

No.: 20 /2025/CBTT

HCM City, August, 14, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Easterns AHP Minerals Joint Stock Company hereby announces the periodic disclosure the reviewed semi-annual financial statements for 2025 to Hanoi Stock Exchange as follows:

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

- Stock code: BMJ

- Address: 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City.

- Tel: 0274.3688.126

Fax: 0274.3688.125

- Email: ahpminerals2019@gmail.com

2. Details of Information Disclosure:

- The reviewed semi-annual financial statements for 2025.

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

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

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

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2024):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2024):

☐ Yes

☒ No

Explanatory note required if applicable:



☐ Yes

☒ No

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

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

This information was disclosed on the company's website: August 14, 2025, at the following link: www.becamexbmj.com.vn/#enter/f/enter.



Attachments:

- The reviewed semi-annual financial statements for 2025.
- Explanation of profit fluctuations in the reviewed semi-annual financial statements for 2025

EASTERNS AHP MINERALS JSC

Legal representation

GENERAL DIRECTOR



NGUYEN BAO LONG



No. 03/CV/QLTC_2025



Ho Chi Minh City, 12th August 2025

*“Re: Explanation of Profit Fluctuations
for the First Half of 2025”*

**To: STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE**

Company name: **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

Address: 112/125 Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam

Enterprise Registration Certificate: No. 3700927878, amended for the 9th time on 27/07/2024

Operating and principal activities:

- **Minerals Mining (excluding sand mining);**
- **Other minerals mining support services;**
- **Detailed construction of public utility projects;** construction of public buildings and technical infrastructure works; construction of irrigation and water conservancy projects;
- **Detailed manufacture of concrete and products from cement and gypsum;** manufacture of various types of reinforced concrete culverts; manufacture of various types of hot-mix asphalt concrete; manufacture of various types of cement concrete; manufacture of precast concrete components; manufacture of non-fired bricks;
- **Detailed wholesale of other materials and installation equipment in construction;** purchase and sale of various types of reinforced concrete culverts; various types of cement concrete and hot-mix asphalt concrete; precast concrete components; various types of construction materials; metal structures and mechanical products;
- **Detailed construction of all types of buildings;** construction of civil and industrial works;
- **Detailed construction of railway and road works;** construction of transportation works;
- **Detailed installation of water supply, drainage, heating and air-conditioning systems;** installation of water supply, drainage and air-conditioning systems; road freight transport;
- **Detailed leasing of machinery, equipment and other tangible goods;** leasing of vehicles, machines and equipment; installation of electrical systems;
- **Detailed machining, metal treatment and coating;** machining (excluding electroplating and metal coating);
- **Detailed manufacture of metal structures;** manufacture of metal structures;
- **Detailed site preparation;** ground leveling;
- **Detailed other specialized construction activities;** foundation construction; pile driving; pile pressing;
- **Construction/installation of precast components; crane installation services;**
- **Detailed cutting, shaping and finishing of stone;** cutting and finishing of construction stone; detailed wholesale of other specialized items not elsewhere classified; purchase and sale of industrial chemicals and cement concrete additives (excluding chemicals on Schedule 1 of the International Convention);



- Wholesale of other machinery, equipment and spare parts; detailed wholesale of other household goods; purchase and sale of interior decoration items.

Tax Registration Number: **3700927878**

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 providing guidance on information disclosure in the securities market.

Based on the business results for the first six months of 2025, Eastern AHP Minerals Joint Stock Company hereby provides an explanation for the difference in profit after tax for the first six months of 2025 compared to the first six months of 2024 as follows:

Unit: VND

No.	Item	First 6 Months of 2025 (1)	First 6 Months of 2024 (2)	Difference	
				(3)=(1)-(2)	%=(3)/(2)
	Semi-Annual Financial Statements for the First Six Months of 2025				
1	Total Revenue	322,615,005,415	188,213,063,588	134,401,941,827	71.41%
2	Profit after tax	36,211,394,232	26,028,076,805	10,183,317,427	39.12%


In the first six months of 2025, total revenue increased compared to the first six months of 2024 due to higher revenue from the sale of finished products and goods. As a result, profit after tax for the first six months of 2025 was higher than that of the first six months of 2024.

The above is the explanation report on the reasons for the difference in profit after tax for the first six months of 2025 compared to the first six months of 2024.

Best regards!

Recipients :

- State Securities Commission of Vietnam
- Hanoi Stock Exchange
- File


**EASTERN AHP MINERALS
JOINT STOCK COMPANY**
Nguyen Bao Long

EASTERNS AHP MINERALS JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2025 to 30/06/2025



Ho Chi Minh City, August 2025

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EASTERNS AHP MINERALS JOINT STOCK COMPANY

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Easterns AHP Minerals Joint Stock Company, ("the Company") presents this report together with the Company's reviewed interim financial statements for the period from 01/01/2025 to 30/06/2025.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and Board of Management who executed the Company during the period from 01/01/2025 to 30/06/2025 and to the date of this report are as follows:

Board of Directors

Mr. Ngo Anh Quan	Chairman
Mr. Nguyen Bao Long	Member
Ms. Nguyen Thi Loan	Member
Ms. Nguyen Thi Thuy Van	Member
Mr. Ha Dinh Hung	Member

Board of Management

Mr. Nguyen Bao Long	General Director
Mr. Nguyen Minh Chi	Deputy General Director (Appointed on 21/05/2025)

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of the Management of the Company is responsible for preparing the financial statements for the period from 01/01/2025 to 30/06/2025, which give a true and fair view of the financial position of the Company as at 30/06/2025 and the results of its operations and its cash flows for the period. In preparing these interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management,



Nguyen Bao Long
General Director

Ho Chi Minh City, 12 August 2025

No: 166 /2025/BCSX-AVI-TC1

REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS

To: Shareholders
The Board of Directors and Board of Management
Easterns AHP Minerals Joint Stock Company

We have reviewed the accompanying interim financial statements of Easterns AHP Minerals Joint Stock Company ("the Company") prepared on 12/08/2025, as set out from page 04 to page 33, which comprise the accompanying balance sheet as at 30/06/2025 and the income statement, the cash flows statement for the period from 01/01/2025 to 30/06/2025 and the notes to financial statements.

Management's Responsibility

Management of the Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based in our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements does not give a true and fair view of, in all material respects, the financial position of Easterns AHP Minerals Joint Stock Company as at 30/06/2025, and of the results of its operations and its cash flows the period from 01/01/2025 to 30/06/2025, in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.



Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Hanoi, 12 August 2025

EASTERNS AHP MINERALS JOINT STOCK COMPANY

INTERIM BALANCE SHEET
As at 30 June 2025

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2025	01/01/2025
A - CURRENT ASSETS	100		399,018,334,187	514,585,372,124
I. Cash and cash equivalents	110	5	46,757,619,512	35,695,563,544
1. Cash	111		46,757,619,512	5,695,563,544
2. Cash equivalents	112		-	30,000,000,000
II. Short-term receivables	130		190,928,858,892	334,909,311,888
1. Short-term trade accounts receivable	131	6	31,481,345,454	31,789,394,762
2. Short-term advances to suppliers	132	7	21,321,901,921	61,243,436,864
3. Short-term loan receivables	135	8	80,000,000,000	194,040,000,000
4. Other short-term receivables	136	9	58,746,653,499	48,457,522,244
5. Provision for doubtful debts	137	14	(621,041,982)	(621,041,982)
III. Inventories	140		158,040,472,629	142,510,054,303
1. Inventories	141	11	158,040,472,629	142,510,054,303
IV. Other current assets	150		3,291,383,154	1,470,442,389
1. Short-term prepayments	151	10	3,175,491,742	1,470,442,389
2. Value added tax deductibles	152		115,891,412	-
B - NON-CURRENT ASSETS	200		1,319,797,316,520	1,131,938,672,748
I. Long-term receivables	210		14,158,044,539	6,340,755,945
1. Other long-term receivables	216	9	14,158,044,539	6,340,755,945
II. Fixed assets	220		155,126,705,472	164,394,341,342
1. Tangible fixed assets	221	16	61,331,673,336	101,969,013,453
- Cost	222		127,808,511,096	164,114,363,694
- Accumulated depreciation	223		(66,476,837,760)	(62,145,350,241)
2. Finance lease assets	224	13	93,795,032,136	62,425,327,889
- Cost	225		102,674,465,748	67,553,941,214
- Accumulated depreciation	226		(8,879,433,612)	(5,128,613,325)
3. Intangible fixed assets	227		-	-
- Cost	228		185,000,000	185,000,000
- Accumulated Amortization	229		(185,000,000)	(185,000,000)
III. Investment Property	230	17	8,668,420,969	8,668,420,969
- Cost	231		8,668,420,969	8,668,420,969
- Accumulated depreciation	232		-	-
IV. Long-term assets in progress	240		11,930,639,000	-
1. Construction in progress	242	12	11,930,639,000	-
V. Long-term financial investments	250	15	1,095,500,000,000	921,500,000,000
1. Investments in associates	252		398,000,000,000	224,000,000,000
2. Other long-term investments	253		697,500,000,000	697,500,000,000
VI. Other long-term assets	260		34,413,506,540	31,035,154,492
1. Long-term prepayments	261	10	34,413,506,540	31,035,154,492
TOTAL ASSETS	270		1,718,815,650,707	1,646,524,044,872

EASTERNS AHP MINERALS JOINT STOCK COMPANY

INTERIM BALANCE SHEET (Continued)
As at 30 June 2025FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/06/2025	01/01/2025
C - LIABILITIES	300		467,374,826,140	430,566,468,285
I. Current liabilities	310		428,553,036,162	393,403,171,346
1. Short-term trade accounts payable	311	21	26,137,660,518	41,800,266,669
2. Short-term advance from customers	312	18	60,981,743,725	25,095,796,527
3. Taxes and amounts payable to State Budget	313	22	9,792,372,500	10,522,215,383
4. Payables to employees	314		1,871,989,340	2,488,451,263
5. Short-term accrued expenses	315	19	1,452,889,190	977,593,178
6. Other current payables	319		793,238,261	492,342,837
7. Short-term loans and finance lease liabilities	320	23	327,136,955,369	312,022,183,965
8. Bonus and welfare funds	322		386,187,259	4,321,524
II. Long-term Liabilities	330		38,821,789,978	37,163,296,939
1. Long-term loans and finance lease liabilities	338	23	34,829,149,236	33,286,249,994
2. Long-term provisions	342	20	3,992,640,742	3,877,046,945
D - EQUITY	400		1,251,440,824,567	1,215,957,576,587
I. Owner's equity	410	24	1,251,440,824,567	1,215,957,576,587
1. Owners' contributed capital	411		1,049,999,780,000	1,049,999,780,000
- Ordinary shares with voting rights	411a		1,049,999,780,000	1,049,999,780,000
2. Share premium	412		(1,370,600,000)	(1,370,600,000)
3. Investment and development fund	418		12,926,344,094	12,926,344,094
4. Retained earnings	421		189,885,300,473	154,402,052,493
- Accumulated to the prior period end	421a		153,673,906,241	105,858,969,042
- Undistributed earnings of the current period	421b		36,211,394,232	48,543,083,451
TOTAL RESOURCES	440		1,718,815,650,707	1,646,524,044,872

Ho Chi Minh City, 12 August 2025

Preparer

Chief Accountant

General Director





Ung Thi Mo

Dao Huynh Kim

Nguyen Bao Long

EASTERNS AHP MINERALS JOINT STOCK COMPANY

INTERIM INCOME STATEMENT
For the period from 01/01/2025 to 30/06/2025

FORM B02a - DN
Unit: VND

ITEMS	Codes	Notes	Current Period	Comparable Period
1. Revenue from goods sold and services rendered	01	25	316,874,688,366	174,937,062,310
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered	10		316,874,688,366	174,937,062,310
4. Cost of goods sold and services rendered	11	26	251,380,348,613	136,751,513,780
5. Gross profit from goods sold and services rendered	20		65,494,339,753	38,185,548,530
6. Financial income	21	27	5,099,544,877	12,822,677,010
7. Financial expenses	22		12,873,195,403	8,996,006,099
- Of which: Loan interest charged	23		12,873,195,403	8,996,006,099
8. Selling expenses	25	28	6,232,850,525	4,084,521,155
9. General and administration expenses	26	28	6,572,142,477	5,193,625,909
10. Operating profit	30		44,915,696,225	32,734,072,377
11. Other income	31		640,772,172	453,324,268
12. Other expenses	32		290,695,232	581,988,856
13. Profit from other activities	40		350,076,940	(128,664,588)
14. Accounting profit before tax	50		45,265,773,165	32,605,407,789
15. Current corporate income tax expense	51	30	9,054,378,933	6,577,330,984
16. Deferred Tax Expense	52		-	-
17. Net profit after corporate income tax	60		36,211,394,232	26,028,076,805
18. Earning per share	70	31	345	248

Ho Chi Minh City, 12 August 2025

Preparer

Chief Accountant

General Director





Ung Thi Mo

Dao Huynh Kim

Nguyen Bao Long

EASTERNS AHP MINERALS JOINT STOCK COMPANY

INTERIM CASH FLOW STATEMENT
(Indirect Method)
For the period from 01/01/2025 to 30/06/2025

FORM B03a - DN
Unit: VND

ITEMS	Codes	Current Period	Comparable Period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit for the period	01	45,265,773,165	32,605,407,789
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	9,267,635,871	6,488,694,815
- Provisions		115,593,797	377,613,160
- (Gain)/Loss from investing activities	05	(5,099,544,877)	(12,974,903,260)
- Interest expenses	06	12,873,195,403	8,996,006,099
3. Operating profit before movements in working capital	08	62,422,653,359	35,492,818,603
- Increase, decrease in receivables	09	34,211,000,137	12,745,832,752
- Increase, decrease in inventory	10	(15,530,418,326)	13,304,471,708
- Increase, decrease in payables (exclude interest expenses, CIT)	11	34,151,433,579	(72,578,486,647)
- Increase, decrease in prepayments and others	12	(5,083,401,401)	(102,904,505)
- Interest paid	14	(12,839,972,419)	(8,894,492,494)
- Corporate income tax paid	15	(5,992,088,051)	(5,101,845,027)
- Other cash outflows	17	(103,565,100)	(983,128,237)
Net cash from operating activities	20	91,235,641,778	(26,117,733,847)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition of fixed assets and other long-term assets	21	(29,767,074,185)	(38,865,652,970)
2. Proceeds from disposals of fixed assets and other long-term assets	22	21,072,189,348	1,350,000,000
3. Cash outflow for lending, buying debt intrusments of other entities	23	(245,500,000,000)	(861,300,000,000)
4. Cash recovered from lending, selling debt intrusments of other entities	24	359,540,000,000	835,650,000,000
5. Investments in other entities	25	(174,000,000,000)	-
6. Interest earned, dividend and profit received	27	2,167,693,877	12,127,956,000
Net cash from investing activities	30	(66,487,190,960)	(51,037,696,970)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	252,583,536,046	216,061,276,191
2. Repayments of borrowings	34	(258,183,997,644)	(110,025,929,293)
3. Repayments of finance lease liabilities	35	(8,085,933,252)	(2,893,500,000)
Net cash from financing activities	40	(13,686,394,850)	103,141,846,898
Net decrease in cash during the period	50	11,062,055,968	25,986,416,081
Cash and cash equivalents at the beginning of period	60	35,695,563,544	46,397,289,524
Cash and cash equivalents at the end of period	70	46,757,619,512	72,383,705,605

Preparer

Chief Accountant

Ho Chi Minh City, 12 August 2025

General Director







Ung Thi Mo

Dao Huynh Kim

Nguyen Bao Long

EASTERNS AHP MINERALS JOINT STOCK COMPANY**NOTES TO THE INTERIM FINANCIAL STATEMENTS****FORM B09a - DN***These notes are an integral part of and should be read in conjunction with the accompanying financial statements***1. GENERAL INFORMATION****Structure of ownership**

Eastern AHP Minerals Joint Stock Company (referred to as "the Company") is a business that was privatized from the Mining Enterprise under the Investment and Industrial Development Corporation (now the Industrial Investment and Development Corporation - JSC) according to Decision No. 630/QĐ-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province. The Company operates under the Enterprise Registration Certificate No. 3700927878 issued by the Department of Planning and Investment of Binh Duong province for the first time on 03/06/2008 and amended for the 9th time on 27/07/2024.

