

No: 01/2025/CBTT

*Binh Duong, January 20, 2025*

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Easterns AHP Minerals Joint Stock Company hereby announces the periodic disclosure of the consolidated financial statements (FS) for the fourth quarter of 2024 to Hanoi Stock Exchange as follows:

1. Company Name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

- Stock Symbol: BMJ

- Address: 112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

- Tel: 0274.3688.126 Fax: 0274.3688.125

- E-mail: [ahpminerals2019@gmail.com](mailto:ahpminerals2019@gmail.com)

2. Details of Information Disclosure:

- Financial Statements for Q4/2024

Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

Consolidated Financial Statements (for a public company with subsidiaries);

Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2023):

Yes

No

Explanatory note required if applicable:

Yes

No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2023):

Yes

No

Explanatory note required if applicable:

Yes

No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes

No

Explanatory note required if applicable:

Yes

No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

Yes

No

Explanatory note required if applicable:

Yes

No

This information was disclosed on the company's website on January 20, 2025, at the following link: [www.becamexbmj.com.vn/#enter/f/enter](http://www.becamexbmj.com.vn/#enter/f/enter).

**Attachments:**

- Financial Statements for Q4/2024.

**EASTERNS AHP MINERALS JSC**

**Legal representation**

**GENERAL DIRECTOR**



**NGUYEN BAO LONG**

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

**FINANCIAL STATEMENT**

Fourth Quarter for the fiscal year ending December 31, 2024

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**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**BALANCE SHEET**

Fourth Quarter for the fiscal year ending December 31, 2024

Form No. B01 - DN

Unit: VND

ITEMS	CODE	NOTES	Dec 31, 2024	Jan 1, 2024
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>516,112,380,478</b>	<b>688,957,513,081</b>
<b>I. Cash and Cash Equivalents</b>	<b>110</b>	<b>5</b>	<b>35,695,561,440</b>	<b>46,397,289,524</b>
1. Cash	111		5,695,561,440	46,397,289,524
2. Cash equivalents	112		30,000,000,000	-
<b>I. Short-term Financial Investments</b>	<b>120</b>		<b>-</b>	<b>2,000,000,000</b>
1. Investments held to maturity	123		-	2,000,000,000
<b>II. Short-term Receivables</b>	<b>130</b>		<b>334,909,311,888</b>	<b>484,649,579,815</b>
1. Short-term trade receivables	131	<b>6</b>	31,789,394,762	80,649,712,129
2. Short-term advances to suppliers	132	<b>7</b>	61,243,436,864	13,021,245,015
3. Short-term loan receivables	135	<b>8</b>	194,040,000,000	338,350,000,000
4. Other short-term receivables	136	<b>9</b>	48,457,522,244	53,249,664,653
5. Provision for doubtful short-term receivables	137	<b>12</b>	(621,041,982)	(621,041,982)
<b>III. Inventories</b>	<b>140</b>	<b>11</b>	<b>142,524,858,178</b>	<b>155,801,736,352</b>
1. Inventories	141		142,524,858,178	155,801,736,352
<b>IV. Other Current Assets</b>	<b>150</b>		<b>2,982,648,972</b>	<b>108,907,390</b>
1. Short-term prepaid expenses	151	<b>10</b>	2,982,648,972	108,907,390
2. Deductible VAT	152		-	-
<b>B - NON-CURRENT ASSETS</b>	<b>200</b>		<b>1,130,426,466,165</b>	<b>841,520,193,526</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>6,340,755,945</b>	<b>4,809,117,906</b>
1. Other long-term receivables	216	<b>9</b>	6,340,755,945	4,809,117,906
<b>II. Fixed assets</b>	<b>220</b>		<b>164,394,341,342</b>	<b>106,658,624,492</b>
1. Tangible fixed assets	221	<b>14</b>	101,969,013,453	74,442,183,723
- Historical cost	222		164,114,363,694	126,248,302,454
- Accumulated depreciation	223		(62,145,350,241)	(51,806,118,731)
2. Finance lease fixed assets	224	<b>15</b>	62,425,327,889	32,216,440,769
- Historical cost	225		67,553,941,214	32,995,501,214
- Accumulated depreciation	226		(5,128,613,325)	(779,060,445)
2. Intangible fixed assets	227	<b>16</b>	-	-
- Historical cost	228		185,000,000	185,000,000
- Accumulated depreciation	229		(185,000,000)	(185,000,000)
<b>III. Investment properties</b>	<b>230</b>	<b>17</b>	<b>8,668,420,969</b>	<b>8,583,892,372</b>
- Historical cost	231		8,668,420,969	8,583,892,372
- Accumulated depreciation	232		-	-
<b>IV. Long-term work-in-progress assets</b>	<b>240</b>		<b>-</b>	<b>-</b>
1. Long-term production and business expenses	241		-	-
2. Construction work-in-progress	242		-	-
<b>IV. Long-term financial investments</b>	<b>250</b>		<b>921,500,000,000</b>	<b>697,500,000,000</b>
1. Investments in other entities	253	<b>13</b>	921,500,000,000	697,500,000,000
<b>V. Other non-current assets</b>	<b>260</b>		<b>29,522,947,909</b>	<b>23,968,558,756</b>
1. Long-term prepaid expenses	261	<b>11</b>	29,522,947,909	23,968,558,756
<b>TOTAL ASSETS</b>	<b>270</b>		<b>1,646,538,846,643</b>	<b>1,530,477,706,607</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**BALANCE SHEET (continued)**

Fourth Quarter for the fiscal year ending December 31, 2024

Form No. B01 - DN

Unit: VND

ITEMS	CODE	NOTES	Dec 31, 2024	Jan 1, 2024
<b>C - LIABILITIES</b>	<b>300</b>		<b>430,564,177,986</b>	<b>362,273,197,860</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>393,400,881,047</b>	<b>327,674,729,954</b>
1. Short-term trade payables	311	18	41,793,105,715	133,414,883,371
2. Short-term advances from customers	312	21	25,095,796,527	19,640,774,402
3. Taxes and amounts payable to the State	313	19	10,527,086,038	7,432,492,091
4. Payables to employees	314		2,488,451,263	1,132,259,475
5. Short-term accrued expenses	315	22	977,593,178	1,431,534,830
6. Other short-term payables	319	23	492,342,837	628,969,624
7. Short-term borrowings and finance lease obligations	320	20	312,022,183,965	163,796,382,011
8. Bonus and welfare fund	322		4,321,524	197,434,150
<b>II. Non-current liabilities</b>	<b>330</b>		<b>37,163,296,939</b>	<b>34,598,467,906</b>
1. Long-term accrued expenses	333		-	-
2. Long-term borrowings and finance lease obligations	338	20	33,286,249,994	30,946,750,000
3. Provision for long-term liabilities	342	24	3,877,046,945	3,651,717,906
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>1,215,974,668,657</b>	<b>1,168,204,508,747</b>
<b>I. Owners' equity</b>	<b>410</b>	<b>25</b>	<b>1,215,974,668,657</b>	<b>1,168,204,508,747</b>
1. Contributed capital	411		1,049,999,780,000	1,049,999,780,000
- Ordinary shares with voting rights	411a		1,049,999,780,000	1,049,999,780,000
2. Share premium	412		(1,370,600,000)	(1,370,600,000)
3. Development investment fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	421		154,419,144,563	106,648,984,653
- Retained earnings accumulated until the end of the previous period	421a		105,858,969,042	53,981,277,235
- Retained earnings for the current period	421b		48,560,175,521	52,667,707,418
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>1,646,538,846,643</b>	<b>1,530,477,706,607</b>

Binh Duong, January 20, 2025

Preparer



Phan Minh Tien

Chief Accountant



Dao Huynh Kim

Chief Executive Officer



Nguyen Bao Long



**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
 112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**INCOME STATEMENT**

