

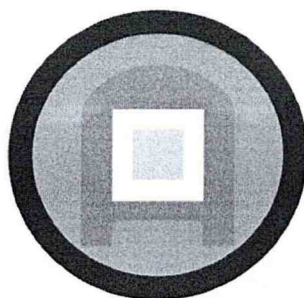
DOMENAL JOINT STOCK COMPANY

Highway 30, Hamlet 1, Phong My Commune, Cao Lanh District,

Dong Thap Province, Vietnam

Tax code : 1400641835

Website: domenal.com.vn



PARENT COMPANY FINANCIAL REPORT FOR THE FOURTH QUARTER OF 2024

Dong Thap January 22, 2025

BALANCE SHEET

At day 31 month 12 year 2024

Apply to an enterprise that satisfy the requirements of a going concern

Unit: VND

| Item | Code | Description | Closing Balance | Opening Balance |
|---|------------|--------------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150) | 100 | | 196.128.307.905 | 264.425.923.278 |
| I. Cash and cash equivalent | 110 | | 81.574.247 | 2.181.317.970 |
| 1. Cash | 111 | VI.01 | 81.574.247 | 2.181.317.970 |
| 2. Cash equivalent | 112 | | | |
| II. Short-term investments | 120 | | | |
| 1. Short-term investments | 121 | | | |
| 2. Provision for impairment of short-term investments | 122 | | | |
| 3. Other short - term investment | 123 | | | |
| III. Short - term receivables | 130 | | 124.304.471.830 | 242.643.800.583 |
| 1. Trade receivables | 131 | VI.03.a | 123.192.519.100 | 237.301.907.093 |
| 2. Advance to suppliers | 132 | | 1.080.768.730 | 5.341.893.490 |
| 3. Intercompany receivables | 133 | | | |
| 4. Construction contract progress receivables | 134 | | | |
| 5. Short-term lending receivables | 135 | | | |
| 6. Other short-term receivables | 136 | VI.04.a | 31.184.000 | |
| 7. Provision for doubtful debts (*) | 137 | | | |
| 8. Shortage of assets awaiting resolution | 139 | VI.05 | | |
| IV. Inventories | 140 | VI.07 | 69.639.263.831 | 17.466.477.766 |
| 1. Inventories | 141 | | 69.639.263.831 | 17.466.477.766 |
| 2. Provision for decline in inventory (*) | 149 | | | |
| V. Current assets | 150 | | 2.102.997.997 | 2.134.326.959 |
| 1. Short-term prepaid expenses | 151 | VI.13.a | 243.060.771 | 274.389.733 |
| 2. VAT deducted | 152 | | 1.859.937.226 | 1.859.937.226 |
| 3. Taxes and payable to state budget | 153 | VI.17.b | | |
| 4. Government bonds purchased for resale | 154 | | | |
| 5. Current assets | 155 | VI.14.a | | |
| B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + | 200 | | 210.573.077.389 | 209.745.915.412 |
| I. Long - term receivables | 210 | | 131.587.000 | 131.587.000 |
| 1. Long - term receivable - trade | 211 | VI.03.b | | |
| 2. Long-term prepaid to supplier | 212 | | | |
| 2. Investment in equity of subsidiaries | 213 | | | |
| 3. Long-term intercompany receivables | 214 | | | |
| 5. Long-term lending receivables | 215 | | | |
| 6. Other long-term receivables | 216 | VI.04.b | 131.587.000 | 131.587.000 |
| 7. Provision for doubtful debts (*) | 219 | | | |
| II. Fixed assets | 220 | | 70.674.806.664 | 32.416.196.905 |

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Highway 30, Hamlet 1, Phong My Commune, Cao Lanh District, Dong

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| Item | Code | Description | Closing Balance | Opening Balance |
|--|------------|--------------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. Tangible fixed assets | 221 | VI.09 | 60.140.971.499 | 21.882.361.740 |
| - Original cost | 222 | | 127.397.512.111 | 83.977.037.715 |
| - Accumulated depreciation (*) | 223 | | (67.256.540.612) | (62.094.675.975) |
| 2. Financial leasing fixed assets | 224 | VI.11 | | |
| - Original cost | 225 | | | |
| - Accumulated depreciation (*) | 226 | | | |
| 3. Intangible fixed assets | 227 | VI.10 | 10.533.835.165 | 10.533.835.165 |
| - Original cost | 228 | | 10.563.835.165 | 10.563.835.165 |
| - Accumulated depreciation (*) | 229 | | (30.000.000) | (30.000.000) |
| III. Investment real estate | 230 | VI.12 | | |
| - Original cost | 231 | | | |
| - Accumulated depreciation (*) | 232 | | | |
| IV. Long-term asset in progress | 240 | VI.08 | | 38.415.134.271 |
| 1. Long-term business costs in progress | 241 | VI.08.a | | |
| 2. Long-term construction costs in progress | 242 | VI.08.b | | 38.415.134.271 |
| V. Long- term financial Investments | 250 | | 137.400.000.000 | 137.400.000.000 |
| 1. Investment in equity of subsidiaries | 251 | | 108.000.000.000 | 108.000.000.000 |
| 2. Investment in joint-venture | 252 | | | |
| 3. Cash for long-term stock | 253 | | 29.400.000.000 | 29.400.000.000 |
| 4. Long-term allowance for financial investment(*) | 254 | | | |
| 5. Held to maturity investment | 255 | | | |
| VI. Other long-term assets | 260 | | 2.366.683.725 | 1.382.997.236 |
| 1. Long-term Prepaid expense | 261 | VI.13.b | 2.366.683.725 | 1.382.997.236 |
| 2. Deferred income tax assets | 262 | VI.24.a | | |
| 3. Long-term equipment, spare parts for replacement | 263 | | | |
| 4. Other long-term assets | 268 | VI.14.b | | |
| TOTAL ASSETS (250 = 100 + 200) | 270 | | 406.701.385.294 | 474.171.838.690 |
| SOURCE | | | | |
| A. PAYABLE DEBTS (300= 310 + 330) | 300 | | 243.447.291.094 | 311.809.510.827 |
| I. Short-term liability | 310 | | 195.312.874.744 | 262.675.094.477 |
| 1. Short-term payable to supplier | 311 | VI.16.a | 11.040.252.508 | 13.402.641.167 |
| 2. Short-term advances from customers | 312 | | 7.171.272.136 | 55.920.827.450 |
| 3. Taxes and payable to state budget | 313 | VI.17.a | 291.612.516 | 5.068.158.846 |
| 4. Payable to employees | 314 | | 864.878.627 | 964.560.663 |
| 3. Short-term expense paid | 315 | VI.18.a | 450.771.572 | 489.038.105 |
| 6. Intercompany payable | 316 | | | |
| 7. Construction contract progress payment due to customers | 317 | | | |
| 8. Short-term unearned revenue | 318 | VI.20.a | | |
| 9. Other short-term payable items | 319 | VI.19.a | 5.739.391.623 | 6.830.973.694 |
| 10. Short-term borrowings and finance lease liabilities | 320 | | 169.754.695.762 | 179.998.894.552 |
| 11. Short-term provisions for payables | 321 | VI.23.a | | |