The Company's charter capital is 1,049,999,780,000 VND, divided into 104,999,978 equal shares with a nominal value of 10,000 VND per share. The Company's shares are currently registered for trading on the Unlisted Public Companies Trading Center (UpCOM) under the stock code BMJ.

The number of employees of the Company as at 30/06/2025 was 82 (as at 31/12/2024 was 85).

The Company's head office is located at 112/125 Tan Trinh Hamlet, Phu Giao Commune, Ho Chi Minh City and it has one representative office at 45 Ham Long Street, Cua Nam Ward, Ha Noi City.

Operating and principal activities

- Minerals Mining (excluding sand mining);
- Production of construction materials; freight transportation services;
- Buying and selling construction materials and minerals;
- Investment in and development of infrastructure for industrial parks, residential areas, and urban areas;
- Real estate business;
- Leasing of residential houses, apartments, factories, and offices;
- Other minerals mining support services.

Normal business cycle

The Company's normal cycle are carried out for a time period of 12 months or less.

Company Structure

As of 30/06/2025, the Company had two associates as follows:

Associate Company	Address	Ownership Percentage	Voting Rights Percentage	Principal Activity
Pho Da Son Investment and Construction Joint Stock Company	Ap 2, Thoi Hoa Ward, Ho Chi Minh City	28.00%	28.00%	Real Estate Trading
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	29.00%	29.00%	Real Estate Trading

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 1 January and ends on 31 December.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with the accounting principles stipulated in the Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22/12/2014, Circular No. 53/2016/TT-BTC dated 21/03/2016 by the Ministry of Finance, Vietnamese Accounting Standards, and relevant legal regulations governing the preparation and presentation of financial statements.

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

The financial statements for the period from 01/01/2025 to 30/06/2025 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding information disclosure on the securities market.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the main accounting policies applied by the Company in the preparation of financial statements:

4.1. Basis of preparation of financial statements

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

4.2. Estimates

The preparation of financial statements complies with the Vietnamese Accounting Standards, the current Accounting Regime for enterprises, and relevant legal regulations regarding the preparation and presentation of financial statements. This requires the the Board of Management to make estimates and assumptions affecting the reported figures for liabilities, assets, and the presentation of liabilities and contingent assets as of the financial statement date, as well as the reported figures for revenue and expenses throughout the period. Actual results may differ from the estimates and assumptions made.

4.3. Cash and cash equivalent

Cash reflects the total amount of money held by the Company as of the end of the accounting period, including cash on hand, demand deposits, and cash in transit.

Cash equivalents represent short-term investments with a maturity of no more than three months from the date of acquisition that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. These are recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.4. Loans

This section reflects loans based on contracts or loan agreements between two parties, with a remaining repayment term of no more than 12 months (short-term) and over 12 months (long-term) as of the financial reporting date. Loans are recorded in the accounting books at their original cost. Interest from loans is recognized as finance income when it accrues.

The Company classifies loans as long-term or short-term based on their remaining term from the reporting date and re-evaluates foreign currency monetary items (if any).

Provisions for loans with a nature similar to doubtful receivables are made in accordance with Note 4.6 on doubtful receivables.

4.5. Equity Investments in Other Entities

Investment in Associates

This represents investments in entities in which the Company directly or indirectly holds from 20% to less than 50% of the voting rights, without any other agreements in place.

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control those policies.

Equity Investments in Other Entities

These are investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Capital investments in other entities are initially recognized at cost, which includes the purchase price or contribution amount plus any directly related investment costs (if any), such as brokerage fees, transaction fees, consulting fees, auditing fees, taxes, and bank charges. In cases of investment using non-monetary assets, the investment amount is recognized at the fair value of the non-monetary asset at the time of occurrence.

Dividends and profits from periods before the investment is purchased are accounted for as a reduction in the value of the investment. Dividends and profits from periods after the investment is purchased are recognized as finance income at fair value on the date the right to receive them arises. For dividends received in shares, the Company only tracks the increase in the number of shares in the financial statement notes and does not recognize an increase in the investment's value or finance income.

Provisions for losses on other equity investments represent the amount by which the cost exceeds the market value of the investment or the Company's share according to the investee's accounting records, established in accordance with the applicable Enterprise Accounting Standards.

4.6. Receivables and provision for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Receivables from customers include commercial receivables arising from buying and selling transactions;
- Other receivables include non-commercial receivables unrelated to buying and selling transactions, such as: interest receivables from loans or deposits; amounts paid on behalf of others; receivables for fines and compensation; advances; pledged, deposited, or collateralized amounts; and loans of assets...

Receivables are recognized at an amount not exceeding their recoverable value. An allowance for doubtful accounts is established for receivables that are overdue for more than six months or for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or other similar difficulties, in accordance with the current corporate accounting regime.

4.7. Inventories

Ordinary inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition. The cost of inventories is determined using the weighted average method. The net realizable value is estimated as the estimated selling price less estimated costs to complete and the estimated costs necessary to sell the inventories.

Inventories are accounted for using the perpetual inventory method.

Real estate inventories

Real estate that is purchased or developed for sale or long-term lease, which meets the conditions for recognizing revenue during the Company's normal business activities, and not for leasing or holding for appreciation, is recorded as inventory at the lower of cost to bring each product to its current position and condition, and net realizable value.

The cost of real estate inventories includes land use fees, land rental fees and other taxes, construction costs paid to contractors, and other related expenses, such as interest expenses, design consulting fees, site clearance and compensation costs, general construction management expenses, and other related costs.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, based on market value at the reporting date, minus the estimated costs of completion and estimated selling expenses.

Provision for devaluation of inventories

Provision for devaluation of inventories is the difference when the cost of inventories exceeds their net realizable value at the end of the accounting period, which is recognized in accordance with the current regulations of the enterprise accounting system.

4.8. Tangible Fixed assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on the original cost.

The cost of tangible fixed assets arising from purchases and construction for transfer includes the purchase price and all other directly related costs necessary to bring the asset to a condition and location for use. The cost of tangible fixed assets built or self-constructed includes construction costs, actual production costs incurred, as well as installation and testing costs.

Subsequent costs are added to the asset's cost if they improve the asset's current condition compared to its original standard state, such as:

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, by the Ministry of Finance. The specific depreciation periods for various types of fixed assets are as follows:

<u>Types of assets</u>	<u>Years</u>
Buildings and structures	05 - 11
Machinery and equipment	05 - 12
Transportation and transmission vehicles	06 - 10
Office equipment	03 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the remaining carrying amount of the assets and are recognized in the Statement of Profit or Loss.

4.9. Intangible Fixed assets and Amorization

Intangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their purchase price.

The Company's intangible fixed assets consist of computer software, which is amortized using the straight-line method over a period of 8 years.