Fourth Quarter for the fiscal year ending December 31, 2024

Form No. B02 - DN  
 Unit: VND

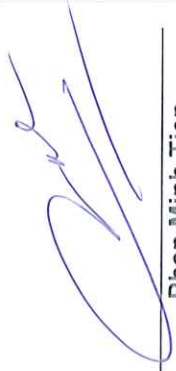
ITEMS	CODE	NOTES	Fourth Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
1. Revenue from goods sold and services	01	26	228,174,201,318	115,714,873,443	535,069,458,414	454,133,802,239
2. Deductions from revenue	02		-	-	-	-
3. Net revenue from goods sold and services	10		228,174,201,318	115,714,873,443	535,069,458,414	454,133,802,239
4. Cost of goods sold	11	27	205,682,872,551	96,374,164,621	457,012,103,788	372,929,077,875
5. Gross profit from goods sold and services	20		22,491,328,767	19,340,708,822	78,057,354,626	81,204,724,364
6. Financial income	21	28	7,259,664,093	5,410,973,967	27,393,999,635	14,554,660,621
7. Financial expenses	22	29	7,225,916,991	4,531,287,579	22,789,885,758	11,996,665,282
<i>Of which: interest expenses</i>	23		7,225,916,991	4,531,287,579	22,789,885,758	11,996,665,282
8. Selling expenses	25	30	4,313,959,720	2,699,024,405	10,079,983,492	15,715,823,292
9. General and administrative expenses	26	30	3,668,429,773	2,436,487,864	11,777,069,966	9,802,118,796
10. Net profit from operating activities	30		14,542,686,376	15,084,882,941	60,804,415,045	58,244,777,615
11. Other income	31	31	228,633,595	184,026,715	834,327,363	8,168,074,253
12. Other expenses	32	32	133,832,122	163,861,950	868,146,795	578,056,782
13. Other profit	40		94,801,473	20,164,765	(33,819,432)	7,590,017,471
14. Total accounting profit before tax	50		14,637,487,849	15,105,047,706	60,770,595,613	65,834,795,086
15. Current corporate income tax expense	51	34	2,927,549,113	3,021,138,192	12,210,420,092	13,167,087,668
16. Deferred corporate income tax expense	52		-	-	-	-

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

17.	Net profit after corporate income tax	60	11,709,938,736	12,083,909,514	48,560,175,521	52,667,707,418
18.	Basic earnings per share	70	112	115	462	502
19.	Diluted earnings per share	71	-	-	-	-

Preparer



Phan Minh Tien

Chief Accountant



Dao Huynh Kim

Binh Duong, January 20, 2025



Chief Executive Officer



Nguyen Bao Long



**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**CASH FLOW STATEMENT***(Using the indirect method)*

Fourth Quarter for the fiscal year ending December 31, 2024

Form No. B03 - DN

Unit: VND

ITEMS	CODE	Accumulated	
		Current year	Previous year
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1. Profit before tax	01	60,770,595,613	65,834,795,086
2. Adjustments for:			
- Depreciation and amortization of fixed assets and investment properties	02	14,865,701,998	10,041,875,365
- Provisions	03	377,613,160	10,701,946
- Gains or losses from investment activities	05	(27,546,225,885)	(14,574,828,971)
- Interest expenses	06	22,789,885,758	11,996,665,282
- Other adjustments	07	-	-
3. Profit from operating activities before changes in working capital	08	71,257,570,644	73,309,208,708
- Increase or decrease in receivables	09	5,606,693,884	(66,608,590,108)
- Increase or decrease in inventories	10	13,276,878,174	205,682,028,182
- Increase or decrease in payables (excluding interest and corporate income tax payable)	11	(82,365,233,277)	63,875,517,222
- Increase or decrease in prepaid expenses	12	(8,428,130,735)	(984,171,598)
- Interest paid	14	(22,789,885,758)	(11,713,080,554)
- Corporate income tax paid	15	(12,304,009,171)	(12,564,840,351)
- Other payments for operating activities	17	(983,128,237)	(1,124,072,676)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>(36,729,244,476)</b>	<b>249,871,998,825</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21	(51,391,785,191)	(32,610,981,134)
2. Cash received from disposal of fixed assets and other long-term assets	22	1,350,000,000	20,168,350
3. Cash paid for loans granted, purchase of debt instruments of other entities	23	(1,076,300,000,000)	(421,500,000,000)
4. Cash received from loan recoveries, resale of debt instruments of other entities	24	1,222,610,000,000	83,150,000,000
5. Cash payments for equity investments in other entities	25	(224,000,000,000)	-
6. Cash received from interest, dividends, and profit shares	27	27,393,999,635	14,710,844,000
<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(100,337,785,556)</b>	<b>(356,229,968,784)</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**III. CASH FLOWS FROM FINANCING****ACTIVITIES**

1. Cash received from borrowings	33	537,862,517,590	231,093,303,684
2. Repayment of borrowings	34	(402,685,215,640)	(96,493,638,839)
3. Repayment of finance lease principal	35	(8,812,000,002)	(1,446,750,000)
<b>Net cash flows from financing activities</b>	<b>40</b>	<b>126,365,301,948</b>	<b>133,152,914,845</b>
<b>Net cash flows during the period</b>	<b>50</b>	<b>(10,701,728,084)</b>	<b>26,794,944,886</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>46,397,289,524</b>	<b>19,602,344,638</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>70</b>	<b>35,695,561,440</b>	<b>46,397,289,524</b>

Binh Duong, January 20, 2025

Preparer



Phan Minh Tien

Chief Accountant



Dao Huynh Kim

Chief Executive Officer



Nguyen Bao Long



## **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

Form No. B09 - DN

*These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements.*

#### **1. CORPORATE INFORMATION**

##### **Form of ownership**

The Eastern Mineral Joint Stock Company AHP (referred to as the "Company") is a joint-stock enterprise established from the Mineral Mining Enterprise under the Investment and Industrial Development Corporation (now the Investment and Industrial Development Corporation - JSC) according to Decision No. 630/QĐ-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the first business registration certificate dated June 3, 2008, and the 9th amendment on July 27, 2024, issued by the Department of Planning and Investment of Binh Duong Province, with the enterprise code 3700927878.

Charter capital:	1,049,999,780,000 VND
Number of shares:	104,999,978 shares
Par value:	10,000 VND
Stock code:	BMJ

The number of employees of the Company as of December 31, 2024, is 85 (compared to 89 on December 31, 2023).

The Company's head office is located at 112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

##### **Main business activities:**

- Mining (excluding sand mining);
- Manufacturing building materials; freight transport services;
- Trading of building materials, minerals;
- Land reclamation;
- Investment, construction, and business of infrastructure for industrial zones, residential areas, and urban areas;
- Real estate business;
- Renting of residential properties, apartments, factories, and offices;
- Workers' housing services;
- Other mining support services.

**Normal production and business cycle:** The normal production and business cycle of the Company is carried out within a period of no more than 12 months.

#### **2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING**

The Company's fiscal year starts on January 1 and ends on December 31 of the calendar year. The currency used in accounting is the Vietnamese Dong (VND).

#### **3. ACCOUNTING STANDARDS AND SYSTEMS APPLIED**

The Company applies the accounting system issued according to Circular No. 200/2014/TT-BTC on the guidance of the enterprise accounting system dated December 22, 2014, which has been amended and supplemented by Circular No. 75/2015/TT-BTC dated May 18, 2015, and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance, the Vietnamese Accounting Standards, and relevant legal regulations related to the preparation and presentation of financial statements.

#### **4. SUMMARY OF MAJOR ACCOUNTING POLICIES**

The following are the major accounting policies applied by the Company in preparing the financial statements:

##### **4.1. Basis of Preparation of Financial Statements**

The financial statements are prepared on the accrual basis (except for some information related to cash flow), using the historical cost principle, based on the assumption of going concern.

##### **4.2. Cash and Cash Equivalents**



## **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Trinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

Form No. B09 - DN

*These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements.*

Cash reflects the total amount of money the Company has at the end of the accounting period, including cash, demand deposits, and cash in transit.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the purchase date, easily convertible into a known amount of cash, and subject to minimal risk of changes in value when converted to cash.

#### **4.3. Investments Held to Maturity**

This category reflects investments that the Company intends and has the ability to hold until maturity, with remaining maturities of no more than 12 months (short-term) and over 12 months (long-term) from the reporting date (excluding trading securities), including: term deposits in banks (including certificates of deposit and promissory notes) with the purpose of earning interest periodically.

Investments held to maturity are initially recognized at cost, including the purchase price and transaction costs related to the acquisition, such as brokerage fees, transaction fees, consulting fees, taxes, levies, and bank charges. After initial recognition, these investments are recorded at their recoverable value.

