# THE VIET NAM NATIONAL GENERAL EXPORT – IMPORT JOINT STOCK COMPANY NO.1

# SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No

No: 138/Q3.2025/TH1

Yes

Hanoi, October 30, 2025

# PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Dear: Hanoi Stock Exchange.

+ Profit after corporate income ta	x in the business results report of the reporting
period changes by 10% or more compare	ed to the same period report of the previous year:
✓ Yes	No
Explanatory text in case of integr	ration:
✓ Yes	No
+ Profit after tax in the reporting	g period is a loss, changing from profit in the
same period last year to loss in this pe	riod or vice versa:
Yes	No
Explanatory text in case of integr	ration:
Yes	No
This information was published of	on the company's website on October 30, 2025
at website: https://ge1.com.vn/vi/categ	gory/tin-tuc/quan-he-co-dong/
Attached documents:	Organization representative
- 3rd quarter, 2025 Financial	Legal representative/
Statements; - Explanatory text.	uthorized person to disclose information
- Explanatory text.	(Sign state fill name, position, seal)
	CÔ PHÂN
	XUẤT NHẬP KHẨU
	VIÊT NAM
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GENERALEXIM .,JSC 46 Ngo Quyen, Cua Nam, Ha Noi



# CONSOLIDATED FINANCIAL STATEMENTS

3rd Quarter of 2025 From 01 July 2025 to 30 September 2025

# The Vietnam National General Export Import Joint Stock Company No.1

46 Ngo Quyen, Cua Nam Ward, Ha Noi

#### FORM B 01-DN/HN

(Issued under Circular No 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance

# CONSOLIDATED BALANCE SHEET

As at 30/09/2025

Unit: VND

1. Cash and cash equivalents	8,331,005 8,301,054 8,301,054 - 62,204,901
1. Cash and cash equivalents	8,301,054 - 62,204,901
1. Cash   111   11,306,265,778   4,12     2. Cash equivalents   112	- 52,204,901
2. Cash equivalents	
I. Short - term financial investment   120   V.2   631,147,588,431   290,76     I. Held for trading Securities   121   24,636,399,250   24,63     2. Provisions for devaluation of held for trading securities (*)   122   3   606,511,189,181   266,12     III. Short - term receivables   130   270,055,673,054   95,77     I. Short - term trade receivables   131   V.3   209,890,924,291   63,07     I. Short - term advances to suppliers   132   V.3   34,638,525,236   22,77     I. Short - term receivables   135   V.3   34,638,525,236   22,77     I. There - company receivables   136   V.4a   183,860,053,101   168,44     I. The short - term receivables   136   V.4a   183,860,053,101   168,44     I. The short - term doubtful debts (*)   137   V.5   (158,333,829,574)   (158,474     I. Inventories   140   V.6   70,055,063,288   33,24     I. Inventories   141   70,055,063,288   33,24     I. Inventories   149	
1. Held for trading Securities	
2. Provisions for devaluation of held for trading securities (*) 3. Held to maturity investments 123 606,511,189,181 266,13 III. Short - term receivables 130 270,055,673,054 95,77 1. Short - term trade receivables 131 V.3 209,890,924,291 63,07 2. Short - term advances to suppliers 132 V.3 34,638,525,236 22,77 3. Inter - company receivables 135 V.4 4. Other short - term receivables 136 V.4a 183,860,053,101 168,44 V. Inventories 140 V.6 70,055,063,288 33,22 1. Inventories 141 70,055,063,288 33,22 2. Provision for devaluation of inventories (*) 149 V. Other current assets 150 18,315,191,654 4,83 1. Short - term prepayments 151 V.9 299,519,995 3 2. Value added tax deductibles 153 V.9 299,519,995 3 3. Taxes and other receivables from the State budget 4. Other current assets 155 B-LONG - TERM ASSETS 200 222,261,393,123 350,55 Long - term receivable 11, Receivables for long - term loans 215 1. Receivables for long - term loans 216 1. Receivables for long - term receivables 217 220 V.7 3, Inter - company receivables 3, 20 3,	6,399,250
Securities (*)   122	, ,
3. Held to maturity investments	-
130   270,055,673,054   95,77     1. Short - term trade receivables   131   V.3   209,890,924,291   63,07     2. Short - term advances to suppliers   132   V.3   34,638,525,236   22,77     3. Inter - company receivables   135       4. Other short - term receivables   136   V.4a   183,860,053,101   168,44     5. Provision for short - term doubtful debts (*)   137   V.5   (158,333,829,574)   (158,47     V. Inventories   140   V.6   70,055,063,288   33,21     1. Inventories   141   70,055,063,288   33,21     2. Provision for devaluation of inventories (*)   149       V. Other current assets   150   18,315,191,654   4,83     1. Short - term prepayments   151   V.9   299,519,995   3     2. Value added tax deductibles   152   17,875,241,662   4,1     3. Taxes and other receivables from the State budget   4. Other current assets   155   140,429,997   4     4. Other current assets   155   222,261,393,123   350,51     1. Long - term receivable   210   19,834,299,996   99,83     1. Receivables for long - term loans   215   19,734,299,996   19,77     2. Other long - term receivables   216   V.4b   100,000,000   80,100     1. Fixed assets   220   V.7   5,390,175,302   4,000     1. Tangible fixed assets   221   2,238,375,302   3,35     2. Cost   222   4,822,966,132   3,35     3. Accumulated depreciation (*)   223   (2,584,590,830)   (2,44     2. Intangible fixed assets   227   3,151,800,000   3,11     3. Intervision of valuation of inventories (*)   227   3,151,800,000   3,11     3. Intervision for short - term receivables   227   3,151,800,000   3,11     3. Intervision for short - term receivables   227   3,151,800,000   3,11     3. Intervision for short - term receivables   227   3,151,800,000   3,11     3. Intervisio	5,805,651
1. Short - term trade receivables       131       V.3       209,890,924,291       63,0°         2. Short - term advances to suppliers       132       V.3       34,638,525,236       22,7°         3. Inter - company receivables       135       -       -         4. Other short - term receivables       136       V.4a       183,860,053,101       168,44         5. Provision for short - term doubtful debts (*)       137       V.5       (158,333,829,574)       (158,4°         IV. Inventories       140       V.6       70,055,063,288       33,2°         1. Inventories       141       70,055,063,288       33,2°         2. Provision for devaluation of inventories (*)       149       -         V. Other current assets       150       18,315,191,654       4,8°         1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1°         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,5         I. Long - term receivable       210       19,834,299,	8,674,263
2. Short - term advances to suppliers       132       V.3       34,638,525,236       22,7"         3. Inter - company receivables       135       -       -         4. Other short - term receivables       136       V.4a       183,860,053,101       168,40         5. Provision for short - term doubtful debts (*)       137       V.5       (158,333,829,574)       (158,41         I. Inventories       140       V.6       70,055,063,288       33,21         1. Inventories       141       70,055,063,288       33,21         2. Provision for devaluation of inventories (*)       149       -         V. Other current assets       150       18,315,191,654       4,83         1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,55         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996 <td< td=""><td>1,156,189</td></td<>	1,156,189
3. Inter - company receivables 4. Other short - term receivables 136	9,956,483
4. Other short - term receivables 5. Provision for short - term doubtful debts (*) 137 V.5 (158,333,829,574) (158,4'  IV. Inventories 140 V.6 70,055,063,288 33,22 1. Inventories 141 70,055,063,288 33,22 2. Provision for devaluation of inventories (*) 149 V. Other current assets 150 18,315,191,654 4,83 1. Short - term prepayments 151 V.9 299,519,995 3 2. Value added tax deductibles 3. Taxes and other receivables from the State budget 4. Other current assets 155 150 160,407 170,055,063,288 33,22 170,055,063,28	-
5. Provision for short - term doubtful debts (*)       137       V.5       (158,333,829,574)       (158,4*)         IV. Inventories       140       V.6       70,055,063,288       33,2*         1. Inventories       141       70,055,063,288       33,2*         2. Provision for devaluation of inventories (*)       149       -         V. Other current assets       150       18,315,191,654       4,8*         1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1*         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,5*         I. Long - term receivable       210       19,834,299,996       99,8*         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         1I. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       8* <td>6,391,166</td>	6,391,166
140   V.6   70,055,063,288   33,24	8,829,575
1. Inventories       141       70,055,063,288       33,24         2. Provision for devaluation of inventories (*)       149       -         V. Other current assets       150       18,315,191,654       4,8         1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,55         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         1. Fixed assets       220       V.7       5,390,175,302       4,00         1. Tangible fixed assets       221       2,238,375,302       8°         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800	9,761,728
2. Provision for devaluation of inventories (*)       149       -         V. Other current assets       150       18,315,191,654       4,83         1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,55         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,00         1. Tangible fixed assets       221       2,238,375,302       8°         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	9,761,728
V. Other current assets         150         18,315,191,654         4,83           1. Short - term prepayments         151         V.9         299,519,995         3           2. Value added tax deductibles         152         17,875,241,662         4,1           3. Taxes and other receivables from the State budget         153         140,429,997         4           4. Other current assets         155         -         -           8 - LONG - TERM ASSETS         200         222,261,393,123         350,5           1. Long - term receivable         210         19,834,299,996         99,83           1. Receivables for long - term loans         215         19,734,299,996         19,73           2. Other long - term receivables         216         V.4b         100,000,000         80,10           1I. Fixed assets         220         V.7         5,390,175,302         4,02           1. Tangible fixed assets         221         2,238,375,302         8           - Cost         222         4,822,966,132         3,32           - Accumulated depreciation (*)         223         (2,584,590,830)         (2,44           2. Intangible fixed assets         227         3,151,800,000         3,1	-
1. Short - term prepayments       151       V.9       299,519,995       3         2. Value added tax deductibles       152       17,875,241,662       4,1         3. Taxes and other receivables from the State budget       153       140,429,997       4         4. Other current assets       155       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,55         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	9,389,059
2. Value added tax deductibles 2. Value added tax deductibles 3. Taxes and other receivables from the State budget 4. Other current assets 4. Other current assets 5. Description of the State budget 5. Description of the State budget 6. Other current assets 7. Description of the State budget 7. Description of the State budget 7. Description of the State budget 8. Description of the State budget 9. Description of the State budget of the State b	2,762,791
3. Taxes and other receivables from the State budget 4. Other current assets  155  B - LONG - TERM ASSETS  1. Long - term receivable 1. Receivables for long - term loans 2. Other long - term receivables 2. Other long - term receivables 2. Tangible fixed assets 2. Cost 3. Cost 3	3,468,998
budget       133       140,429,997       4         4. Other current assets       155       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,53         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	2,100,220
4. Other current assets       155       -         B - LONG - TERM ASSETS       200       222,261,393,123       350,51         I. Long - term receivable       210       19,834,299,996       99,83         1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	3,157,270
I. Long - term receivable         210         19,834,299,996         99,83           1. Receivables for long - term loans         215         19,734,299,996         19,73           2. Other long - term receivables         216         V.4b         100,000,000         80,10           II. Fixed assets         220         V.7         5,390,175,302         4,02           1. Tangible fixed assets         221         2,238,375,302         87           - Cost         222         4,822,966,132         3,32           - Accumulated depreciation (*)         223         (2,584,590,830)         (2,44           2. Intangible fixed assets         227         3,151,800,000         3,1	-
1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	1,360,878
1. Receivables for long - term loans       215       19,734,299,996       19,73         2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	4,299,996
2. Other long - term receivables       216       V.4b       100,000,000       80,10         II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	4,299,996
II. Fixed assets       220       V.7       5,390,175,302       4,02         1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	0,000,000
1. Tangible fixed assets       221       2,238,375,302       87         - Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	6,734,475
- Cost       222       4,822,966,132       3,32         - Accumulated depreciation (*)       223       (2,584,590,830)       (2,44         2. Intangible fixed assets       227       3,151,800,000       3,1	4,934,475
- Accumulated depreciation (*) 223 (2,584,590,830) (2,44) 2. Intangible fixed assets 227 3,151,800,000 3,1	3,027,787
2. Intangible fixed assets 227 3,151,800,000 3,1	8,093,312
	51,800,000
- Cost 228 3,151,800,000 3,15	1,800,000
- Accumulated amortisotion (*) 229 -	-
	4,711,810
	0,381,782
Cost	5,669,972
A COMMUNICATION ( )	6,418,104
1. Investment in subsidiary companies 251 -	
	-
2. Investment in Joint-Ventures, associates 252 7,457,125,616 3. Equity investments in other entities 253 1,200,000,000 1,200	- 6,418,104