4.10. Finance Lease Assets

Leasing an asset is classified as a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Company recognizes the leased asset at its fair value at the lease inception date or at the present value of the minimum lease payments (if this value is lower than the fair value), plus any direct costs incurred initially related to the finance lease. The corresponding lease liability is recognized on the balance sheet as a finance lease liability. Lease payments are divided into financial expenses and principal repayment to ensure a fixed periodic interest rate on the outstanding liability balance. The financial lease expenses are recognized in the profit and loss statement, unless these costs directly result in the leased asset being created, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

Finance leased assets are depreciated using the straight-line method based on the estimated useful life in accordance with the regulations of Circular No. 45/2013/TT-BTC by the Ministry of Finance, which guides the management, use, and depreciation of fixed assets.

The Company's finance leased asset are 03 stone crushing lines with a capacity of 400 tons per hour, with a depreciation period from 140 month to 144 months (12 years).

4.11. Investment Property

The Company's investment property consists of three houses located at the UNI-TOWN Commercial Area in the Binh Duong Industrial-Service-Urban Complex. These properties are owned by the Company and are held for the capital appreciation.

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

Costs related to investment properties incurred after initial recognition are expensed, unless such costs are certain to increase the future economic benefits beyond the originally assessed level, in which case they are added to the cost of the property.

Investment properties held for appreciation are not depreciated. If there is concrete evidence that the investment property has decreased in value compared to the market value and the decline can be reliably measured, the carrying amount of the investment property is reduced, and the loss is recognized in the cost of goods sold.

4.12. Prepayments

Prepaid expenses include actual costs incurred that relate to the operating results of multiple accounting periods. These expenses comprise mineral exploitation rights fees, the value of tools and equipment put into use, and other costs expected to provide future economic benefits to the Company. Specifically:

- Mineral exploitation rights fees: These fees are determined based on the amount paid as per Decision No. 1782/QĐ-UBND dated 21/06/2019, Issued by the People's Committee of Binh Duong Province, approving the mineral exploitation rights fees for the Rach Rat construction stone mine in An Binh Commune, Phu Giao District, Binh Duong Province. The fees are amortized over the extraction period specified in the mining license.
- Value of tools and equipment put into use: The Company amortizes these assets using the straight-line method over a maximum period of one year for short-term prepaid expenses and a maximum of three years for long-term prepaid expenses.

4.13. Payables

Payables are tracked in detail according to the original terms, remaining term at the reporting date, payee, and other management needs of the company. Payables are classified into trade payables and other payables as follows:

- Accounts payable to suppliers include amounts payable arising from trade transactions related to buying and selling activities;

- Other payables include amounts that are non-commercial and not related to the purchase, sale, or provision of goods and services. This category encompasses payables for interest on loans, amounts payable due to third parties covering expenses, borrowed assets, payables for fines and compensation, discovered surplus assets with unclear origins, and obligations for social insurance, health insurance, unemployment insurance, and trade union funds, amounts received as deposits or collateral

Liabilities are recognized at no less than the amounts due for payment. When there is evidence indicating the likelihood of a loss, the Company immediately recognizes a liability following the principle of prudence.

4.14. Loans and finance lease liabilities

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

These borrowings and liabilities are tracked in detail by the lender, debtor, loan agreement, type of asset borrowed or leased, and the repayment terms of the borrowings and finance lease liabilities. Borrowings and finance lease liabilities with a repayment term exceeding 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and liabilities due for repayment within the next 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.15. Borrowing cost

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

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

For general loans used for investment or construction purposes, the amount of borrowing costs capitalized is determined based on the capitalization rate applied to the weighted average accumulated costs incurred for the investment or construction of the asset.

The capitalization rate is calculated based on the weighted average interest rate of loans outstanding during the period, excluding specific loans for forming a particular asset.

4.16. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services that have been used during the period, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

4.17. Provision for payables

Provisions for payables are recognized only when the following conditions are met:

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

Provisions for payables are recognized based on the best reasonable estimate of the amount required to settle the present obligation as of the end of the accounting period.

4.18. Revenue recognition

Revenue is recognized when the results of the transaction can be reliably determined, and the Company is likely to receive economic benefits from the transaction.

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

- The company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- The company no longer retains control over the goods as the owner or has control over the goods;
- Revenue can be reliably measured. When a contract allows the buyer to return purchased products under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products (except when the customer has the right to exchange goods for other goods or services);
- The company has or will receive economic benefits from the sales transaction;
- Related costs of the sales transaction can be determined.

Service Revenue is recognized when the following conditions are met:

- The revenue amount can be measured reliably. If the contract allows the buyer to return the purchased service under specific conditions, revenue can only be recognized when such conditions no longer exist and the buyer no longer has the right to return the service provided;
- The company has received or will receive the economic benefits from the service transaction;
- The portion of the service completed at the reporting date can be determined;
- Costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Construction Contract Revenue

Construction contracts specify that the contractor is paid based on the value of work completed. When the outcome of the construction contract can be reliably measured and is approved by the customer, revenue and expenses related to the contract are recognized in proportion to the completed work confirmed by the customer during the year.

Real estate Revenue is recognized when the following conditions are met:

- The real estate is fully completed and handed over to the buyer, and the company has transferred the risks and benefits associated with ownership to the buyer;
- The company no longer retains managerial involvement or control over the real estate;
- The revenue amount can be measured reliably;
- The company has received or will receive the economic benefits from the real estate transaction;
- Costs related to the real estate transaction can be reliably determined.

Financial Income includes interest income from deposits and loans, dividends, profits distributed, payment discounts, and other financial income.

Other Income reflects amounts arising from events or transactions that are distinct from the company's normal business activities, outside the aforementioned revenue categories.

4.19. Taxes

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

Current income tax expense reflects the corporate income tax payable incurred during the year and the additional tax payable due to the discovery of immaterial errors from prior years. Current income tax income reflects reductions in corporate income tax payable due to the discovery of immaterial errors from prior years.

Deferred income tax expense reflects the difference when the reversal of deferred income tax assets during the year exceeds the recognition of deferred income tax assets or when deferred income tax liabilities recognized during the year exceed their reversal. Deferred income tax income reflects the difference when deferred income tax assets recognized during the year exceed their reversal or when the reversal of deferred income tax liabilities exceeds the amount recognized during the year.

Deferred income tax is calculated based on the temporary differences between the carrying amounts and the taxable bases of assets or liabilities presented in the financial statements, as well as unused tax losses and tax incentives. Deferred income tax liabilities must be recognized for all temporary differences. Deferred income tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to offset these temporary differences.

Deferred income tax is determined using the tax rates expected to apply in the year when the assets are recovered or liabilities are settled. Deferred income tax is recognized in the statement of income, except where it relates to items recognized directly in equity. In such cases, the deferred income tax is also recognized directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities, and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the statement of income because taxable income excludes taxable revenues or deductible expenses from other years (including carryforward losses, if any) and excludes non-taxable revenues or non-deductible expenses.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the determination of corporate income tax liabilities depends on the results of examinations conducted by competent tax authorities.

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

4.20. Financial Instruments

Initial Recognition

Financial Assets

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial assets are classified appropriately for disclosure purposes in financial statements. These classifications include financial assets measured at fair value through the statement of income, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At initial recognition, financial assets are recorded at cost plus directly attributable transaction costs. The Company's financial assets include cash and cash equivalents, held-to-maturity investments, trade receivables, loan receivables, and other receivables.

Financial Liabilities

According to Circular No. 210/2009/TT-BTC, financial liabilities are classified appropriately for disclosure in financial statements as financial liabilities measured at fair value through the statement of income or financial liabilities measured at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At initial recognition, financial liabilities are recorded at cost plus directly attributable transaction costs. The Company's financial liabilities include trade payables, accrued expenses, other payables, borrowings, and finance lease liabilities.