Interest earned from these investments after the purchase date, as well as gains from the liquidation or sale of these investments, are recognized in financial income. Any interest accrued before the Company holds the investment is deducted from the initial purchase cost.

The Company classifies investments held to maturity as either short-term or long-term based on the remaining term from the reporting date.

When there is evidence indicating that part or all of an investment may not be recoverable and the loss can be reliably measured, the loss is recognized as a financial expense for the year and directly deducted from the investment value. Provision for investments held to maturity is made similarly to provisions for doubtful receivables, as described in Note 4.6.

#### **4.4. Loans**

This category reflects loans granted through contracts or agreements between the parties, with remaining terms to maturity of no more than 12 months (short-term) and over 12 months (long-term) at the reporting date. Loans are recorded at cost. Interest on loans is recognized in financial income when incurred.

The Company classifies loans as either short-term or long-term based on the remaining term from the reporting date and reevaluates foreign currency-denominated monetary items (if applicable).

Provision for loans is made similarly to provisions for doubtful receivables, as described in Note 4.6.

#### **4.5. Investments in Other Entities**

This category refers to equity investments in entities where the Company does not have control, joint control, or significant influence over the investee.

Investments in other entities are initially recognized at cost, including the purchase price or contribution amount, along with any directly related investment costs (if any), such as brokerage fees, transaction fees, consulting fees, audit fees, taxes, levies, and bank charges. If the investment is made with non-cash assets, the cost of the investment is recorded at the fair value of the non-cash assets at the time of the transaction.

The recognition date for long-term financial investments is when the Company formally acquires ownership, as follows:

- Listed securities are recognized at the trade execution date (T+0);

- Unlisted securities and other forms of investments are recognized when the official ownership rights are acquired in accordance with legal regulations.



## **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

Form No. B09 - DN

*These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements.*

Dividends and profits from periods prior to the purchase of the investment are accounted for by reducing the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as financial income at fair value on the date the right to receive them arises. In the case of dividends received in the form of shares, the Company only tracks the increase in the number of shares in the notes to the financial statements, without recognizing an increase in the value of the investment and financial income.

Provision for loss on investments in other entities is the greater difference between the purchase price and the market value of the investment or the Company's ownership interest according to the accounting records of the investee, and is made in accordance with the current accounting system for enterprises.

#### **4.6. Receivables and Provision for Doubtful Receivables**

Receivables are tracked in detail by their original maturity, remaining maturity at the reporting date, the entity owing the receivable, the type of currency receivable, and other factors as required by the Company's management. Receivables are classified as trade receivables or other receivables according to the following principles:

- Trade receivables include amounts due from transactions involving the sale and purchase of goods, including amounts due from sales of goods or from export transactions entrusted to other entities.
- Other receivables include non-trade amounts not related to sales and purchases, such as: interest receivables from loans, bank deposits; amounts paid on behalf of others; receivables from export trust transactions; receivables from fines, penalties, compensation; advances; pledged, deposited, or escrowed amounts, and loans of assets, etc.

Receivables are recognized at amounts that do not exceed their recoverable value. A provision for doubtful receivables is made for receivables that are overdue by more than six months or those for which the debtor is unlikely to settle due to dissolution, bankruptcy, or similar difficulties, in accordance with the current accounting system for enterprises.

#### **4.7. Inventories**

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

The cost of inventories is determined as follows:

- **Raw materials, tools, and supplies:** Including purchase costs and other directly related costs incurred to bring the inventories to their current location and condition.
- **Finished goods:** Including raw material costs, direct labor, and directly related manufacturing overheads, allocated based on normal operating levels.

Net realizable value is the estimated selling price of inventories during the normal production or business cycle, less estimated completion costs and estimated costs necessary to sell them.

Inventory valuation method: Determined using the first-in, first-out (FIFO) method.

Inventory accounting method: Applied using the perpetual inventory method.

A provision for inventory obsolescence is made for each inventory item whose cost exceeds its net realizable value. Increases or decreases in the provision for inventory obsolescence must be recognized as part of the cost of goods sold at the end of the fiscal year.

#### **4.8. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are recognized at cost. During their use, tangible fixed assets are recorded at their original cost, accumulated depreciation, and their remaining value.

The cost of a fixed asset includes all expenses incurred by the Company to acquire the asset and bring it into a condition ready for use. Costs incurred after initial recognition are only added to the asset's



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cost if these costs are certain to increase future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as production or operating expenses in the period.

When a fixed asset is sold or disposed of, its cost and accumulated depreciation are written off, and any gain or loss from the disposal is recognized as income or expense in the period.

Depreciation is calculated using the straight-line method based on the estimated useful life, in accordance with the provisions of Circular 45/2013/TT-BTC dated April 25, 2013, amended by Circular 147/2016/TT-BTC dated October 13, 2016, and Circular 28/2017/TT-BTC dated April 12, 2017, which provides guidance on the management, use, and depreciation of fixed assets, as follows:

<u>Asset Type</u>	<u>Year</u>
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transport vehicles and communication equipment	06 - 10
Management tools and devices	03 - 05

Gains or losses arising from the disposal or sale of assets are the difference between the income from the disposal and the remaining value of the asset, and are recognized in the Income Statement.

#### **Intangible Fixed Assets and Depreciation**

Intangible fixed assets are presented at cost less accumulated amortization. The cost of intangible fixed assets is determined based on their acquisition cost.

The Company's intangible fixed assets are computer software programs, which are amortized using the straight-line method over an 8-year period.

#### **4.9. Finance Leases**

A lease is classified as a finance lease when the majority of the risks and rewards of ownership of the asset are transferred to the lessee. Ownership of the asset may transfer at the end of the lease term.

The Company recognizes the cost of the leased asset as the Company's asset, recorded at the fair value of the leased asset at the lease commencement date, or at the present value of the minimum lease payments (if lower than the fair value), plus any directly attributable initial costs related to the finance lease transaction. The corresponding lease liability is recognized on the balance sheet as a financial lease payable. Lease payments are allocated between financial costs and principal repayment to ensure a fixed interest rate on the remaining liability. Financial lease costs are recognized in the income statement, unless these costs directly contribute to the creation of the leased asset, in which case they are capitalized under the Company's policy on borrowing costs.

The finance lease fixed asset is depreciated using the straight-line method based on the estimated useful life, in accordance with the regulations in Circular No. 45/2013/TT-BTC of the Ministry of Finance on the management, use, and depreciation of fixed assets.

The Company's finance lease fixed asset is a stone crushing plant with a capacity of 400 tons/hour, depreciated over 12 years.

#### **4.10. Investment Properties**

The Company's investment properties consist of 3 houses located at UNI-TOWN Commercial District, the Industrial-Service-Urban Complex of Binh Duong, which are owned by the Company and are held for the purpose of earning profits from potential capital appreciation.

Investment properties held for capital appreciation are presented at cost less impairment losses. The cost of investment properties includes all cash or cash-equivalent expenses incurred by the company or the fair value of other exchanges made to acquire the investment property, up to the point of purchase or completion of construction.



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Costs related to investment properties that arise after initial recognition are recognized as expenses, unless these costs are certain to increase future economic benefits from the investment property, in which case they are added to the cost of the asset.

Investment properties held for capital appreciation are not depreciated. If there is clear evidence that an investment property has decreased in value compared to its market value, and the impairment loss can be reliably measured, the investment property's cost is reduced, and the loss is recognized in the cost of goods sold.

#### **4.11. Prepaid Expenses**

Prepaid expenses include costs that have been incurred but relate to activities expected to benefit multiple accounting periods. Prepaid expenses include: consulting fees, exploration costs for rock reserves, the value of tools and equipment used, and other costs deemed likely to provide future economic benefits to the Company. These include:

- Mining rights fees: The mining rights fees are determined based on the amount paid under the decision approving the mining rights fee for the Rach Rat quarry, An Binh Commune, Phu Giao District, Binh Duong Province, Decision No. 1782/QD-UBND dated June 21, 2019, by the People's Committee of Binh Duong Province. These fees are allocated over the life of the mining license.

The value of tools and equipment used by the Company is amortized using the straight-line method over a maximum period of 1 year (short-term prepaid expenses) and not exceeding 3 years (long-term prepaid expenses).