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| Item | Code | Description | Closing Balance | Opening Balance |
|---|------------|--------------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 12. Bonus & welfare funds | 322 | | | |
| 13. Price stabilization fund | 323 | | | |
| 14. Government bonds purchased for resale | 324 | | | |
| II. Long-term liability | 330 | | 48.134.416.350 | 49.134.416.350 |
| 1. Trade payables | 331 | | | |
| 2. Intercompany long-term payables | 332 | | | |
| 3. Other long-term payables | 333 | VI.18.b | | |
| 4. Intra-company payables for operating capital received | 334 | | | |
| 5. Intra-company long-term payables | 335 | | | |
| 6. Long-term unearned revenue | 336 | VI.20.b | | |
| 7. Other long-term payables | 337 | VI.19.b | 6.500.000.000 | 6.500.000.000 |
| 8. Long -term Financial loan and leasing liabilities | 338 | | 41.634.416.350 | 42.634.416.350 |
| 9. Convertible bonds | 339 | | | |
| 10. Preference shares | 340 | | | |
| 11. Deferred income tax liability | 341 | VI.24.b | | |
| 12. Long-term provision | 342 | VI.23.b | | |
| 13. Development of science and technology fund | 343 | | | |
| B. CAPITAL (400 = 410 + 430) | 400 | | 163.254.094.200 | 162.362.327.863 |
| I. Capital | 410 | VI.25 | 163.254.094.200 | 162.362.327.863 |
| 1. Contributed legal capital | 411 | | 125.000.000.000 | 125.000.000.000 |
| - Ordinary shares with voting rights | 411a | | 125.000.000.000 | 125.000.000.000 |
| - Preference shares | 411b | | | |
| 2. Share premium | 412 | | | |
| 3. Conversion options on convertible bonds | 413 | | | |
| 4. Other capital | 414 | | | |
| 5. Treasury stock (*) | 415 | | | |
| 6. Differences upon asset revaluation | 416 | | | |
| 7. Foreign exchange differences | 417 | | | |
| 8. Investment & development funds | 418 | | 5.974.148.571 | 5.974.148.571 |
| 9. Enterprise reorganization assistance fund | 419 | | | |
| 10. Other funds | 420 | | | |
| 11. Undistributed earnings | 421 | | 32.279.945.629 | 31.388.179.292 |
| - Undistributed earnings at the end of the previous period | 421a | | 31.387.666.816 | 13.775.259.191 |
| - This period undistributed earnings | 421b | | 892.278.813 | 17.612.920.101 |
| 12. Construction investment fund | 422 | | | |
| II. Other sources and funds | 430 | VI.28 | | |
| 1. Sources of expenditure | 431 | | | |
| 2. Budget resources used to acquire fixed assets | 432 | | | |
| TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400) | 440 | | 406.701.385.294 | 474.171.838.690 |

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Form, Day 22 month 01 year 2025

Prepared by
(Sign, full name)



Nguyễn Thị Kiều

Chief accountant
(Sign, full name)



Nguyễn Thị Kiều

Director
(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

INCOME STATEMENT

Quarter 4, 2024

Unit: VND

| Item | Code | Description | This quarter (This year) | This quarter (Last year) | Cumulative amount from the beginning of the year to the end of this quarter (This year) | Cumulative amount from the beginning of the year to the end of this quarter (Previous year) |
|---|------|-------------|-----------------------------|-----------------------------|---|--|
| 1 | 2 | 3 | 4 | | | 5 |
| 1. Sales | 01 | VII.1 | 88.508.548.600 | 254.715.966.600 | 509.371.275.000 | 701.644.735.640 |
| 2. Deductions | 02 | VII.2 | | | | |
| 3. Net sales (10 = 01 - 02) | 10 | | 88.508.548.600 | 254.715.966.600 | 509.371.275.000 | 701.644.735.640 |
| 4. Cost of goods sold | 11 | VII.3 | 74.517.746.313 | 245.020.572.135 | 464.011.876.135 | 663.055.904.967 |
| 5. Gross profit/ (loss) (20 = 10 - 11) | 20 | | 13.990.802.287 | 9.695.394.465 | 45.359.398.865 | 38.588.830.673 |
| 6. Financial activities income | 21 | VII.4 | 258.963.165 | 608.503.294 | 1.782.301.032 | 2.340.639.157 |
| 7. Financial activities expenses | 22 | VII.5 | 3.997.215.230 | 4.330.612.256 | 15.251.638.290 | 14.706.405.555 |
| - In which: Loan interest expenses | 23 | | | | | |
| 8. Selling expenses | 25 | VII.8 | | 42.665.300 | 66.850.300 | 73.955.400 |
| 9. General & administration expenses | 26 | VII.8 | 18.455.362.378 | 915.536.289 | 30.428.899.826 | 2.983.925.198 |
| 10. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26) | 30 | | (8.202.812.156) | 5.015.083.914 | 1.394.311.481 | 23.165.183.677 |
| 11. Other income | 31 | VII.6 | 185.000 | 155.334.176 | 185.000 | 156.056.406 |
| 12. Other expenses | 32 | VII.7 | 374.934 | 553.475.992 | 223.322.372 | 640.826.408 |
| 13. Other profit/(loss) (40 = 31 - 32) | 40 | | (189.934) | (398.141.816) | (223.137.372) | (484.770.002) |
| 14. Profit/(loss) before tax (50 = 30 + 40) | 50 | | (8.203.002.090) | 4.616.942.098 | 1.171.174.109 | 22.680.413.675 |
| 15. Current business income tax charge | 51 | VII.10 | 278.895.296 | 2.407.908.203 | 278.895.296 | 5.067.493.574 |
| 16. Deffered business income tax charge | 52 | VII.11 | | | | |
| 17. Profit/(loss) after tax (60 = 50 - 51 - 52) | 60 | | (8.481.897.386) | 2.209.033.895 | 892.278.813 | 17.612.920.101 |
| 18. Earning per share (*) | 70 | | | | | |
| 19. Diluted earning per share | 71 | | | | | |

Note: (*) This item is only applied to joint stock company

Day 22 month 01 year 2025

Prepared by
(Sign, full name)



Nguyễn Thị Kiều

Chief accountant
(Sign, full name)



Nguyễn Thị Kiều

Director
(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

CASH FLOW STATEMENT

(Direct Method)

Year 2024

Unit: VND

| Item | Code | Description | Cumulative amount from the beginning of the year to the end of this quarter (This year) | Cumulative amount from the beginning of the year to the end of this quarter (Previous year) |
|--|-----------|-------------|---|---|
| 1 | 2 | 3 | 4 | 5 |
| I. Cash flows from operating activities | | | | |
| 1. Gains from sales of goods and service provisions and other gains | 01 | | 552.978.544.419 | 686.523.676.293 |
| 2. Payments to suppliers | 02 | | (500.688.473.678) | (678.512.290.733) |
| 3. Payments to employees | 03 | | (449.470.009) | (772.237.596) |
| 4. Loan interests already paid | 04 | | (15.153.015.134) | (14.669.635.031) |
| 5. Payments for corporate income tax | 05 | | (5.068.059.662) | (3.900.981.966) |
| 6. Other gains | 06 | | 91.221.665.619 | 57.756.784.822 |
| 7. Other disbursements | 07 | | (98.205.713.108) | (54.529.721.035) |
| Net cash flows from operating activities | 20 | | 24.635.478.447 | (8.104.405.246) |
| II. Cash flows from investing activities | | | | |
| 1. Purchases and construction of fixed assets and other long-term assets | 21 | | | |
| 2. Gains from disposal and liquidation of fixed assets and other long-term assets | 22 | | | |
| 3. Loans given and purchases of debt instruments of other entities | 23 | | | |
| 4. Recovery of loan given and disposals of debt instruments of other entities | 24 | | | |
| 5. Investments in other entities | 25 | | | |
| 6. Withdrawals of investments in other entities | 26 | | | |
| 7. Receipts of loans given, dividends and profit shared | 27 | | | |
| Net cash flows from investing activities | 30 | | | |
| III. Cash flows from financing activities | | | | |
| 1. Gains from stock issuance and capital contributions from shareholders | 31 | | | |
| 2. Repayments of capital contributions to owners and re-purchases of stocks already issued | 32 | | | |
| 3. Short-term and long-term loans received | 33 | | 487.089.701.549 | 606.913.891.768 |
| 4. Loan principal amounts repaid | 34 | | (513.824.923.719) | (600.595.861.533) |
| 5. Payments for financial leasehold assets | 35 | | | |
| 6. Dividends and profit shared to the owners | 36 | | | |
| Net cash flows from financing activities | 40 | | (26.735.222.170) | 6.318.030.235 |
| Net cash flows during the period (50 = 20 + 30 + 40) | 50 | | (2.099.743.723) | (1.786.375.011) |
| Beginning cash and cash equivalents | 60 | | 2.181.317.970 | 3.967.692.981 |
| Effects of fluctuations in foreign exchange rates | 61 | | | |

