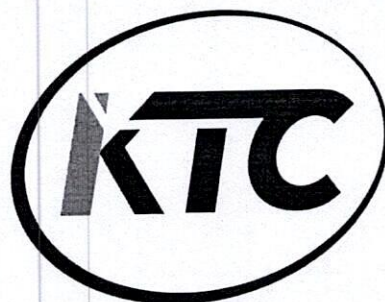


**KIEN GIANG TRADING JOINT STOCK
COMPANY**

TIN: 1700523208



**FINANCIAL STATEMENTS
THE FOUR QUARTER OF 2024**

The report includes:

- Balance Sheet
- Income Statement
- Cash Flow Statement
- Notes to the Financial Statements

Kien Giang Trading Joint Stock Company
Address: No. 190, Tran Phu Street, Vinh Thanh Van Ward,
Rach Gia City, Kien Giang Province



BALANCE SHEET
The four quarter of 2024

Form No. B-01/DN
(Issued under Circular 200/2014/TT-BTC
Dated 22/12/2014 of the Minister of Finance)

Unit: VND

Index	Code	Notes	31/12/2024	01/01/2024
1	2	3	4	5
ASSETS				
A- CURRENT ASSETS (100=110+120+130+140+150)	100		873,210,149,052	809,311,538,534
I. Cash and cash equivalents	110	V.1	33,424,491,496	67,281,160,952
1. Cash	111		33,424,491,496	67,281,160,952
2. Cash equivalents	112		-	-
II. Short term financial investments	120		56,971,262,630	16,028,662,432
1. Trading securities	121	V.1.1	-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		56,971,262,630	16,028,662,432
III. Short-term receivables	130	V.2	147,188,968,337	127,038,774,967
1. Short-term accounts receivable	131	V.2.1	106,455,500,894	94,730,482,845
2. Short-term advances to suppliers	132	V.2.3	25,817,850,595	18,049,888,571
3. Short-term inter-company receivables	133		-	-
4. Construction contract receivables based on progress billings	134		-	-
5. Receivable from short-term loans	135		-	-
6. Other short-term receivables	136		18,000,279,493	17,450,670,570
7. Provision for doubtful short-term debts (*)	137		(3,161,509,464)	(3,195,914,884)
8. Deficient assets pending resolution	139		76,846,819	3,647,865
IV. Inventories	140	V.3	617,199,423,318	584,699,856,617
1. Inventories	141		617,199,423,318	584,699,856,617
2. Provision for devaluation in inventories (*)	149		-	-
V. Other short-term assets	150		18,426,003,271	14,263,083,566
1. Short-term prepayments	151		2,215,661,716	2,726,426,401
2. VAT deductibles	152	V.4	13,972,036,403	10,157,609,218
3. Other receivables from State budget	153		2,238,305,152	1,379,047,947
4. Transactions to buy, resell government bonds	154		-	-
5. Other short-term assets	155	V.5	-	-
B- NON-CURRENT ASSETS	200		409,293,401,411	430,585,467,664
(200=210+220+230+240+250+260)				
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivable from long-term loans	215		-	-
6. Other long-term receivables	216		-	-
7. Provision for doubtful long-term debt (*)	219		-	-

Index	Code	Notes	31/12/2024	01/01/2024
1	2	3	4	5
II. Fixed assets	220		269,107,717,284	288,086,424,108
1. Tangible fixed assets	221	V.6	158,690,319,097	175,223,930,717
Cost	222		517,638,711,330	534,476,332,361
Accumulated depreciation (*)	223		(358,948,392,233)	(359,252,401,644)
2. Finance leases fixed assets	224		-	-
Cost	225		-	-
Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.8	110,417,398,187	112,862,493,391
Cost	228		120,220,299,589	121,293,327,589
Accumulated depreciation (*)	229		(9,802,901,402)	(8,430,834,198)
III. Investment property	230		-	-
Cost	231		-	-
Accumulated depreciation (*)	232		-	-
IV. Long-term assets in progress	240		20,120,905,877	21,091,914,075
1. Long-term works in progress	241			
2. Construction in progress	242	V.9	20,120,905,877	21,091,914,075
V. Long-term financial investments	250	V.11	105,348,089,374	104,642,709,438
1. Investment in subsidiaries	251		46,037,000,000	46,037,000,000
2. Investment in joint ventures, associates	252		76,882,451,690	76,882,451,690
3. Investments in other entities	253		11,673,949,011	11,673,949,011
4. Provision for diminution in value of long-term financial investments (*)	254		(29,245,311,327)	(29,950,691,263)
5. Long-term investments held to maturity	255		-	-
VI. Other non-current assets	260		14,716,688,876	16,764,420,043
1. Long-term prepaid expenses	261		14,716,688,876	16,764,420,043
2. Deferred income tax assets	262		-	-
3. Long-term equipment, spare parts for replacement	263		-	-
4. Other none-current assets	268		-	-
TOTAL ASSETS (250 = 100 + 200)	270		1,282,503,550,463	1,239,897,006,198
RESOURCES				
A- LIABILITIES (300 = 310 + 320)	300		878,857,666,207	839,485,541,680
I. Current liabilities	310		878,857,666,207	839,485,541,680
1. Trade accounts payable	311	V.15	58,518,295,516	53,148,977,996
2. Short-term advance from customers	312	V.15	42,624,326,751	43,881,341,043
3. Taxes and payables to State budget	313	V.16	268,501,054	3,267,606,511
4. Payables to employees	314		22,412,917,200	19,721,285,395
5. Short-term accrued expenses	315	V.17	7,979,347,453	6,057,966,858
6. Short-term inter-company payables	316		-	-
7. Construction contract payables based on progress billings	317		-	-
8. Short-term unrealized revenues	318		-	-
9. Other current payables	319	V.18	27,755,427,992	26,778,776,472
10. Short-term loans and finance lease liabilities	320		719,124,302,922	686,274,718,569
11. Provision for short-term payables	321		-	-
12. Bonus and welfare funds	322		174,547,319	354,868,836
13. Price Stabilization Fund	323		-	-
14. Transactions to buy, resell government bonds	324		-	-

Index	Code	Notes	31/12/2024	01/01/2024
1	2	3	4	5
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables on capital	334		-	-
5. Long-term payables to inter-company	335		-	-
6. Long-term unrealized revenues	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and finance lease liabilities	338		-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Provision for long-term payables	342		-	-
13. Science and technology development fund	343		-	-
B- EQUITY (400 = 410 + 430)	400		403,645,884,256	400,411,464,518
I. Owner's equity	410	III.07	403,645,884,256	400,411,464,518
1. Owners' invested capital	411		364,738,330,000	364,738,330,000
- Ordinary shares with voting rights	411a		-	-
- Preferred shares	411b		-	-
2. Capital surplus	412		-	-
3. Convertible bonds option	413		-	-
4. Other owner's capital	414		-	-
5. Treasury stocks (*)	415		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418		19,006,869,896	15,884,549,685
9. Business arrangements support fund	419		-	-
10. Other owner's funds	420		-	-
11. Retained earnings	421		19,900,684,360	19,788,584,833
- Retained earnings brought forward	421a		-	-
- Retained earnings for the current year	421b		19,900,684,360	19,788,584,833
12. Construction capital sources	422		-	-
II. Other resources and other funds	430		-	-
1. Funds	431		-	-
2. Funds for fixed assets acquisition	432		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		1,282,503,550,463	1,239,897,006,198

Prepared by

Huỳnh Kim Oanh

Chief Accountant

Rach Gia, 20 January 2025
General Director

Lê Thị Thùy *Dặng Văn Lành*



Kien Giang Trading Joint Stock Company
 Address: No. 190, Tran Phu Street, Vinh Thanh Van Ward,
 Rach Gia City, Kien Giang Province



Form No. B-02/DN
 (Issued under Circular 200/2014/TT-BTC
 Dated 22/12/2014 of the Minister of Finance)