Subsequent Measurement

Subsequent to initial recognition, the value of financial instruments is reflected at fair value. In cases where no guidance exists for determining the fair value of financial instruments, they are presented at their carrying value.

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

The Company has not provided disclosures related to financial instruments as of the end of the accounting period because Circular No. 210 and current regulations do not provide specific guidance on determining the fair value of financial assets and liabilities.

4.21. Related parties

Related parties are individuals or entities that are considered to have the ability to control or exert significant influence over the Company's financial and operational decision-making, or who share key management personnel or are subject to common control by another entity.

Individuals with the power to directly or indirectly influence the Company's decisions through voting rights, including close family members (parents, spouses, children, siblings).

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

Entities controlled or influenced by individuals identified above through direct or indirect significant voting rights, or through shared key management personnel. These include businesses owned by leaders or major shareholders of the Company, and entities that share key management personnel with the Company.

5. CASH AND CASH EQUIVALENTS

	30/06/2025	01/01/2025
	VND	VND
Cash on hand	3,881,557,035	385,416,519
Cash in bank	42,876,062,477	5,310,147,025
Cash equivalents	-	30,000,000,000
Total	46,757,619,512	35,695,563,544

6. SHORT-TERM TRADE RECEIVABLES

	30/06/2025	01/01/2025
	VND	VND
Related parties		
ACC Binh Duong Investment and Construction	10,583,413,952	-
Receivables from other customers		
Investment and Industrial Development Corporation	17,109,088,041	20,243,817,699
Nguyen Cat Investment - Construction Company Limited	512,113,863	2,832,070,127
Others	3,276,729,598	8,713,506,936
Total	31,481,345,454	31,789,394,762

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7. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2025	01/01/2025
	VND	VND
Related parties		
ACC Binh Duong Investment and Construction	-	61,236,180,860
Advances to other suppliers		
Binh Duong Trading and Investment Joint Stock Company	10,000,000,000	-
Hoang Long Tin Company Limited	9,205,650,000	-
Others	2,116,251,921	7,256,004
Total	21,321,901,921	61,243,436,864

8. LOAN RECEIVABLES

The loan receivables balance as at 30/06/2025, represents personal loans under loan agreements with a three-months term, which are automatically renewable but do not exceed 12 months from the loan disbursement date. These loans are used to support the borrower's business activities, bear an annual interest rate of 7%, and are secured by legally third-party assets. These loan agreements with external partners are intended to optimize the Company's working capital efficiency.

9. OTHER RECEIVABLES

	30/06/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term	58,746,653,499	-	48,457,522,244	-
Social insurance, Health insurance, Unemployment insurance	1,849,832	-	-	-
Advances to employees	2,514,448,735	-	38,500,000	-
Binh Duong Investment and Trade Joint Stock Company (I)	45,000,000,000	-	45,000,000,000	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (ii)	3,330,637,194	-	-	-
VAT corresponding to the principal of finance lease liabilities	4,396,102,395	-	2,747,351,856	-
Loan interest income	2,931,851,000	-	-	-
Other receivables	571,764,343	-	671,670,388	-
Long-term	14,158,044,539	-	6,340,755,945	-
Environmental rehabilitation deposit	4,108,234,539	-	3,877,046,945	-
Finance lease deposit	10,049,810,000	-	2,463,709,000	-
Total	72,904,698,038	-	54,798,278,189	-

(i) Other receivables include amounts transferred based on agreements between the Company and Binh Duong Investment and Trade Joint Stock Company to secure obligations for the implementation and signing of investment cooperation contracts and the transfer of the bilingual school project at land area DV-DT/GD in Thoi Hoa Ward, Ho Chi Minh City (formerly Thoi Hoa Ward, Ben Cat City, Binh Duong Province). Due to the general economic difficulties, the Company and its partner will determine the appropriate time to implement the project to ensure the best results for the Company.

(ii) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m² at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province (formerly Binh Phuoc Province).

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10. PREPAID EXPENSES

	30/06/2025	01/01/2025
	VND	VND
Short-term	3,175,491,742	1,470,442,389
Repairing fixed assets	714,539,916	365,856,417
Insurance costs	2,460,951,826	1,083,289,675
Others	-	21,296,297
Long-term	34,413,506,540	31,035,154,492
Tools and supplies	2,143,517,322	1,711,244,911
Mineral exploitation license fee	28,447,419,825	25,372,472,932
Others	3,822,569,393	3,951,436,649
Total	37,588,998,282	32,505,596,881

11. INVENTORIES

	30/06/2025		01/01/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Raw materials	416,765,441	-	264,608,883	-
Tools and supplies	834,712,415	-	569,656,145	-
Work in process (1)	69,029,390,730	-	68,407,479,649	-
Finished goods	1,491,708,181	-	1,710,041,750	-
Merchandises	86,267,895,862	-	71,558,267,876	-
- Real Estate Inventories (2)	61,142,000,000	-	61,142,000,000	-
- Others	25,125,895,862	-	10,416,267,876	-
Total	158,040,472,629	-	142,510,054,303	-

(1) The details of work in process as follows:

	30/06/2025	01/01/2025
	VND	VND
Cost of unfinished stone production	545,177,158	534,569,649
Tan Dinh Real Estate Project (*)	67,364,500,000	67,364,500,000
Other projects	1,119,713,572	508,410,000
Total	69,029,390,730	68,407,479,649

(*) It represents the value of land use rights for certain plots of land acquired by the Company since 2021 in Hoa Loi Ward, Ho Chi Minh City (formerly Tan Dinh Ward, Ben Cat City, Binh Duong Province), intended for real estate development projects. The land use rights for these plots are mortgaged for bank loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch.

(2) Real estate inventories includes plots of land in Thoi Hoa Ward, Ho Chi Minh City (formerly Thoi Hoa Ward, Ben Cat City, Binh Duong Province). The land use rights for these plots are mortgaged for bank loans at Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch.

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12. CONSTRUCTION IN PROGRESS

	30/06/2025	01/01/2025
	VND	VND
Stone crushing production line with a capacity of 400 tons/ hour	11,730,639,000	-
Toyota Hilux pickup truck	200,000,000	-
Total	11,930,639,000	-

13. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
COST		
As at 01/01/2025	67,553,941,214	67,553,941,214
Additions during the period	35,120,524,534	35,120,524,534
As at 30/06/2025	102,674,465,748	102,674,465,748
ACCUMULATED DEPRECIATION		
As at 01/01/2025	5,128,613,325	5,128,613,325
Depreciation	3,750,820,287	3,750,820,287
As at 30/06/2025	8,879,433,612	8,879,433,612
NET BOOK VALUE		
As at 01/01/2025	62,425,327,889	62,425,327,889
As at 30/06/2025	93,795,032,136	93,795,032,136

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14. PROVISION FOR BAD RECEIVABLE DEBTS

	30/06/2025				01/01/2025			
	Overdue time	Historical cost	Recoverable amount	Provision	Overdue time	Historical cost	Recoverable amount	Provision
	Year	VND	VND	VND	Year	VND	VND	VND
Trade accounts receivable								
Binh Duong Transport and Irrigation Construction Joint Stock Company	> 3 years	230,153,496	-	(230,153,496)	> 3 years	230,153,496	-	(230,153,496)
Anh Tuan Bridge Road and Construction Co., Ltd	> 3 years	380,186,540	-	(380,186,540)	> 3 years	380,186,540	-	(380,186,540)
Dai Khoa Construction One Member Co., Ltd	> 3 years	10,701,946	-	(10,701,946)	> 3 years	10,701,946	-	(10,701,946)
Total		621,041,982	-	(621,041,982)		621,041,982	-	(621,041,982)

15. INVESTMENT IN OTHER ENTITIES

	30/06/2025				01/01/2025			
	Ownership Rate	Voting Rate	Historical cost	Provision	Ownership Rate	Voting Rate	Historical cost	Provision
			VND	VND			VND	VND
Investments in associates								
Pho Da Son Investment and Construction Joint Stock Company (1)	28.00%	28.00%	224,000,000,000	-	28.00%	28.00%	224,000,000,000	-
Nguyen Viet Real Estate Trading and Construction Joint Stock Company (2)	29.00%	29.00%	174,000,000,000	-	-	-	-	-
Other long-term investments								
Binh Duong Investment and Trade Joint Stock Company (3)	18.20%	18.20%	697,500,000,000	-	18.20%	18.20%	697,500,000,000	-
Total			1,095,500,000,000	-			921,500,000,000	-

(1) Pho Da Son Investment and Construction Joint Stock Company operates in the field of real estate investment and trading. As of 30/06/2025, Pho Da Son Company had a charter capital of VND 800 billion. The Company and other investors invest in Pho Da Son Company to implement real estate projects in Ho Chi Minh City. At present, Pho Da Son Company is in the basic construction investment stage of its real estate projects. The Company's Board of Directors assesses and believes that the potential of these projects will bring future economic benefits to the Company; therefore, no impairment loss arises from this investment.