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| Item | Code | Description | Cumulative amount from the beginning of the year to the end of this quarter (This year) | Cumulative amount from the beginning of the year to the end of this quarter (Previous year) |
|--|------|-------------|---|---|
| 1 | 2 | 3 | 4 | 5 |
| Ending cash and cash equivalents (70 = 50 + 60 + 61) | 70 | VIII | 81.574.247 | 2.181.317.970 |

Form, Day 22 month 01 year 2025

Prepared by
(Sign, full name)

Nguyễn Thị Kiều

Chief accountant
(Sign, full name)

Nguyễn Thị Kiều

Director

(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

NOTES TO FINANCIAL STATEMENTS

Quarter 4, 2024

I- Operating characteristic

1- Form of capital ownership: Domenal Joint Stock Company (Parent Company) is a joint stock company established and operating in Vietnam under Business Registration Certificate No. 1400641835, first registered on March 6, 2008 and was changed for the 17th time on January 20, 2017 issued by the Department of Planning and Investment of Dong Thap province

The Company's charter capital and actual contributed capital as of March 31, 2024 is 125,000,000,000 VND.

The Parent Company's shares are approved to register for trading on the UPCoM market according to Decision No. 625/QD-SGDHN dated November 12, 2021 of the Hanoi Stock Exchange with the stock code DMN and according to the Notice No. 3397/TB-SGDHN dated November 15, 2021.

The Group includes the parent company and its subsidiary Hiep Thanh Phat Seafood Company Limited.

2. Business field: The company operates in the field of production and trade.

3- The industry Producing animal feed, poultry and aquatic products

4. The production business cycle The Company's normal production and business cycle does not exceed 12 months

5. Significant impact to operations in the reporting year:

6. Structure of enterprises The company has 01 subsidiary and 01 affiliated company

- List of subsidiary companies Hiep Thanh Phat Seafood Company Limited

- List of associated companies and joint ventures Truong Phat Seafood Joint Stock Company

- List of subordinate units of dependent cost-accounting

7. Comparative information of financial statements The figures presented in the financial statements for the fiscal year ending December 31, 2023 are comparable with the corresponding figures of the previous year

II- Accounting period, Accounting currency applied

1- Accounting period The Company's fiscal year begins on January 1 and ends on December 31 every year.

2- Accounting currency applied VND

III- Accounting Standard and Policy applied

1- Accounting policy applied The company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)

2. Declaration of compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and standard guiding documents issued by the State. Financial reports are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and the current accounting regime.

IV- Accounting policies applied

1. Principle of converting financial statements prepared in foreign currencies into Vietnam Dong

2. Types of foreign exchange rate Transactions arising in foreign currency are converted at the exchange rate at the date of transaction. Balances of monetary items denominated in foreign currencies at the end of the accounting year are converted at the exchange rate on that date. Arising exchange rate differences are accounted for in the Business Income Statement.

3. The principles for determining the actual interest rate (also called the effective interest rate) used to discount cash flows

4. Principle of cash and cash equivalents Cash and cash equivalents include cash on hand, demand deposits, short-term investments, have high liquidity, and are easily converted into cash. and little risk associated with value fluctuations.

5. Principle of financial investment

a) Trading securities

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b) Investments held to maturity Investments held to maturity include investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term bank deposits (including bills and promissory notes), bonds, preference shares that the issuer is required to repurchase at a certain time in the future and held-to-maturity loans with the purpose of collecting interest periodically and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the date of purchase and are determined at their initial value based on the purchase price and costs related to the purchase transaction of the investments. Interest income from held-to-maturity investments after the purchase date is recorded on the income statement on an accrual basis. Interest earned before the Company holds it is recorded as a deduction from the original price at the time of purchase.

Held-to-maturity investments are determined at cost less provision for doubtful debts.

Provision for bad debts of held-to-maturity investments is made according to current accounting regulations.

c) Loans Loans are determined at cost less provisions for bad debts. Provision for bad debts from the Company's loans is made in accordance with current accounting regulations.

d) Investments of subsidiary, joint-venture companies

d) Investments tools capital of other parties

e) Accounting methods for other transactions relating to financial investments

6. Accounting principles for debts receivable Debt receivable is the amount of money that can be recovered from customers or other entities. Receivables are presented at book value less provisions for doubtful debts.

Provision for bad debts is made for receivables that are overdue for six months or more, or receivables that the debtor has difficulty paying due to liquidation, bankruptcy or other debts. same difficulty

2- Principle of inventory recognition

;- Principle of inventory recognition Inventory is determined on the basis of the lower of cost and net realizable value. The cost of inventory includes the cost of direct materials, direct labor and manufacturing overhead, if any, to bring the inventory to its present location and condition [for businesses Commercial activities: Original cost of inventory includes purchase costs and other costs directly related to the purchase of inventory]. The original cost of inventory is determined according to the weighted average method (either first-in, first-out or actual physical or retail price method in the case of goods). Net realizable value is determined by the estimated selling price less the estimated costs to complete the product and incurred marketing, sales and distribution costs.

- Method of calculating the value of inventory Average at the end of the period

- Method of accounting inventory

- Setting up of the inventory price decrease reserve method The Company's inventory price decrease reserve method is appropriated according to current accounting regulations. Accordingly, the Company is allowed to make provisions for devaluation of obsolete, damaged, poor quality inventory and in cases where the original price of the inventory is higher than the net realizable value at the end of the fiscal year. accountant

8. Principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property

- Principles for recognition of fixed assets Tangible fixed assets are presented at cost less accumulated depreciation.

The original cost of a tangible fixed asset includes the purchase price and all other costs directly related to bringing the asset into a ready-to-use state.

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- Principles for recognition of Intangible fixed assets Land use rights: Intangible fixed assets represent the value of land use rights and are presented at cost less accumulated depreciation. Land use rights are allocated using the straight-line method based on the land use period. (This section is for descriptive purposes only)

Intangible assets created internally by the business - Research and development costs (if applicable)

Expenses for research activities are recorded as expenses of the fiscal year (operating period) in which those expenses actually arise.

Intangible assets created within the enterprise arising from the development stage are only recognized when the following conditions are met:

- Identifiable assets created (e.g. computer software and new manufacturing processes);
- Certainty of future economic benefits from that asset; and
- Asset development costs can be determined reliably.

Intangible assets created internally are amortized on a straight-line basis over their estimated useful lives. In cases where intangible assets created internally by the enterprise cannot be recognized, research and development costs are accounted for in profit or loss in the fiscal year (operating period) in which the costs arise.

- Principles for disclosing investment properties: Investment real estate includes land use rights, factories, and architectural objects held by the company for the purpose of profiting from rental or waiting for price increases. Investment real estate for lease is stated at cost less accumulated depreciation. Investment real estate awaiting price appreciation is presented at cost less impairment. The original cost of purchased investment real estate includes the purchase price and directly related costs such as related legal consulting service fees, registration tax and other related transaction costs. The original price of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate. (This section is for descriptive purposes only)

Rental investment properties are depreciated using the straight-line method over their estimated useful lives of X years.