INCOME STATEMENT
THE FOUR QUARTER OF 2024

Unit : VND

Index	Code	Notes	The four quarter of		The four quarter of 2023	Accumulated 2024	Accumulated 2023
			2024	2024			
1	2	3	4	5	6	7	
1. Revenue from sales of goods and services rendered	01	24	1,082,809,650,597	1,172,362,754,133	4,959,946,685,533	5,614,956,252,893	
2. Less deductions	02		21,862,751,186	40,104,727	22,034,141,843	12,846,274,562	
3. Net revenue from sales of goods and services rendered (10=01-03)	10		1,060,946,899,411	1,172,322,649,406	4,937,912,543,690	5,602,109,978,331	
4. Cost of goods sold	11	25	1,019,388,527,723	1,123,445,675,286	4,742,459,581,475	5,385,115,774,217	
5. Gross profit from sales of goods and services rendered (20=10-11)	20		41,558,371,688	48,876,974,120	195,452,962,215	216,994,204,114	
6. Financial income	21	24	11,174,957,328	6,890,883,844	28,159,695,566	29,768,109,650	
<i>In which dividend interest</i>			4,370,415,000	3,207,010,500	6,369,727,000	6,452,063,620	
7. Financial expenses	22	26	8,608,756,606	10,893,489,819	41,939,221,531	48,386,232,863	
<i>- In which: Interest expense</i>	23		7,703,634,269	8,407,970,118	36,558,056,459	38,001,934,896	
8. Selling expenses	25	27.1	26,196,136,757	25,626,818,655	116,947,569,077	132,344,036,831	
9. General and administration expenses	26	27.2	18,672,867,553	14,729,675,028	49,072,545,424	44,720,653,466	
10. Operating profit 30=20+(21-22)-(24+25)}	30		(744,431,900)	4,517,874,462	15,653,321,749	21,311,390,604	
11. Other income	31	27.3	2,994,098,009	685,659,387	13,647,808,974	2,528,537,764	
12. Other expenses	32	27.4	28,321,873	279	5,641,182,690	351,715,197	
13. Profit from other activities (40=31-32)	40		2,965,776,136	685,659,108	8,006,626,284	2,176,822,567	
14. Accounting profit before tax (50=30+40)	50		2,221,344,236	5,203,533,570	23,659,948,033	23,488,213,171	
15. Current corporate income tax expenses	51	28	(192,493,483)	691,703,042	3,759,263,673	3,699,628,338	
16. Deferred corporate income tax expenses	52						
17. Net profit after tax (60=50-51)	60	28	2,413,837,719	4,511,830,528	19,900,684,360	19,788,584,833	
18. Earning per share (*)	70		60	111	491	178	

20 January 2025

Chief Accountant

General Director

[Signature]

[Signature]



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Nguyễn Kim Cảnh
Đặng Văn Lâm



CASH FLOW STATEMENT
(Indirect method)
The four quarter of 2024

Index	Code	Notes	31/12/2024	01/01/2024
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		23,659,948,033	23,488,213,171
2. Adjustments for				
- Depreciation of fixed asset and investment property	02		1,068,057,793	18,846,565,904
- Provisions	03		(739,785,356)	(1,088,938,695)
- Gain, loss foreign exchange rate differences upon revaluation of monetary	04		-	-
- Gain, loss from investing activities	05		(4,370,415,000)	(6,740,245,438)
- Interest expense	06		7,703,634,269	8,407,970,118
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		27,321,439,739	42,913,565,060
- Increase, decrease in receivables	09		(65,732,072,538)	17,159,730,225
- Increase, decrease in inventories	10		(32,499,566,701)	(133,163,082,729)
- Increase, decrease in account payable (excluding interest expense, corporate income tax)	11		2,763,276,501	(33,071,134,536)
- Increase, decrease in accrued expenses	12		2,558,495,852	1,344,881,990
- Increase, decrease in trading securities	13			
- Interest paid	14		(7,703,634,269)	(8,407,970,118)
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
Net cashflow used in operating activities	20		(73,292,061,416)	(113,224,010,108)
II. Cash flows from investing activities				
1.Cash outflow for purchasing and construction of fixed assets and other long-term assets	21		18,881,657,229	338,105,707
2.Proceeds from disposal of fixed assets and other long-term assets	22		-	288,181,818
3.Cash outflow for buying debt instruments of other entities	23		-	-
4.Cash recovered from lending, selling debt instruments of other companies	24		-	-
5.Investment in other entities	25		-	-
6.Cash recovered from investments in other entities	26		-	-
7.Interest income received, dividends received	27		4,370,415,000	6,452,063,620
Net cashflow used in investing activities	30		23,252,072,229	7,078,351,145

Index	Code	Notes	31/12/2024	01/01/2024
III. Cash flows from financing activities				
1. Proceeds from issuing stocks, receiving capital from owners	31		(16,666,264,622)	(17,383,830,322)
2. Capital withdrawals, buying treasury shares	32		-	-
3. Proceeds from short-term borrowings	33		4,844,159,885,958	5,418,319,119,717
4. Repayment of borrowings	34		(4,811,310,301,605)	(5,443,145,004,747)
5. Repayment of obligations under finance leased	35		-	-
6. Dividends paid	36		-	-
<i>Net cashflow used in financing activities</i>	40		16,183,319,731	(42,209,715,352)
Net cash inflows/(outflows) in the period (50 = 20 + 30 + 40)	50		(33,856,669,456)	(148,355,374,315)
Cash at beginning of the period	60		67,281,160,952	215,636,535,267
Effects of changes in foreign exchange rate	61		-	-
Cash at end of the period (70 = 50 + 60 + 61)	70		33,424,491,496	67,281,160,952

Rach Gia, 20 January 2025

Prepared by



Huỳnh Kim Oanh

Chief Accountant



Lê Thị Thùy

General Director




Đặng Văn Lĩnh



NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

I. General information

1. Ownership:

Kien Giang Trading Joint Stock Company (briefly called the Company) was established under Decision No. 372/QĐ-UBND dated February 22, 2017 on approving the Equitization Plan of Kien Giang Trading and Tourism Single-member limited liability company.

Certificate No. 1700523208 issued by the Department of Planning and Investment of Kien Giang Province dated on 03 August 2017 (5th revision; first issued June 30, 2010) was converted from Kien Giang Trading and Tourism Single-member limited liability company since August 1, 2017.

Charter capital according to the business registration certificate is: 364,738,330,000 VND. Specifically as follows:

2. Business field: domestic and foreign.
3. Line of business: Gasoline, rice, canned food, insurance, construction materials, travel services, tour guides....
4. Normal business production cycle: From January 1 to December 31.
5. Characteristics of business activities in the fiscal year affecting financial statements.
6. Corporate structure:
 - List of subsidiaries::
 - + Kien Giang Service Trading Joint Stock Company. Address: Lot D No. 3-4
 - List of joint ventures and affiliated companies:
 - List of affiliated units without legal status and dependent accounting
7. Employees: As of December 31, 2024, the Company's total number of employees is 555.
8. The income of key management members in the fourth quarter of 2024: 936,000,000 VND

II. Accounting period, currency used in accounting

1. Fiscal year: The fiscal year of the Company is from January 01 to December 31 annually From January 1, 2024 to December 31, 2024
2. Currency used in accounting: VND

III. Applicable Accounting Standards and Regime

1. The Company applies the Vietnamese Enterprises accounting systems, which are guided by the Ministry of Finance's Circular No. 200/2014/TT-BTC, dated 22 December 2014.
2. Applied accounting form: Bookkeeping documents The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented by all provisions of each standard, circulars guiding the implementation of standards, and the current Accounting Regime.
3. Comply with the Vietnamese Accounting Standards and Vietnamese Accounting Regime:

The Company complies with Vietnamese Accounting Standards and Regimes: In preparing and presenting financial statements, the company follows the provisions of Circular No. 200/2014/TT-BTC, dated December 22, 2014, and Circulars guiding the implementation of accounting standards of the Ministry of Finance.

IV. Summary of significant accounting policies

1. Basis of preparation the financial statements:

The financial statements are prepared on the accrual basis (except for information relating to cash flows)

2. Foreign currency transactions:

Foreign currency transactions are converted with the exchange rate at the time of transaction. Balances of items with foreign currency at the ending day of the fiscal year are converted with the exchange rate on this date.

Foreign exchange differences arising during the year from transactions in foreign currencies are recognized in the financial income or expenses. Exchange differences arising from revaluation of monetary items denominated in foreign currencies as at the end of fiscal year after offsetting between increase and decrease difference is recognized in the financial income or expenses.

Exchange rate is applied to convert foreign currency transactions is actual exchange rate arising at the time of transaction. Actual exchange rate applied for foreign currency transactions is determined as following:

- Actual exchange rate when buying or selling (spot contracts, forward contracts, future contracts, option contracts, swap contracts): rate which is signed in the purchasing foreign currency contracts between the Company and banks.