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(2) Nguyen Viet Real Estate Trading and Construction Joint Stock Company operates in the fields of real estate investment and trading, civil and industrial construction, technical infrastructure, and building materials trading. As of 30/06/2025, Nguyen Viet Company had a charter capital of VND 600 billion. The Company and other investors invest in Nguyen Viet Company to implement real estate projects in Ho Chi Minh City. According to the financial statements for the operating period from 01/01/2025 to 30/06/2025, Nguyen Viet Company recorded a profit; therefore, the Company's Board of General Directors assesses and believes that no impairment loss arises from this investment.

(3) Binh Duong Trading and Investment Joint Stock Company operates in the field of real estate trading. As the Company records a profit in its annual business results, the Company's Board of Directors assesses and believes that no impairment loss arises from this investment.

16. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2025	4,915,241,668	144,568,536,272	14,392,570,754	238,015,000	164,114,363,694
Liquidation, disposal	-	(36,305,852,598)	-	-	(36,305,852,598)
As at 30/06/2025	4,915,241,668	108,262,683,674	14,392,570,754	238,015,000	127,808,511,096
ACCUMULATED DEPRECIATION					
As at 01/01/2025	4,915,241,668	48,162,812,291	8,856,323,776	210,972,506	62,145,350,241
Depreciation	-	4,950,039,030	557,451,552	9,325,002	5,516,815,584
Liquidation, disposal	-	(1,185,328,065)	-	-	(1,185,328,065)
As at 30/06/2025	4,915,241,668	51,927,523,256	9,413,775,328	220,297,508	66,476,837,760
NET BOOK VALUE					
As at 01/01/2025	-	96,405,723,981	5,536,246,978	27,042,494	101,969,013,453
As at 30/06/2025	-	56,335,160,418	4,978,795,426	17,717,492	61,331,673,336
<i>Cost of tangible fixed assets fully depreciated but still in use</i>	4,834,941,913	8,046,112,512	4,078,013,428	182,065,000	17,141,132,853
<i>Residual value of tangible fixed assets mortgaged for bank loans</i>	-	44,730,354,590	-	-	44,730,354,590

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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17. INVESTMENT PROPERTIES

	01/01/2025	Increase during the period	Decrease during the period	30/06/2025
	VND	VND	VND	VND
Cost	8,668,420,969	-	-	8,668,420,969
- Buildings	8,668,420,969	-	-	8,668,420,969
Impairment loss	-	-	-	-
Net book value	8,668,420,969	-	-	8,668,420,969
- Buildings	8,668,420,969	-	-	8,668,420,969

18. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/06/2025	01/01/2025
	VND	VND
Related parties		
ACC Binh Duong Investment and Construction	-	1,433,806,904
An Binh Granite Joint Stock Company	16,051,444,053	5,840,192,234
Advance from other customers		
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	42,042,993,667	16,744,030,919
Others	2,887,306,005	1,077,766,470
Total	60,981,743,725	25,095,796,527

19. ACCRUED EXPENSES

	30/06/2025	01/01/2025
	VND	VND
Accrued Interest expense	371,440,922	338,217,938
Others	1,081,448,268	639,375,240
Total	1,452,889,190	977,593,178

20. LONG-TERM PROVISIONS

	30/06/2025	01/01/2025
	VND	VND
Provision for environmental rehabilitation costs	3,992,640,742	3,877,046,945
Total	3,992,640,742	3,877,046,945

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21. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2025		01/01/2025	
	Value	Repayment capability amount	Value	Repayment capability amount
	VND	VND	VND	VND
Related parties				
ACC Binh Duong Investment and Construction Joint Stock Company	2,238,266,278	2,238,266,278	10,194,567,680	10,194,567,680
An Binh Granite Joint Stock Company	1,482,326,878	1,482,326,878	-	-
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	414,482,400	414,482,400	811,248,480	811,248,480
	341,457,000	341,457,000	9,383,319,200	9,383,319,200
Other trade payables				
C BHI Construction Joint Stock Company	23,899,394,240	23,899,394,240	31,605,698,989	31,605,698,989
ACG Vietnam Investment Joint Stock Company	2,454,673,263	2,454,673,263	3,835,851,152	3,835,851,152
Branch of Binh Nguyen Trading and Construction Company Limited	2,743,533,732	2,743,533,732	3,009,298,851	3,009,298,851
Tam Thai Hoa Trading and Service One Member Limited Liability Company	4,352,007,134	4,352,007,134	2,616,035,455	2,616,035,455
Others	3,868,487,884	3,868,487,884	2,939,410,852	2,939,410,852
	10,480,692,227	10,480,692,227	19,205,102,679	19,205,102,679
Total	26,137,660,518	26,137,660,518	41,800,266,669	41,800,266,669

22. TAXES AND OTHER PAYABLES TO THE STATE

	01/01/2025	Payable amount	Paid amount	30/06/2025
	VND	VND	VND	VND
Value added tax	2,435,857,456	8,632,202,760	11,068,060,216	-
Corporate income tax	2,923,269,788	9,054,378,933	5,992,088,051	5,985,560,670
Personal income tax	39,843,240	84,464,686	106,055,927	18,251,999
Resource Tax	2,356,226,052	8,547,757,359	7,894,632,698	3,009,350,713
Property Tax, Land Lease Fees	-	489,942,233	489,942,233	-
Environmental Protection Fee	2,767,018,847	4,798,398,367	6,786,208,096	779,209,118
Fees, charge and others	-	4,000,000	4,000,000	-
Total	10,522,215,383	31,611,144,338	32,340,987,221	9,792,372,500

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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23. LOANS AND FINANCE LEASE LIABILITIES

	30/06/2025	01/01/2025
	VND	VND
Short		
Short-term loans (23.1)	327,136,955,369	312,022,183,965
Long-term loans due (23.1)	291,427,722,363	293,186,683,961
	9,284,000,000	6,998,500,000
Long-term financial lease liabilities due (23.2)	26,425,233,006	11,837,000,004
Long		
Long-term loans (23.1)	34,829,149,236	33,286,249,994
	1,907,000,000	8,034,000,000
Long-term financial lease liabilities (23.2)	32,922,149,236	25,252,249,994
Total	361,966,104,605	345,308,433,959