The Company does not deduct depreciation for investment real estate held for price increase.

9. Accounting principles for Business Cooperation Contract

10. Principle of deferred corporate income tax

11. Accounting principle of prepaid expenses Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include prepayment of land rent, establishment costs and other prepaid expenses [For illustration purposes, edited to suit each business].

Land rent represents the amount of land rent that has been paid in advance. Prepaid land rent is allocated to the Income Statement on a straight-line basis corresponding to the lease period. (If the Company has a Land Use Rights Certificate, this can be accounted for as an intangible fixed asset).

Establishment costs include costs incurred in the process of establishing the Company before the date of issuance of the Investment Certificate and are assessed as having the potential to bring future economic benefits to the Company. Establishment costs are allocated to the Income Statement on a straight-line basis within three years from the date the Company officially comes into operation.

Other prepaid expenses include the value of tools, instruments, and small components issued for use, advertising costs and training costs incurred in the period before the Company officially goes into operation. and is considered likely to bring future economic benefits to the Company. These costs are capitalized in the form of prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations.

12. Accounting principles for liabilities

13. Principle of recognition of financial debts and Financial liabilities

14. Principles Recognized and capitalized borrowing costs

15. Principle of recognition of accrued expenses

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16. Principle and methods of recognition of Provision for payables Provisions for payables are recognized when the Company has a present obligation as a result of a past event, and it is probable that the Company will have to pay the obligation. This. Provisions are determined on the basis of the Board of Directors' estimate of the costs necessary to settle this debt obligation at the end of the operating period.

17. Principles for recording unearned revenues

18. Principle of recording convertible bonds

19- Principle of capital recognition:

- Principle of recognition of paid-in capital by owners, equity surplus and other capital of owners:

- Principle of recognition of re-assessment asset deferrence:

- Principle of recognition of exchange rate difference:

- Principle of recognition of Undistributed profit:

20- Principle and method of revenues:

- Sales: Sales revenue is recognized when all five (5) of the following conditions are simultaneously met:

(a)The Company has transferred substantially all the risks and rewards associated with ownership of the products or goods to the buyer;

(b)The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

(c) Revenue is determined with relative certainty;

(d) The Company will obtain economic benefits from the sales transaction; and

(e) Identify costs related to the sales transaction.

- Services sale: Revenue from a service provision transaction is recognized when the results of that transaction can be reliably determined. In case a service provision transaction involves multiple periods, revenue is recognized in the period according to the results of the work completed at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are met:

(a) Revenue is determined with relative certainty;

(b) There is a possibility of obtaining economic benefits from the transaction providing that service;

(c) Determine the work completed at the balance sheet date; and

(d) Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

- Financial activities income: Deposit interest is recorded on an accrual basis, determined on the balance of deposit accounts and the applicable interest rate (if any and deposit interest is assessed as material).

Interest from investments is recognized when the Company has the right to receive the profit. (if any and profits from investments are assessed as material).

- Revenue from Construction contracts: Revenue from the Company's construction contracts is recorded according to the Company's accounting policy on construction contracts. When the outcome of a construction contract can be estimated reliably, revenue and costs related to the contract are recognized by reference to the stage of completion of the work at the balance sheet date. calculated as a percentage of the cost incurred for the completed work at the end of the accounting period compared to the total estimated cost of the contract, except in cases where this cost is not equivalent to the total estimated cost of the contract. Construction volume has been completed. This cost may include additional costs, compensation and contract performance bonuses as agreed with the customer. When the outcome of a construction contract cannot be estimated reliably, revenue is only recognized to the extent of contract costs incurred whose reimbursement is relatively certain.

Other income

21. Accounting principles of revenue deductions

22. Accounting Principles for the cost price of goods sold

23. Accounting Principle for financial expenses

24. Accounting Principle for selling expense and enterprise administrative expense

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25. The principle and method of recording current enterprise income tax, deferred enterprise income tax expense - Enterprise income tax represents the total value of the current tax payable and the deferred tax amount.

- The current tax amount payable is calculated based on taxable income for the year. Taxable income differs from pre-tax profit as reported in the income statement because taxable income does not include income or expenses that are taxable or deductible in other years (including including carry-forward losses, if any) and in addition does not include non-taxable or non-deductible items.
- Deferred income tax is calculated on the differences between the book value and the income tax base of asset or liability items on the financial statements and is recorded according to the Balance Sheet method, maths. Deferred tax liabilities must be recognized for all temporary differences and deferred tax assets are recognized only when it is probable that there will be sufficient future taxable profit to offset the difference. temporary deviation.
- Deferred income tax is determined at the tax rate expected to apply in the year the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement and recorded in equity only when the tax is related to items recorded directly in equity.
- Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the assets Deferred tax assets and deferred tax liabilities relate to corporate income taxes administered by the same tax authority and the Company intends to pay current income taxes on a net basis.
- The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

26. The principles and other accounting methods

V. The accounting policies applied in case enterprises do not meet the assumption of continuous operation

1. Long-term assets and long-term liabilities re-classified as short-term assets and short-term liabilities?
2. Rules for determining value of each type of assets and liabilities (according to net realizable value, recoverable value, fair value, current value, etc)
3. Financial Principles for:
 - Precision
 - Differences upon asset revaluation and exchange differences (recorded in the Balance sheet – if any)

VI- Additional information

01- Money

Unit: VND

| Item | Ending of year | Beginning of year |
|-------------------|-------------------|----------------------|
| - Cash in hand | 4.052.487 | 6.620.416 |
| - Cash in bank | 77.521.760 | 2.174.697.554 |
| - Cash in transit | | |
| SubTotal | 81.574.247 | 2.181.317.970 |

02. Investment accounts

a) Trading securities

| Item | Ending of year | | | Beginning of year | | |
|--|----------------|------------|-----------|-------------------|------------|-----------|
| | Cost | Fair value | Provision | Cost | Fair value | Provision |
| Total value of shares (each type of share accounting for at least 10% of total value of shares in details) | | | | | | |
| Total value of bonds (each type of share accounting for at least 10% of total value of shares in details) | | | | | | |

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| | | | | | | |
|-----------------------------|--|--|--|--|--|--|
| Other financial investments | | | | | | |
|-----------------------------|--|--|--|--|--|--|

Reasons for changes in every investment/type of bond or share

In quantity

In quality

b) Held to maturity investment

| Item | Ending of year | | Beginning of year | |
|-------------------|----------------|----------------|-------------------|----------------|
| | Cost | The book value | Cost | The book value |
| b1) Short-term | | | | |
| Term deposits | | | | |
| - Bond | | | | |
| Other investments | | | | |
| b2) Long-term | | | | |
| - Term deposits | | | | |
| - Bond | | | | |
| Other investments | | | | |

c) Equity investments in other entities (each type of investment according to holding and voting rates in details)

| Item | Ending of year | | | Beginning of year | | |
|--|-----------------|-----------|------------|-------------------|-----------|------------|
| | Cost | Provision | Fair value | Cost | Provision | Fair value |
| - Investment in equity of subsidiaries | 108.000.000.000 | | | 108.000.000.000 | | |
| - Investments in joint ventures and associates | | | | | | |
| Investments in other entities | 29.400.000.000 | | | 29.400.000.000 | | |

Summary of operation of subsidiaries; joint ventures and associates during the fiscal year

Major transactions between the enterprise and its subsidiaries; joint ventures and associates during the fiscal year