4. Provisions for impairment of long - term financial investment (*)	254		(1,200,000,000)	(1,200,000,000)
5. Held-to-maturity investment	255		-	45,500,000,000
V. Other long - term assets	260		1,307,140,318	1,329,196,493
1. Long - term prepayments	261	V.9	1,307,140,318	1,329,196,493
TOTAL ASSETS $(270 = 100 + 200)$	270		1,223,141,175,328	779,309,691,883
RESOURCES				
C - LIABILITIES	300		1,176,348,808,725	745,885,751,982
I. Current liabilities	310		979,626,342,034	475,120,498,781
Short - term trade payables	311		22,347,045,892	17,029,517,137
2. Short - term advances from customers	312	V.11	5,900,826,851	4,843,100,071
3. Taxes and amounts payable to the State budget	313	V.11	1,646,352,848	29,004,459
4. Payables to employees	314	V.12	1,251,998,083	3,095,607,829
5. Short - term accured expenses	315		31,546,294	177,191,717
6. Short - term unearned revenue	318		-	261,816,312
7. Other current payables	319		105,281,943,688	98,386,265,141
8. Short - term loans and obligations under finance			, , , ,	
leases	320	V.13	842,822,671,650	350,954,039,387
9. Short - term provisions	321	V.10a	-	-
10. Bonus and welfare funds	322		343,956,728	343,956,728
II. Long - term liabilities	330		196,722,466,691	270,765,253,201
1. Long - term unearned revenue	336	V.14	9,420,025,214	8,321,448,864
2. Other long - term payables	337		12,465,579,565	92,445,002,869
3. Long - term loans and obligations under finance leases	338	V.10b	174,836,861,912	169,998,801,468
D - EQUITY	400		46,792,366,603	33,423,939,901
I. Owner's equity	410	V.15	46,792,366,603	33,423,939,901
Owner's equity     Owner's contributed capital	411		135,392,670,000	135,392,670,000
- Ordinary shares carrying voting rights	411a		135,392,670,000	135,392,670,000
2. Share premium	412		17,147,588,054	17,147,588,054
3. Other sources of capital	414		7,262,420,104	7,262,420,104
4. Treasury shares	415		(981,900)	(981,900)
5. Investment and development fund	418		23,940,421,305	23,940,421,305
6. Retained earnings	421		(136,988,316,889)	(150,357,328,958)
- Retained earnings accumulated to the end of the				
previous period	421a		(150,357,328,958)	(175,313,720,567)
- Retained earnings of the current period	421b		13,369,012,069	24,956,391,609
7. Non - controlling interests	4210		38,565,929	39,151,296
	,		20,202,727	
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	440		1,223,141,175,328	779,309,691,883

Preparer

**Chief Accountant** 

Vũ Thị Ngọc

Nguyễn Thanh Thúy

010010Happi...... October 2025

CÔNG TY CÔ PHÂN TI CƠU XUẤT NHẬP KHÂU TÔNG HỢP I

Vã Thị Phương

46 Ngo Quyen, Cua Nam Ward, Ha Noi

(Issued under Circular No 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance

# CONSOLIDATED INCOME STATEMENT 3rd Quarter/2025

Unit: VND

ITEMS	CODES	NOTES	3rd Qua	rter	Cumulative number from the beginning of the year to the end of this quarter	
	S	S	2025	2024	2025	2024
Gross revenue from goods sold and services rendered	1		424,853,429,069	143,178,019,509	1,209,127,959,816	490,440,395,346
2. Deductions	2		-	-	-	-
3. Net revenue from goods sold and services rendered	10		424,853,429,069	143,178,019,509	1,209,127,959,816	490,440,395,346
4. Cost of sales	11		399,508,853,457	131,895,747,664	1,155,194,739,213	444,449,111,383
5. Gross profit from goods sold and services rendered	20		25,344,575,612	11,282,271,845	53,933,220,603	45,991,283,963
6. Financial income	21		16,810,326,062	10,530,198,665	49,407,426,465	29,188,701,703
7. Financial expenses	22		15,416,181,655	4,883,084,275	49,822,153,717	15,276,820,120
- In which: interest expense	23		10,490,035,879	3,130,792,979	26,190,147,599	6,572,054,142
8. Share of net profit from joint - ventures, associates	24		1,918,165,557	2,351,113,510	(1,826,995,058)	(4,660,817,355)
9. Selling expenses	25		14,462,919,469	9,038,300,086	34,620,899,186	23,189,542,251
10. General and adiministration expenses	26		1,763,178,599	1,307,985,911	5,140,138,379	4,014,716,062
11. Operating profit {30 = 20 + (21 - 22) - (25 + 26) + 24}	30		12,430,787,508	8,934,213,748	11,930,460,728	28,038,089,878
12. Other income	31		145,412	3,976,951,724	2,705,136,410	10,123,803,243
13. Other expenses	32		165,500,427	4,088,814,088	1,267,170,436	10,585,774,007
14. Profit from other activities (40 = 31 - 32)	40		(165,355,015)	(111,862,364)	1,437,965,974	(461,970,764)
15. Accounting profit before tax (50 = 30 + 40)	50		12,265,432,493	8,822,351,384	13,368,426,702	27,576,119,114
16. Current corporate income tax expense	51		-	310,508,397	·	310,508,397
17. Deferred corporate tax expense	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		12,265,432,493	8,511,842,987	13,368,426,702	27,265,610,717
19. Profit after tax attributable to Parent Company	61		12,265,580,076	8,511,854,825	13,369,012,069	27,265,701,364
20. Profit after tax attributable to non - controlling shareholders	62		(147,583)	0; CÔN	(585,367)	(90,647)

Preparer

Vũ Thị Ngọc

Chief accountant

Nguyễn Thanh Thúy

CO PHÂN

XUẤT NHẬP KHẨU THẾ CH

VIỆT NAM

KIEM . 1Vũ Thị Phương

## The Vietnam National General Export Import Joint Stock Company No.1

46 Ngo Quyen, Cua Nam Ward, Ha Noi

#### FORM: B 03-DN/HN

(Issued under Circular No 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance

# CONSOLIDATED CASH FLOW STATEMENT 3rd Quarter/2025

Unit: VND

ITEMS		NOTES	Cumulative number from the beginning of year to the end of this quarter		
		ES	2025	2024	
I. CASH FLOWS FROM OPERATING ACTIVITES					
1. Profit before tax	1		13,368,426,702	27,576,119,114	
2. Adjustments for					
- Depreciation and amortisation of fixed assets and	2		2,482,367,143	2,409,072,480	
- Provisions	3		(145,000,000)	(100,290,000)	
- Foreign exchange losses arising from translationg foreign currency items	4		6,550,095,886	697,572,871	
- Gain from investing activities	5		(34,928,619,368)	(15,398,071,605)	
- Interest expense	6		26,190,147,599	6,572,054,142	
- Others	7		-	-	
3. Operating profit before movements in working	8		13,517,417,962	21,756,457,002	
capital - Increase, decrease in receivables	9		(91,961,492,176)	37,987,864,354	
- Increase, decrease in inventories	10		(36,765,301,560)	(28,265,871,044)	
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(72,364,730,754)	(56,402,003,118)	
- Increase, decrease in prepaid expenses	12		35,298,971	4,220,679,201	
- Interest paid	13		-	-	
- Corporate income tax paid	14		(20,069,052,809)	(4,899,464,321)	
- Other cash outflows	15		-	(5,284,575,389)	
Net cash generated by operating activities			(207,607,860,366)	(30,886,913,315)	
II. Cash flows from investing activities				=	
1. Acquisition and construction of fixed assets and other long - term assets	21		(1,581,450,171)	-	
2. Proceeds from sale, disposal of fixed assets and other long - term assets	22		-	-	
3. Cash outflows for lending, buying debt instruments of other entities	23		(465,171,189,181)	(326,771,333,684)	
4. Cash recovered from lending, selling debt instruments of other entities	24		170,735,805,651	210,453,426,307	
5. Investments into other entities	25		-	-	
6. Withdrawals of investments in other entities	26		-	-	
7. Interest earned, dividends and profits received	27		21,679,027,749	17,658,079,195	
Net cash generated by investing activites	30		(274,337,805,952)	(98,659,828,182)	
III. Cash flows from financing activites					

Cash and cash equivalents at the end of the year	70	11,306,265,778	2,869,749,662
Effects of changes in foreign exchange rates	61	(106,031,184)	(3,827,180)
Cash and cash equivalents at the beginning of the	60	4,128,301,054	5,947,417,197
Net decreases in cash $(50 = 20+30+40)$	50	7,283,995,908	(3,073,840,355)
Net cash used in financing activities	40	489,229,662,226	126,472,901,142
2. Repayment of borrowings	34	(424,931,253,898)	(227,856,667,694)
1. Proceeds from borrowings	33	914,160,916,124	354,329,568,836

Preparer

Chief Accounting

010010748 irector

Hanoi, ...... October 2025

CÔNG TY CÔ PHÂN XUẤT NHẬP KHẨN TỔNG HỢP I

Vi Thị Phương

Vũ Thị Ngọc

Nguyễn Thanh Thúy

46 Ngo Quyen, Cua Nam Ward, Ha Noi

(Issued under Circular No 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS 3rd Quarter/2025

#### I - GENERAL INFORMATION

#### 1. Form of ownership

The Vietnam National General Export Import Joint Stock Company No 1 - GENERALEXIM (hereinafter referred to as the "Corporation") is operating under the Business License 0103011968 dated the 05 May 2006 issued by Ha Noi Department of Investment and Planning, 12 th re-registered on 30 November 2023. Company's Charter capital: 135.392.670.000 VND, equivalent to 13.529.267 shares with the price of VND 10.000 per share.

#### 2. Operating fields:

The corporate operates in the fields of trade, production, processing, financial investment securities and import export.

#### 3. Principal activities:

- Wholesale of food: Trading in groceries, seafood, alcohol, beverages, confectionery, milk sugar, wholesale of meat and meat products, seafood, vegetables, coffee, tea, products products processed from cereals, flour, starch...
- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals
- Wholesale of fabrics, ready-made garments, and footwear
- Trading in medical equipment and tools used in the medical and pharmaceutical industry
- Trading in office equipment, groceries, cosmetics, household appliances, electronics, and refrigeration
- Trading in electronics, information technology, spare parts and telecommunications equipment (switchboards and phones of all kinds), cameras
- Production, processing, and assembly of wooden furniture
- Manufacture of motorbikes
- Passenger transportation services, cargo transportation services, border transfer services, transit services, customs clearance services, freight forwarding services
- Trading in machinery and equipment, raw materials and fuels for production, minerals, industrial goods, domestic and imported processed goods, detergents, fertilizers, and trading of seedlings for agriculture industry, handicrafts
- Trading in construction materials, trading in means of transport, lifting, loading and unloading goods
- Trading in feed and raw materials for the production of aquatic and seafood feed, livestock and poultry feed and raw materials for the production of livestock and poultry feed, trading in seeds for aquaculture and seafood farming
- Production, processing and processing of textile and garment products
- Production and processing of agricultural, forestry and aquatic products
- Wholesale of industrial chemicals such as: aniline, printing ink, essential oils, industrial gases, chemical glues, colorants, synthetic resins, methanol, paraffin, aromatic oils and flavors, soda, industrial salt, acids and sulfur...
- Wholesale of tobacco and pipe tobacco products
- -Sewing costumes (except costumes made from fur)

For conditional business lines, enterprises only do business when they meet the conditions prescribed by law.