#### **4.12. Payables**

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

Payables are classified as payables to suppliers, accrued expenses, and other payables according to the following principles:

- **Payables to suppliers** reflect amounts due for goods, services, or assets purchased, where the supplier is independent of the Company, including payables for imports through agents.
- **Accrued expenses** reflect amounts owed for goods or services already received from suppliers or provided to the buyer but not yet paid due to missing invoices or incomplete accounting documentation. This also includes amounts owed to employees for vacation pay, and provisions for production and operating expenses.

#### **4.13. Borrowings and Finance Lease Liabilities**

The Company's borrowings and finance lease liabilities include loans and finance lease obligations.

Loans and finance lease liabilities are tracked in detail by borrower, lender, loan contract, type of loan or lease, and maturity period. Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and finance lease liabilities due within 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

#### **4.14. Borrowing Costs**

Borrowing costs include interest on loans and other costs directly related to the borrowings.

**Borrowing costs** are recognized as production and operating expenses in the year incurred, except for borrowing costs directly related to the investment, construction, or production of assets under development that require a sufficiently long period (over 12 months) to be ready for their intended use or sale. These costs are capitalized as part of the asset's value when the conditions specified in Vietnam Accounting Standard No. 16 - Borrowing Costs are met. For loans specifically for the construction of fixed assets, interest is capitalized even if the construction period is 12 months or less.



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For general borrowings, including those used for investment in construction or the production of assets under development, the capitalized borrowing costs are determined based on the capitalization rate, which is applied to the weighted average accumulated costs incurred for the construction or production of that asset.

The capitalization rate is calculated using the weighted average interest rate of the borrowings outstanding during the year, excluding loans specifically related to the creation of a particular asset.

#### 4.15. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of amounts due for goods and services used during the year but for which invoices have not been received or accounting documentation is incomplete. This includes interest expenses and certain other costs.

#### 4.16. Provisions

Provisions are recognized only when the following conditions are met:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions are recognized based on the most reasonable estimate of the amount to be paid to settle the current obligation as of the reporting date.

#### 4.17. Revenue Recognition

Revenue is recognized when the outcome of a transaction can be reliably measured, and the Company has the ability to receive economic benefits from the transaction.

***Revenue from sales of goods is recognized when the following conditions are met:***

- The Company has transferred the majority of the risks and rewards of ownership of the goods to the buyer;
- The Company no longer retains control of the goods as owner or has no authority over them;
- Revenue can be measured reliably. If the contract allows the buyer the right to return the purchased goods under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the goods (except when the buyer has the right to exchange goods for other products or services);
- The Company has or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

***Revenue from providing services is recognized when the following conditions are met:***

- The revenue can be measured reliably. If the contract allows the buyer the right to return the purchased service under specific conditions, the Company recognizes revenue only when those conditions no longer exist and the buyer no longer has the right to return the service provided;
- The Company has or will receive economic benefits from providing the service.
- The portion of work completed as of the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

**Revenue from Construction Contracts:** specify that the contractor is paid based on the value of the work completed. When the results of the construction contract are reliably determined and confirmed by the customer, the revenue and costs related to the contract are recognized corresponding to the portion of the work completed, as verified by the customer within the period.



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**Revenue from Sale of Real Estate:** is recognized when the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards of ownership of the real estate to the buyer;
- The Company no longer retains control over the real estate as the owner or has authority over it;
- The revenue can be reliably measured;
- The Company has received or will receive economic benefits from the real estate sale transaction;
- The costs related to the real estate sale transaction can be determined.

**Financial Income:** interest on deposits, loans; dividends, profits received; discounts on payments, and other financial income.

**Other Income:** reflects income arising from events or transactions outside the Company's normal business operations, excluding the revenue mentioned above.

#### 4.18. Taxes

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

**Current income tax expense** reflects the amount of corporate income tax payable for the year, as well as any additional income tax payable due to the discovery of immaterial errors from previous years. **Current income tax income** reflects the reduction in income tax payable due to the discovery of immaterial errors from previous years.

**Deferred income tax expense** reflects the difference between deferred income tax assets realized during the year that exceed the deferred income tax assets arising in the year, or deferred income tax liabilities that exceed deferred income tax liabilities realized during the year. **Deferred income tax income** reflects the difference between deferred income tax assets arising in the year that exceed deferred income tax assets realized during the year, or deferred income tax liabilities that exceed deferred income tax liabilities realized during the year.

**Deferred income tax** is calculated based on the differences between the carrying amount and the tax base of assets or liabilities on the financial statements, taxable losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is reasonable certainty of sufficient taxable income in the future to offset those temporary differences.

**Deferred income tax** is calculated based on the tax rates expected to be applicable to the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement, unless the tax is related to items directly recognized in equity, in which case the deferred income tax is also recognized in equity.

**Deferred income tax assets and liabilities** are offset when the Company has a legal right to offset current income tax assets with current income tax liabilities, and when the deferred income tax assets and liabilities are related to income tax in the same jurisdiction and the Company intends to settle the current income tax on a net basis.

**Taxable income** may differ from the total accounting profit before tax presented in the income statement because taxable income does not include taxable income or deductible expenses from other years (including carried-forward losses, if any). It also excludes tax-exempt income or non-deductible expenses.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the determination of corporate income tax obligations depends on the results of audits by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.



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#### **4.19. Financial Instruments**

##### ***Initial Recognition***

##### ***Financial Assets***

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial assets are classified appropriately for the purpose of disclosure in financial statements, and are categorized as financial assets recognized at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At initial recognition, financial assets are recognized at cost, including transaction costs directly attributable to the acquisition of the financial asset. The Company's financial assets include cash and cash equivalents, trade receivables, and other receivables.

##### ***Financial Liabilities***

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial liabilities are classified appropriately for the purpose of disclosure in financial statements and categorized as financial liabilities recognized at fair value through profit or loss and financial liabilities recognized at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At initial recognition, financial liabilities are recognized at cost, including transaction costs directly attributable to the issuance of the financial liability. The Company's financial liabilities include payables to suppliers, accrued expenses, other payables, borrowings, and finance lease liabilities.

##### ***Post-initial Recognition***

The value after initial recognition of financial instruments is reflected at fair value. If there is no regulation regarding the revaluation of financial instruments, they are presented at their book value.

##### ***Offsetting Financial Instruments***

Financial assets and financial liabilities are offset and the net amount is presented on the balance sheet if, and only if, the Company has a legal right to offset the recognized amounts and intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

The Company has not presented the disclosures related to financial instruments at the end of the fiscal year, as Circular 210 and current regulations have not provided specific guidance on determining the fair value of financial assets and financial liabilities.

#### **4.20. Related Parties**

Parties are considered related to the Company if they have the ability to control or have significant influence over the Company's decision-making on financial and operating policies, or if they share key management personnel or are under the control of another company.

Individuals who have the direct or indirect right to vote, leading to significant influence over the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities: the leaders, management staff of the Company, and close family members of these individuals.

Enterprises controlled directly or indirectly by the individuals mentioned above, who hold a significant portion of voting rights or through which these individuals can have significant influence over the Company, including enterprises owned by the Company's leaders or major shareholders, and enterprises that share a key management member with the Company.

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**5. CASH AND CASH EQUIVALENTS**

	Dec 31, 2024	Jan 1, 2024
	VND	VND
Cash	385,416,519	2,707,361,761
Bank deposits	5,310,144,921	43,689,927,763
Cash equivalents (*)	30,000,000,000	-
<b>Total</b>	<b>35,695,561,440</b>	<b>46,397,289,524</b>

**6. SHORT-TERM TRADE RECEIVABLES**

	Dec 31, 2024	Dec 31, 2024	Jan 1, 2024	Jan 1, 2024
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>Receivables from related parties</b>	-	-	7,884,617,848	-
ACC Binh Duong Investment and Construction Joint Stock Company	-	-	7,884,617,848	-
<b>Other receivables from customers</b>	31,789,394,762	(621,041,982)	72,765,094,281	(621,041,982)
Vietnam Industrial Development and Investment Group - JSC	20,243,817,699	-	59,645,904,909	-
Hoa Dong VN Construction Joint Stock Company	246,608,109	-	218,755,064	-
Bau Bang Bridge and Road Construction Joint Stock Company	390,215,875	-	-	-
Phung Tan Tien Single Member Limited Liability Company	104,136,284	-	1,205,634,961	-
Thinh Phat Binh Phuoc Single Member Limited Liability Company	453,781,800	-	-	-
Khanh Binh Construction Joint Stock Company	195,915,172	-	-	-
Khang Tien Building Materials Limited Liability Company	2,245,050,900	-	-	-
Manh Cuong Investment Trading Company Limited	70,120,597	-	1,205,634,961	-
Dai Phong Infrastructure Construction Joint Stock Company	1,379,885,007	-	4,016,576,257	-
Nguyen Cat Construction and Investment Single Member Limited Liability Company	2,832,070,127	-	2,472,321,536	-
Hien Danh Trading Services Limited Liability Company	417,013,973	-	408,829,362	-



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Tu Tai Building Materials Limited Liability Company	1,454,887,363	-	1,495,007,851	-
Nguyễn Việt Real Estate and Construction Joint Stock Company	1,055,015,000	-	1,055,015,000	-
Dai Khoa Construction Single Member Limited Liability Company	10,701,946	(10,701,946)	10,701,946	(10,701,946)
Anh Tuan Construction and Bridge Company	380,186,540	(380,186,540)	380,186,540	(380,186,540)
Binh Duong Traffic Construction and Irrigation Joint Stock Company	230,153,496	(230,153,496)	230,153,496	(230,153,496)
Other entities	79,834,874	-	420,372,398	-
<b>Total</b>	<b>31,789,394,762</b>	<b>(621,041,982)</b>	<b>80,649,712,129</b>	<b>(621,041,982)</b>

**7. SHORT-TERM ADVANCES TO SUPPLIERS**

	Dec 31, 2024	Dec 31, 2024	Jan 1, 2024	Jan 1, 2024
	Value VND	Provision VND	Value VND	Provision VND
<b>Prepaid to related parties</b>	<b>61,236,180,860</b>	-	-	-
ACC Binh Duong Investment and Construction Joint Stock Company	61,236,180,860	-	-	-
<b>Other prepaid to non-related suppliers</b>	<b>7,256,004</b>	-	<b>13,021,245,015</b>	-
Vietnam Traffic Construction Joint Stock Company	3,336,004	-	2,732,860	-
Hoang Long Tin Limited Liability Company	-	-	2,794,176,000	-
Other suppliers	3,920,000	-	10,224,336,155	-
<b>Total</b>	<b>61,243,436,864</b>	-	<b>13,021,245,015</b>	-

**8. SHORT-TERM LOAN RECEIVABLES**

It is a personal loan based on loan agreements with a term of no more than 3 months, automatically renewable every 3 months for up to 12 months from the loan date. The loans are used to serve the borrower's business activities, with an interest rate of 7% per annum and are secured by the legal assets of a third party.

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**9. OTHER SHORT-TERM RECEIVABLES**

	Dec 31, 2024		Jan 1, 2024	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>Short-term</b>	<b>48,457,522,244</b>	-	<b>53,249,664,653</b>	-
Advances	38,500,000	-	5,422,199,880	-
Receivables from environmental recovery fund deposit interest	571,471,621	-	571,471,621	-
Binh Duong Business and Investment Joint Stock Company	45,000,000,000	-	45,000,000,000	-
VAT on financial lease principal	2,747,351,856	-	1,607,500,001	-
Other receivables	100,198,767	-	648,493,151	-
<b>Long-term</b>	<b>6,340,755,945</b>	-	<b>4,809,117,906</b>	-
Environmental recovery fund deposit	3,877,046,945	-	3,651,717,906	-
Other deposits	2,463,709,000	-	1,157,400,000	-
<b>Total</b>	<b>54,798,278,189</b>	-	<b>58,058,782,559</b>	-

- (i) The money transfer as per the Memorandums of Understanding between the Company and Binh Duong Business and Investment Joint Stock Company to secure the obligation for the proposal and signing of the investment cooperation agreement and the project transfer agreement for the Bilingual School Project at the land plot labeled DV-DT/GD in the residential area of Thoi Hoa Hamlet 4, Thoi Hoa Ward, Ben Cat Town, Binh Duong Province.

**10. SHORT-TERM PREPAID EXPENSES**

	Dec 31, 2024	Jan 1, 2024
	Value	Value
	VND	VND
<b>Short-term</b>	<b>2,982,648,972</b>	<b>108,907,390</b>
Repair expenses	1,878,063,000	94,653,333
Other expenses	1,104,585,972	14,254,057
<b>Long-term</b>	<b>29,522,947,909</b>	<b>23,968,558,756</b>
Mining rights fees	25,372,472,932	17,776,302,255
Spare parts	314,948,428	625,847,823
Other expenses	3,835,526,549	5,566,408,678
<b>Total</b>	<b>32,505,596,881</b>	<b>24,077,466,146</b>



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**11. INVENTORY**

	Dec 31, 2024		Jan 1, 2024	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Raw materials and supplies	274,692,758	-	485,421,407	-
Tools and equipment	574,376,145	-	963,040,028	-
Work-in-progress (1)	68,407,479,649	-	80,343,969,714	-
Finished goods	1,710,041,750	-	6,541,829,318	-
Merchandise	71,558,267,876	-	67,467,475,885	-
- Real estate merchandise (2)	61,142,000,000	-	61,142,000,000	-
- Other merchandise	10,416,267,876	-	6,325,475,885	-
<b>Total</b>	<b>142,524,858,178</b>	<b>-</b>	<b>155,801,736,352</b>	<b>-</b>

(1) The details of Work-in-progress (Production and Business Costs) are as follows:

	Dec 31, 2024	Jan 1, 2024
	VND	VND
Cost of stone production	534,569,649	249,296,294
Work-in-progress for the Tan Dinh Real Estate project (i)	67,364,500,000	67,364,500,000
Work-in-progress for the VSIP Real Estate project	-	-
Work-in-progress for the construction of infrastructure and residential area development	508,410,000	12,730,173,420
<b>Total</b>	<b>68,407,479,649</b>	<b>80,343,969,714</b>

(i) It is the value of the usage rights for several land plots that the Company acquired through transfer since 2021 in Tan Dinh Ward, Ben Cat Town, Binh Duong Province, intended for the Company's upcoming real estate investment and development projects.

(2) Real estate merchandise consists of land plots located in Thới Hòa Ward, Bến Cát Town, Binh Duong Province.

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**12. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES**

	Dec 31, 2024			Jan 1, 2024				
	Overdue Period	Original Value	Recoverable Value	Provision	Overdue Period	Original Value	Recoverable Value	Provision
	Year	VND	VND	VND	Year	VND	VND	VND
<b>Receivables from customers</b>								
Binh Duong Traffic and Irrigation Construction Joint Stock Company	> 3 years	230,153,496	-	230,153,496	> 3 years	230,153,496	-	230,153,496
Anh Tuan Road Bridge and Construction Company Limited	> 3 years	380,186,540	-	380,186,540	> 3 years	380,186,540	-	380,186,540
Dai Khoa Construction Single Member Limited Liability Company	> 3 years	10,701,946	-	10,701,946	> 3 years	10,701,946	-	10,701,946
<b>Total</b>		<b>621,041,982</b>	<b>-</b>	<b>621,041,982</b>		<b>621,041,982</b>	<b>-</b>	<b>621,041,982</b>

**13. INVESTMENT IN OTHER ENTITIES**

	Dec 31, 2024			Jan 1, 2025				
	Ownership Ratio	Voting Rights Ratio	Original Value	Provision	Ownership Ratio	Voting Rights Ratio	Original Value	Provision
			VND	VND			VND	VND
Binh Duong Business and Investment Joint Stock Company	18.19%	18.19%	697,500,000,000	-	18.19%	18.19%	697,500,000,000	-
Pho Da Son Investment and Construction Joint Stock Company	28.00%	28.00%	224,000,000,000	-	-	-	-	-
<b>Total</b>			<b>921,500,000,000</b>	<b>-</b>			<b>697,500,000,000</b>	<b>-</b>

Binh Duong Business and Investment Joint Stock Company operates in the real estate business sector. The annual business results of Binh Duong Business and Investment Joint Stock Company have been profitable, and the Company's CEO assesses and trusts that no losses will arise from the investment in this company.

Pho Da Son Investment and Construction Joint Stock Company operates in the real estate business sector.



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**14. TANGIBLE FIXED ASSETS**

	Factory buildings and structures	Machinery and equipment	Transport and communication equipment	Management tools and devices	Total
	VND	VND	VND	VND	VND
<b>ORIGINAL VALUE</b>					
At 01/01/2024	4,915,241,668	107,767,375,032	13,327,670,754	238,015,000	126,248,302,454
Purchases during the period	-	38,175,852,598	1,064,900,000	-	39,240,752,598
Reductions due to transfer to CCDC	-	-	-	-	-
Disposal, sale	-	(1,374,691,358)	-	-	(1,374,691,358)
At 31/12/2024	4,915,241,668	144,568,536,272	14,392,570,754	238,015,000	164,114,363,694
<b>ACCUMULATED DEPRECIATION</b>					
At 01/01/2024	4,843,037,894	38,935,026,148	7,835,732,187	192,322,502	51,806,118,731
Depreciation during the period	72,203,774	9,404,703,751	1,020,591,589	18,650,004	10,516,149,118
Disposal, sale	-	(176,917,608)	-	-	(176,917,608)
At 31/12/2024	4,915,241,668	48,162,812,291	8,856,323,776	210,972,506	62,145,350,241
<b>NET BOOK VALUE</b>					
At 01/01/2024	72,203,774	68,832,348,884	5,491,938,567	45,692,498	74,442,183,723
At 31/12/2024	-	96,405,723,981	5,536,246,978	27,042,494	101,969,013,453
<i>Fully depreciated assets still in use</i>	4,915,241,668	23,059,153,906	5,626,004,252	182,065,000	33,782,464,826
<i>The remaining value of fixed assets secured for loans</i>	-	48,006,648,650	-	-	48,006,648,650

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

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**15. FINANCIAL LEASE ASSETS**

	Machinery and Equipment VND	Total VND
<b>ORIGINAL VALUE</b>		
At 01/01/2024	32,995,501,214	32,995,501,214
Increase in the Period	34,558,440,000	34,558,440,000
At 31/12/2024	67,553,941,214	67,553,941,214
<b>ACCUMULATED DEPRECIATION</b>		
At 01/01/2024	779,060,445	779,060,445
Depreciation during the period	4,349,552,880	4,349,552,880
At 31/12/2024	5,128,613,325	5,128,613,325
<b>NET BOOK VALUE</b>		
At 01/01/2024	32,216,440,769	32,216,440,769
At 31/12/2024	62,425,327,889	62,425,327,889

**16. INTANGIBLE FIXED ASSETS**

	Mining rights VND	Computer software VND	Total VND
<b>ORIGINAL VALUE</b>			
At 01/01/2024	-	185,000,000	185,000,000
Reclassification		-	-
At 31/12/2024	-	185,000,000	185,000,000
<b>ACCUMULATED DEPRECIATION</b>			
At 01/01/2024	-	185,000,000	185,000,000
Depreciation during the period	-	-	-
Reclassification	-	-	-
At 31/12/2024	-	185,000,000	185,000,000
<b>NET BOOK VALUE</b>			
At 01/01/2024	-	-	-
At 31/12/2024	-	-	-

**17. INVESTMENT PROPERTIES**

	Jan 1, 2024 VND	Increase VND	Decrease VND	Dec 31, 2024 VND
<b>Original Value</b>	8,583,892,372	84,528,597	-	8,668,420,969
Buildings and structures	8,583,892,372	84,528,597	-	8,668,420,969
<b>Impairment Los</b>	-	-	-	-
<b>Net Book Value</b>	8,583,892,372	84,528,597	-	8,668,420,969
Buildings and structures	8,583,892,372	84,528,597	-	8,668,420,969



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**18. SHORT-TERM PAYABLES TO SUPPLIERS**

	Dec 31, 2024		Jan 1, 2024	
	Value	Amount Payable	Value	Amount Payable
	VND	VND	VND	VND
<b>Payables to related parties</b>				
An Binh Stone Trading Joint Stock Company	811,248,480	811,248,480	91,159,132,684	91,159,132,684
Binh Duong Investment and Construction Joint Stock Company (ACC)	811,248,480	811,248,480	1,024,357,612	1,024,357,612
<b>Other payables to suppliers</b>	-	-	90,134,775,072	90,134,775,072
National Defense Economic and Technical Corporation	40,981,857,235	40,981,857,235	42,255,750,687	42,255,750,687
Song May Mechanical Engineering Joint Stock Company	652,968,293	652,968,293	1,210,573,467	1,210,573,467
Micco Southern Chemical Industry Limited Company - Binh Duong Branch	947,316,700	947,316,700	788,803,400	788,803,400
Quang Thai Mechanical Engineering Limited Liability Company	704,976,676	704,976,676	1,019,212,747	1,019,212,747
ACG Vietnam Investment Joint Stock Company	1,050,803,717	1,050,803,717	-	-
C BHI Construction Joint Stock Company	3,009,298,851	3,009,298,851	6,704,737,994	6,704,737,994
Hong Ha Infrastructure Investment and Construction Joint Stock Company	3,835,851,152	3,835,851,152	8,340,353,515	8,340,353,515
Song May Mechanical Engineering Joint Stock Company (again)	1,577,246,575	1,577,246,575	3,212,978,784	3,212,978,784
Bao Tue Linh Hung Investment - Production - Business Joint Stock Company	947,316,700	947,316,700	788,803,400	788,803,400
Nguyen Viet Real Estate and Construction Business Joint Stock Company	362,000,012	362,000,012	379,390,000	379,390,000
Lien Thanh Binh Construction Consulting Limited Liability Company	9,383,319,200	9,383,319,200	-	-
Manh Cuong Investment Trading Company Limited	5,215,960,815	5,215,960,815	-	-
Phung Tan Tien Single Member Limited Liability Company	1,088,427,240	1,088,427,240	1,842,826,140	1,842,826,140
Tam Thai Hoa Trading Services Single Member Limited Liability Company	1,714,101,169	1,714,101,169	245,023,586	245,023,586
HAF A Trading & Logistics Company Limited	2,939,410,852	2,939,410,852	3,733,068,292	3,733,068,292
Binh Nguyen Construction Trading Company Limited Liability Branch	1,571,628,973	1,571,628,973	2,625,806,347	2,625,806,347
Other entities	2,616,035,455	2,616,035,455	2,504,105,844	2,504,105,844
	3,365,194,855	3,365,194,855	8,860,067,171	8,860,067,171
<b>Total</b>	<b>41,793,105,715</b>	<b>41,793,105,715</b>	<b>133,414,883,371</b>	<b>133,414,883,371</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
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**19. TAXES AND OTHER OBLIGATIONS TO THE STATE**

	Amount Payable at the Beginning of the Period	Amount Payable During the Period	Amount Paid During the Period	Amount Payable at the End of the Period
	VND	VND	VND	VND
Value-Added Tax (VAT)	1,589,726,634	8,285,531,754	7,438,809,600	2,436,448,788
Corporate Income Tax	3,021,138,192	12,210,420,092	12,304,009,171	2,927,549,113
Personal Income Tax	11,999,119	177,627,256	149,783,135	39,843,240
Resource Tax	2,599,358,584	9,382,554,994	9,625,687,526	2,356,226,052
Land and Property Tax, Land Lease	-	27,513,909	27,513,909	-
Environmental Protection Fee	210,269,562	5,425,657,735	2,868,908,452	2,767,018,845
<b>Total</b>	<b>7,432,492,091</b>	<b>35,509,305,740</b>	<b>32,414,711,793</b>	<b>10,527,086,038</b>

**20. BORROWINGS AND FINANCE LEASE LIABILITIES**

	Dec 31, 2024	Jan 01, 2024
	VND	VND
<b>Short-term</b>		
- Short-term borrowings	312,022,183,965	163,796,382,011
- Current portion of long-term borrowings	293,186,683,961	150,323,382,011
- Current portion of finance lease liabilities	6,998,500,000	7,686,000,000
	11,837,000,004	5,787,000,000
<b>Long-term</b>		
- Long-term borrowings	33,286,249,994	30,946,750,000
- Long-term finance lease liabilities	8,034,000,000	15,032,500,000
	25,252,249,994	15,914,250,000
<b>Total</b>	<b>345,308,433,959</b>	<b>194,743,132,011</b>



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**20.1 Borrowings**

	During period					
	Jan 1, 2024		Dec 31, 2024			
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
VND	VND	VND	VND	VND	VND	
<b>Short-term Borrowings</b>	150,323,382,011	150,323,382,011	537,862,517,590	394,999,215,640	293,186,683,961	293,186,683,961
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch	77,960,008,582	77,960,008,582	239,783,917,353	180,171,408,496	137,572,517,439	137,572,517,439
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	31,054,848,237	31,054,848,237	80,416,847,765	72,425,251,957	39,046,444,045	39,046,444,045
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (1)	41,308,525,192	41,308,525,192	39,712,608,467	57,737,924,578	23,283,209,081	23,283,209,081
INDOVINA BANK LTD., PHU MY HUNG BRANCH	-	-	177,949,144,005	84,664,630,609	93,284,513,396	93,284,513,396
<b>Current Portion of Long-term Borrowings</b>	7,686,000,000	7,686,000,000	6,998,500,000	7,686,000,000	6,998,500,000	6,998,500,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (2)	7,686,000,000	7,686,000,000	6,998,500,000	7,686,000,000	6,998,500,000	6,998,500,000
<b>Long-term Borrowings</b>	15,032,500,000	15,032,500,000	-	6,998,500,000	8,034,000,000	8,034,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Nai Branch (2)	15,032,500,000	15,032,500,000	-	6,998,500,000	8,034,000,000	8,034,000,000
<b>Total</b>	<b>173,041,882,011</b>	<b>173,041,882,011</b>	<b>544,861,017,590</b>	<b>409,683,715,640</b>	<b>308,219,183,961</b>	<b>308,219,183,961</b>

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**20.2 Finance lease**

	Jan 1, 2024		During period		Dec 31, 2024	
	Value	Amount Payable	Increase	Decrease	Value	Amount Payable
	VND	VND	VND	VND	VND	VND
Long-term finance lease liabilities due for payment	5,787,000,000	5,787,000,000	14,862,000,006	8,812,000,002	11,837,000,004	11,837,000,004
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1).	5,787,000,000	5,787,000,000	14,862,000,006	8,812,000,002	11,837,000,004	11,837,000,004
Long-term finance lease liabilities	15,914,250,000	15,914,250,000	24,200,000,000	14,862,000,006	25,252,249,994	25,252,249,994
Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam - Ho Chi Minh City Branch (1).	15,914,250,000	15,914,250,000	24,200,000,000	14,862,000,006	25,252,249,994	25,252,249,994
<b>Total</b>	<b>21,701,250,000</b>	<b>21,701,250,000</b>	<b>39,062,000,006</b>	<b>23,674,000,008</b>	<b>37,089,249,998</b>	<b>37,089,249,998</b>

(1) The finance lease liability with the Finance Leasing Company Limited, Industrial and Commercial Bank of Vietnam – Ho Chi Minh City Branch, is governed by the irrevocable finance lease agreements No. 102/2023/CN.MN-CTTC dated September 19, 2023, and No. 30/2024/CN.MN-CTTC dated June 4, 2024. The lease is for a stone crushing plant with a capacity of 400 tons/hour, for a duration of 48 months from the date of incurring the liability. The fixed interest rate throughout the lease period is 9.5% per annum.



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**21. SHORT-TERM ADVANCES FROM CUSTOMERS**

	Dec 31, 2023	Dec 31, 2024	Jan 01, 2023	Jan 01, 2024
	Value	Amount Payable	Value	Amount Payable
	VND	VND	VND	VND
<b>Advances from related parties</b>	<b>7,273,999,138</b>	<b>7,273,999,138</b>	<b>1,263,629,944</b>	<b>1,263,629,944</b>
Binh Duong Investment and Construction Joint Stock Company (ACC)	1,433,806,904	1,433,806,904	-	-
An Binh Joint Stock Company	5,840,192,234	5,840,192,234	1,263,629,944	1,263,629,944
<b>Other entities</b>	<b>17,821,797,389</b>	<b>17,821,797,389</b>	<b>18,377,144,458</b>	<b>18,377,144,458</b>
Hoang Son Energy Investment - Construction - Trading Joint Stock Company	109,538,178	109,538,178	-	-
Hai Duong Rural Development and Dike Construction Joint Stock Company	223,693,378	223,693,378	-	-
Becamex Binh Phuoc Technical Infrastructure Development Joint Stock Company	16,744,030,919	16,744,030,919	17,795,234,322	17,795,234,322
Khang Nam Private Enterprise	162,297,268	162,297,268	-	-
Other entities	582,237,646	582,237,646	581,910,136	581,910,136
<b>Total</b>	<b>25,095,796,527</b>	<b>25,095,796,527</b>	<b>19,640,774,402</b>	<b>19,640,774,402</b>

**22. ACCRUED EXPENSES**

	Dec 31, 2024	Jan 1, 2024
	VND	VND
<b>Short-term</b>	<b>977,593,178</b>	<b>1,431,534,830</b>
Accrued interest expenses	338,217,938	283,584,728
Transportation expenses	207,340,212	-
Other accrued expenses	432,035,028	1,147,950,102
<b>Total</b>	<b>977,593,178</b>	<b>1,431,534,830</b>

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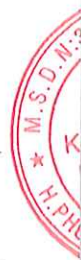
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**23. OTHER SHORT-TERM PAYABLES**

	Dec 31, 2024	Dec 31, 2024	Jan 1, 2024	Jan 1, 2024
	Value	Amount Payable	Value	Amount Payable
	VND	VND	VND	VND
Board of Directors and Supervisory Board compensation	-	-	130,304,081	130,304,081
Payables for contract guarantees	455,527,837	455,527,837	360,577,311	360,577,311
Other payables and amounts payable - dividends	36,815,000	36,815,000	36,815,000	36,815,000
Other payables	-	-	101,273,232	101,273,232
<b>Total</b>	<b>492,342,837</b>	<b>492,342,837</b>	<b>628,969,624</b>	<b>628,969,624</b>

**24. LONG-TERM PROVISIONS**

	Dec 31, 2024	Jan 1, 2024
	VND	VND
Provision for environmental restoration and rehabilitation costs	3,877,046,945	3,651,717,906
<b>Total</b>	<b>3,877,046,945</b>	<b>3,651,717,906</b>





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**25. OWNERS' EQUITY**

**Statement of Changes in Owners' Equity**

	Contributed Capital	Share Premium	Development Investment Fund	Retained Earning	Total
	VND	VND	VND	VND	VND
<b>Balance at 01/01/2023</b>	1,049,999,780,000	(1,370,600,000)	12,926,344,094	106,648,984,653	1,168,204,508,747
Increase in capital during the period	-	-	-	-	-
Profit during the period	-	-	-	-	-
Profit distribution (2)	-	-	-	-	-
<b>Balance at 31/12/2023</b>	1,049,999,780,000	(1,370,600,000)	12,926,344,094	106,648,984,653	1,168,204,508,747
<b>Balance at 01/01/2024</b>	1,049,999,780,000	(1,370,600,000)	12,926,344,094	106,648,984,653	1,168,204,508,747
Increase in capital during the period	-	-	-	-	-
Profit during the period	-	-	-	48,560,175,521	48,560,175,521
Transfer to development investment fund	-	-	-	-	-
Provision for bonus and welfare fund	-	-	-	(526,677,074)	(526,677,074)
Other payables and amounts payable - dividends	-	-	-	(263,338,537)	(263,338,537)
Board of Directors and Supervisory Board compensation	-	-	-	-	-
<b>Balance at 31/12/2024</b>	1,049,999,780,000	(1,370,600,000)	12,926,344,094	154,419,144,563	1,215,974,668,657

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**Details of Contributed Capital:**

	Dec 31, 2024			Jan 01, 2024		
	Number of Shares	Value (VND)	Ownership Percentage (%)	Number of Shares	Value (VND)	Ownership Percentage (%)
Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Nguyen Hai Dang	13,227,500	132,275,000,000	12.60%	13,227,500	132,275,000,000	12.60%
Dao Quang Linh	5,251,400	52,514,000,000	5.00%	5,251,400	52,514,000,000	5.00%
Other shareholders	61,083,371	610,833,710,000	58.17%	61,083,371	610,833,710,000	58.17%
<b>Total</b>	<b>104,999,978</b>	<b>1,049,999,780,000</b>	<b>100%</b>	<b>104,999,978</b>	<b>1,049,999,780,000</b>	<b>100%</b>

**Transactions related to capital with owners and dividend distribution, profit sharing:**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
<b>Owners' Investment Capital</b>		
Initial capital contribution	1,049,999,780,000	1,049,999,780,000
Additional capital contributions during the period	-	-
Final capital contribution	1,049,999,780,000	1,049,999,780,000
<b>Dividends and profits distributed</b>	-	-
<b>Shares:</b>		
	Dec 31, 2024	Jan 01, 2024
<b>Number of shares registered for issuance</b>	<b>105,000,000</b>	<b>105,000,000</b>
<b>Number of shares sold to the public</b>	<b>104,999,978</b>	<b>104,999,978</b>
- Common shares	104,999,978	104,999,978
<b>Number of shares outstanding</b>	<b>104,999,978</b>	<b>104,999,978</b>
- Common shares	104,999,978	104,999,978
* Par value of outstanding shares (VND/Share)	10,000	10,000

**26. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Revenue from sales of finished goods	55,864,742,109	46,252,844,091
Revenue from construction works	-	49,651,639,475
Revenue from sales of goods	172,050,368,301	19,514,935,333
Revenue from provision of services	259,090,908	295,454,544
Other revenue	-	-
<b>Total</b>	<b>228,174,201,318</b>	<b>115,714,873,443</b>



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<b>Revenue from Related Parties</b>		
	<b>Fourth Quarter of 2024</b>	<b>Fourth Quarter of 2023</b>
	<i>VND</i>	<i>VND</i>
An Binh Stone Trading Joint Stock Company	29,958,809,225	251,923,889
Binh Duong Investment and Construction Joint Stock Company (ACC)	152,031,038,783	52,610,710,572
<b>27. COST OF GOODS SOLD</b>		
	<b>Fourth Quarter of 2024</b>	<b>Fourth Quarter of 2023</b>
	<i>VND</i>	<i>VND</i>
Cost of goods sold - Finished goods	38,456,771,797	30,543,623,348
Cost of construction works	-	47,881,670,088
Cost of goods sold - Goods	167,226,100,754	17,948,871,185
<b>Total</b>	<b>205,682,872,551</b>	<b>96,374,164,621</b>
<b>28. FINANCIAL INCOME</b>		
	<b>Fourth Quarter of 2024</b>	<b>Fourth Quarter of 2023</b>
	<i>VND</i>	<i>VND</i>
Interest on bank deposits	4,629,244	53,423,967
Interest on loans	7,255,034,849	5,357,550,000
<b>Total</b>	<b>7,259,664,093</b>	<b>5,410,973,967</b>
<b>29. FINANCIAL EXPENSES</b>		
	<b>Fourth Quarter of 2024</b>	<b>Fourth Quarter of 2023</b>
	<i>VND</i>	<i>VND</i>
Interest expenses	7,225,916,991	4,531,287,579
<b>Total</b>	<b>7,225,916,991</b>	<b>4,531,287,579</b>
<b>30. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES</b>		
	<b>Fourth Quarter of 2024</b>	<b>Fourth Quarter of 2023</b>
	<i>VND</i>	<i>VND</i>
<b>Selling expenses</b>	<b>4,313,959,720</b>	<b>2,699,024,405</b>
Transportation expenses	2,903,456,777	2,011,503,520
Other cash expenses	1,410,502,943	687,520,885
<b>General Administrative Expenses</b>	<b>3,668,429,773</b>	<b>2,436,487,864</b>
Management personnel expenses	2,544,176,249	1,632,705,844
Depreciation of fixed assets	95,331,192	119,399,112
Taxes, fees, and levies	-	500,000
Outsourced service expenses	801,487,455	527,457,138
Other cash expenses	227,434,877	156,425,770
<b>Total</b>	<b>7,982,389,493</b>	<b>5,135,512,269</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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*These explanatory notes are an integral part and should be read in conjunction with the accompanying financial statements.*

**31. OTHER INCOME**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Disposal, sale of fixed assets	-	20,168,350
Collection of electricity payments for households	133,631,264	163,844,954
Other amounts	95,002,331	13,411
<b>Total</b>	<b>228,633,595</b>	<b>184,026,715</b>

**32. OTHER EXPENSES**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Electricity payment on behalf of households	133,631,264	163,844,954
Other expenses	200,858	16,996
<b>Total</b>	<b>133,832,122</b>	<b>163,861,950</b>

**33. PRODUCTION AND BUSINESS EXPENSES BY FACTOR**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Material and supplies costs	7,866,289,797	9,166,773,218
Labor costs	5,610,087,649	4,023,166,056
Depreciation of fixed assets	4,488,083,577	3,160,968,585
Outsourced service costs	19,700,198,642	62,468,890,530
Other cash expenses	7,991,093,532	5,187,411,329
<b>Total</b>	<b>45,655,753,197</b>	<b>84,007,209,718</b>

**34. CURRENT CORPORATE INCOME TAX EXPENSE**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Accounting profit before corporate income tax	14,637,487,849	15,105,047,706
Adjustments for taxable income	200,858	-
Plus: Non-deductible expenses	200,858	-
<b>Taxable income</b>	<b>14,637,688,707</b>	<b>15,105,047,706</b>
Tax rate	20%	20%
<b>Corporate income tax</b>	<b>2,927,549,113</b>	<b>3,021,138,192</b>
<b>Total current corporate income tax expenses</b>	<b>2,927,549,113</b>	<b>3,021,138,192</b>



**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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**35. BASIC EARNINGS PER SHARE**

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
Accounting profit after corporate income tax	11,709,938,736	12,083,909,514
Provision for bonus and welfare fund	-	-
<b>Profit allocated to common shareholders</b>	<b>11,709,938,736</b>	<b>12,083,909,514</b>
Average number of common shares outstanding during the period	104,999,978	104,999,978
<b>Basic earnings per share</b>	<b>112</b>	<b>115</b>

**36. INFORMATION ABOUT RELATED PARTIES**

List of related parties with transactions and balances during the year:

Related Party	Relationship
Binh Duong Investment and Construction Joint Stock Company (ACC)	The CEO of the company is the Chairman of the Board of Directors of this company.
An Binh Stone Trading Joint Stock Company	The CEO of the company is the Deputy CEO of this company.

Transactions with Related Parties:

	Fourth Quarter of 2024	Fourth Quarter of 2023
	VND	VND
<b>Binh Duong Investment and Construction Joint Stock Company (ACC)</b>		
<b>Purchase of goods</b>		
Construction works	-	38,392,031,576
Excavator rental	52,608,000	52,608,000
<b>Sales</b>		
Payment collection	157,448,305,773	32,189,572,126
Vehicle rental	259,090,908	36,363,636
<b>An Binh Stone Trading Joint Stock Company</b>		
<b>Purchase of goods</b>		
Drilling services	951,328,000	631,448,000
Vehicle rental	55,500,000	54,545,454
<b>Dividend payment</b>		
Binh Duong Investment and Construction Joint Stock Company (ACC)	-	-

Income of the Board of Directors and the CEO

		Fourth Quarter of 2024	Fourth Quarter of 2023
		VND	VND
Mr. Nguyen Bao Long	CEO	126,370,000	92,040,000
Mrs. Nguyen Thi Thuy Van	Member of the Board of Directors	61,600,000	30,000,000
<b>Total</b>		<b>187,970,000</b>	<b>122,040,000</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

112/125 Tan Thinh Hamlet, An Binh Commune, Phu Giao District, Binh Duong Province.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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**37. EVENTS AFTER THE REPORTING PERIOD**

No unusual events have occurred after the end of the financial year that would affect the financial position and operations of the company, which would require adjustments or disclosures in the financial statements for the current period.

**38. COMPARATIVE FIGURES**

The comparative figures in the Balance Sheet are the audited figures as of December 31, 2023. The comparative figures in the Income Statement and the Cash Flow Statement are based on the financial statements for the period from January 1, 2023, to December 31, 2023.

Binh Duong, January 20, 2025

<b>Preparer</b>	<b>Chief Accountant</b>	<b>Chief Executive Officer (CEO)</b>
		 
_____ <b>Phan Minh Tien</b>	_____ <b>Dao Huynh Kim</b>	_____ <b>Nguyen Bao Long</b>