In case it fails to determine fair value, the explanation is required

03. Accounts receivable - trade

| Item | Ending of year | Beginning of year |
|--|-----------------|-------------------|
| a) Short-term trade receivables | 123.192.519.100 | 237.301.907.093 |
| Trade receivables accounting for at least 10% of total trade receivables | | |
| Other short-term receivable | | |
| b) Long-term trade receivables (similar to short-term trade receivables) | | |
| c) Trade receivables from relevant entities (every entity in details) | | |

04. Other receivable

| Item | Ending of year | | Beginning of year | |
|--|----------------|-----------|-------------------|-----------|
| | Amount | Provision | Amount | Provision |
| a) Short-term receivables | | | | |
| Equitization receivables | | | | |
| - Receivable from Distributed dividends and profit | | | | |
| - Receivable from employee | | | | |

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| | | | |
|--|--------------------|--|--------------------|
| - Collateral & deposit | | | |
| - Lending | | | |
| - Paid on behalf | | | |
| - Other receivable | 162.771.000 | | 131.587.000 |
| b) Long-term receivable | | | |
| Equitization receivable | | | |
| - Receivable from Distributed dividends and profit | | | |
| - Receivable from employee | | | |
| Collateral & deposit | | | |
| Lending | | | |
| Paid on behalf | | | |
| - Other receivable | | | |
| SubTotal | 162.771.000 | | 131.587.000 |

05. Shortage of assets awaiting resolution (each type of asset)

| Item | Ending of year | | Beginning of year | |
|----------------|----------------|--------|-------------------|--------|
| | Quantity | Amount | Quantity | Amount |
| a) Money | | | | |
| b) Inventories | | | | |
| c) Fixed asset | | | | |
| d) Other asset | | | | |

06. Bad Debts

| Item | Ending of year | | | Beginning of year | | |
|---|----------------|------------------|------------|-------------------|------------------|------------|
| | Cost | Recovering value | debt payer | Cost | Recovering value | debt payer |
| - Total value of receivables, overdue debts or not due but irrecoverable debts | | | | | | |
| - Information about fines, deferred interest receivables etc. arising from overdue debts which are not recorded to revenues | | | | | | |
| - Recoverability of overdue debts | | | | | | |
| SubTotal | | | | | | |

07. Inventories

| Item | Ending of year | | Beginning of year | |
|----------------------|----------------|-----------|-------------------|-----------|
| | Cost | Provision | Cost | Provision |
| - Goods in transit | | | | |
| - Raw materials | 55.496.841.420 | | 15.823.698.722 | |
| - Tools and supplies | 882.449.736 | | 667.691.169 | |
| - Work in progress | | | | |
| - Finished goods | 3.248.102.675 | | 975.087.875 | |

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| | | | | |
|-----------------------------|-----------------------|--|-----------------------|--|
| - Merchandise inventory | 10.011.870.000 | | | |
| - Goods on consignment | | | | |
| - Goods in bonded warehouse | | | | |
| - Real Estate | | | | |
| SubTotal | 69.639.263.831 | | 17.466.477.766 | |

- The value of inventories degraded, deteriorates unable to consume at the end of the period:
- Amount of inventories pledged for borrowings at the end of the period:
- Reasons for additional provision for obsolete inventories or reversal of provisions for obsolete inventories:

08. Long-term assets in progress

| Item | Ending of year | | Beginning of year | |
|---|----------------|------------------|-------------------|------------------|
| | Cost | Recovering value | Cost | Recovering value |
| a) Long-term work in progress (each type of assets, reasons for unfinished of assets in an ordinary course of business) | | | | |
| SubTotal | | | | |
| Item | Ending of year | | Beginning of year | |
| b) Construction in progress (constructions accounting for at least 10% of total value of capital investment in details) | | | | |
| - Shopping | | | | |
| - Built | | | | |
| - Repairs | | | | |
| SubTotal | | | | |

09- Increase/ Decrease in tangible fixed asset

| Item | Houses and architectural objects | Machines, equipment | Transport | Device manage | Long term trees, working & killed animals | Infrastructu re invested and constructed by the Governmen t... | Other tangible fixed assets | Total |
|---|----------------------------------|---------------------|---------------|---------------|---|--|-----------------------------|-----------------|
| Historical cost of Tangible fixed assets | | | | | | | | |
| Opening balance | 58.319.083.985 | 20.174.964.834 | 3.841.081.696 | 956.443.200 | | | 685.464.000 | 83.977.037.715 |
| - Purchase in year | | 389.950.000 | | | | | | 389.950.000 |
| - Finished construction investment | | 43.030.524.396 | | | | | | 43.030.524.396 |
| - Other increase | | | | | | | | |
| - Transfer to investment property | | | | | | | | |
| - Liquidation, Resale | | | | | | | | |
| - Other decrease | | | | | | | | |
| Closing balance | 58.319.083.985 | 63.595.439.230 | 3.841.081.696 | 956.443.200 | | | 685.464.000 | 127.397.512.111 |

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| | | | | | | | | |
|--|--|--|--|--|--|--|--|----------------|
| Accumulated depreciation | | | | | | | | |
| Openning balance | | | | | | | | 62.094.675.975 |
| - Depreciation in year | | | | | | | | 5.161.864.637 |
| - Other increase | | | | | | | | |
| - Transfer to investment property | | | | | | | | |
| - Liquidation, Resale | | | | | | | | |
| - Other decrease | | | | | | | | |
| Closing balance | | | | | | | | 67.256.540.612 |
| Residual value of the tangible fixed assets | | | | | | | | |
| - At date of beginning | | | | | | | | 21.882.361.740 |
| - At date of closing | | | | | | | | 60.140.971.499 |

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- The historical cost of fixed assets awaiting liquidation :
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes of tangible fixed asset:

10- Increase, decrease in intangible fixed asset

| Item | Right of land use | Public right | Copyright, patent | trademark | SoftWare | Licenses and right | Invisible Fixed asset | Total |
|---|-------------------|--------------|-------------------|-----------|------------|--------------------|-----------------------|----------------|
| Historical cost of Intangible fixed assets | | | | | | | | |
| Openning balance | 10.533.835.165 | | | | 30.000.000 | | | 10.563.835.165 |
| - Purchase in year | | | | | | | | |
| - Create from internal entity | | | | | | | | |
| - Increase by business combination | | | | | | | | |
| - Other increase | | | | | | | | |
| - Liquidation, Resale | | | | | | | | |
| - Other decrease | | | | | | | | |
| Closing balance | 10.533.835.165 | | | | 30.000.000 | | | 10.563.835.165 |
| Accumulated depreciation | | | | | | | | |
| Openning balance | | | | | | | | 30.000.000 |
| - Depreciation in year | | | | | | | | |
| - Other increase | | | | | | | | |
| - Liquidation, Resale | | | | | | | | |
| - Other decrease | | | | | | | | |
| Closing balance | | | | | | | | 30.000.000 |

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| | | | | | | | | |
|---|--|--|--|--|--|--|--|----------------|
| Residual value of the intangible fixed | | | | | | | | |
| - At date of beginning | | | | | | | | 10.533.835.165 |
| - At date of closing | | | | | | | | 10.533.835.165 |

- Closing residual value of intangible fixed asset put up as collateral for loans
- Fully depreciated fixed assets still being used
- Other specification datas and reconciliations:

11- Increase/Decrease in financial-leasing fixed asset

| Item | Houses and architectural objects | Machines, equipment | Transport | Device manage | Other tangible | Invisible fixed asset | Total |
|--|----------------------------------|---------------------|-----------|---------------|----------------|-----------------------|-------|
| Historical cost of Financial leasing fixed assets | | | | | | | |
| Opening balance | | | | | | | |
| - Financial-leasing in year | | | | | | | |
| - Re-purchase financial-leasing fixed asset | | | | | | | |
| - Other increase | | | | | | | |
| - Return financial-leasing fixed asset | | | | | | | |
| - Other decrease | | | | | | | |
| Closing balance | | | | | | | |
| Accumulated depreciation | | | | | | | |
| Opening balance | | | | | | | |
| - Depreciation in year | | | | | | | |
| - Re-purchase financial-leasing fixed asset | | | | | | | |
| - Other increase | | | | | | | |
| - Return financial-leasing fixed asset | | | | | | | |
| - Other decrease | | | | | | | |
| Closing balance | | | | | | | |
| Residual value of financial-leasing fixed asset | | | | | | | |
| - At date of beginning | | | | | | | |
| - At date of closing | | | | | | | |

- * The contingent rent recorded as a cost in the period:
- * Bases for determining the contingent rent:
- * Provision on continued lease or the right to purchase the asset

12- Increase/Decrease in investment property

| Item | Opening Balance | Decrease during the years | Increase during the years | Closing Balance |
|---|-----------------|---------------------------|---------------------------|-----------------|
| a) Investment properties for lease | | | | |
| Original cost | | | | |

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| | | | | |
|--|--|--|--|--|
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |
| Accumulated depreciation | | | | |
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |
| Residual value of investment property | | | | |
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |
| b) Property held for capital appreciation | | | | |
| Original cost | | | | |
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |
| Accumulated impairment | | | | |
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |
| Remaining value | | | | |
| - Land using right | | | | |
| - House | | | | |
| - House and the land use right | | | | |
| - Infrastructure | | | | |

- Closing residual value of investment properties put up as collateral for loans

- Historical cost of fully depreciated fixed asset held for lease or capital appreciation

Other specification datas and reconciliations

13. Prepaid expenses

| Item | Ending of year | Beginning of year |
|---|----------------|-------------------|
| a) Short-term (Detail on each item) | | |
| - Prepaid expense for operating lease of tangible fixed asset | | |
| - Dispatched tools and supplies | | |
| - Borrowing expenses | | |
| - Others (Detailed if big value) | 243.060.771 | 274.389.733 |
| b) Long-term | | |
| - Enterprise establishment expenses | | |

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| | | |
|----------------------------------|----------------------|----------------------|
| - Insurance premiums | | |
| - Others (Detailed if big value) | 2.366.683.725 | 1.382.997.236 |
| SubTotal | 2.609.744.496 | 1.657.386.969 |

14. Other Assets

| Item | Ending of year | Beginning of year |
|-------------------------------------|----------------|-------------------|
| a) Short-term (Detail on each item) | | |
| b) Long-term (Detail on each item) | | |
| SubTotal | | |

15. Borrowings and finance lease liabilities

| Item | Ending of year | | In year | | Beginning of year | |
|-------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|-------------------------|
| | Amount | Mount of repay the loan | Increase | Decrease | Amount | Mount of repay the loan |
| a) Short-term borrowing | 169.754.695.762 | | 502.580.724.929 | 512.824.923.719 | 179.998.894.552 | |
| | | | | | | |
| b) Long-term borrowing | 41.634.416.350 | | | 1.000.000.000 | 42.634.416.350 | |
| | | | | | | |
| SubTotal | 211.389.112.112 | | 502.580.724.929 | 513.824.923.719 | 222.633.310.902 | |

c) Financial-leasing liabilities

| Good Thru | Quarter-end numbers | | | Last year | | |
|--------------------------|---------------------|------------------------|-----------------------|-----------|------------------------|-----------------------|
| | Currency | Company Name of Seller | Company Name of Buyer | Currency | Company Name of Seller | Company Name of Buyer |
| - Up to 1 year | | | | | | |
| - Over 1 year to 5 years | | | | | | |
| - Over 5 years | | | | | | |

d) Borrowings and finance lease liabilities unpaid rent

| Item | Ending of year | | Beginning of year | |
|------------------------------|----------------|----------|-------------------|----------|
| | Principle | Interest | Principle | Interest |
| - Borrowing: | | | | |
| - Finance lease liabilities: | | | | |
| - Reasons for non-payment | | | | |
| SubTotal | | | | |

d) Overdue borrowings and finance lease liabilities

16. Payable to supplier

| Item | Ending of year | | Beginning of year | |
|-----------------------------------|----------------|-------------------------|-------------------|-------------------------|
| | Amount | Mount of repay the loan | Amount | Mount of repay the loan |
| a) Short-term payable to supplier | 11.040.252.508 | | 13.402.641.167 | |

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| | | | | |
|--|-----------------------|--|-----------------------|--|
| - Each entity accounting for at least 10% of total trade payables in details | | | | |
| - Payables to other entities | | | | |
| b) Long-term trade payables (similarly to short-term trade payables) | | | | |
| SubTotal | 11.040.252.508 | | 13.402.641.167 | |
| c) Overdue debts | | | | |
| Each entity accounting for at least 10% of total overdue debts | | | | |
| Other entities | | | | |
| SubTotal | | | | |
| d) Trade payables to relevant entities (each entity in details) | | | | |

17. Taxes and other payments to the State

| Item | Beginning of year | Amount payable in year | Amount paid in year | Ending of year |
|--|----------------------|------------------------|----------------------|--------------------|
| a) Payables (each type of taxes in details) | | | | |
| - Value Added Tax | | | | |
| - Special consumption tax | | | | |
| - Import & export duties | | | | |
| - Profit tax | 5.067.547.186 | 276.407.772 | 5.068.059.662 | 275.895.296 |
| - Personal income tax | 534.500 | 85.087.728 | 70.270.378 | 15.351.850 |
| - Natural resource tax | 77.160 | 3.902.280 | 3.614.070 | 365.370 |
| - Land & housing tax, land rental charges | | | | |
| - Other taxes | | | | |
| - Fee & charge & other payables | | 40.876.121 | 40.876.121 | |
| SubTotal | 5.068.158.846 | 406.273.901 | 5.182.820.231 | 291.612.516 |
| b) Receivables (each type of taxes in details) | | | | |
| - Value Added Tax | | | | |
| - Special consumption tax | | | | |
| - Import & export duties | | | | |
| - Profit tax | | | | |
| - Personal income tax | | | | |
| - Natural resource tax | | | | |
| - Land & housing tax, land rental charges | | | | |
| - Other taxes | | | | |
| - Fee & charge & other payables | | | | |
| SubTotal | | | | |

18. Accruals

| Item | Ending of year | Beginning of year |
|--|----------------|-------------------|
| a) Short-term accruals | | |
| - Accruing into expenses incurred from annual leave salary | | |
| - Expenses incurred from suspension of business | | |

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| | | |
|---|--|--|
| - Accrued expenses incurred from provisional determination of costs of sold goods or held for sale properties | | |
| - Other accrued expenses | | |
| a) Long-term accruals | | |
| - Interest borrow | | |
| - Other items (in details) | | |
| | | |
| SubTotal | | |

19. Other payable

| Item | Ending of year | Beginning of year |
|---|----------------------|----------------------|
| a) Short-term Other payable | | |
| - Surplus assets awaiting for resolution | | |
| - Trade Union fees | 353.446.702 | 274.713.302 |
| - Social insurance | | |
| - Health insurance | | |
| - Unemployment insurance | | |
| - Privatization payable | 205.875.000 | 205.875.000 |
| - Short term deposits, mortgages and collateral | | |
| - Dividends or profits payables; | | |
| - Other payables | 5.180.069.921 | 6.350.385.392 |
| SubTotal | 5.739.391.623 | 6.830.973.694 |
| b) Long-term Other payable | | |
| - Long term deposits, mortgages and collateral | 6.500.000.000 | 6.500.000.000 |
| - Other payable | | |
| SubTotal | 6.500.000.000 | 6.500.000.000 |

c) Overdue debts (each item in details, reasons for non-payment of overdue debts)