#### 4. Normal operating cycle

The Corporation's normal production and business cycle is carried out from 1st January to 31 st December.

#### 5. Effects of the Company's operating during the year on the Financial Statements

During the quarter, there were no special events affecting the Financial Statements

#### 6. The Corporation's structure

The Company's organizational structure includes 01 subsidiary, details are as follows:

Rainbow Investment and Business Services Joint Stock Company

Operating fields Real estate business... Contributed capital ratio 80.00%

Add: 7 Trieu Viet Vuong, Hai Ba Trung ward, Hanoi

#### II - ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

#### 1. Accounting period

Annual accounting period commences from 01 January and ends as at 31 December.

#### 2. Accounting currency

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

#### III - STANDARDS AND APPLICABLE ACCOUNTING POLICIES

#### 1. Applicable Accounting Policies:

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-

#### 2. Statement on the compliance with the Accounting Standard and System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

#### IV. ACCOUNTING POLICIES

#### 1. Consolidation basis

The consolidated financial statements include the Company's financial statements and the financial statements of companies controlled by the company (subsidiaries) prepared for the fiscal year ending December 31, 2021. This control is achieved when the Company has the ability to control the financial and operating policies of the investee company in order to obtain benefits from this company's activities.

The non-controlling shareholder's interest in the net assets of the consolidated subsidiary is determined as a separate item separate from the equity of the parent company's shareholders. Non-controlling shareholders' interests include the value of the non-controlling shareholders' interests at the date of the initial business combination and the non-controlling shareholders' share of the movements in total equity. from the date of business combination. Losses arising at a subsidiary must be allocated in proportion to the non-controlling shareholder's equity, even if that loss is greater than the non-controlling shareholder's share of the company's net assets, subsidiary.

All internal transactions and balances are eliminated when financial statements are consolidated.

#### 2. Types of exchange rates applied in accounting

The exchange rate to convert transactions arising in the period in foreign currency is the exchange rate with commercial banks where the Company opens transaction accounts.

The exchange rate when re-evaluating monetary items denominated in foreign currency at the time of preparing the consolidated financial statements is the exchange rate announced by the commercial banks where the Company opens transaction accounts:

In which:

- The exchange rate when re-evaluating foreign currency items classified as assets is the buying exchange rate of the commercial banks where the Company opens transaction accounts
- The exchange rate when re-evaluating foreign currency items classified as liabilities is the selling rate of the commercial banks where the Company opens transaction accounts.

#### 3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of the gold classified as inventories and used as raw materials for the production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

#### 4. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income. Provision for devaluation of investments is made at the end of the year specifically as follows:

Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the [Separate] Financial Statements/Consolidated Financial Statements (of subsidiaries, joint ventures or associates at the provision date.

Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.

Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

#### 5. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value. The cost of inventory is calculated using specific identification or retail.

Inventory is recorded by declare regularly method.

2





Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

#### 6 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

Buildings, structures

Machine, equipment

Vehicles, Transportation equipment

Office equipment and furniture

06 - 25 years

05 - 12 years

06 - 10 years

03 - 10 years

Land use rights No depreciation

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount

#### 7. Prepaid expenses

- Prepaid expenses that are only related to production and business expenses of the current fiscal year are recorded as short-term prepaid expenses and are included in production and business expenses in the fiscal year.
- Long-term prepaid expenses to be gradually allocated to production and business expenses in the following period, including the following types of expenses: Tools and equipment belonging to movable assets for one-time use with large value, expenses Major one-time major repairs to fixed assets and tools and equipment with a useful life of less than or more than 1 year. The calculation and allocation of long-term prepaid expenses into production and business costs of each accounting period is based on the nature and level of each type of cost to choose a reasonable method and allocation criteria. Prepaid expenses are gradually allocated to production and business costs according to the straight-line method.

#### 8. Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

#### 9. Accured expenses

Actual costs that have not yet been incurred but are deducted in advance into production and business costs in the period to ensure that when actual costs arise do not cause sudden changes in production and business costs on the basis of ensuring the principle of match between revenue and costs. When those costs arise, if there is a difference with the deducted amount, the accountant will record additional costs or reduce costs corresponding to the difference.

#### 11. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation

#### 12. Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- + The majority of risks and benefits associated with the right to own tho products or goods have transferred to the buyer;
- + The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods

Revenue from rendering of services: The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income: Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

+ It is probable that the economic benefit associated with the transaction will flow to the company

#### 13. Financial expenses

Is the total financial costs incurred during the period that are not offset against financial activity revenue, including loan interest expenses, exchange rate loss differences, provisions for devaluation of securities investments, and losses related to other activities. financial investment....

#### 14. Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate

#### 15. Other accounting principles and methods

#### Accounts receivable and payable

Principles for determining customer receivables are based on the Contract and recorded according to sales invoices issued to customers.

NOS.W X O.S.



Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts.

Principles for determining payables to the seller are based on the contract, warehouse receipt and recorded according to the buyer's purchase invoice.

The buyer's prepayment is recorded based on the contract, receipt, and bank documents

#### Short-term and long-term loans

Recorded at cost, at the time of acceptance and finalization of each project item or project or when actual costs are incurred with complete legal invoices and documents.

#### Tax obligations

All taxes and fees are declared and paid by businesses to local tax authorities in accordance with current tax laws. However, these regulations change from time to time and the final determination depends on the inspection results of the competent tax authority.

#### Cost of sales

Cost of goods sold is recorded and grouped according to the value and quantity of goods sold to customers or with incurred expenses, in accordance with the revenue recorded in the period.

Cost of services is recorded according to actual costs incurred to complete the service, consistent with revenue recorded in the period.

#### V - Additional information on the items of the balance sheet

01 - Cash and cash equivalents	30/09/2025	<u>01/01/2025</u>
1.1 - Cash on hand	433,435,922	348,022,315
1.2 - Bank demand deposits	10,872,829,856	3,780,278,739
1.3 - Cash equivalents	-	
Total	11,306,265,778	4,128,301,054

#### 02 - Financial investments

		30/09/2025			01/01/2025	
a - Short - term financial investments	Original price	Fair value	Provision	Original price	Fair value	Provision
- Held - to - maturity investments	24,636,399,250	78,494,493,000	-	24,636,399,250	35,292,600,000	-
SJS	17,696,004,250	69,548,493,000	-	17,696,004,250	27,690,600,000	-
DVN	6,940,395,000	8,946,000,000	0	6,940,395,000	7,602,000,000	, - ·

		30/09/2025			01/01/2025	
	Rate of Benefit	Voting rights ratio	Book value according to equity method	Rate of Benefit	Voting rights ratio	Book value according to equity method
						02.244.10.10.7
b - Investment in joint-ventures, associates			91,439,423,046			93,266,418,105
Prime Development Company LTD	40.0%	40.0%	52,695,006,293	40.0%	40.0%	53,570,605,346
Sam high tech agriculture JSC	27.0%	27.0%	23,399,016,613	27.0%	27.0%	24,350,412,618
General Real Estate JSC	49.6%	49.6%	15,345,400,141	49.6%	49.6%	15,345,400,141
		30/09/2025			01/01/2025	
c - Equity investments in other entities	Original price		Provision	Original price		Provision
Mai Linh Mineral JSC	1,200,000,000		(1,200,000,000)	1,200,000,000		(1,200,000,000)

-	1			
03 -	Rec	eiva	b	es

a - Short - term trade receivables

a.1 - Short - term trade receivables

a.2 - Short - term advances to supplies

#### b - Long - term trade receivables

04 - Other receivables

a - Other short - term receivables Receivables from social insurance Receivables from health insurance Receivables from unemployment insurance Receivable from Quang Trung Co., Ltd Receivables from interest of deposit, loan

Advances Others

Total

b - Other long - term receivables

Other long - term receivables

Total

05 - Bad debts

Provisions for short - term doublful debts

Total

06 - Inventories

Goods in transit Raw materials Tools and supplies Work in progress Finished goods

Merchandise Total

30/09/2025

209,890,924,291 34,6

01/01/2025

63.071.156.189

0,00,024,201	,,
638,525,236	22,779,956,483

30/09/2025		01/01/2025			
Closing balance	Provision	Opening balance	Provision		
32,366,530		18,248,400	-		
6,848,145		3,662,550			
3,428,650	-	2,236,150			
180,136,740,393	(151,623,509,432)	165,060,156,147	(151,623,509,432)		
96,850,526	-	2,131,760,719			
1,143,200,000		32,000,000			
2,440,618,857	(1,000,000,000)	1,158,327,200	(1,145,000,000)		
183,860,053,101	(152,623,509,432)	168,406,391,166	(152,768,509,432)		
100,000,000		80,100,000,000			
100,000,000		80,100,000,000			

30/09/2025

01/01/2025

Cost	Recoverable amount	Cost	Recoverable amount
158,333,829,574	-	158,478,829,574	
158,333,829,574	0	158,478,829,574	0

30/09/2025		01/01/2025			
Cost	Provision	Cost	Provision		
-		-			
65,082,477,223		27,473,796,742			
46,072,590		3,482,000			
*		-			
25,256,774		72,360,741			
4,901,256,701		5,740,122,245			
70,055,063,288		33,289,761,728			

### 07 - Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost					
Opening balance	876,945,818	289,607,273	1,941,106,092	215,368,604	3,323,027,787
- Additions	-	490,000,000	1,091,450,171	-	1,581,450,171
- Completed construction investment	-	-	-	-	- 1
- Disposals	· -	-	_	(81,511,826)	(81,511,826)
Closing balance	876,945,818	779,607,273	3,032,556,263	133,856,778	4,822,966,132
Accumulated depreciation					-
Opening balance	823,259,821	234,807,297	1,174,657,590	215,368,604	2,448,093,312
- Charge for the year	13,421,493	18,006,858	186,580,993	-	218,009,344
- Disposals	-	-	-	(81,511,826)	(81,511,826)
Closing balance	836,681,314	252,814,155	1,361,238,583	133,856,778	2,584,590,830
Net book value					
Opening balance	53,685,997	54,799,976	766,448,502	-	874,934,475
Closing balance	40,264,504	526,793,118	1,671,317,680	-	2,238,375,302

### Intangible fixed assets

Intangible fixed assets are the value of land use rights with an indefinite term at 26B Le Quoc Hung, Xom Chieu, HCM with an original price of VND 3.151.800.000

#### **8- Investment Properties**

Items	Opening balance	Increase	Decrease	Closing balance
Cost	150,100,381,782	-	-	150,100,381,782
- Land use rights	-	-	-	
- Buildings		-	-	
- Buildings and land use rights	150,100,381,782		-	150,100,381,782
- Structures	The second secon	nd og miller med kelt at filter til fred mag bræketingen.	orthographic statement and independent their constitutions and the constitutions are statement and the constitution are statement are statement and the constitution are statement are statement and the constitution are statement and the consti	
Accumulated depreciation	43,545,669,972	2,264,357,349	_	45,810,027,321
- Land use rights	-	-	-	
- Buildings	-	-	-	
- Buildings and land use rights	43,545,669,972	2,264,357,349	-	45,810,027,321
- Structures		-	-	
Net book value	106,554,711,810		-	104,290,354,461
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and land use rights	106,554,711,810	-	-	104,290,354,461
- Structures	-	-	-	-

Other explanations:

<sup>-</sup> Buildings and land use rights include rough construction area No 7 Trieu Viet Vuong, Thinh Liet warehouse and office building for rent at 130 Nguyen Duc Canh

09 - Prepayments		30/09/2025		01/01/2025
a.) Short - term prepayments		299,519,995		312,762,791
b.) Long - term prepayments		1,307,140,318		1,329,196,493
Total		1,606,660,313		1,641,959,284
10 - Loans and obligations under finance leases	30/0	9/2025	01/01	1/2025
	Outstanding balance	Amount can be paid	Outstanding balance	
a) Short-term loans and obligations under finance leases	842,822,671,650	842,822,671,650	350,954,039,387	350,954,039,387
b) Long-term loans and obligations under finance leases	174,836,861,912	174,836,861,912	169,998,801,468	169,998,801,468
	1,017,659,533,562	1,017,659,533,562	520,952,840,855	520,952,840,855
11. Tools associate	30/0	9/2025	01/01	1/2025
11 - Trade payables		Amount can be paid	Outstanding balance	
Chart town too do novelle	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
a.) Short-term trade payables	22,347,045,892	22,347,045,892	17,029,517,137	17,029,517,137
Short-term trade payables	5,900,826,851	5,900,826,851	4,843,100,071	4,843,100,071
Prepayments from customers			21,872,617,208	21,872,617,208
Total	28,247,872,743	28,247,872,743	21,872,017,200	21,072,017,200
b.) Long-term trade payables				
12 - Taxes and other receivables from/payables to the	30/0	9/2025	01/01	1/2025
state budget	Amount receivable	Amount payable	Amount receivable	Amount payable
Value added tax	299,997		273,027,270	
Personal income tax	-		-	-
Corporate income tax	-	29,004,459	-	29,004,459
Natural resource tax	140,130,000	1,610,848,389	140,130,000	-
License tax		1,000,000		
Others		5,500,000	-	•
Total	140,429,997	1,646,352,848	413,157,270	29,004,459
13 - Other payables		<u>30/09/2025</u>		01/01/2025
a.) Short-term payables				000000000000000000000000000000000000000
Trade union fee		389,739,939		401,906,439
Short-term deposits, collateral received		1,030,737,000		406,375,500
Dividend, profit payables		1,581,850,355		1,581,850,355
Interest payables		85,950,509,001		79,829,414,211
Others		16,329,107,393		16,166,718,636
Total		105,281,943,688		98,386,265,141
b.) Long -term payables		30/09/2025		01/01/2025
Long-term deposits, collateral received		2,465,579,565		2,445,002,869
Others		10,000,000,000		90,000,000,000
Total		12,465,579,565		92,445,002,869
14. Unearned revenue		30/09/2025		01/01/2025
a.) Short - term unearned revenue		-		261,816,312
b.) Long - term unearned revenue		9,420,025,214		8,321,448,864

Total

9,420,025,214

8,583,265,176

### 15- OWNERS' EQUITY

### a- Changes in owners' equity

	Owners' contributed capital	Share premium	Treasury shares	Investment and development fund	Treasury shares	Retained earnings	Non - controlling interests	Total
Prior year's opening balance	135,392,670,000	17,147,588,054	7,262,420,104	23,940,421,305	(981,900)	(174,710,004,859)	39,253,754	9,071,366,458
- Increase of previous period								
- Profit for the year	and the second of the set of the second of t		Contract on the second of the			27,265,701,364	(90,647)	27,265,610,718
- Distributions to bonus and								
welfare funds							0	<u>0</u>
- Other increases								
- Decrease of previous period						0		0
- Other decreases						(603,715,708)		(603,715,708)
Prior year's closing balance	135,392,670,000	17,147,588,054	7,262,420,104	23,940,421,305	(981,900)	(148,048,019,203)	39,163,107	35,733,261,467
Current year's opening balance	135,392,670,000	17,147,588,054	7,262,420,104	23,940,421,305	(981,900)	(150,357,328,958)	39,151,296	33,423,939,901
- Increase of current period								
- Profit for the year						13,369,012,069	(585,367)	13,368,426,702
- Distributions to bonus and							(***,****)	
welfare funds								<u>0</u>
- Other increases								0
- Decrease of current period								0
- Other decreases						0		0
Current year's closing balance	135,392,670,000	17,147,588,054	7,262,420,104	23,940,421,305	(981,900)	(136,988,316,889)	38,565,929	46,792,366,603

b) Details of owner's investment capital:	Rate	30/09/2025	Rate	01/01/2025	
Contributed capital	100.00%	135,392,670,000	100.00%	135,392,670,000	
Total		135,392,670,000		135,392,670,000	
c) Share		30/09/2025		01/01/2025	
- Number of shares issued to the public		13,539,267		13,539,267	
- Number of treasury shares		41		41	
- Number of outstanding shares in circulation		13,539,226		13,539,226	
Par value of outstanding shares		10.000/share		10.000/share	
d) Enterprise funds		30/09/2025		01/01/2025	
Reserve fund to supplement charter capital		7,262,420,104		7,262,420,104	
Development investment fund		23,940,421,305		23,940,421,305	
Bonus and welfare fund		343,956,728		343,956,728	
Total		31,546,798,137		31,546,798,137	
16 - Off balance sheet items		30/09/2025		01/01/2025	
Foreign currencies					
USD		144,061.04		78,508.26	
EUR		0.99		0.99	
Bad debt resolved		30/09/2025		01/01/2025	
Bad debt resolved		329,674,579,936		331,198,239,358	

# VI. Additional information for items presented in the Business Income Statement 3rd Quarter/2025

	3rd Quarter/2025				
		3rd Quarter/2025	<b>Year 2025</b>	3rd Quarter/2024	<u>Year 2024</u>
	1- Total revenue from sales of goods and r	endering of services			
	Revenue from sale of goods and rendering		1 200 125 050 016	142 179 010 500	490,440,395,346
01	of services	424,853,429,069	1,209,127,959,816	143,178,019,509	
	Total	424,853,429,069	1,209,127,959,816	143,178,019,509	490,440,395,346
		2.10 /2025	V 2025	3rd Quarter/2024	Year 2024
	2 - Revenue deductions	3rd Quarter/2025	Year 2025	51d Quarter/2024	
02	Sales return	•		_	_
	Total -			-	
	3 - Cost of goods sold	3rd Quarter/2025	Year 2025	3rd Quarter/2024	Year 2024
11	Cost of good sold and services rendered	399,508,853,457	1,155,194,739,213	131,895,747,664	444,449,111,383
11	Total	399,508,853,457	1,155,194,739,213	131,895,747,664	444,449,111,383
	Total	233,000,000,000			
	4 - Financial income	3rd Quarter/2025	Year 2025	3rd Quarter/2024	<b>Year 2024</b>
21a	Interest income, interest from loans	12,400,974,418	28,537,114,426	4,616,303,801	9,901,077,499
(a)	Gain from disposal of financial				
21b	investments	-	-	-	-
21c	Dividends or profits received	420,000,000	8,218,500,000	294,000,000	10,158,000,000
21d	Gain on exchange difference in the year	3,821,130,844	10,857,696,139	1,575,009,824	5,084,739,164
	Gain on exchange difference at the year -			4 044 005 040	4 044 995 040
21e	end	-	-	4,044,885,040	4,044,885,040
21f	Other financial income	168,220,800	1,794,115,900	10 520 100 ((5	20 100 701 702
	Total	<u>16,810,326,062</u>	49,407,426,465	10,530,198,665	29,188,701,703
	5 Financial expenses	3rd Quarter/2025	Year 2025	3rd Quarter/2024	Year 2024
	5 - Financial expenses	10,490,035,879	26,190,147,599	3,130,792,979	6,572,054,142
23	Interest expenses  Loss from disposal of investments	10,490,033,679	20,170,117,377	•	-
23a	Loss on exchange difference in the year	404,347,734	3,385,493,733	1,667,908,505	2,580,322,937
23c	Loss on exchange difference ar the year - er	3,932,306,548	16,262,440,264	-	5,984,484,792
23d	Provision for diminution in value of	3,932,300,340	10,202,110,201		
	trading securities and impairment loss				
23e	from investment	-		-	
23f	Other financial expenses	589,491,494	3,984,072,121	84,382,791	139,958,249
	Total	15,416,181,655	49,822,153,717	4,883,084,275	<u>15,276,820,120</u>
				2.10	V 2024
	6 - Selling expenses	3rd Quarter/2025	Year 2025	3rd Quarter/2024	<u>Year 2024</u> 3,624,860,745
25a	Labour expenses	1,297,543,160	3,749,106,105	1,442,674,258	345,001,486
25b	Cost of tools and supplies	120,896,135	303,963,985	127,188,650	10,275,003
25c	Depreciation expenses	45,264,675	83,569,666	3,425,001	
25d	Expenses of outsourcing services	11,777,369,911	27,183,646,848	7,218,157,507	18,023,379,520
25e	Other expenses in cash	1,221,845,588	3,300,612,582	246,854,670	1,186,025,497
	Total	14,462,919,469	34,620,899,186	9,038,300,086	23,189,542,251
	7 - General administrative expenses	3rd Quarter/2025	Year 2025	3rd Quarter/2024	Year 2024
		1,177,892,058	3,400,019,227	954,147,881	2,810,345,783
26a	Labour expenses	23,018,343	58,831,294	10,335,304	60,218,909
26b	Cost of tools and supplies	44,813,226	134,439,678	44,813,226	134,439,678
26c	Depreciation expenses	1,042,040	7,042,040	. 1,010,220	8,077,000
26d	Tax, Charge, Fee	1,042,040	(145,000,000)	-	(100,290,000)
26e	Provision expenses/ Reversal of provision $\epsilon$	400 750 602	1,567,734,658	298,689,500	1,036,358,461
26f	Expenses of outsourcing services	490,759,692		290,009,500	65,566,231
26g	Other expenses in cash	25,653,240	117,071,482	1,307,985,911	4,014,716,062
	Total	1,763,178,599	5,140,138,379	1,50/,705,711	7,017,/10,002
	8 - Other income	3rd Quarter/2025	Year 2025	3rd Quarter/2024	<b>Year 2024</b>
31	Other income	145,412	2,705,136,410	3,976,951,724	10,123,803,243
31	Total	145,412	2,705,136,410	3,976,951,724	10,123,803,243
	Iviai				

9 - Other expense Other expense

Total

3rd Quarter/2025 165,500,427

165,500,427

Year 2025 1,267,170,436 1,267,170,436 3rd Quarter/2024 4,088,814,088 4,088,814,088

Year 2024 10,585,774,007 10,585,774,007

10 - Current corporate income tax expenses

Current corporate income tax expenses at parent company

Current corporate income tax expenses at Rainbow investment and business services

Current corporate income tax expense

Year 2025

Year 2024

310,508,397

Year 2024

27,265,701,364

310,508,397

11 - Basic earnings per share

Net profit after tax

Adjustment

Profit distributed for common stocks

Average number of outstanding common

shares in circulation in the year

Basic earnings per share

Year 2025

13,369,012,069

13,369,012,069

27,265,701,364

13,539,226

987

13,539,226

2,014

Preparer

Vũ Thị Ngọc

Chief Accounting

Nguyễn Thanh Thúy

CÔNG TY CÔ PHÂN XUẤT NHẬP KH TÔNG HƠP I

vũ Thị Phương