

No: 72/PC3I-TC

Da Nang, 17<sup>th</sup> January 2025

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENT**

To:

- State Securities Commission of Vietnam (SSC);
- Hanoi Stock Exchange (HNX).

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, PC3 Investment Joint Stock Company hereby discloses the financial statements for the fourth quarter of 2024 to the State Securities Commission and Hanoi Stock Exchange as follows:"

1. Company name: PC3 Investment Joint Stock Company

- Stock code: PIC

- Headquarters address: 78A Duy Tan, Binh Thuan Ward, Hai Chau District, Da Nang City, Vietnam

- Contact address: 3rd Floor, 143 Xo Viet Nghe Tinh, Khue Trung Ward, Cam Le District, Da Nang City, Vietnam.

- Tel: 0236.2210027 - 0236.2212542      Fax: 0236.2221000

- Email: p5pc3icbtt@cpc.vn

2. Disclosure Information:

- 4th Quarter of 2024 Financial Statements

Separate Financial Statements (listed company does not have subsidiaries or higher-level accounting entities with subunits)

Consolidated Financial Statements (The listed company has subsidiaries)

Combined Financial Statements (The parent company has accounting units under its organizational structure with separate accounting systems).

- Some cases that require an explanation of the reasons:

+ The audit firm issues an opinion that is not an unqualified opinion on the financial statements (for reviewed/audited financial statements)."

Yes

No

Explanation letter in case choose "x":

Yes

No

+ The net profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the audited financial statements of 2022).

Yes

No

Explanation letter in case choose "x":

Yes

No

+ Net income from the financial statements for the current fiscal year changes by 10% compared to the prior fiscal year:

Yes

No

Explanation letter in case choose "x":

Yes

No

+ The net profit after tax in the reporting period is a loss, shifting from a profit in the same period last year to a loss in this period, or vice versa:

Yes

No

Explanation letter in case choose "x" :

Yes

No

This information has been disclosed on PC3-INVEST website on 17/01/2025, available at: <https://pc3invest.cpc.vn/quan-hc-co-dong/bao-cao-tai-chinh/128007044/page/1>.

3. Report on transactions with a value of 35% or more of total assets in 2024.

In 2024, there were no transactions with a value of 35% or more of the total assets.

We hereby commit that the information disclosed above is true and accurate, and we fully accept responsibility before the law for the content of the disclosed information.

**Attached file:**

- 4th Quarter of 2024 Financial Statements./.

***Recipients:***

- As above;
- Saved: Administrative Department, Financial Accounting Department.

**Authorized Person to Disclose Information**

**GENERAL DIRECTOR** *lehuoi*



**LE HUY KHOI**

## STATEMENT OF FINANCIAL POSITION (Full Form)

At 31/12/2024

Expressed in VND

ASSETS	Code	Note	End of Quarter Balance	Beginning Balance
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>79.000.812.307</b>	<b>67.847.233.120</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>15.070.594.263</b>	<b>21.799.771.938</b>
1. Cash	111	VI.1	570.594.263	199.771.938
2. Cash equivalents	112	VI.1	14.500.000.000	21.600.000.000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>20.000.000.000</b>	<b>15.000.000.000</b>
1. Trading securities	121		0	0
2. Provision for trading securities (*)	122		0	0
3. Held to maturity investments	123	VI.2	20.000.000.000	15.000.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>37.126.533.042</b>	<b>25.209.526.650</b>
1. Short-term trade receivables	131	VI.3	22.997.272.603	23.724.105.735
2. Short-term prepayments to suppliers	132		12.804.997.261	317.812.119
3. Short-term inter-company receivables	133		0	0
4. Receivables according to scheduled progress of construction contract	134		0	0
5. Short-term loan receivables	135		0	0
6. Other short-term receivables	136	VI.4	1.324.263.178	1.167.608.796
7. Provision for short-term doubtful debts	137		0	0
8. Shortage of assets pending resolution	139		0	0
<b>IV. Inventories</b>	<b>140</b>		<b>424.547.630</b>	<b>131.143.390</b>
1. Inventories	141	VI.7	424.547.630	131.143.390
2. Provision for decline in value of inventories	149		0	0
<b>V. Other current assets</b>	<b>150</b>		<b>6.379.137.372</b>	<b>5.706.791.142</b>
1. Short-term prepaid expenses	151		325.873.789	330.524.127
2. Value added tax deductible	152		6.053.263.583	5.110.180.782
3. Tax and other receivables from the state budget	153	VI.17	0	266.086.233
4. Government bonds resale and purchase transactions	154		0	0
5. Other current assets	155		0	0

ASSETS	Code	Note	End of Quarter Balance	Beginning Balance
1	2	3	4	5
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>354.284.850.456</b>	<b>379.755.864.318</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>0</b>	<b>777.332.308</b>
1. Long-term trade receivables	211		0	0
2. Long-term prepayments to suppliers	212		0	0
3. Operating capital in subordinate units	213		0	0
4. Long-term inter-company receivables	214		0	0
5. Long-term loan receivables	215		0	0
6. Other long-term receivables	216		0	777.332.308
7. Provision for long-term doubtful debts	219		0	0
<b>II. Fixed assets</b>	<b>220</b>		<b>327.244.617.453</b>	<b>364.051.511.173</b>
1. Tangible fixed assets	221	VI.9	322.278.924.050	359.064.194.550
- Cost	222	VI.9	654.522.945.834	654.108.239.591
- Accumulated depreciation (*)	223	VI.9	(332.244.021.784)	(295.044.045.041)
2. Finance lease assets	224		0	0
- Cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227		4.965.693.403	4.987.316.623
- Cost	228	VI.10	5.142.799.409	5.142.799.409
- Accumulated depreciation (*)	229	VI.10	(177.106.006)	(155.482.786)
<b>III. Investment property</b>	<b>230</b>		<b>0</b>	<b>0</b>
- Cost	231		0	0
- Accumulated depreciation (*)	232		0	0
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>22.268.786.691</b>	<b>10.636.928.445</b>
1. Long-term work in process	241		0	0
2. Construction in progress	242	VI.8	22.268.786.691	10.636.928.445
<b>V. Long-term financial investments</b>	<b>250</b>		<b>0</b>	<b>0</b>
1. Investments in subsidiaries	251		0	0
2. Investments in associates, joint-ventures	252		0	0
3. Investment in other entities	253		0	0
4. Provision for non-current investments (*)	254		0	0
5. Held to maturity investments	255		0	0
<b>VI. Other non-current assets</b>	<b>260</b>		<b>4.771.446.312</b>	<b>4.290.092.392</b>
1. Long-term prepaid expenses	261	VI.13	2.084.137.577	1.668.767.669
2. Deferred income tax assets	262		0	0
3. Long-term reserved spare parts	263		2.687.308.735	2.621.324.723
4. Other Long-term assets	268		0	0

ASSETS	Code	Note	End of Quarter Balance	Beginning Balance
1	2	3	4	5
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>433.285.662.763</b>	<b>447.603.097.438</b>
RESOURCES	Code	Note	End of Quarter Balance	Beginning Balance
<b>C. LIABILITIES</b>	<b>300</b>		<b>63.822.897.584</b>	<b>88.143.654.084</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>23.822.897.584</b>	<b>38.143.654.084</b>
1. Short-term trade payables	311	VI.16	1.081.295.614	864.306.298
2. Short-term advances from customers	312		0	0
3. Taxes and amounts payable to the state budget	313	VI.17	5.279.853.598	3.961.984.948
4. Payables to employees	314		8.537.349.753	11.090.451.194
5. Short-term accrued expenses	315	VI.18	2.190.179.990	109.996.034
6. Short-term inter-company payables	316		0	0
7. Payables according to scheduled progress of construction contract	317		0	0
8. Short-term unearned revenue	318		0	0
9. Other short-term payables	319	VI.19	2.793.206.909	19.174.801.809
10. Short-term loans and finance lease liabilities	320	VI.15	0	0
11. Provision for short-term payables	321		0	0
12. Bonus and welfare fund	322		3.941.011.720	2.942.113.809
13. Price stabilisation fund	323		0	0
14. Government bonds resale and purchase transactions	324		0	0
<b>II. Long-term liabilities</b>	<b>330</b>		<b>40.000.000.000</b>	<b>50.000.000.000</b>
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Long-term accrued expenses	333		0	0
4. Inter-company payables relating to operating capital	334		0	0
5. Long-term inter-company payables	335		0	0
6. Long-term unearned revenue	336		0	0
7. Other Long-term payables	337		0	0
8. Long-term loans and finance lease liabilities	338	VI.15	40.000.000.000	50.000.000.000
9. Convertible bonds	339		0	0
10. Preference shares	340		0	0
11. Deferred income tax liabilities	341		0	0
12. Provision for long-term payables	342		0	0
13. Scientific and technological development fund	343		0	0
<b>D. EQUITY</b>	<b>400</b>		<b>369.462.765.179</b>	<b>359.459.443.354</b>

ASSETS	Code	Note	End of Quarter Balance	Beginning Balance
1	2	3	4	5
<b>I. Owner's Equity</b>	<b>410</b>		<b>369.462.765.179</b>	<b>359.459.443.354</b>
1. Owner's contributed capital	411	VI.25	333.398.910.000	333.398.910.000
- Ordinary shares carrying voting rights	411a	VI.25	333.398.910.000	333.398.910.000
- Preference shares	411b		0	0
2. Share premiums	412	VI.25	(35.000.000)	(35.000.000)
3. Convertible bond option	413		0	0
4. Other contributed capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation reserve	416		0	0
7. Exchange difference reserve	417		0	0
8. Investment and development fund	418	VI.25	1.131.301.456	1.131.301.456
9. Enterprise reorganisation support fund	419		0	0
10. Other reserves	420		0	0
11. Undistributed profit	421	VI.25	34.967.553.723	24.964.231.898
- Undistributed profit up to prior year-end	421a	VI.25	2.930.498.523	3.482.076.726
- Undistributed profit this period	421b	VI.25	32.037.055.200	21.482.155.172
12. Construction investment fund	422		0	0
<b>II. Other capital and funds</b>	<b>430</b>		<b>0</b>	<b>0</b>
1. Subsidised funds	431		0	0
2. Subsidised funds for fixed asset acquisition	432		0	0
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>433.285.662.763</b>	<b>447.603.097.438</b>

Danang City, January 17, 2025

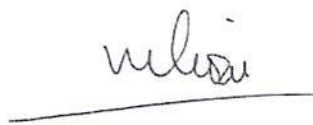
Preparer

Chief Accountant

General Director



Diep Le Truc Xuyen



Nguyen Minh Hoai



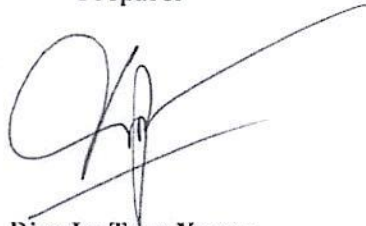
Le Huy Khoi

**INCOME STATEMENT**  
**(Full Form)**  
**For the fourth quarter of fiscal year 2024**

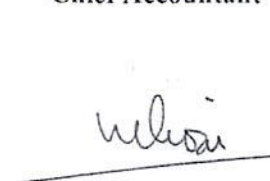
*Expressed in VND*

ITEMS	Code	Code	Fourth Quarter		Accumulated from the beginning of the fiscal year to the end of current quarter	
			Current Year	Previous Year	Current Year	Previous Year
1. Revenue from sales and service provision	01	VII.1	51.384.292.344	52.301.744.127	116.730.807.384	137.853.540.657
2. Revenue deductions	02					
3. Net revenue from sales and service provision (10=01-02)	10		51.384.292.344	52.301.744.127	116.730.807.384	137.853.540.657
4. Cost of goods sold	11	VII.3	23.130.541.105	25.464.402.845	65.195.360.275	72.116.878.629
5. Gross profit from sales and service provision (20=10-11)	20		28.253.751.239	26.837.341.282	51.535.447.109	65.736.662.028
6. Financial income	21	VII.4	66.996.875	246.673.022	581.803.181	1.673.737.027
7. Financial expenses	22	VII.5	730.910.988	1.125.744.116	2.612.074.876	6.740.540.314
- Of which, interest expense	23		686.493.151	1.125.741.834	2.567.589.041	6.740.532.328
8. Selling expenses	25					
9. Administration expenses	26		6.813.074.158	9.235.500.399	15.702.425.739	17.857.693.020
10. Operating profit [30=20+(21-22)-(25+26)]	30		20.776.762.968	16.722.769.789	33.802.749.675	42.812.165.721
11. Other income	31		4.582.735.535	8.074	4.582.735.535	8.074
12. Other expenses	32		2.156.587.915	195.892	2.159.075.835	756.986
13. Other profit (40=31-32)	40		2.426.147.620	(187.818)	2.423.659.700	(748.912)
14. Accounting profit before tax (50=30+40)	50		23.202.910.588	16.722.581.971	36.226.409.375	42.811.416.809
15. Current corporate income tax expense	51	VII.10	2.805.790.373	1.984.019.656	4.189.354.175	4.659.316.137
16. Deferred corporate income tax expense	52	VII.11				
17. Net profit after tax (60=50-51-52)	60		20.397.120.215	14.738.562.315	32.037.055.200	38.152.100.672
18. Basic earnings per share	70	VII.12			856	983
19. Diluted earnings per share	71	VII.13			856	983

Preparer

  
Diep Le Truc Xuyen


Chief Accountant

  
Nguyen Minh Hoai

Danang City, January 17, 2025

General Director



  
Le Huy Khoi

## CASH FLOW STATEMENT

(Full Form)

(Indirect method)

For the fourth quarter of fiscal year 2024

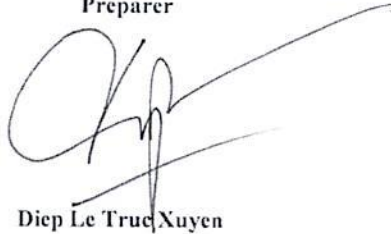
Expressed in VND

ITEMS	Code	Note	Fourth Quarter		Accumulated from the beginning of the fiscal year to the end of current quarter	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
1. Net profit /(loss) before taxes	1		23.202.910.588	16.722.581.971	36.226.409.375	42.811.416.809
2. Adjustment for:			10.617.663.840	11.089.584.040	39.210.026.282	43.690.263.406
- Depreciation and amortisation	2		9.995.595.103	10.210.521.020	37.221.599.963	38.622.577.193
- Provisions	3		-	-	-	-
- Unrealised foreign exchange gains/losses from revaluation of foreign currency monetary items	4		(70.812)	2.282	(94.010)	(54.003)
- Gains/losses from investment	5		(64.353.602)	(246.681.096)	(579.068.712)	(1.672.792.112)
- Interest expense	6		686.493.151	1.125.741.834	2.567.589.041	6.740.532.328
- Other adjustments	7		-	-	-	-
3. Operating profit /(loss) before adjustments to working capital	8		33.820.574.428	27.812.166.011	75.436.435.657	86.501.680.215
- Increase or decrease in accounts receivable	9		(10.739.810.450)	(14.236.593.583)	501.571.377	1.262.770.693
- Increase or decrease in inventories	10		(159.147.020)	660.398.047	(359.388.252)	520.672.844
- Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		11.954.923.707	12.582.155.998	(417.926.991)	(2.625.410.477)
- Increase or decrease prepaid expenses	12		111.820.965	(212.625)	(410.719.570)	169.552.696
- Increase or decrease in trading securities	13		-	-	-	-
- Interest paid	14		(678.465.754)	(1.168.613.703)	(2.565.671.233)	(6.900.289.634)
- Corporate income tax paid	15		(58.757.306)	(483.756.640)	(2.671.018.388)	(4.462.829.430)
- Other cash inflows from operating activities	16		-	-	26.500.000	35.000.000
- Other cash outflows from operating activities	17		(676.438.000)	(823.950.000)	(4.391.389.956)	(4.956.010.500)
Net cash from operating activities	20		33.574.700.570	24.341.593.505	65.148.392.644	69.536.136.407
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>						
1. Acquisition and construction of fixed assets and other long-term assets	21		(5.946.850.225)	(1.400.450.077)	(24.577.524.320)	(1.641.696.515)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-	-	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(13.000.000.000)	(3.000.000.000)	(24.000.000.000)	(28.000.000.000)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		10.000.000.000	3.000.000.000	19.000.000.000	32.500.000.000
5. Investments in other entities	25		-	-	-	-
6. Proceeds from sales of investments in other entities	26		-	-	-	-
7. Interest and dividends received	27		48.008.667	59.639.488	765.346.791	1.717.489.519
Net cash from investing activities	30		(8.898.841.558)	(1.340.810.589)	(28.812.177.529)	4.575.793.004
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>						
1. Proceeds from issuing stocks and capital contribution from owners	31		-	-	-	-
2. Capital redemption, payments for shares repurchases	32		-	-	-	-
3. Proceeds from borrowings	33	VIII.3	-	50.000.000.000	-	50.000.000.000



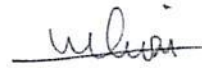
ITEMS	Code	Note	Fourth Quarter		fiscal year to the end of current quarter	
			Current Year	Previous Year	Current Year	Previous Year
4. Repayment of borrowings	34	VIII.4	-	(59.997.422.839)	(10.000.000.000)	(105.966.620.799)
5. Finance lease principal paid	35		-	-	-	-
6. Dividends paid	36		(14.433.156.700)	(30.311.700)	(33.065.486.800)	(36.274.151.740)
<i>Net cash from financing activities</i>	<i>40</i>		<i>(14.433.156.700)</i>	<i>(10.027.734.539)</i>	<i>(43.065.486.800)</i>	<i>(92.240.772.539)</i>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>50</b>		<b>10.242.702.312</b>	<b>12.973.048.377</b>	<b>(6.729.271.685)</b>	<b>(18.128.843.128)</b>
Cash and cash equivalents at beginning of year	60		4.827.821.139	8.826.725.843	21.799.771.938	39.928.561.063
Impact of exchange rate fluctuation	61		70.812	(2.282)	94.010	54.003
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)</b>	<b>70</b>		<b>15.070.594.263</b>	<b>21.799.771.938</b>	<b>15.070.594.263</b>	<b>21.799.771.938</b>

Preparer



Diep Le Truc Xuyen

Chief Accountant



Nguyen Minh Hoai

Danang City, January 17, 2025

General Director



Le Huy Khoi



## NOTES TO THE FINANCIAL STATEMENTS FOR THE FOURTH QUARTER OF 2024

### I. CORPORATE INFORMATION:

01. Structure of ownership: Joint stock company
02. Business field: Electric Power Development Project, Electricity generation.
03. Operating industry and principal activities:

Investing in the construction of power projects. Generating and trading electricity. Consulting on investment project establishment, design and supervision of civil, industrial, irrigation, hydroelectric, traffic and power construction works. Investing under the form of build-operate-transfer contract of industrial transportation construction. Construction of buildings and trading office for rent. Trading in real estate of hotel and travel services. Dredging and freshwater fishing reservoir associated with hydroelectric projects. Construction of civil, industrial, irrigation, hydroelectric, transportation, postal, telecommunications, power transmission and electric distribution substation, water supply and drainage system. Land grading. Interior decoration. Installation: concrete structures, steel structures, elevators, air conditioning system, ventilation systems, fire protection systems, water supply and drainage system, technological and pressure pipes, electro-refrigeration equipment. Trading in electrical equipment use in construction and electrical materials. Short-term vocational training.

04. Normal operating cycle: mention at item II.1 of note to the Financial Statements

05. Characteristics of business operations during the fiscal year that affect to financial statements:

- The Company is an independent accounting entity which is operating in observance of the Business Registration Certificate No. 0400599162 (8th amendment) by Danang City's Department of Planning and Investment September 2019, Enterprise Law, its Charter and other relevant regulations.

06. The Company's structure:

- List of subsidiaries, joint ventures and associates: None

- List of the Subsidiary Units without legal status and dependent accounting : Branch of PC3-INVEST at Kon Tum Province and Branch of PC3-Invest at Quang Tri Province

### II. FINANCIAL YEAR AND REPORTING AND FUNCTIONAL CURRENCY:

01. The Company's financial year: starting from January 01, 2024 and ending on December 31, 2024

02. The Company maintains its accounting records in VND

### III. ACCOUNTING STANDARDS AND POLICIES:

01. Accounting standard: Under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by Ministry of Finance.

02. Declaration of compliance with accounting and finance standards: The Company ensures strict compliance with Vietnamese Accounting Standards and Regimes.

### IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (UNDER GOING CONCERN ASSUMPTION)

01. Accounting principles applicable to converted financial statements from foreign currencies into Vietnamese Dong:

02. Exchange rate: actual exchange rate and exchange rate recorded in the accounting book

03. Principal used for determine the actual rate of discounted cash flow: following the current regulation

04. Cash and cash equivalents :

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

05. Principles of recording financial investments: not yet incurred

06. Principles of recording account receivable: following the current regulation

07. Principles of recording inventories:

- Principles of recording inventories: Inventories are measured at the lower of cost and net realizable value.

- Inventory measurement : Inventories are measured using the specific identification and weighted average method.

- Method of accounting for inventories: perpetual inventory method.

- Provision for devaluation of inventories: not yet incurred.

08. Principles of recognition and depreciation and amortisation fixed assets, assets held under finance leases and investment property:

- Principles of recognition fixed assets (tangible, intangible, under finance leases):

Fixed assets are measured at cost (The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their present location and working condition for their intended use) less accumulated depreciation.

- Principles of depreciation and amortisation (tangible, intangible, under finance leases):



The costs of fixed assets are depreciated on a straight-line method in compliance with Circular No. 45/2013/TT-BTC dated 25 March 2013 and Circular No. 28/2017/TT-BTC dated 12 April 2017 by Ministry of Finance. In particular, fixed assets used directly at Dak Pone Hydropower Plant changed from straight-line depreciation method to units-of-production depreciation method from November 2012. This adjustment was approved by Da Nang City Tax Department under Dispatch No. 4212/CT-KK&KTT dated 19 December 2012 and approved by the Ministry of Finance under Dispatch No. 18332/BTC-TCDN dated 31 December 2013. And fixed assets used directly at Dak Pong Hydropower Plant are depreciated using the straight-line method under Dispatch No. 734/PC31-TC sent to Da Nang City Tax Department on 24 June 2019 regarding the adjustment of the depreciation method of fixed assets at Dak Pong Hydropower Plant.

- Principles of recognition investment property: not incur.
- Principles of depreciation investment property : not incur.
- 09. Principles of accounting business cooperation contract (BCC): not incur.
- 10. Principles of recording deferred corporate income tax expense: not incur.
- 11. Principles of accounting prepayments: following the current regulation
- 12. Principles of accounting trade payables: not incur.
- 13. Principles of recognition borrowing and financial lease payable: not incur.
- 14. Principles of recognition and capitalisation of borrowing costs: not incur
- Borrowing costs: borrowing costs are recognised as an expense in the income statement when incurred.
- Capitalisation of borrowing costs: not incur.
- 15. Principles of recognition accrued expenses : following the current regulation
- 16. Principles and method of recognition provisions: not incur.
- 17. Principles of recognition unearned revenues: not incur.
- 18. Principles of recognition convertible bonds: not incur.
- 19. Principles of recognition owner's equity:
  - The owners' contributed equity is recognised when contributed.
  - Principles of recognition asset revaluation reserve: not incur.
  - Principles of recognition foreign exchange: according to the Circular No. 200/2014/TT-BTC and other related documents.
  - Principles of recognition retained earnings: following the current accounting standard.
- 20. Principles and method of recognition revenue and other income:
  - Revenue from selling goods: following the current accounting standard.
  - Revenue involving the rendering of services: recorded upon completion of service.
  - Financial income: interest income is recognized on a time and effective interest basis.
  - Revenue from construction contracts: not incur.
  - Other income: according to the actual transaction.
- 21. Principles of recognition deductions: not incur.
- 22. Principles of accounting cost of sales: following the current regulation
- 23. Principles of accounting finance expense: following the current regulation
- 24. Principles of accounting selling expense and general and administrative expense : following the current regulation
- 25. Principles and method of recognition current corporate income tax expense and deferred corporate income tax expense: following the current regulation
- 26. Other accounting principles and method: following the current regulation and accounting standard.

V. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (IN SITUATION THAT COMPANY DOES NOT MEET THE GOING CONCERN ASSUMPTION REQUIREMENT): N/A

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

<i>Expressed in VND</i>					
<b>01. Cash and cash equivalents</b>					
<b>a. Cash</b>					
	<b>31/12/2024</b>		<b>1/1/2024</b>		
	USD	VND	USD	VND	
- Cash in hand		149.474.522		22.525.834	
- Cash at banks	76,06	421.119.741	76,06	177.246.104	
+ VND		419.190.403		175.410.776	
+ USD	76,06	1.929.338	76,06	1.835.328	
- Cash in transit					
<b>Total</b>	<b>76,06</b>	<b>570.594.263</b>	<b>76,06</b>	<b>199.771.938</b>	
<b>b. Cash equivalents</b>					
	<b>31/12/2024</b>		<b>1/1/2024</b>		
	USD	VND	USD	VND	
- Deposits with term less than 3 month					
+ VND		14.500.000.000		21.600.000.000	



	31/12/2024		1/1/2024	
	Cost	Carrying amount	Cost	Carrying amount
+ USD				
<b>Total</b>	<b>0,00</b>	<b>14.500.000.000</b>	<b>0,00</b>	<b>21.600.000.000</b>
<b>02. Financial investments:</b>				
a. Trading securities : None				
b. Held to maturity investments				
b1. Short term				
- 6 month term deposits	20.000.000.000	20.000.000.000	15.000.000.000	15.000.000.000
- Bonds				
- Others				
<b>Total</b>	<b>20.000.000.000</b>	<b>20.000.000.000</b>	<b>15.000.000.000</b>	<b>15.000.000.000</b>
b2. Long term				
- 6 month term deposits				
- Bonds				
- Others				
<b>Total</b>				
c. Investment in other entities: None				

	31/12/2024	1/1/2024
<b>03. Trade receivables</b>		
a. Short-term trade receivables	0	0
b. Long-term trade receivables	0	0
c. Trade receivable from related parties	22.997.272.603	23.724.105.735
- Central Power Corporation (Parent Company)	22.997.272.603	23.724.105.735
<b>Total</b>	<b>22.997.272.603</b>	<b>23.724.105.735</b>

	31/12/2024		1/1/2024	
	Value	Provision	Value	Provision
<b>04. Other receivables</b>				
a. Short-term	1.324.263.178	0	1.167.608.796	0
- Interest and dividend receivables				
- Employee receivables				
- Accrued interest	117.458.906		303.736.985	
- Other entities receivable	24.000.000		9.500.000	
- Advances	0			
- Others	1.182.804.272		854.371.811	
b. Long-term	0	0	777.332.308	0
<b>Total</b>	<b>1.324.263.178</b>		<b>1.944.941.104</b>	

05. Shortage of assets pending resolution: None

06. Doubtful debts: None

	31/12/2024		1/1/2024	
	Cost	Provision	Cost	Provision
<b>07. Inventories</b>				
- Raw materials	424.547.630	0	131.143.390	0
- Tools and supplies	0	0	0	0
<b>Total</b>	<b>424.547.630</b>	<b>0</b>	<b>131.143.390</b>	<b>0</b>

\* Slow moving and obsolescent inventories as at reporting date: None

Cause and treatment approaches to slow moving and obsolescent inventories: None

\* Inventories pledged as security for liabilities as at reporting date: None

\* The reason for the increase/ decrease in provision for decline in value of inventories: None

**08. Long-term assets in progress:**

a. Long-term work in process: none

	31/12/2024	1/1/2024
b. Construction in progress		
- Purchasing		

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- Capital construction	22.268.786.691	10.636.928.445
+ Dak Pone Hydropower project - Category: Dam Raising at Lake A and Hydropower construction at Lake B	13.047.894.983	7.426.893.431
+ PC3-Invest office building	6.775.087.250	784.430.556
+ Tan Lap Wind Power Plant project	2.445.804.458	2.425.604.458
+ Relocating the 35kV electric line at Da Krong 1 hydropower plant project		
+ Renovation of TBA35 and SCADA of Da Krong 1 hydropower plant		
- Repair	0	0
<b>Total</b>	<b>22.268.786.691</b>	<b>10.636.928.445</b>

**09. Increase/Decrease in tangible fixed assets**

Items	Buildings, structures	Machinery and equipment	Motor vehicles	Office equipment	Other	Total
<b>Cost</b>						
Beginning balance	428.207.924.798	205.669.775.644	19.641.343.903	589.195.246	0	654.108.239.591
- Purchase			629.450.000	81.727.000		711.177.000
- Self-construction						0
- Increase due to reclassification of assets						0
- Switch to Investment property						0
- Disposals						0
- Other decreases	293.668.219	2.802.538				296.470.757
Ending balance	427.914.256.579	205.666.973.106	20.270.793.903	670.922.246	0	654.522.945.834
<b>Accumulated depreciation</b>						
Beginning balance	148.799.285.742	134.726.532.861	11.015.675.964	502.550.474	0	295.044.045.041
- Depreciation	20.972.710.105	15.000.984.551	1.201.024.379	25.257.708	0	37.199.976.743
- Other additions						0
- Switch to Investment property						0
- Disposals						0
- Other decreases						0
Ending balance	169.771.995.847	149.727.517.412	12.216.700.343	527.808.182	0	332.244.021.784
<b>Net book value</b>						
- Beginning balance	279.408.639.056	70.943.242.783	8.625.667.939	86.644.772	0	359.064.194.550
- Ending balance	258.142.260.732	55.939.455.694	8.054.093.560	143.114.064	0	322.278.924.050

\* The amount of year-end net book value of tangible fixed assets was pledged/mortgaged as loan security: 200.915.809.482 VND

\* The historical cost of tangible fixed assets fully depreciated but still in use: 15.958.950.498 VND

\* The amount of year-end cost of tangible fixed assets held for disposal: 0 VND

\* Commitments for acquisitions/sales of major tangible fixed assets in the future: None

\* Other changes: None

**10. Increase/Decrease in intangible fixed assets**

Items	Land use rights	Publishing rights	Copyright, patents	Computer software	Other	Total
<b>Cost</b>						
Beginning balance	4.857.693.636	0	0	285.105.773	0	5.142.799.409
- Purchase						0
- Internally generated						0
- Acquired through business						0
- Other additions						0
- Disposals						0

- Other decreases						0
Ending balance	4.857.693.636	0	0	285.105.773	0	5.142.799.409
<b>Accumulated amortisation</b>						
Beginning balance	0	0	0	155.482.786	0	155.482.786
- Amortisation				21.623.220		21.623.220
- Other additions						0
- Disposals						0
- Other decreases						0
Ending balance	0	0	0	177.106.006	0	177.106.006
<b>Net book value</b>						
- Beginning balance	4.857.693.636	0	0	129.622.987	0	4.987.316.623
- Ending balance	4.857.693.636	0	0	107.999.767	0	4.965.693.403

\* Additional rentals fee recognized as expenses in the year: None

\* Foundation to determining additional rent: None

\* Lease renewal or right to purchase: None

11. Increase/Decrease in finance leased assets: None

12. Increase/Decrease in investment property: None

### 13. Prepaid expenses

	31/12/2024	1/1/2024
a. Short-term:	325.873.789	330.524.127
b. Long-term:	2.084.137.577	1.668.767.669
- Company establishment costs		
- Insurance fees		
- Others		
<b>Total</b>	<b>2.084.137.577</b>	<b>1.668.767.669</b>
	<b>2.410.011.366</b>	<b>1.999.291.796</b>

### 14. Other assets

	31/12/2024	1/1/2024
a. Short-term:	0	0
b. Long-term:	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

### 15. Loans and finance lease liabilities:

	31/12/2024		Movements in the period		1/1/2024	
	Value	Payable value	Increase	Decrease	Value	Payable value
a. Short-term loans	0	0	0	0	0	0
- Da Krong 1 hydropower plant:	0	0	0	0	0	0
b. Long-term loans	40.000.000.000	40.000.000.000	0	10.000.000.000	50.000.000.000	50.000.000.000
- Da Krong 1 hydropower plant:	40.000.000.000	40.000.000.000	0	10.000.000.000	50.000.000.000	50.000.000.000
+ Vietcombank - Da Nang branch	40.000.000.000	40.000.000.000	0	10.000.000.000	50.000.000.000	50.000.000.000

### 16. Trade payables

	31/12/2024		1/1/2024	
	Value	Payable value	Value	Payable value
a. Short-term	1.081.295.614	1.081.295.614	864.306.298	864.306.298
- Details for each supplier occupy 10% or more of the total payable				
+ Apen Construction Design Consultancy Joint Stock Company			352.743.531	352.743.531
+ Tri Dung Construction-Trading-General Services Company Limited	568.228.881	568.228.881		0
+ Tuan Minh Construction and Trading Service Joint Stock Company				0
+ Nang Luong Xanh Construction and Consultant Joint Stock Company			303.505.325	303.505.325
+ Investment and Development Internationnal Corporation	310.029.219	310.029.219		0
+ South Laos Friendship Company Limited				
+ Others	203.037.514	203.037.514	208.057.442	208.057.442

b. Long-term:		0	0	0	0
- Details for each supplier occupy 10% or more of the total payable					
+ Others					
	<b>Total</b>	<b>1.081.295.614</b>	<b>1.081.295.614</b>	<b>864.306.298</b>	<b>864.306.298</b>
c. Overdue trade payables: None					
d. Trade payables to related parties (Details for each related parties): None					

**17. Tax and amounts payable to/ receivable from the state budget**

a. Payable	1/1/2024	Amount payable in the quarter	Amount paid in the quarter	31/12/2024
- Import value added tax				
- Output value added tax	1.623.604.382	4.000.401.420	2.992.259.290	1.624.888.924
- Special sales tax	0	0	0	0
- Export, import tax	0	0	0	0
- Corporate income tax		2.539.704.140	58.757.306	1.252.249.554
- Personal income tax	20.811.165	84.153.358	140.806.683	4.836.870
- Natural resource tax	1.705.886.201	4.613.941.725	3.758.192.049	1.786.756.362
- Land rental	0	0	0	0
- Other taxes	0	0	0	0
- Fees, charges	611.683.200	2.367.965.348	2.090.513.888	611.121.888
<b>Total</b>	<b>3.961.984.948</b>	<b>13.606.165.991</b>	<b>9.040.529.216</b>	<b>5.279.853.598</b>

b. Receivable	1/1/2024	Amount payable in the quarter	Amount paid in the quarter	31/12/2024
- Value added tax				
- Special sales tax				
- Export, import tax				
- Corporate income tax	266.086.233	266.086.233	-	-
- Personal income tax				
- Natural resource tax				
- Land rental				
- Other taxes				
- Fees, charges				
<b>Total</b>	<b>266.086.233</b>	<b>266.086.233</b>		

**18. Accrued expenses**

a. Short-term	31/12/2024	1/1/2024
- Accrued leave pays	2.190.179.990	109.996.034
- Accrued expenses for the time of temporary cessation of business		
- Accrued cost of properties sold		
- Accrued other expenses	2.190.179.990	109.996.034
b. Long-term	0	0
<b>Total</b>	<b>2.190.179.990</b>	<b>109.996.034</b>

**19. Other payables**

a. Short-term	31/12/2024	1/1/2024
- Surplus of assets pending treatment		
- Trade union dues		
- Social, health and unemployment insurance		
- Payables on privatisation		

- Deposits		
- Dividend or profit payables	2.698.419.140	19.093.960.440
- Other payables	94.787.769	80.841.369
<b>Total</b>	<b>2.793.206.909</b>	<b>19.174.801.809</b>

b. Long-term

- Long-term margin deposits		
- Other payables		
<b>Total</b>	<b>0</b>	<b>0</b>

c. Overdue debts: None

20. Unearned revenue: None

21. Bonds issued: None

22. Preference shares classified as liabilities: None

23. Provisions: None

24. Deferred income tax assets and deferred income tax liabilities: None

25. Owner's equity

a. Changes in owner's equity

A	Items of owner's equity								Total
	Owner's contributed capital	Capital surplus	Convertible bond option	Other contributed capital	Asset revaluation	Exchange difference Reserve	Retained earnings and other funds	Other	
	1	2	3	4	5	6	7	8	
As at 01. Jan. 2023	333.398.910.000	(35.000.000)					21.167.738.482		354.531.000
- Previous year's capital increase									
- Previous year's profits							38.152.100.672		38.152.100.672
- Other increases									
- Previous year's capital decrease							33.224.305.800		33.224.305.800
- Previous year's losses									
- Other decreases									
As at 01. Jan. 2024	333.398.910.000	(35.000.000)					26.095.533.354		359.459.000
- Current year's capital increase									
- Current year's profits							32.037.055.200		32.037.055.200
- Other increases									
- Current year's capital decrease							22.033.733.375		22.033.733.375
- Current year's losses									
- Other decreases									
As at 31 Dec. 2024	333.398.910.000	(35.000.000)					36.098.855.179		369.462.000

b. Details of owners' equity

- Capital contributed by the parent company	31/12/2024	1/1/2024
	246.989.600.000	246.989.600.000
- Capital contributed by others	86.409.310.000	86.409.310.000
<b>Total</b>	<b>333.398.910.000</b>	<b>333.398.910.000</b>

c. Capital transactions with owners and dividend, profit distribution

- Owner's equity	31/12/2024	1/1/2024
+ Beginning balance	333.398.910.000	333.398.910.000
+ Capital contribution in the year/quarter		
+ Capital redemption in the year/quarter		
+ Ending balance	333.398.910.000	333.398.910.000
- Dividend, profit distributed	22.033.733.375	33.224.305.800
+ Development investment fund		
+ Executive bonus fund	245.685.375	296.817.000

11/1/2024



+ Bonus and welfare fund	5.118.102.500	6.255.576.000
+ Dividend	16.669.945.500	26.671.912.800
<b>d. Shares</b>	<b>31/12/2024</b>	<b>1/1/2024</b>
- Number of shares registered for issue	33.339.891	33.339.891
- Number of shares sold to public	33.339.891	33.339.891
+ Ordinary shares	33.339.891	33.339.891
+ Preference shares (Classified as owner's equity)		
- Number of shares repurchased (Treasury shares)		
+ Ordinary shares		
+ Preference shares (Classified as owner's equity)		
- Number of shares outstanding	33.339.891	33.339.891
+ Ordinary shares	33.339.891	33.339.891
+ Preference shares (Classified as owner's equity)		
* Par value per outstanding share: 10,000 VND per		
<b>d. Dividends</b>	<b>31/12/2024</b>	<b>1/1/2024</b>
- Dividends declared after the end of the fiscal year:		
+ Dividends declared on ordinary shares		
+ Dividends declared on preference shares		
- Cumulative dividends on preference shares unrecorded:		
<b>e. Corporate funds</b>	<b>31/12/2024</b>	<b>1/1/2024</b>
- Investment and development fund	1.131.301.456	1.131.301.456
- Fund for support and arrangement of enterprises	0	0
- Other funds	0	0
<b>g. Income and expenses, profit and loss directly recognised to owners' equity under specific accounting standards</b>		
26. Asset revaluation reserve: not incurred.		
<b>27. Exchange difference reserve</b>	<b>31/12/2024</b>	<b>1/1/2024</b>
- Exchange differences from converting the financial statements to VND		
- Exchange differences from other reasons		
<b>28. Subsidised fund: None</b>		
<b>29. Off balance sheet items</b>		
a. Leased assets: None		
b. Assets held under trust: None		
c. Foreign currencies		
d. Gold classified as a monetary item: None		
d. Doubtful debts written off: None		
e. Other information on the off balance sheet items: None.		

**VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT :**

*Expressed in VND*

2024

2023

1. Revenue from selling goods and rendering services

11/11/2024 10:10:10

a. Revenue		
- Sale of goods	116.730.807.384	137.853.540.657
- Rendering of services		
- Revenue from construction contracts		
- Other revenue	0	0
<b>Total</b>	<b>116.730.807.384</b>	<b>137.853.540.657</b>

b. Revenue from selling goods and rendering services to related parties

- ...

c. Lease income recognised under one-time recognition method: none

## 2. Deductions: none

## 3. Cost of goods sold

	2024	2023
- Cost of merchandise sold		
- Cost of finished goods sold	65.195.360.275	72.116.878.629
+ Cost of commodity Electricity	65.195.360.275	72.116.878.629
+ Other cost of goods sold	0	0
- Cost of services rendered		
- Net book value, expenses for disposal/sales of investment property		
- Operating expenses related to investment property		
- Shortage or loss of inventories		
- Cost of inventories consumed in excess of normal level		
- Other abnormal amounts of production costs directly debited to cost of goods sold		
- Provision for decline in value of inventories		
- Write-downs of cost of goods sold		
<b>Total</b>	<b>65.195.360.275</b>	<b>72.116.878.629</b>

## 4. Finance income

	2024	2023
- Deposit and loan interest	579.068.712	1.672.784.038
- Gains from sale of investments		
- Dividend income		
- Realized foreign exchange gains	2.572.461	891.000
- Unrealized foreign exchange gains	162.008	61.989
- Interest under instalment sales, purchase discounts		
- Other finance income		
<b>Total</b>	<b>581.803.181</b>	<b>1.673.737.027</b>

## 5. Finance expenses

	2024	2023
- Interest expense	2.567.589.041	6.740.532.328
- Sale discounts, interest expense under instalment sales		
- Losses from disposal of investments		
- Realized foreign exchange losses	44.417.837	
- Unrealized foreign exchange losses	67.998	7.986
- Provision for decline in value of trading securities and investment impairment loss		
- Other finance expenses		
- Write-downs of finance expense		
<b>Total</b>	<b>2.612.074.876</b>	<b>6.740.540.314</b>

<b>6. Other income</b>	<b>2024</b>	<b>2023</b>
- Gains from disposal and sale of fixed assets		8.074
- Gains from revaluation of assets		
- Compensation and penalties		
- Tax rebates		
- Income from selling CERs	4.553.085.535	
- Others	29.650.000	
<b>Total</b>	<b>4.582.735.535</b>	<b>8.074</b>
<b>7. Other expense</b>	<b>2024</b>	<b>2023</b>
- Net book value of fixed assets and disposal and sale expenses of fixed assets		
- Loss from revaluation of assets		
- Penalties and compensation		
- Expenses related to selling CERs	2.154.027.310	
- Other expenses	5.048.525	756.986
<b>Total</b>	<b>2.159.075.835</b>	<b>756.986</b>
<b>8. Selling expense and General and administrative expense</b>	<b>2024</b>	<b>2023</b>
a. General and administrative expense		
- Disclose expense items equal to 10% or more of total general and administrative expense		
+ Employee expense	9.839.893.156	11.119.714.546
- Others	5.862.532.583	6.737.978.474
<b>Total</b>	<b>15.702.425.739</b>	<b>17.857.693.020</b>
b. Selling expenses		
c. Writes-down of Selling expense and General and administrative expense		
<b>9. Electricity Production and business costs by element</b>	<b>2024</b>	<b>2023</b>
- Raw and Material expenses	1.232.956.732	3.549.073.951
- Labour expense	20.447.930.584	23.080.903.388
- Depreciation expense of fix assets	37.221.599.963	38.622.577.193
- Taxes, fees, charges	14.442.808.593	16.432.630.232
- Outsourced Service expense	2.220.776.205	2.243.640.580
- Other cash expenses	5.331.713.937	6.045.746.305
<b>Total</b>	<b>80.897.786.014</b>	<b>89.974.571.649</b>
Note: Item "Production and business costs by element" is expenses incurred in reporting period and shown in Balance Sheets and Income statement		
Disclosure of cost by elements is aggregated from:		
+ Acc 621 – Direct materials costs		
+ Acc 622 – Direct labor costs		
+ Acc 623 – Executing machine using costs		
+ Acc 627 – Overhead costs		
+ Acc 641 – Selling expense		
+ Acc 642 – Administration expense		
<b>10. Current corporate income tax expense</b>	<b>2024</b>	<b>2023</b>
- (Corporate income tax) CIT expense of the current year	4.170.301.723	4.654.877.680
- Adjusted for tax expense of previous years	19.052.452	4.438.457

- Current CIT expense for the year	4.189.354.175	4.659.316.137
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11. Deferred corporate income tax expense: not incurr.

12. Basic earnings per share

	2024	2023
- Net profit after CIT	32.037.055.200	38.152.100.672
- Adjusted for (interim) distribution to bonus and welfare fund	3.502.569.938	5.363.787.875
- Profit / (loss) after tax attributable to ordinary share holders	28.534.485.262	32.788.312.797
- Weighted average number of ordinary shares outstanding during the period	33.339.891	33.339.891
- Basic earnings per share	856	983

13. Diluted earnings per share (EPS)

	2024	2023
- Net profit/(loss) after tax	32.037.055.200	38.152.100.672
- Adjusted for (interim) distribution to bonus and welfare fund	3.502.569.938	5.363.787.875
- Profit / (loss) after tax attributable to ordinary share holders	28.534.485.262	32.788.312.797
- Weighted average number of ordinary shares outstanding during the period	33.339.891	33.339.891
- Adjusted for dilutive potential ordinary shares outstanding during the period		
- Number of ordinary shares for the purpose of calculating diluted earnings per share	33.339.891	33.339.891
- Diluted earnings per share (EPS)	856	983

VIII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CASH FLOW STATEMENT

1. Non-cash transactions affecting consolidated cash flow statement in the future:

	2024	2023
- Acquisition of assets either by assuming directly related liabilities or by means of a finance lease		
- Acquisition of an entity by means of an equity issue		
- Conversion of debt into equity		
- Other non-cash transactions		

2. Amounts of cash and cash equivalent held but not available for use: None

3. Cash receipts from loans in the year

	2024	2023
- Cash receipts from loans under normal contracts		
- Cash receipts from issue of bonds		
- Cash receipts from issue of convertible bonds		
- Cash receipts from issue of preference shares classified as liabilities		
- Cash receipts from purchase and resale of government bonds and securities REPO transactions		
- Cash receipts from loans under other forms		50.000.000.000
<b>Total</b>	<b>0</b>	<b>50.000.000.000</b>

4. Cash repayments of principal amounts borrowed

	2024	2023
- Cash repayment of principal amounts under normal contracts		
- Cash repayment of principal amounts of bonds		
- Cash repayments of principal amounts of convertible bonds		
- Cash repayments of principal amounts of preference shares classified as liabilities		
- Cash payments for purchase and re-sale of government bonds and securities REPO transactions		
- Cash repayment of loans under other forms	10.000.000.000	105.966.620.799
<b>Total</b>	<b>10.000.000.000</b>	<b>105.966.620.799</b>

**X. OTHER INFORMATIONS**

1. Contingent liabilities, commitments and other financial information: None
2. Arising events after the end of the reporting year: None
3. Related parties (other than information disclosure above): None

In the reporting period, PC3-INVEST has been transactions with entities and individual defined as related parties according to VAS 26

At the end of the reporting period, the balances with related parties are as follows:

Parties	Relationship	Transaction	Items	31/12/2024	1/1/2024
Central Power Corporation	Parent company	Electricity trading	Trade receivables	22.997.272.603	23.724.105.735

4. Presentation of assets, revenue and business results by segments (base on business sectors or geographical location) according to VAS 28 "Segment reporting": For management purposes, the company has nationwide ope and divides its operations into the following main geographical segments: Company office, Kon Tum branch, Quang Tri branch.

Description	Company office	Kon Tum Branch	Quang Tri Branch	Total
<i>As at 31/12/2024</i>				
Tangible fixed assets	2.448.160.736	308.229.768.583	343.845.016.515	654.522.945.834
Intangible fixed assets	5.099.053.349	43.746.060		5.142.799.409
Trade receivables		13.199.950.530	9.797.322.073	22.997.272.603
Trade payables	974.035.043	29.200.000	78.060.571	1.081.295.614
<i>Report period: Fourth quarter 2024</i>				
Net revenue from sales and service provision	0	28.266.118.648	23.118.173.696	51.384.292.344
Cost of goods sold	0	11.041.862.233	12.088.678.872	23.130.541.105
Finance income	66.985.743	3.950	7.182	66.996.875
Finance expenses	44.417.837	0	686.493.151	730.910.988
Selling expenses				
Administration expenses	6.596.922.255	61.948.813	154.203.090	6.813.074.158
Other income	4.553.085.535	29.650.000	0	4.582.735.535
Other expenses	2.154.632.256	125.098	1.830.561	2.156.587.915
Accounting profit before tax	(4.175.901.070)	17.191.836.454	10.186.975.204	23.202.910.588
Current corporate income tax expense				2.805.790.373
Net profit after tax	(4.175.901.070)	17.191.836.454	10.186.975.204	20.397.120.215

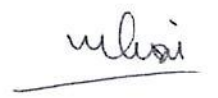
5. Comparative figures (change of previous financial statement information):
6. Going concern information:
7. Other information: None

Preparer



Diep Le Truc Xuyen

Chief Accountant



Nguyen Minh Hoai

Danang City, January 17, 2025  
General Director



Le Huy Khoi