20. Unrealized turnover

| Item | Ending of year | Beginning of year |
|---|----------------|-------------------|
| a) Short-term unrealized turnover | | |
| - Unearned revenues | | |
| - Revenues from traditional client programs | | |
| - Other unearned revenues | | |
| SubTotal | | |
| b) Long-term unrealized turnover | | |
| Unearned revenues | | |
| Revenues from traditional client programs | | |
| - Other unearned revenues | | |
| SubTotal | | |
| c) Non-performance of contract with clients (each item in details, reasons for non-performance) | | |

21. Issued bond

21.1. Ordinary bonds

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| Item | Ending of year | | | Beginning of year | | |
|--|----------------|---------------|----------|-------------------|---------------|----------|
| | Amount | Interest rate | Schedule | Amount | Interest rate | Schedule |
| a) Issued bond | | | | | | |
| - Bond face value | | | | | | |
| - Bond discount | | | | | | |
| - Additional bond | | | | | | |
| SubTotal | | | | | | |
| b) Detailed description of bonds held by entities (each type of bonds in details) | | | | | | |
| SubTotal | | | | | | |

21.2. Convertible bonds

a. Convertible bonds at the beginning of the fiscal year

- Issuing time, principal term and remaining term of each type of convertible bond
- Quantity of each type of convertible bonds
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

b. Convertible bonds additionally issued during the fiscal year

- Issuing time, principal term of each type of convertible bond
- Quantity of each type of convertible bonds
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

c. Convertible bonds converting into shares during the fiscal year

- Quantity of each type of convertible bonds converting into shares during the fiscal year; quantity of shares additionally issued to be
- Value of principal of convertible bonds which are recorded to increase in owner's equity

d. Mature convertible bonds not converting into shares during the fiscal year

- Quantity of mature convertible bonds not converting into shares during the fiscal year
- Value of principal of convertible bonds which are refunded to investors.

e. Convertible bonds at the end of the fiscal year

- Principal term and remaining term of each type of convertible bonds
- Quantity of each type of convertible bonds
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

g) Detailed description of bonds held by entities (each type of bonds)

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22. Preference shares classified as liabilities

- Share price
- Entities entitled to preference shares (steering committee, officers, employees, or other entities)
- Repurchase term (time repurchase prices, other basis terms in the issuance contract);
- Value of preference shares repurchased during the fiscal year;
- Other descriptions

23. Provisions for payables

| Item | Ending of year | Beginning of year |
|--|----------------|-------------------|
| a) Short-term provisions for payables | | |
| - Product warranty provisions | | |
| - Construction warranty provisions | | |
| - Provision for enterprise restructuring | | |
| - Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc) | | |
| SubTotal | | |
| b) Long-term provisions for payables | | |
| - Product warranty provisions | | |
| - Construction warranty provisions | | |
| - Provision for enterprise restructuring | | |
| - Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc) | | |
| SubTotal | | |

24. Deferred income tax assets and Deferred income tax liability

| Item | Ending of year | Beginning of year |
|--|----------------|-------------------|
| a- Deffered income tax assets | | |
| - Corporate income tax rates used for determination of value of deferred income tax assets | | |
| - Deferred income tax assets relate to the unused tax losses item | | |
| - Deferred income tax assets relate to the unused tax credits item | | |
| - Deferred income tax assets relate to the deductible temporary differences item | | |
| - Deffered income tax assets | | |
| b- Deferred income tax liability | | |
| - Corporate income tax rates used for determination of value of deferred income tax payables | | |
| - Deferred income tax liability incurred from taxable temporary differences | | |
| - Deferred income tax liability | | |

25- Capital

a- Reconciliation of changes in equity

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| Item | Contributed capital | Equity surplus | Conversion options on convertible bonds | Owner's equity for investment | Deffrent prosperity | Deffrent foreign exchange | Undistri buted profit after tax and fund | Other items | Total |
|-----------------------------------|---------------------|----------------|---|-------------------------------|---------------------|---------------------------|--|-------------|-----------------|
| A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Beginning of previous year | | | | | | | | | |
| - Capital growth in last year | 125.000.000.000 | | | | | | | | 125.000.000.000 |
| - Profit in last year | | | | | | | | | |
| - Other increase | | | | | | | | | |
| - Reducing capital in last year | | | | | | | | | |
| - Loss in last year | | | | | | | | | |
| - Other decrease | | | | | | | | | |
| Beginning of year balance | 125.000.000.000 | | | | | | | | 125.000.000.000 |
| - Capital growth in year | | | | | | | | | |
| - Profit in year | | | | | | | | | |
| - Other increase | | | | | | | | | |
| - Reducing capital in year | | | | | | | | | |
| - Loss in year | | | | | | | | | |
| - Other decrease | | | | | | | | | |
| End of this year balance | 125.000.000.000 | | | | | | | | 125.000.000.000 |

b- Detail of owners equity for investment

| Item | Ending of year | Beginning of year |
|----------------------------------|----------------|-------------------|
| - Paid-in capital of the State | | |
| - Equity capital by other object | | |
| SubTotal | | |

c- Capital transactions with owners and distributions to owners

| Item | Quarter-end numbers | Last year |
|--|---------------------|-----------|
| - Contributed legal capital | | |
| + Beginning of year equity capital | | |
| + Increasing equity capital of this year | | |
| + Decreasing equity capital of this year | | |
| + Equity capital of end of this year | | |
| - Dividend, profit paid | | |

d- Stocks

| Item | Ending of year | Beginning of year |
|--|----------------|-------------------|
| - Quantity of registered stocks of issue | | |
| - Quantity of stocks public sold | | |
| + Ordinary share | | |

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| | | |
|---------------------------------------|--|--|
| + Preference share | | |
| - Quantity of stocks were bought-back | | |
| + Ordinary share | | |
| + Preference share | | |
| - Quantity of stocks in circulation | | |
| + Ordinary share | | |
| + Preference share | | |

* Face value of stocks in circulation

d- Dividend

- Dividend announced after the end of accounting period year
- + Dividend announced on common stocks:
- + Dividend announced on preferred stocks:
- Dividend of preferred stocks have not been recorded accumulated

e- Funds of business

- Investment & development funds:
- Financial reserve funds:
- Other funds:

g- Income and expenses, profit or loss

26. Differences upon asset revaluation

| Item | Quarter-end numbers | Last year |
|---|---------------------|-----------|
| Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are | | |

27. Foreign exchange differences

| Item | Quarter-end numbers | Last year |
|---|---------------------|-----------|
| - Exchange differences due to change from financial statement prepared in foreign currency to VND | | |
| - Exchange differences due to other reasons (detailed reasons) | | |

28. Funding sources

| Item | Quarter-end numbers | Last year |
|--|---------------------|-----------|
| - Funding sources granted during the fiscal year | | |
| - Non-business expenses | | |
| - Closing remaining funding sources | | |

29. Off-balance sheet items

a) Outsource assets: Total minimum rents in the future of irrevocable operating asset lease under following terms

| Item | Ending of year | Beginning of year |
|----------------------|----------------|-------------------|
| - ≤ 1 year | | |
| - >1 year - ≤ 5 year | | |
| - > 5 year | | |