23.1 Loans

	01/01/2025		During the period		30/06/2025	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
	VND	VND	VND	VND	VND	VND
Short-term loans	300,185,183,961	300,185,183,961	258,710,536,046	258,183,997,644	300,711,722,363	300,711,722,363
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	137,572,517,439	137,572,517,439	93,206,904,436	114,652,203,751	116,127,218,124	116,127,218,124
Vietnam Joint Stock Commercial Bank for Industry and Trade (2)	23,283,209,081	23,283,209,081	40,354,755,837	23,650,809,083	39,987,155,835	39,987,155,835
Joint Stock Commercial Bank for Foreign Trade of Vietnam	39,046,444,045	39,046,444,045	-	39,046,444,045	-	-
Indovina Bank Limited (3)	93,284,513,396	93,284,513,396	69,354,026,916	76,993,040,765	85,645,499,547	85,645,499,547
Asia Commercial Joint Stock Bank (4)	-	-	49,667,848,857	-	49,667,848,857	49,667,848,857
Long-term loans due						
Vietnam Joint Stock Commercial Bank for Industry and Trade (5)	6,998,500,000	6,998,500,000	6,127,000,000	3,841,500,000	9,284,000,000	9,284,000,000

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	01/01/2025			During the period			30/06/2025		
	Value		Repayment capability amount	Increase		Decrease	Value		Repayment capability amount
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Long-term loan	8,034,000,000	8,034,000,000	8,034,000,000	-	6,127,000,000	1,907,000,000	1,907,000,000	1,907,000,000	1,907,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade (5)	8,034,000,000	8,034,000,000	8,034,000,000	-	6,127,000,000	1,907,000,000	1,907,000,000	1,907,000,000	1,907,000,000
Total	308,219,183,961	308,219,183,961	308,219,183,961	258,710,536,046	264,310,997,644	302,618,722,363	302,618,722,363	302,618,722,363	302,618,722,363

Detailed information on short-term loans as at 30/6/2025:

Bank	Contract Number	Credit Limit (billion VND)	Purpose	Loan Term	Collateral Assets
(1) Joint Stock Commercial Bank for Investment and Development - Tay Ho Branch	01/2025/2615346/HBTD dated 28/04/2025	150	Supplement working capital for production and business activities	Loan term according to specific contract	The collateral consists of land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City (formerly Thoi Hoa Ward, Ben Cat Town, Binh Duong Province), which the Company acquired through a transfer from an individual
(2) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	3017417301/2023-HBCHM/NHCT680-AHP dated 18/01/2024 and supplemented document dated 03/01/2025	40	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	Mortgage contract of land use rights No. 01.3017417301/2021/HBCHM/NHCT680-AHP dated 22/12/2021; Mortgage contract of real estate No. 01.3017417301/2021/HBCHM/NHCT680-AHP dated 29/06/2021; Mortgage contract of real estate No. 01.3017417301/2021/HBCHM/NHCT680-AHP dated 03/07/2021
(3) INDOVINA Limited Liability Bank - Phu My Hung Branch	096/0424/CLr/6392576 dated 26/04/2024	100	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 9 months	The collateral consists of land use rights over land plots located in Thoi Hoa Ward, Ho Chi Minh City (formerly Thoi Hoa Ward, Ben Cat Town, Binh Duong Province), owned by a third party
(4) Asia Commercial Bank - Phan Dinh Phung Branch	PDP.DN.6523.090525 dated 29/05/2025	99.7	Supplement working capital for production and business activities	Loan term according to promissory note, not exceeding 10 months	The collateral consists of land use rights over land plots located in Chanh Hiep Ward, Ho Chi Minh City (formerly Dinh Hoa Ward, Thu Dau Mot Town, Binh Duong Province), owned by a third party

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Detailed information on long-term loan as at 30/6/2025:

Bank	Contract Number	Credit Limit (billion VND)	Purpose	Loan Term	Collateral Assets
Vietnam Joint Stock Commercial Bank for (5) Industry and Trade - Dong Nai Branch	01.3017417301/2021- HĐCVCT/NHCT680-AHP dated 30/06/2021	3.454	Purchase of machinery and equipment	48 months	Mortgage contract No. 02.3017417301/2021- HĐBĐ/NHCT680-AHP dated 29/06/2021
	02.3017417301/2021- HĐCVCT/NHCT680-AHP dated 17/08/2021	2.035	Purchase of machinery and equipment	48 months	Mortgage contract No. 02.3017417301/2021- HĐBĐ/NHCT680-AHP dated 30/07/2021
	03.3017417301/2021- HĐCVCT/NHCT680-AHP dated 31/12/2021	1.454	Purchase of machinery and equipment	48 months	Mortgage contract No. 03.3017417301/2021- HĐBĐ/NHCT680-AHP dated 31/12/2021
	04.3017417301/2022- HĐCVCT/NHCT680-AHP dated 28/12/2022	16.450	Purchase of machinery and equipment	48 months	Mortgage contract for assets No. 02.3017417301/2022/NTCT680-AHP MMTB dated 28/12/2022
	01.3017417301/2023- HĐCVDADT/NHCT680- AHP dated 27/02/2023	26.500	Purchase of machinery and equipment	60 months	Mortgage contract No. 01.3017417301/2023- HĐBĐ/NHCT680-AHP MMTB dated 27/02/2023

Repayment schedule of long-term loan

	30/06/2025	01/01/2025
	VND	VND
Less than 1 year	9,284,000,000	6,998,500,000
More than 1 year to 5 years	1,907,000,000	8,034,000,000
Total	11,191,000,000	15,032,500,000

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23.2 Finance lease liabilities

	01/01/2025		During the period		30/06/2025	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
	VND	VND	VND	VND	VND	VND
Short-term						
Finance Leasing Company Limited - Vietnam Joint	11,837,000,004	11,837,000,004	20,506,733,004	5,918,500,002	26,425,233,006	26,425,233,006
Stock Commercial Bank for Industry and Trade	11,837,000,004	11,837,000,004	11,837,000,004	5,918,500,002	17,755,500,006	17,755,500,006
- Ho Chi Minh City Branch (1)						
Vietnam International Financial Leasing	-	-	8,669,733,000	-	8,669,733,000	8,669,733,000
Company Limited (2)						
Long-term						
Finance Leasing Company Limited - Vietnam Joint	25,252,249,994	25,252,249,994	30,344,065,496	22,674,166,254	32,922,149,236	32,922,149,236
Stock Commercial Bank for Industry and Trade	25,252,249,994	25,252,249,994	-	11,837,000,004	13,415,249,990	13,415,249,990
- Ho Chi Minh City Branch (1)						
Vietnam International Financial Leasing	-	-	30,344,065,496	10,837,166,250	19,506,899,246	19,506,899,246
Company Limited (2)						
Total	37,089,249,998	37,089,249,998	50,850,798,500	28,592,666,256	59,347,382,242	59,347,382,242

Detailed information on Finance lease liabilities

Unit	Contract number	Balance as at 30/06/2025	Rate	Purpose	Term
Finance Leasing Company Limited - Vietnam Joint	102/2023/CN.MN-CTTC	13,020,750,000	9.50%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
(1) Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	dated 19/09/2023				
	30/2024/CN.MN-CTTC	18,149,999,996	9.50%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
	dated 04/06/2024				
Vietnam International Financial Leasing	2025-00084-000 dated	28,176,632,246	6.00%	Leasing a stone crushing line with a capacity of 400 tons per hour	42 months
(2) Company Limited	27/03/2025				

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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Repayment schedule of Finance lease liabilities

	30/06/2025	01/01/2025
	VND	VND
Less than 1 year	26,425,233,006	11,837,000,004
More than 1 year to 5 years	32,922,149,236	25,252,249,994
Total	59,347,382,242	37,089,249,998

24. OWNER'S EQUITY

Table of Changes in Equity

	Owner's equity	Share premium	Investment and development fund	Undistributed earnings	Total
	VND	VND	VND	VND	VND
As at 01/01/2024	1,049,999,780,000	(1,370,600,000)	12,926,344,094	106,648,984,653	1,168,204,508,747
Profit for the year	-	-	-	48,543,083,451	48,543,083,451
Distribution for Bonus and Welfare Fund	-	-	-	(526,677,074)	(526,677,074)
Distribution for Remuneration of the Board of Directors and Supervisory Board	-	-	-	(263,338,537)	(263,338,537)
As at 01/01/2025	1,049,999,780,000	(1,370,600,000)	12,926,344,094	154,402,052,493	1,215,957,576,587
Profit for the period	-	-	-	36,211,394,232	36,211,394,232
Distribution for Bonus and Welfare Fund (*)	-	-	-	(485,430,835)	(485,430,835)
Distribution for Remuneration of the Board of Directors and Supervisory Board (*)	-	-	-	(242,715,417)	(242,715,417)
As at 30/06/2025	1,049,999,780,000	(1,370,600,000)	12,926,344,094	189,885,300,473	1,251,440,824,567

(*) The Company distributes profits according to Resolution No. 01/2025/NQ-DHDCD of the 2025 Annual General Meeting of Shareholders dated 29 April 2025, including an appropriation of VND 485,430,835 for the Bonus and welfare fund and VND 242,715,417 for remuneration of the Board of Directors, Supervisory Board, and Secretariat.

EASTERNS AHP MINERALS JOINT STOCK COMPANY
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These notes are an integral part of and should be read in conjunction with the accompanying financial statements
Details of Major Shareholders of the Company

	30/06/2025		01/01/2025	
	Number of Shares	Proportion	Number of Shares	Proportion
Ms. Nguyen Thi Kim Thanh	25,437,707	24.23%	25,437,707	24.23%
Mr. Nguyen Hai Dang	13,227,500	12.60%	13,227,500	12.60%
Mr. Dao Quang Linh	5,251,400	5.00%	5,251,400	5.00%
ACC Binh Duong Investment and Construction Joint Stock Company	4,479,600	4.27%	4,479,600	4.27%
Others	56,603,771	53.91%	56,603,771	53.91%
Total	104,999,978	100.00%	104,999,978	100.00%

Shares

	30/06/2025	01/01/2025
Authorised shares	104,999,978	104,999,978
Issued shares	104,999,978	104,999,978
- Common shares	104,999,978	104,999,978
Repurchased shares (Treasury shares)	-	-
Outstanding shares	104,999,978	104,999,978
- Common shares	104,999,978	104,999,978
Par value of an outstanding share 10,000 VND/share		

25. REVENUE FROM SALES AND SERVICES PROVISION.

	Current Period VND	Comparable Period VND
Revenue from finished products and goods	297,771,944,559	143,775,258,839
Revenue from construction contract	19,102,743,807	30,643,621,655
Revenue from service rendered	-	518,181,816
Total	316,874,688,366	174,937,062,310

Revenue with Related Parties

	Current Period VND	Comparable Period VND
An Binh Granite Joint Stock Company	10,248,796,378	10,106,329,784
ACC Binh Duong Investment and Construction	189,414,531,411	110,600,999,203
Total	199,663,327,789	120,707,328,987

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

26. COST OF SALES

	Current Period VND	Comparable Period VND
Cost of finished products and goods sold	233,835,088,450	116,147,104,766
Cost of construction contract	17,545,260,163	20,224,582,314
Others	-	379,826,700
Total	251,380,348,613	136,751,513,780

27. FINANCIAL INCOME

	Current Period VND	Comparable Period VND
Interest on bank	18,397,877	12,755,010
Interest from loan agreements	5,081,147,000	12,809,922,000
Total	5,099,544,877	12,822,677,010

28. SELLING AND ADMINISTRATIVE EXPENSES

	Current Period VND	Comparable Period VND
Selling expenses	6,232,850,525	4,084,521,155
Transportation and loading expense	6,150,406,125	4,034,434,369
Other expenses	82,444,400	50,086,786
Administrative expenses	6,572,142,477	5,193,625,909
Staff expenses	4,104,073,999	3,265,499,757
Depreciation expense	190,662,384	238,798,224
Tax, fee	4,000,000	4,000,000
Outsourced expense	1,816,353,893	1,077,126,783
Other expenses	457,052,201	608,201,145
Total	12,804,993,002	9,278,147,064

29. PRODUCTION AND BUSINESS COST BY NATURE

	Current Period VND	Comparable Period VND
Material and consumables cost	17,333,198,261	16,017,439,607
Labor cost	8,890,892,923	7,334,242,658
Depreciation	9,267,635,871	6,488,694,815
Outsourced expense	37,607,155,490	36,333,779,054
Other expenses	19,752,878,043	6,268,342,445
Total	92,851,760,588	72,442,498,579

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30. CURRENT CORPORATE INCOME TAX

	Current Period VND	Comparable Period VND
Accounting Profit before CIT	45,265,773,165	32,605,407,789
Adjustment for taxable income		
- Add: Undeductible expense	6,121,502	281,247,133
Taxable income	45,271,894,667	32,886,654,922
Tax rate	20%	20%
Total current corporate income tax expenses	9,054,378,933	6,577,330,984

31. EARNING PER SHARE

	Current Period VND	Comparable Period VND
Profit allocated to common shareholders	36,211,394,232	26,028,076,805
Welfare and bonus fund	-	-
Profit for calculating basic earning per share	36,211,394,232	26,028,076,805
Weighted average number of common shares during the period	104,999,978	104,999,978
Earning per share	345	248

32. RELATED PARTIES INFORMATION

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

Related parties	Relationship
ACC Binh Duong Investment and Construction Joint Stock Company	The General Director of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company	The General Director of the Company is Deputy General Director of this Company
Pho Đa Sơn Investment and Construction Joint Stock Company	Associated Company (from 19/02/2025)
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company
Ms Nguyen Thi Kim Thanh	Major shareholder owns 24.23% of charter capital

In addition to balances and transactions with related parties presented in other notes of the financial statements, the Company had significant transactions and balances with the following related parties:

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Transactions with related parties

	Current Period VND	Comparable Period VND
Purchase of goods and provision of services		
ACC Binh Duong Investment and Construction	15,837,865,101	8,971,541,982
An Binh Granite Joint Stock Company	1,841,056,000	1,573,232,000
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	138,311,621,000	Had not been a related party
Purchase of machinery and equipment		
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	9,710,000,000	Had not been a related party
Collect electricity bills for households		
An Binh Granite Joint Stock Company	106,548,300	96,662,040

Total Income of the Board of Directors and the Board of Management

Name	Position	Current Period VND	Comparable Period VND
Mr. Ngo Anh Quan	Chairman	-	19,500,000
Ms. Nguyen Thi Thuy Van	Member	80,000,000	75,500,000
Ms. Nguyen Thi Loan	Member	-	15,500,000
Mr. Ha Dinh Hung	Member	-	-
Mr. Nguyen Bao Long	Member, General Director	251,331,667	259,362,400
Mr. Nguyen Minh Chi	Deputy General Director (Appointed on 21/05/2025)	78,402,871	-
Total		409,734,538	369,862,400

Remuneration of the Supervisory Board paid during the period:

Name	Position	Current Period VND	Comparable Period VND
Mr. Hoang Van Anh	Head of Supervisory Board	-	15,500,000
Mr. Pham Huy Hau	Member Supervisory Board	-	10,000,000
Mr. Huynh Dang Khoa	Member Supervisory Board	-	10,000,000
Total		-	35,500,000

33. SUBSEQUENT EVENTS

There are no significant subsequent events affect the financial situation and operations of the Company that require adjustment or or disclosures on the financial statements for the period from 01/01/2025 to 30/06/2025.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

34. COMPERATIVE FIGURES

The comparative figures in the Balance Sheet are the figures in the audited financial statements for the year ended 31/12/2024. The comparative figures in the Income Statement and the Statement of cash flows are the figures for the period from 01/01/2024 to 30/06/2024 had been reviewed.

Ho Chi Minh City, 12 August 2025

Preparer

Chief Accountant

General Director



Ung Thi Mo

Dao Huynh Kim

Nguyen Bao Long