- If there's no exchange rate determined in contracts:

+ For receivables: buying exchange rate of the commercial bank where the Company requests its customers to pay at the time of arising transaction.

+ For payables: selling exchange rate of the commercial bank where the Company expects to deal at the time of arising transaction.

+ For purchasing assets transaction or expenses which is paid immediately with currency (not recorded in liabilities): buying exchange rate of the commercial bank where the payment is performed.

Exchange rate applied to reevaluate items with foreign currency balances on the ending day of the fiscal period is determined as followed:

- For foreign currency deposited in banks: buying exchange rate of the commercial bank where the Company deposits.

- For foreign currency borrowed in banks: selling exchange rate of the commercial bank where the Company deposits.

- For items with foreign currency classified as other assets: buying exchange rate of the Banks for Investment and Development of Vietnam (The Bank where the Company deals regularly).

- For items with foreign currency classified as other liabilities: selling exchange rate of the Banks for Investment and Development of Vietnam and Vietcombank (The Bank where the Company deals regularly).

3. Cash and cash equivalents

Cash comprises cash on hand, cash in banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of three months or less from the date of investment, which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value at the report date.

4. The financial investments

4.1. Loan receivables

Loan receivables are determined at cost less provision for doubtful debts. Provisions for doubtful debts of loans are stated based on the occurred estimated losses.

4.1. Investment in subsidiary company, Joint-venture and associates

Subsidiaries:

Subsidiary Company is an entity controlled by the Company. The control is achieved when the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Joint-venture and associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee enterprise but not control or joint control over those policies.

Investments in joint-ventures, associates are recorded with original cost, comprising buy price or capital contribution adding direct expenses directly related to investments. In non-monetary investment cases, investment price is recorded with fair value of the non-monetary assets at the arising transaction.

Dividends and profits from previous periods of the investments before purchase are accounted for the decrease in value of the investments. Dividends and profits of the following period after purchase is recognized in revenue. Dividends received by shares are only followed up by the number of shares increases without recognizing the value of shares and recorded at face value.

Provision for diminution in value of long-term investments in subsidiaries, joint-ventures and associates are made when a subsidiary, joint venture, association get loss at the level of appropriation equivalent to the difference between on subsidiaries, joint ventures, associates actual investment capital at economic organization and actual equity capital of economic organization multiplying the capital contribution rate of the Company in comparison with in subsidiaries, joint ventures, associates actual investment capital at the economic organization. If the subsidiaries, joint ventures and associates are the object up to present the consolidated financial statements, the basis for determining loss is the consolidated financial statements.

Increase or decrease in provision for diminution in value of long-term investments of subsidiaries, joint ventures, associates have recorded at the closing date, and is recognized in the financial expenses.

Investments in equity of other companies

Investments in equity of other companies include investments which the Company have no control, co-control or significant influence on the investee.

Investments in equity of other companies are initially recorded at cost, including purchase price or capital contributions plus the costs directly related to investment. Dividends and profits from previous periods of the investments before being purchased are accounted for the decrease in value of the investments. Dividends and profits of the following period after being purchased is recognized in revenue. Dividends which received by shares are only followed up by the number of shares increases without recognizing the value of shares and recorded at face value.

Provision for diminution in value of long-term investments in equity of other companies is appropriated as follows: For investments have not determined the fair value at the time of reporting, the provision are made based on the loss of the investment at the rate equal to the difference between actual capital companies in other company and the equity ratio multiplied with the Company's capital contribution to the total actual capital contributions of all parties in other investee enterprise.

Increase or decrease in provision for diminution in value of long-term investments have recorded at the closing date, and is recognized in the financial expenses.

5. Receivables

Trade and other receivables are stated at cost less provision for doubtful debts. The classification of receivables are trade receivables and other receivables, which complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase - sale between the Company and an independent purchaser, including receivables from export sales entrusted to other entities.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and to be related to the purchase - sale transactions.

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the balance sheet date.

The increase or decrease in the balance of provision for doubtful bad debts that need to be made at the end of the fiscal period is recognized as administrative expenses.

6. Inventories

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

The cost of inventories is determined as follows:

- Materials and goods: comprising all costs of purchase and related expenses directly incurred in bringing the inventories to their present location and condition.
- Finished goods: including the cost of materials, direct labour and general manufacturing costs related to allocate on normal levels.
- Work-in-progress: include the cost of raw materials, direct labor cost and production overhead, land use right cost and directly related costs incurred in construction process.

Net realizable value represents the estimated selling price of inventory during the normal production and business minus the estimated costs to completion and the estimated costs necessary to consume them.

Cost is determined on a weighted average method and the periodic method is used to record inventories.

Provision for impairment of inventories is made for each inventory with the cost greater than the net value realizable. For service in progress, the provision for impairment is calculated for each type of service has a separate price. Increase or decrease in the balance of provision for impairment of inventories should be set aside at the fiscal period end and is recognized in cost of goods sold.

7. Prepaid expenses

Prepaid expenses is used to record expenses actually incurred but they are related to operation output of many accounting period. Prepaid expenses include:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation in 3 years.

Repair costs of fixed assets

Repair costs of fixed assets incurred once to have a large value are amortized to expense under the straight-line method not too 3 years.

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8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date the asset is ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the asset. Expenses incurred that do not satisfy the above conditions are not allowed.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement. Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of these assets.

Depreciation of tangible fixed assets such as:

9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvements and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or liquidated, their cost and accumulated amortization are removed from the sheet and any gain or loss resulting from their disposal is included in the income statement.

10. Construction in progress

Construction in progress presents costs directly related to (including interest expenses suitable for relevant accounting policies of the Company) fixed assets are constructing, equipments, machines are installing for production, leasing and management as well as the cost of unfinished construction. These assets are initially recognized at cost and not amortized.

11. Accounts payable and accrued expense payables

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payable reflects the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and independent sellers, including amounts payable upon import through a entrustor.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Other payables reflects the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

12. Owner's equity

Capital is recorded according to the amount actually invested by owner

13. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

14. Revenue

Revenue from sale of goods

Sale of goods shall be recognized if it simultaneously meets the following conditions:

- The Company has transferred the majority of risks and benefits associated with the right to own the products or goods 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;
- Turnover has been determined with relative certainty;
- The Company has gained or will gain economic benefits from the good sale transaction;
- It is possible to determine the costs related to the goods sale transaction.



Revenue from rendering of service

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several years, revenue is recognised in each year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from sales of real estate

Sales of real estate by the Company's investors are recognized when they simultaneously satisfy all of the following

- Real estate has completed and handed over to the buyers, company has transferred the risks and rewards associated with ownership of the property to the buyer.

- The company no longer holds the management rights of real estate as the owner of real estate or real estate control.
- Revenue can be measured reliably.
- The Company has obtained or will obtain economic benefits from the sale of real estate transactions.
- Determine the costs related to real estate transactions.

If the customer has the right to complete the interior of the real estate and the Company completes the interior according to the design, model, and requirements of the customer under a separate real estate interior completion contract, revenue is recognized upon completion and handover of the rough construction to the customer.

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each

Dividends received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution. Dividends which received by shares, only follow up the number of shares increases, no recognition of the value of shares received.

15. Borrowing costs

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

Borrowings costs are recognized as expenses when incurred. Where the borrowing costs directly attributable to the acquisition, construction or production of uncompleted assets requires a substantial period (over 12 months) to get ready for use or sales, borrowing costs can be capitalized.

For specific loan serves the construction of fixed assets and real estate, interest is capitalized, regardless the period of construction is less than 12 months. The income arising from the temporary investment of the borrowings is deducted from the related asset.

For general loans including use for purposes of the construction or production of uncompleted assets, the capitalization of borrowing costs is determined in proportion to the cost capitalization weighted average arising for basic construction or production of that asset. The capitalization rate is calculated in proportion to the weighted average rate of borrowings outstanding during the year, except for specific borrowing serving the purpose of a specific property.

Corporate income tax

Corporate income tax for the year comprises current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount is calculated on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

Deferred income tax

Deferred income tax is the corporate income tax will pay or will be refunded by the temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the financial statements and the basis to calculate income tax. Deferred income tax is recognized for all temporary differences tax. Deferred tax assets are only recognized when the certainty of future get the taxable profits to use those temporary deductible differences.

The carrying amount of deferred tax assets are reconsidered at closing of the financial year and will be reversed to make sure that there is enough taxable profit to allow the benefit assets to be used fully or partly. The deferred tax assets were not previously recognized is reconsidered at closing of the financial year and is recognized when it is sure to enough taxable profit to be able to use this deferred tax assets.

Deferred tax assets and deferred income tax payable is calculated at the estimated tax rates that is applied in the asset is realized or the liability is settled in accordance with the tax rates in effect at closing fiscal year. Deferred income tax is recognized in the income statement and record directly to equity when the tax relates to items directly to equity.

Deferred tax assets and deferred income tax payables are off set as follows:

- The company has a legal right to offset between current income tax assets and current income taxes payable; and
- Deferred tax assets and and deferred income tax payables are related to corporate income tax is administered by the same tax authority:
 - + For the same taxable company; or
 - + The Company intends to pay current income taxes and deferred tax assets on the basis of net assets or recovered asset at the same with the payment of liabilities for each of periods in future when the materiality of deferred income tax or deferred tax assets to be paid or recovered.

Tax settlement of the Company and its subsidiaries will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions which can be explained in many different ways, tax payable presented in the financial statements can be immediately changed according to the decision of the tax authorities.

Additional information to items in the Balance Sheet and Income statement

1. Are long-term assets and long-term liabilities reclassified as current?
2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price...):
3. Financial handling principles for:
 - Provisions:
 - Differences in asset revaluation and exchange rate differences (still reflected on the Balance Sheet – if any):

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***VI. Additional information to items in the Balance Sheet**

Unit: VND

01. Cash

Index	31/12/2024	01/01/2024
- Cash on hand	976,438,649	2,814,048,808
- Cash in banks	32,448,052,847	64,467,112,144
- Cash in transit		
Total	33,424,491,496	67,281,160,952

02. Financial investments**a) Trading securities**

Index	End of quarter			Beginning of the quarter		
	Carrying amount	Fair value	Provision	Carrying amount	Fair value	Provision
- Shares (detailed by each type covers at least 10% of total shares value)						
- Bond (detailed by each type covers at least 10% of total shares value)						
- Other investments						

- Reasons of changing each investments/shares, bonds.

Quantity:

Value:

b) Held-to-maturity investments

Index	End of quarter		Beginning of the quarter	
	Cost	Book value	Cost	Book value
b1) Short term				
- Term deposits				
- Bond				
- Other investments				
b2) Long term				
- Term deposits				
- Bond				
- Other investments				

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***c) Investments in other entities (details of each investment according to the percentage of capital held and the percentage of voting rights)**

Index	End of quarter			Beginning of the quarter		
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investments in subsidiaries	46,037,000,000	25,498,869,564	20,538,130,436	46,037,000,000	26,204,249,500	19,832,750,500
Kien Giang Trading Service Joint Stock Company	46,037,000,000	25,498,869,564	20,538,130,436	46,037,000,000	26,204,249,500	19,832,750,500
- Investments in associates, joint ventures;	76,882,451,690		76,882,451,690	76,882,451,690		76,882,451,690
Petrolimex Kien Giang Company Limited	53,561,900,000		53,561,900,000	53,561,900,000		53,561,900,000
Kien Giang Foodstuff Canning Joint Stock Company	19,568,463,690		19,568,463,690	19,568,463,690		19,568,463,690
Kien Giang Book and Equipment Joint - Stock Company	3,752,088,000		3,752,088,000	3,752,088,000		3,752,088,000
- Investments in other entities;	11,673,949,011	3,746,441,763	7,927,507,248	11,673,949,011	3,746,441,763	7,927,507,248
Sai Gon Phu Quoc Joint Stock Company	7,555,491,328		7,555,491,328	7,555,491,328		7,555,491,328
Kien Giang Tour Joint Stock Company	502,277,763	502,277,763		502,277,763	502,277,763	
Ha Tien 1 Cement Joint Stock Company	343,070,000		343,070,000	343,070,000		343,070,000
Sabeco Song Hau Trading Joint Stock Company	28,945,920		28,945,920	28,945,920		28,945,920
Ngo Quyen Processing Export JSC (Kien Hung 1)	3,244,164,000	3,244,164,000		3,244,164,000	3,244,164,000	
Total	134,593,400,701	29,245,311,327	105,348,089,374	134,593,400,701	29,950,691,263	104,642,709,438

- Summary of operations of subsidiaries, joint ventures and associates during the period;

+ Subsidiaries:

Kien Giang Trading Service Joint Stock Company: Trade and service business. The Company owns 4,901,700 shares, which is equivalent to 98.03% of charter capital.

+ Affiliated Company:

Kien Giang Foodstuff Canning Joint Stock Company: Production and export of canned aquatic products. The Company owns 775,603 shares, which is equivalent to 38.08% of charter capital.

Kien Giang Book and Equipment Joint - Stock Company: Trading book and stationary business, the Company contributes 246,200 shares, which is equivalent to 20% of charter capital.

Petrolimex Kien Giang Company Limited: Petroleum trading, the Company contributes VND 49,000,000,000, which is equivalent to 49% of charter capital.

- Significant transactions between the enterprise and subsidiaries, joint ventures, and associates during the period.

- If the fair value cannot be determined, explain the reason.

NOTES TO THE FINANCIAL STATEMENTS
The four quarter of 2024

03. Trade receivables

Index	31/12/2024	01/01/2024
a) Short-term trade receivables	106,455,500,894	94,730,482,845
SERPICO TRADING SRL	1,074,669,934	
HENGXIN TRADE & INVESTMENT LIMITED	1,386,279,900	
FUTURE FOOD CO.LTD	8,019,237,831	4,584,058,568
I Schroeder KG (GmbHCo)	7,268,449,848	8,965,357,164
WUENSCHEN HANDELSGESELLSCHAFT MBH & CO.KG	2,662,717,950	7,631,991,400
SOURCE ONE ASIA LIMITED		2,257,029,478
OTTO FRANCK IMPORT		4,513,704,000
NORTHEAST MARKETING	1,090,843,200	1,161,119,815
PORT ROYAL SALES LTD	10,110,500,400	
SUN YIK FOOD LIMITED	1,213,310,550	
MOI INTERNATIONAL (SINGAPORE) PTE LTD	12,865,384,500	
RW-WARENHANDELSGESELLSCHAFT GMBH		2,614,208,256
ALEXANDROS SOLEAS & SON LTD	8,307,629,502	8,303,575,720
YU YOUNG ENTERPRISE, LTD	1,843,494,454	
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)	30,566,336	13,679,022,211
PRIME COMMODITIES CO.,LTD	5,936,257,590	
PP MAGAZINO DISCOUNT STORE LTD	1,517,963,865	
ATALANTA CORPORATION	2,222,088,000	
PAJSON Trading DMCC Gold Tower	14,599,022,206	
ZHEJIANG GRAIN GROUP CO.LTD		8,988,060,000
HOANG MY COMPANY LIMITED	1,877,280,000	846,310,000
MINH KHOI KIEN GIANG ONE MEMBER COMPANY LIMITED	2,057,330,000	4,370,970,000
AN KHOI CONSTRUCTION TRADING SERVICES COMPANY LIMITED		696,051,000
Kien Thanh Petroleum One Member Co., Ltd	1,245,670,300	1,745,280,300
SIAM CITY CEMENT (Vietnam) Co., Ltd. - Kien Giang Branch	5,352,927,734	4,188,700,560
AN BAO ONE MEMBER CO., LTD	495,983,327	687,813,056
AN LOC PRIVATE ENTERPRISE	645,612,347	525,642,099
DIEP LE PQ PRIVATE ENTERPRISE	286,800,024	403,219,925
DONG LOI PRIVATE ENTERPRISE	1,000,000,000	999,999,990
HOANG LAM PHU QUOC ONE MEMBER CO., LTD	636,339,894	197,539,785
HUNG HONG QUANG CO., LTD	1,304,170,279	2,643,139,932
HUYNH NHU PHU QUOC ONE MEMBER LIMITED LIABILITY	411,505,297	533,505,297
MINH QUAN PHU QUOC COMPANY LIMITED	1,186,108,561	910,063,621
MINH SANG PRIVATE ENTERPRISE	637,808,817	862,218,555
MY XINH PRIVATE ENTERPRISE	400,000,000	400,000,000
NAM PHU WATERWAY AND LAND TRANSPORT JSC	261,628,414	290,115,687
MS. NGO KIM THANH	108,235,749	226,831,776
PHUOC THANH PRIVATE ENTERPRISE	390,120,132	388,739,851
PHUONG VY PHU QUOC PRIVATE ENTERPRISE	2,608,006,607	752,036,108
VIET KHOA PRIVATE ENTERPRISE	724,909,083	591,498,961
VIET NAM TRAVEL AND MARKETING TRANSPORTS JOINT STOCK COMPANY - VIETRAVEL - PHU QUOC BRANCH	57,983,950	344,659,147
Schreiber Food International INC		4,057,817,443
Hai Thuan An Giang Production Trade And Service Company Limited	148,764,800	416,643,200
Other customers	4,469,899,513	4,953,559,940

Index	31/12/2024	01/01/2024
b) Short-term advances to suppliers	25,817,850,595	18,049,888,571
NEW STAR FOOD PROCESSING JOINT STOCK COMPANY	764,100,000	
NGOC TAI TRADING IMPORT EXPORT JOINT STOCK COMPANY		655,991,250
TRI MAI PRODUCTION AND TRADING COMPANY LIMITED	2,801,500,000	
LAP NGOC MILLING ONE MEMBER COMPANY LIMITED	383,500,000	
SONG NHI FOODSTUFFS COMPANY LIMITED		942,400,000
Mr. Ha Van Duc (Tan Hiep)	335,936,250	1,121,941,800
DUC VAN THANH PRIVATE ENTERPRISE	658,000,000	
Phu Quoc Finance - Planning Department	2,098,795,055	2,098,795,055
Ms. Huynh Thanh Phuong (Giong Rieng's customers)	458,739,000	
Compensation and Clearance Committee for 67.5 hectares of Phu Quoc	2,310,338,290	2,310,338,290
HOANG MINH PETROLEUM EQUIPMENT COMPANY LIMITED	591,834,000	
HOANG MINH NHAT JOINT STOCK COMPANY	439,400,000	
Dong Me Kong Construction Manufacture Trading Service Co., Ltd, Ho Chi Minh City	3,869,283,565	3,869,283,565
Khanh Tam Company Limited	133,281,320	679,563,638
Tan Hiep Loi One Member Company Limited	2,650,000,000	2,650,000,000
Petrolimex Saigon	357,610,000	
Hai Phat Oil And Gas Trading Service Joint Stock Company	1,488,070,400	
Ms. Nguyen Thi Thuy An	2,778,921,002	
KADOOGLU YAG SAN.VE TIC. A.S		571,398,950
MS. GIANG THI CHIEU	100,000,000	
Ms. Ngo Hoang Oanh		100,000,000
HUONG GIANG ONE MEMBER CO., LTD	120,000,000	
NAM NGUYEN ONE MEMBER COMPANY LIMITED KIEN GIANG		200,000,000
Viet Nam Travel And Marketing Transports JSC - Vietravel - Rach Gia Branch	704,790,000	
ZHEJIANG XINGZHIHAI FOOD CO.,LTD	2,048,287,500	
I.SCHROEDER KG. (GMBH & CO.)		1,853,685,904
Other suppliers	725,464,213	996,490,119
c) Short-term trade receivables (similar to short-term)		
d) Trade receivables are related parties (details of each subject)		

NOTES TO THE FINANCIAL STATEMENTS
The four quarter of 2024

04. Other receivables

Index	31/12/2024		01/01/2024	
	Amount	Provision	Amount	Provision
a) Short-term				
- Receivables from equitization;	916,283,318		916,283,318	
- Dividends and profits receivable;	4,379,125,192		3,232,098,843	
Petrolimex Kien Giang Company Limited				
Kien Giang Foodstuff Canning Joint Stock Company	3,878,015,000		2,714,610,500	
Kien Giang Book and Equipment Joint - Stock Company	492,400,000		492,400,000	
Sabeco Song Hau Trading Joint Stock Company	8,710,192		25,088,343	
- Receivables from employees;	773,605,387		1,045,742,280	
- Collateral, deposits				
- Lendings ;				
- Pay on behalf;				
- Other receivables	11,931,265,596		12,256,546,129	
Kien Giang Trading Service Joint Stock Company	10,433,943,339		10,433,943,339	
Sai Gon Development And Architecture Co., Ltd			568,500,570	
Other short-term receivables	1,497,322,257		1,254,102,220	
b) Long-term				
- Receivables from equitization;				
- Receivables from equitization;				
- Receivables from employees;				
- Collateral, deposits				
- Lendings ;				
- Pay on behalf;				
- Other receivables.				
Total	18,000,279,493		17,450,670,570	

05. Deficient assets pending for resolution (Disclosure in detail each type of deficient assets pending for resolution)

Index	31/12/2024		01/01/2024	
	Amount	Cost	Amount	Cost
a) Cash;				
b) Inventories;		76,846,819		3,647,865
c) Fixed assets;				
d) Other assets.				

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***06. Bad debts**

Debt object	31/12/2024			01/01/2024		
	Cost	Recoverable amount	Overdue	Cost	Recoverable amount	Overdue
Tan Hiep Loi One Member Co., Ltd	2,650,000,000		Over 03 years	2,650,000,000		Over 03 years
Tuan Khoa Private Enterprise	260,000,000			300,000,000		Over 03 years
Mr. Tam Hung	15,000,000			40,969,420		Over 03 years
Mr. Huynh Phuong				17,830,000		Over 03 years
Ms. Ton Thi Thuy Vy	63,630,464			63,630,464		Over 01 year
Van Minh Private Enterprise	172,879,000			123,485,000		Over 01 year
Total	3,161,509,464			3,195,914,884		

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

07. Inventories

Index	31/12/2024		01/01/2024	
	Cost	Provision	Cost	Provision
- Goods in transit	32,607,106,054		11,016,968,216	
- Raw materials	146,090,584,637		140,735,091,107	
- Tools and instruments	1,971,552,219		971,085,387	
- Work in progress	362,504,932,057		346,385,427,472	
- Finished goods	36,441,499,648		29,613,504,017	
- Goods	37,583,748,703		39,642,801,597	
- Goods on consignment			16,334,978,821	
- Goods in store for tax purpose				
- Real estate goods				
Total	617,199,423,318		584,699,856,617	

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory.

- Value of inventory used as collateral to secure payables at the end of the period;

- Reasons for additional provisioning or reversal of inventory price reduction provisions.

08. Long-term work in progress

Index	End of quarter		Beginning of the quarter	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress (Detail each kind of long-term work in progress and the reason why construction can not be completed in normal production, business cycle.)				
.....	-	-	-	-
Total	-	-	-	-
			31/12/2024	01/01/2024
b) Construction in progress (Detail constructions which covers at least 10% total value of construction in progress.)				
Kien Luong Petroleum Depot (Gas Station 29)			660,000,000	660,000,000
Bonded warehouse, duty free supermarket			18,097,140,117	18,097,140,117
Gas Station 15 No. 58 Tran Quy Cap				2,334,773,958
Giong Rieng Rice Enterprise			990,776,833	
Renovation of factory roof phase 1			372,988,927	
Total			20,120,905,877	21,091,914,075

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

09. Increase, decrease of tangible fixed assets

Item	Building, structures	Machinery, equipment	Transportation	Office equipment	Infrastructure investment and built by the State...	Other assets	Total
Cost							
<i>Opening balance</i>	293,958,971,698	197,281,949,894	42,118,575,172	1,116,835,597			534,476,332,361
- Purchase in year	3,933,100,244	2,556,120,000		43,718,182			6,532,938,426
- Transfer from CIP							
- Other increase	1,957,250,435	1,154,987,752	223,614,934				3,335,853,121
- Switch to investment property							
- Disposal or sale	24,707,113,878	1,827,543,852					26,534,657,730
- Other decrease	42,048,265	129,706,583					171,754,848
<i>Closing balance</i>	275,100,160,234	199,035,807,211	42,342,190,106	1,160,553,779			517,638,711,330
Accumulated depreciation							
<i>Opening balance</i>	175,006,302,687	146,356,788,048	36,833,450,767	1,055,860,142			359,252,401,644
- Depreciation in year	9,408,626,677	8,956,485,560	1,124,627,499	42,542,740			19,532,282,476
- Other increase			223,614,934				223,614,934
- Switch to investment property							
- Disposal or sale	18,102,656,386	1,827,543,852					19,930,200,238
- Other decrease		129,706,583					129,706,583
<i>Closing balance</i>	166,312,272,978	153,356,023,173	38,181,693,200	1,098,402,882			358,948,392,233
Net book value							
- At the beginning of the year	118,952,669,011	51,117,061,846	5,285,124,405	60,975,455			175,415,830,717
- At the end of the year	108,787,887,256	45,679,784,038	4,160,496,906	62,150,897			158,690,319,097

- Net book value of fixed tangible assets which are mortgaged at banks to guarantee borrowings:

- Cost of fixed tangible assets which are fully depreciated but still in use:

- Original price of tangible assets at the end of the year awaiting liquidation:

- Commitments to purchase and sell tangible fixed assets of great value in the future:

- Other changes in tangible fixed assets:

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***10. Increase, decrease of intangible fixed assets**

Item	Land use rights	Publishing rights	Copyrights, patents	Trademark	Licenses and franchises	Other assets	Total
Cost							
Opening balance	121,293,327,589						121,293,327,589
- Purchase in year							
- Created from within the business							
- Increase due to business consolidation							
- Other increase	3,690,000,000						3,690,000,000
- Disposal or sale	1,073,028,000						1,073,028,000
- Other decrease	3,690,000,000						3,690,000,000
Closing balance	120,220,299,589						120,220,299,589
Accumulated amortisation							
Opening balance	8,430,834,198						8,430,834,198
- Depreciation in year	1,497,175,046						1,497,175,046
- Other increase	896,191,723						896,191,723
- Disposal or sale							
- Other decrease	1,021,299,565						1,021,299,565
Closing balance	9,802,901,402						9,802,901,402
Net book value							
- At the beginning of the year	112,862,493,391						112,862,493,391
- At the end of the year	110,417,398,187						110,417,398,187

- Net book value of intangible fixed assets which are mortgaged at banks to guarantee borrowings:

- Cost of fixed intangible assets which are fully depreciated but still in use:

- Notes and other explanation:

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

11. Increase, decrease of finance leasehold assets

Item	Building, structures	Machinery, equipment	Transportation	Office equipment	Other tangible fixed assets	Intangible fixed assets	Total
Cost							
Opening balance							
- Finance leasehold in year							
- Repurchase finance leasehold assets							
- Other increase							
- Return finance leasehold assets							
- Other decrease							
Closing balance							
Accumulated amortisation							
Opening balance							
- Depreciation in year							
- Repurchase finance leasehold assets							
- Other increase							
- Return finance leasehold assets							
- Other decrease							
Closing balance							
Net book value							
- At the beginning of the year							
- At the end of the year							

* Additional rentals are recognized as expenses in the year:

* Basis for determining additional rent:

* Lease renewal or right to purchase:

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***12. Increase, decrease of investment property**

Item	Beginning of the quarter	Increase in the quarter	Decrease in the quarter	End of quarter
a) Rental investment property				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Accumulated amortisation				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
b) Investment property is held for capital appreciation				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Impairment				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				

- Net book value of investment property which are mortgaged at banks to guarantee borrowings;
- Cost of investment property which are fully depreciated but is still rented out or held for price increase;
- Notes and other explanation.

13. Prepaid expenses

Item	31/12/2024	01/01/2024
a) Short-term (details by item)	2,215,661,716	2,726,426,401
b) Long-term (details by item)	14,716,688,876	16,764,420,043
Total	16,932,350,592	19,490,846,444

14. Other assets

NOTES TO THE FINANCIAL STATEMENTS*The four quarter of 2024***15. Loans and finance lease liabilities**

Index	31/12/2024		Amount in this period			01/01/2024	
	Cost	Number unable to repay debt	Increase	Decrease	Cost	Number unable to repay debt	
a) Short-term loans	719,124,302,922		4,844,159,885,958	4,811,310,301,605	686,274,718,569		
BIDV - Kien Giang Branch	302,605,813,971		2,253,948,587,252	2,331,602,830,685	380,260,057,404		
Vietcombank - Kien Giang Branch	246,888,624,784		898,051,475,205	890,183,792,781	239,020,942,360		
TP Bank - An Giang Branch			71,885,511,571	71,885,511,571			
PGBank			145,085,915,860	152,929,009,500	7,843,093,640		
VIB Bank - Can Tho Branch	93,673,583,376		722,802,264,051	667,389,765,840	38,261,085,165		
VP Bank - Kien Giang Branch	36,538,269,431		427,830,729,932	412,182,000,501	20,889,540,000		
MB Bank - Can Tho Branch	39,418,011,360		241,240,714,640	201,822,703,280			
MSB - Ho Chi Minh City			76,774,687,447	76,774,687,447			
Bac A Bank - Kien Giang Branch			6,540,000,000	6,540,000,000			
b) Long-term loans							
Total	719,124,302,922		4,844,159,885,958	4,811,310,301,605	686,274,718,569		

c) Finance lease liabilities

Maturity	This quarter			Last quarter		
	Total finance leasehold payments	Interest	Principal	Total finance leasehold payments	Interest	Principal
- 1 year or less						
- Over 1 year to 5 years						
- Over 5 years						

d) Overdue loans and unpaid finance lease debts

Index	End of quarter		Beginning of the quarter	
	Principal	Interest	Principal	Interest
- Loans:				
- Finance lease liabilities:				
- Reason for non-payment				
Total				

e) Present in detail of Loans and finance lease liabilities to related parties



NOTES TO THE FINANCIAL STATEMENTS

*The four quarter of 2024***16. Trade accounts payable**

Index	31/12/2024	01/01/2024
a) Short-term trade accounts payable	58,518,295,516	53,148,977,996
59 One Member Limited Liability Company - Ministry of Defence	896,897,456	896,897,456
Hai Phat Oil And Gas Trading Service Joint Stock Company		2,362,079,320
Long Hung Trading And Service Company Limited	26,977,474,870	28,530,800,350
Distri Plus Asia Ltd	921,883,283	1,190,645,483
WYDRA INTERNATIONAL GMB	333,883,753	783,711,038
MYCHAU PRINTING AND PACKAGING CORPORATION	6,779,128,094	6,501,467,249
Thien Phuong Packaging Production Company Limited	440,574,984	119,015,800
ASIA CHEMICAL CORPORATION	411,620,400	73,730,520
HOANG ANH PACKAGING PRINTING COMPANY LIMITED	1,249,465,230	805,972,788
VIET PACKING MANUFACTURING JOINT STOCK COMPANY	593,211,060	204,957,000
Ms. La Thi Ngoan	2,885,915,500	984,380,500
Thu Van Trading Service Company Limited	1,791,021,500	
Ms. Truong Thi Nhi		1,168,766,000
Hai An Seafood Company Limited	2,077,040,500	
Mr. Huynh Phuoc Huy	414,030,000	86,940,000
VAN PHAT LONG AN VEGETABLE OIL COMPANY LIMITED		436,320,000
Hai Duong Seafood Company Limited	724,320,000	
KING GROUP COMPANY LIMITED	919,257,714	1,313,542,710
Ms. Ho Thi Kim Cuc	4,386,225,000	3,828,512,500
PHU HUNG THINH CHEMICALS JOINT STOCK COMPANY	410,562,000	
TOVECAN CORPORATION LIMITED	683,950,080	
Other suppliers	5,621,834,092	3,861,239,282
b) Advance from customers	42,624,326,751	43,881,341,043
LATTECO TRADING LLC	1,515,817,530	1,915,800,000
BLUE OCEAN IMPORT EXPORT COMPANY LIMITED		
SOURCE ONE ASIA LIMITED	466,234,464	765,296,690
SYT SUNRISE (M) SDN BHD	825,657,198	4,469,389,171
VARNAVAS	3,569,986,380	11,668,477,800
Vinh Phat Investment Corporation	11,668,477,800	3,382,454,000
DILAI TRADING CO PTE. LTD		
SHENZHEN THAI FRAGRANT RICE CO.,LTD	1,280,225,700	355,000,000
Mr. Nguyen Thanh Tung	355,000,000	19,315,252,483

Kien Giang Agro - Forestry Product Joint - Stock Company	19,315,252,483	1,675,200,000
Hai Phat Oil And Gas Trading Service Joint Stock Company		6,699,620
Thuan An Yen Limited Liability Company	2,830,000,000	8,880,550
Truong Phat Thinh Limited Liability Company	369,135,410	318,890,729
Other customers	428,539,786	

Index	End of quarter	Beginning of the quarter
	Cost	Cost
c) Long-term trade accounts payable (similar to short-term)		
Total		

Index	End of quarter	Beginning of the quarter
	Cost	Cost
d) Overdue debt		
Total		

Index	End of quarter	Beginning of the quarter
	Cost	Cost
e) Trade accounts payable are related parties (details of each subject)		
Petrolimex Saigon		
Petrolimex Cantho Co., Ltd		
Total		

17. Taxes and amounts payables to the Stage Budget

Index	01/01/2024	Payable	Paid	31/12/2024
a) Must be paid (details for each type of tax)	-	-	-	-
- Value added tax	-	-	-	-
- Special consumption tax	168,501,054	-	-	168,501,054
- Import-export duty	-	-	-	-
- Corporate income tax	2,999,105,457	3,742,781,509	7,805,496,857	(1,063,609,891)
- Personal income tax	-	746,721,693	749,422,884	(2,701,191)
- Natural resource tax	100,000,000	7,717,440	7,717,440	100,000,000
- Land and housing taxes	-	2,777,358,292	2,777,358,292	-
- Other taxes	-	-	-	-
- Fees, charges and other payables	-	-	-	-
Total	3,267,606,511	7,274,578,934	11,339,995,473	(797,810,028)
b) Receivables (details by tax type)	(1,379,047,947)	12,888,928,506	12,716,090,393	(1,206,209,834)
- Value added tax	(1,206,209,834)	12,716,090,393	12,716,090,393	(1,206,209,834)
- Special consumption tax	-	-	-	-
- Import-export duty	-	-	-	-
- Corporate income tax	-	-	-	-
- Personal income tax	(172,838,113)	172,838,113	-	-
- Natural resource tax	-	-	-	-
- Land and housing taxes	-	-	-	-
- Other taxes	-	-	-	-
- Fees, charges and other payables	-	-	-	-
Total	1,888,558,564	20,163,507,440	24,056,085,866	(2,004,019,862)

NOTES TO THE FINANCIAL STATEMENTS
The four quarter of 2024

18. Accrued expenses

Index	31/12/2024	01/01/2024
a) Short-term		
- Advance payment of salary expenses during leave		
- Expenses payables in suspension of business period		
- Accrued expenses of provisional cost of goods, real estate sold.		
- Other accrued expenses	7,979,347,453	6,057,966,858
b) Long-term		
- Accrued interest payable		
- Other accrued expenses (details of each item)		
Total		

19. Other current payables

Index	31/12/2024	01/01/2024
a) Short-term		
- Surplus assets pending for resolution	20,870,409	
- Union funds	680,410,424	453,528,256
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payable on equitization	6,201,022,641	6,201,022,641
- Short-term collateral deposit payable	455,000,000	455,000,000
- Dividends and profits paid		
- Other payables	20,398,124,518	19,669,225,575
+ Kien An Phu Trading Company Limited - KG	1,840,915,227	1,840,915,227
+ Kien Giang Tourism Joint Stock Company	1,300,324,757	1,300,324,757
+ Department of Finance	10,285,830	10,285,830
+ ECB Investment Development One Member Company Limited	16,711,262,630	16,028,662,432
+ Other	535,336,074	489,037,329
Total	27,755,427,992	26,778,776,472
b) Long-term (details of each item)		
- Collateral deposit receivable		
- Other payables		
Total		
c) Overdue debt not paid (details of each item, reasons for not paying overdue debt)		

20. Deferred Revenue

Index	End of quarter	Beginning of the quarter
a) Short-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
b) Long-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
c) Ability to not perform the contract with the customer (details of each item, reasons for inability to perform).		

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

21. Bonds issued

21.1. Bonds

Index	End of quarter			Beginning of the quarter		
	Cost	Interest rate	Maturity	Cost	Interest rate	Maturity
a) Bonds issued						
- Type of issue at par value;						
- Discounted release type;						
- Extra release type.						
Total						
b) Present in detail of bonds held by related parties (by type of bond)						
.....						
Total						

21.2. Convertible bonds

a. Convertible bonds at the beginning of the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

b. Convertible bonds issued during the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

c. Convertible bonds are converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds are not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

f) Present in detail of bonds held by related parties (by type of bond)

22. Preferred stock classified as liability

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback terms (time, buyback price, other basic terms in the Issue agreement);
- Value repurchased during the period;
- Other explanations.

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

23. Provision for payables

Index	End of quarter	Beginning of the quarter
a) Short-term		
- Provision for warranty for products, goods;		
- Provision for warranty for construction works;		
- Provision for restructuring;		
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)		
Total		
b) Long-term		
- Provision for warranty for products, goods;		
- Provision for warranty for construction works;		
- Provision for restructuring;		
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)		
Total		

24. Deferred tax assets and deferred income tax payable

Index	End of quarter	Beginning of the quarter
a - Deferred tax assets		
- Corporate income tax rate used to determine the value of deferred income tax assets		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax incentives		
- Deferred tax assets related to deductible temporary differences		
- Amount offset against deferred income tax payable		
b - Deferred income tax payable		
- Corporate income tax rate used to determine the value of deferred income tax payable		
- Deferred income tax payable arising from taxable temporary differences		
- Amount offset against deferred tax assets		

25. Owners' equity

a- The table of equity fluctuation

Index	Owners' invested capital	Capital surplus	Convertible bonds option	Other owner's capital	Assets revaluation difference	Foreign exchange difference	Retained earnings and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Beginning balance of quarter	364,738,330,000			17,863,408,168			29,572,458,269		412,174,196,437
- Capital increase in previous year									
- Profit in quarter									
- Other increase (profit distribution)									
- Decrease (Dividend payment)									
- Loss in previous year									
- Other decrease (profit distribution)									
Beginning balance of this year	364,738,330,000			17,863,408,168			29,572,458,269		412,174,196,437
- Capital increase in this year							2,413,837,719		2,413,837,719
- Profit in this year (quarter)									1,143,461,728
- Other increase (profit distribution)				1,143,461,728					12,085,611,628
- Dividend payment							12,085,611,628		12,085,611,628
- Other increase									
- Other decrease (profit distribution), Bonus, 13th month salary, other									
End balance of this year	364,738,330,000			19,006,869,896			19,900,684,360		403,645,884,256

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

b- Detail of owners' invested capital

Index	End of quarter	Beginning of the quarter
- Parent company's capital contribution (if subsidiary)		
- Capital contributions of other entities		
Total		

c- Capital transactions with owners and distribution of dividends, profits

Index	This quarter	Last quarter
- Owners' invested capital		
+ Contribute capital at the beginning of the year		
+ Capital increase during the year		
+ Capital decrease during the year		
+ Contribute capital at the end of the year		
- Dividends, profits paid		

d. Shares

Index	End of quarter	Beginning of the quarter
- Registered number of issued shares		
- Number of shares sold to the public		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of repurchased shares (treasury stock)		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of shares in circulation		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		

* Par value of shares in circulation:

e- Dividends

- Dividends declared after the end of the accounting year
- + Dividends declared on common stock:
- + Dividends declared on preferred stock:
- Unrecorded cumulative preferred stock dividends

f- Corporate funds

- Investment and development funds:
- Business arrangements support fund
- Other owner's funds:

g- Income and expenses, gains or losses are recognized directly in equity by the provisions of specific accounting standards:

26. Assets revaluation difference

Index	This quarter	Last quarter
Reasons for changes between the beginning and end of year numbers (in which cases are they revalued, which assets are revalued, according to which decision?...)		

27. Foreign exchange difference

Index	This quarter	Last quarter
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arise due to other reasons (specify the reason)		

28. Funds

Index	This quarter	Last quarter
- Funding provided during the year		
- Non-business expenditures		
- Remaining funds at the end of the year		

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

29. Off balance sheet items

a) Leased Assets: The total future minimum lease payments under non-cancelable operating leases over the terms

Index	End of quarter	Beginning of the quarter
- 1 year or less;		
- Over 1 year to 5 years;		
- Over 5 years;		

b) Assets held for safekeeping: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period:

Item code	Name	Type, specification, quality	Unit	Amount
	- Materials, goods kept for processing and receive entrustment:			
	White rice OM18 HT2024		kg	
	White rice 504		kg	
	White rice 504 HT2024		kg	
	White rice japonica		kg	
	- Goods deposited deposit, consignment, pledge, mortgage:			

c) Foreign currencies of all kinds: Enterprises must explain in detail the quantity of each type of foreign currency calculated in original currency. Monetary gold must present the volume in domestic and international units of Ounce, and explain the value calculated in USD.

+ USD:

d) Monetary gold: Enterprises must explain in detail the original price, quantity (in international units) and types of monetary gold.

e) Bad debts settled: Enterprises must explain in detail the value (in original currency and VND) of bad debts settled within 10 years from the date of settlement by each subject and reason for writing off bad debts from the accounting books.

f) Other information about off-balance sheet items

30. Other information is explained and explained by the enterprise itself.

VII. Additional information to Items in the Income statement

1. Gross sales of merchandise and services (Code 01)

Index	The four quarter of 2024	The four quarter of 2023
a. Revenue		
- Revenue from sales of goods	1,081,094,360,969	1,170,959,856,692
- Revenue from rendering services	1,715,289,628	1,362,792,714
- Revenue from construction contracts		
+ Revenue of construction contracts are recognized this period;		
+ The total accumulated revenue of construction contracts are recognized up to the date of financial statements;		
Total	1,082,809,650,597	1,172,322,649,406
b) Revenue to related parties (details for each subject).		
c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; The possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.		

2. The revenue deductions (Code 02)

Index	The four quarter of 2024	The four quarter of 2023
- Trade discount	223,418,646	22,678,518
- Sale discounts	21,639,332,540	17,426,209
- Sale returns		
Total	21,862,751,186	40,104,727

3. Cost of goods sold (Code 11)

Index	The four quarter of 2024	The four quarter of 2023
- Cost of merchandise sold	1,019,388,527,723	1,123,445,675,286
- Cost of finished products sold		
In which: Accrued cost of goods and finished real estate products sold includes:		
+ Prepaid expense items		
+ Pre-deducted value into the cost of each item		
+ The time the cost is expected to be incurred.		

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

- Cost of provided services		
- Residual value, sale expenses, liquidate real estate investment		
- Cost of business real estate investment		
- Inventory value loss		
- The value of each type of inventory losses in excess of the norm		
- Provision for decline in value of inventories		
- Other recognition to reduce the cost of goods sold		
Total	1,019,388,527,723	1,123,445,675,286

4. Financial income (Code 21)

Index	The four quarter of 2024	The four quarter of 2023
- Interest on term deposits, loans	1,327,201,020	5,361,584
- Interest from sale of investments		
- Dividends and profit shared	4,370,415,000	3,207,010,500
- Interest on foreign exchange differences	5,477,341,308	3,678,511,760
- Interest on deferred sales, payment discount		
- Revenue from other financial activities		
Total	11,174,957,328	6,890,883,844

5. Financial expenses (Code 22)

Index	The four quarter of 2024	The four quarter of 2023
- Interest expenses	7,703,634,269	8,407,970,118
- Payment discounts for buyers, interest expenses of deferred purchase		
- Loss from liquidation of financial investments		
- Foreign exchange losses	1,429,081,033	3,481,911,003
- Provision for decline of trading securities and investment losses	(523,958,696)	(996,391,302)
- Expenses from other financial activities		
- Financial expense deductions.		
Total	8,608,756,606	10,893,489,819

6. Other income

Index	The four quarter of 2024	The four quarter of 2023
- Interest on disposal or sale of fixed assets;		288,181,818
- Gain on asset revaluation;		378,537,265
- Income from fines for breach of contract;		
- Taxes are reduced;	2,994,098,009	18,940,304
- Other incomes.		
Total	2,994,098,009	685,659,387

7. Other expenses

Index	The four quarter of 2024	The four quarter of 2023
- Net book value of fixed assets and costs of liquidation and sale of fixed assets;		
- Loss due to asset revaluation;	20,365,873	
- Loss from fines for breach of contract	7,956,000	279
- Other expenses.		
Total	28,321,873	279

8. Selling expenses, general and administrative expenses

Index	The four quarter of 2024	The four quarter of 2023
a) General and administrative expenses	18,672,867,553	14,729,675,028
-Employee costs, meals, insurance, and trade union fee	10,664,383,148	7,819,379,546
-Depreciation cost	2,368,318,140	2,739,960,087
-Cost of equipment, supplies, packaging, repairs	139,346,249	549,864,895
-Norm loss and provision costs		
-Guest cost, gifts, commercial signs	877,595,472	459,430,706
-Taxes, fees and charges, premises rental, land rental	89,618,401	236,845,457
-Cost of purchased services (bank fees, fuel,...)	766,041,722	400,760,964
-Other costs	940,739,238	1,754,450,709
-Cost of uniforms, conferences, health check-ups, allowances	1,346,141,212	514,801,238
-Management allocation costs	1,441,759,391	110,707,962
-Provision for bad debts	38,924,580	143,473,464

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

	26.196.136.757	25.626.818.655
b) Selling expenses		
-Employee costs, meals, insurance, and trade union fee	9.389.913.980	7.847.905.896
-Shipping and loading costs		1.712.737.641
-Depreciation cost	1.359.534.184	1.463.603.020
-Cost of equipment, supplies, packaging...	894.877.740	707.884.110
-Export costs	8.164.755.083	9.852.708.069
-Commission Cost	1.328.794.362	1.174.734.934
-Taxes, fees and charges, premises rental, land rental	1.459.426.371	382.187.449
-Cost of outside services, minor repairs....	874.354.834	637.364.363
-Fuel and material costs	661.277.302	
-Electricity and telephone costs	1.515.567.852	427.313.397
-Bank fees	354.771.511	296.919.721
-Guest cost, gifts,...	(95.514.030)	107.834.350
-Other costs	288.377.568	1.015.625.705

9. Production cost according to factors

Index	The four quarter of 2024	The four quarter of 2023
- Cost of raw materials	225.509.952.289	208.016.198.362
- Staff cost	31.633.426.836	27.356.395.386
- Depreciation cost	5.189.314.147	5.658.665.183
- Outside services rendered	15.197.470.944	15.727.632.829
- Other costs	8.503.644.612	6.454.906.521
Total	286.033.808.828	263.213.798.281

10. Current corporate income tax expenses (Code 51)

Index	The four quarter of 2024	The four quarter of 2023
- Corporate income tax expense calculated on current year taxable income		
- Adjust corporate income tax expense of previous years into current income tax expense of this year		
- Total current corporate income tax expenses	(192.493.483)	691.703.042

11. Deferred income tax expenses (Code 52)

Index	This quarter	Last quarter
- Deferred income tax charge from temporary taxable differences		
- Deferred income tax charge from reversal of deferred tax assets		
- Income from deferred income tax charge from temporary deductible differences		
- Income from deferred income tax charge from the unused taxable losses and tax incentives		
- Income from deferred income tax charge reversal of deferred income tax payable		
- Total Deferred income tax expenses		

VIII. Additional information to items in the Cash Flow

1. Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

Index	This quarter	Last quarter
- Purchase of assets by assuming directly related liabilities or through a finance lease		
- Buying a business through issuing shares		
- Convert debt to equity		
- Other non-monetary transactions		

2. Amounts of cash held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

3. Proceeds from loans:

- Proceeds from borrowings under normal contract;
- Proceeds from the issuance of common bonds;
- Proceeds from the issuance of convertible bonds;

NOTES TO THE FINANCIAL STATEMENTS

The four quarter of 2024

- Proceeds from the issuance of preferred shares classified as liabilities;
 - Proceeds from repurchasing transactions of government bonds and securities REPO;
 - Proceeds from loans under other forms.
4. Cash repayments of loans:
- Cash repayment of loans from borrowings under normal contract;
 - Cash repayment of common bonds;
 - Cash Repayments of convertible bonds;
 - Cash Repayments of preferred shares classified as liabilities;
 - Payments for purchases of government bonds to resell and securities REPO;
 - Debt payments in other forms

IX- Other information

1. Contingent liabilities, commitments and other financial information:
2. Events that arise after the end of the financial period:
3. Information about related parties:
4. Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with accounting standard No. 28 "Segment reporting":
5. Comparative information (changes in information in financial statements of previous accounting years):
6. Going concern information:
7. Other information:

Prepared by

(Signature, full name)



Huỳnh Kim Oanh

- Practice certificate number:
- Accounting service provider:

Chief Accountant

(Signature, full name)



Lê Thị Thùy

Prepared, 20 January 2025

General Director

(Signature, full name)



Đặng Văn Lĩnh