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b) Assets held under a trust: description of quantity, type, specification and quality of each type of asset at the end of fiscal year

| Item code | Name of goods | Type, specification, quality | Unit | Quantity |
|-----------|---|------------------------------|------|----------|
| | - Goods under trust or processing: | | | |
| | - Goods under trust, deposit or collateral: | | | |

c) Foreign currencies: description of quantity of each type of foreign currency. Description of monetary golds must contain their weight according to domestic unit or international unit (ounce) and their value in USD

d) Precious metal, jewels: description of cost, quantity (according to international units) and types of precious metal or jewels

d) Doubtful debts written-offs: Description of value (national currency and VND) of doubtful debts written-offs within 10 years from the date on which the doubtful debts are written off according to every entity or reasons for write-offs

e) Other information about off-balance sheet items

30. Other information provided by enterprises

VII- Additional information for the items presented in the income statement

1. Total sales goods and services (Code 01)

| Item | Quarter-end numbers | Last year |
|---|------------------------|-----------|
| Revenue | | |
| - Goods sale | 509.371.275.000 | |
| - Services sale | | |
| - Revenue of construction contracts (For construction activities) | | |
| + Sales of construction contracts is recognized in this period; | | |
| + Total accumulated revenue of construction contracts are recorded at the time making financial statement; | | |
| SubTotal | 509.371.275.000 | |
| b) Revenue regarding relevant entities (each entity in details) | | |
| c) If the total amount of advances is recorded to revenues from asset lease, additional description is required in order to compare with the method which revenues are allocated gradually over the lease term; profits and future cash flows may decrease due to the recording of total amount of advances | | |

2.- Deductions (Code 02)

| Item | Quarter-end numbers | Last year |
|-----------------------------|---------------------|-----------|
| - Sale discount | | |
| - Devaluation of sale price | | |
| - Sale returns | | |
| SubTotal | | |

3- Cost of goods sold (Code 11)

| Item | Quarter-end | Last year |
|--|-----------------|-----------|
| - Cost price of sold goods | 464.011.876.135 | |
| - Cost price of sold finished goods | | |
| In which: Accrued cost of goods, held for sale properties include: | | |
| + Accrued expense item | | |

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| | | |
|---|--|------------------------|
| + Value of accrued expense items; | | |
| + Time for expenses incurred. | | |
| - Cost price of sold services | | |
| - Residual value, expenses incurred from transfer or disposal of investment properties; | | |
| - Cost business of real estate investment | | |
| - Wastage, loss inventory | | |
| - Other expenses exceeding ordinary standards which are included in cost price | | |
| - Provision for decline in inventory | | |
| Decrease in cost price of goods sold | | |
| SubTotal | | 464.011.876.135 |

4- Financial activities income (Code 21)

| Item | Quarter-end numbers | Last year |
|--------------------------------------|----------------------|-----------|
| - Deposit interest, loan interest | | |
| -Interests of investments | | |
| - Distributed dividends and profits | | |
| - Interest of differences rates | | |
| - Interest of deferred payment sales | | |
| - Other Financial activities income | 1.782.301.032 | |
| SubTotal | 1.782.301.032 | |

5- Financial activities expenses (Code 22)

| Item | Quarter-end numbers | Last year |
|---|-----------------------|-----------|
| - Loan interest | | |
| - Cash discount, interest of deferred payment sales | | |
| - Loss on liquidation of financial investments | | |
| - Loss on differences rates | | |
| - Provision for long-term and short-term investment devaluation | | |
| - Other financial expenses | 15.251.638.290 | |
| - Decreases in financial expenses | | |
| SubTotal | 15.251.638.290 | |

6. Other income

| Item | Quarter-end numbers | Last year |
|---------------------------------------|---------------------|-----------|
| - Disposal or transfer of fixed asset | | |
| - Gains from revaluation of assets | | |
| - Collected fines | | |
| - Deductible taxes; | | |
| - Other items. | 185.000 | |
| SubTotal | 185.000 | |

7. Other expenses

| Item | Quarter-end numbers | Last year |
|--|---------------------|-----------|
| - Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets | | |

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| | | |
|--|--------------------|--|
| - Losses due to revaluation of assets; | | |
| - Fines; | | |
| - Other items. | 223.322.372 | |
| SubTotal | 223.322.372 | |

8. Selling expenses and general administration expenses

| Item | Quarter-end numbers | Last year |
|---|---------------------|-----------|
| a) General administration expenses incurred during the fiscal year | 30.429.382.701 | |
| - Expenses accounting for at least 10% of total general administration expenses in details; | | |
| - Other general administration expenses | 30.429.382.701 | |
| b) Selling expenses incurred during the fiscal year | 66.850.300 | |
| - Expenses accounting for at least 10% of total selling expenses in details | | |
| - Other general administration expenses. | 66.850.300 | |
| c) Decreases in selling expenses and general administration expenses | 482.875 | |
| - Reversion of allowances for good warranty | | |
| - Reversion of allowances for enterprise reorganizing, other allowances | | |
| - Other decreases. | 482.875 | |

9- Business costs as factors

| Item | Quarter-end numbers | Last year |
|------------------------------------|------------------------|-----------|
| - Raw materials cost | 396.964.209.115 | |
| - Labor cost | 7.091.656.264 | |
| - Fixed asset depreciation | 5.161.864.637 | |
| - Outside purchasing services cost | 152.841.668 | |
| - Other cost of cash | 24.456.511.002 | |
| SubTotal | 433.827.082.686 | |

10- Current income tax expense (Code 51)

| Item | Quarter-end numbers | Last year |
|---|---------------------|-----------|
| - Cost of business income tax caculated on taxable income in current year | 278.895.296 | |
| - Adjust cost of business income tax of previous year on income tax expenses current year | | |
| - Total current income tax expense | 278.895.296 | |

11- Differed income tax expense (Code 52)

| Item | Quarter-end numbers | Last year |
|---|---------------------|-----------|
| - Differed income tax expense arising from taxable temporary differences | | |
| - Differed income tax expense arising from the reversal of Deferred income tax assets | | |
| - Differed income tax expense arising from the deductible temporary differences item | | |
| - Differed income tax expense arising from the unused tax losses and credits item | | |
| - Differed income tax expense arising from the reversal of Deferred income tax liabilitie | | |
| - Total differed income tax expense | | |

VIII. Additional information for the items presented in the cash flow statement



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1- Cash transaction are not to affect cash flow statement and cashs are held by enterprises but not used

| Item | Quarter-end numbers | Last year |
|--|---------------------|-----------|
| - Purchasing property by receiving debts relating directly or through financial leasing operations | | |
| - Buy enterprise through issuing stocks | | |
| - Conversion debt to equity | | |
| - Other nonmonetary transactions | | |

2. Amounts of money held by the enterprise without use: presenting value and reasons of failure of use of cash and cash equivalents held by the enterprise due to legal restrictions or other restrictions implemented by the enterprise

3. Proceeds from borrowings during the fiscal year

- Proceeds from ordinary contracts;
- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as liabilities
- Proceeds from government bond repo and security repo
- Proceeds from borrowings under other from

4. Actual repayments on principal during the fiscal year:

- Repayment on principal from ordinary contracts;
- Repayment on principal of common bonds;
- Repayment on principal of convertible bonds;
- Repayment on principal of preference shares classified as liabilities;
- Repayment on government bond repo and security repo
- Repayments on borrowings under other from.

IX- Other informations (Additional)

1- The potential liabilities, commitment and other financial informations:

2 - Events after the balance sheet date:

3- Information about related partnership

4- Presentation of assets, revenue and business result by departments (by line of business or geographic zone) in arccoding to regulation of Accounting Standard No.28 "Segment reporting" (2):

5- Comparative informations (about modify informations in Financial Statements of the previous accounting year):

6- Other informations (3):

Form, Day 22 month 01 year 2025

Prepared by
(Sign, full name)



Nguyễn Thị Kiều

Chief accountant
(Sign, full name)



Nguyễn Thị Kiều

Director

(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations: