>Total</b>		<b>144.994.927.755</b>	<b>144.994.927.755</b>

**II Investment in associates, affiliates**

<b>Company</b>	<b>Proportion (%)</b>	<b>Ending balance</b>	<b>Beginning balance</b>
Chu Dau Ceramic Joint Stock Company	30,00%	7.167.297.628	7.167.297.628
Livestock Production and Trading Joint Stock Company	42,33%	7.479.953.666	7.479.953.666
An Phu Hung Import Export Trading Joint Stock Company	40,00%	4.000.000.000	4.000.000.000
Hapro Information Joint Stock Company	26,77%	739.026.324	739.026.324
Long Bien Joint Stock Company	30,94%	8.888.625.561	8.888.625.561
Asia Tower Company Limited	40,00%	18.496.560.817	18.496.560.817
Hanoi Agricultural Import Export Service Joint Stock Company	42,38%	22.261.258.758	22.261.258.758
Trang Thi Hotel Joint Stock Company	30,00%	3.000.000.000	3.000.000.000
Hanoi Trade and Tourist Development Joint Stock Company	40,00%	1.304.547.750	1.304.547.750
Buoi Market Services and Trading Investment Joint Stock Company	30,00%	15.132.143.040	15.132.143.040
Hanoi FoodStuff Joint Stock Company	20,00%	28.426.598.108	28.426.598.108
Thuy Ta Food Joint Stock Company	30,00%	7.018.145.668	7.018.145.668

Thuy Ta Joint Stock Company	30,00%	7.018.145.667	7.018.145.667
<b>Total</b>		<b>130.932.302.987</b>	<b>130.932.302.987</b>

### III Equity investments in other entities

C«ng ty	Proportion (%)	Ending balance	Beginning balance
Hanoi Trading Service Fashion Joint Stock Company	15,00%	17.154.346.367	17.154.346.367
VNN Trading and Investment Joint Stock Company	6,11%	1.295.000.000	1.295.000.000
Hanoi Milk Joint Stock Company	0,23%	788.160.603	788.160.603
Global Property Investment Corporation	2,40%	32.203.288.931	32.203.288.931
Construction Investment And Trading - Cointra Joint Stock Company	10,00%	1.000.000.000	1.000.000.000
Trang Tien Investment and Trading Company Limited	10,00%	10.065.485.897	10.065.485.897
Chu Dau Hai Duong Porcelain Ceramics Joint Stock Company	2,67%	-	-
Tan My Production Trading and Services Joint Stock Company	5,57%	7.082.706.930	7.082.706.930
Nga Tu So Market Trade Center Joint Venture		5.550.000.000	5.550.000.000
Lang Yen Trading Joint Stock Company	5,00%	2.108.484.054	2.108.484.054
Viet Ha Cashew Import Export Joint Stock Company	5,00%	-	-
<b>Total</b>		<b>77.247.472.782</b>	<b>77.247.472.782</b>



**Appendix No. 03: Owners' equity  
Movement in owner's equity**

Unit: VND

Items	Owners' contributed capital	Share capital surplus	Treasury shares	Exchange rate difference	Investment and development fund	Retained earnings	investment capital for basic construction	Total
<b>Prior year's opening balance</b>	2.200.000.000.000	71.428.267	(529.920.000)	-	33.381.940.928	(17.100.745.829)	-	2.215.822.703.366
- Capital increase during the period			-	-			-	-
Profit for the year	-		-	-	-	-	-	-
Distributions to bonus and welfare fund	-		-	-			-	-
+ Deduction for development investment fund								-
+ Deduction to reward and welfare fund					-			-
+ Dividends paid by cash								-
Loss for the year			-			(22.888.575.712)		(22.888.575.712)
Other decreases	-		-				-	-
<b>Prior year's closing balance</b>	2.200.000.000.000	71.428.267	(529.920.000)	-	33.381.940.928	(39.989.321.541)	-	2.192.934.127.654
<b>Current year's opening balance</b>	2.200.000.000.000	71.428.267	(529.920.000)	-	33.381.940.928	(39.989.321.541)	-	2.192.934.127.654
- Capital increase during the period				-			-	-
Profit for the year	-		-	-	-	-	-	-
Other increases	-			-	-		-	-
Distributions to bonus and welfare fund	-		-	-			-	-
Loss for the year			-			3.496.063.260		3.496.063.260
Other decreases	-						-	-
<b>Current year's closing balance</b>	2.200.000.000.000	71.428.267	(529.920.000)	-	33.381.940.928	(36.493.258.281)	-	2.196.430.190.914