

No: 08./2026/CBTT

HCM City, April 4., 2026

**DISCLOSURE OF INFORMATION ON THE ELECTRONIC PORTAL OF  
THE STATE SECURITIES COMMISSION AND HANOI STOCK EXCHANGE**

To: - State Securities Commission of Viet Nam  
- Hanoi Stock Exchange

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

- Stock Symbol: BMJ

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

- Contact Phone: 0274.3688.126

Fax: 0274.3688.125

- E-mail: ahpminerals2019@gmail.com

- Person in charge of information disclosure: Mr. **Pham Huy Hau**

Title: **Legal Representative**

- Type of disclosed information:  24-hour  Upon request

Periodic  Extraordinary

2. Details of Information Disclosure:

**The Annual Report on 2025 of Mien Dong AHP Mineral Joint Stock Company**

3. This information has been published on the company's website on April 4, 2026 at the following link: [www.becamexbmj.com.vn/#enter/f/enter](http://www.becamexbmj.com.vn/#enter/f/enter).

We hereby certify that the information disclosed above is accurate and we take full responsibility before the law for the content of the disclosed information.

**EASTERNS AHP MINERALS JSC**

**Legal Representative**

**GENERAL DIRECTOR**

Attached Document:

The Annual Report on 2025



**PHAM HUY HAU**

# ANNUAL REPORT

## EASTERNS AHP MINERALS JOINT STOCK COMPANY IN 2025



### I. General information

#### 1. Overview information

- Trading name : EASTERNS AHP MINERALS JOINT STOCK COMPANY
- Business Registration Certificate No: 3700927878
- Charter capital : 1,049,999,780,000 VND.
- Owner's investment capital : 1,049,999,780,000 VND.
- Address : 112/125, Tan Thinh hamlet, Phu Giao commune, Ho Chi Minh City.
- Phone number : 0274 3688 126
- Fax number : 0274 3688 125
- Website : [www.becamexbmj.com.vn](http://www.becamexbmj.com.vn)
- Email : [ahpminerals2019@gmail.com](mailto:ahpminerals2019@gmail.com)
- Stock code : BMJ



***Establishment and development process:***

The Company was established based on the equitization of the Mineral Exploitation Enterprise under the Investment and Industrial Development Corporation – One Member Limited Liability Company (now Investment and Industrial Development Corporation – Joint Stock Company, abbreviated as Becamex IDC Corp.), pursuant to Decision No. 630/QD-UBND dated March 5, 2008, issued by the People’s Committee of Binh Duong Province, under the name Becamex Minerals Joint Stock Company.

On December 22, 2009, BMJ shares were officially traded for the first time on the Upcom market, with a số cổ phiếu registered for trading of 6,000,000 shares.

In 2010, the Company started contributing capital to establish An Binh Granite Joint Stock Company (abbreviated as ABG). By 2012, the total contributed capital was 9 Million VND, accounting for 60% of ABG's charter capital.

On June 02, 2014, Becamex Concrete Joint Stock Company (Now ACC Binh Duong Investment and Construction Joint Stock Company) purchased 4,479,600 BMJ shares from Becamex IDC Corp and officially became the Parent Company of the Company.

On July 01, 2015, the Company transferred all 900,000 shares of An Binh Granite Joint Stock Company (ABG) to the Parent Company, Becamex Concrete Joint Stock Company.

On November 16, 2015, the Binh Duong Provincial Department of Planning and Investment issued Business Registration Certificate No. 3700927878 (1st change registration) changing the General Director - Legal representative.

On May 22, 2019, the Department of Planning and Investment of Binh Duong Province issued Enterprise Registration Certificate No. 3700927878 (2nd change registration), officially changing the Company’s name from Becamex Minerals Joint Stock Company to Easterns AHP Minerals Joint Stock Company.

On June 21, 2019, the Binh Duong Provincial People's Committee issued Mineral Exploitation License No. 61/GP-UBND ngày June 21, 2019 to Easterns AHP Minerals Joint Stock Company with an exploitation area of 37.3ha, the exploitation depth is up to cote -20m.

On February 18, 2020, the Department of Planning and Investment of Binh Duong province issued Business Registration Certificate No. 3700927878 (4th change registration) changing the General Director - Legal representative.

On July 09, 2020, the Department of Planning and Investment of Binh Duong province issued Business Registration Certificate No. 3700927878 (5th change registration) changing the General Director - Legal representative.

In February 2021, the Company conducted a public offering of shares to existing shareholders, increasing its charter capital to VND 300,000,000,000 (three hundred billion dong). ACC Binh Duong Investment and Construction Joint Stock Company did not exercise its pre-emptive rights but instead sold its rights to purchase shares during the capital increase offering of AHP Eastern Mineral Joint Stock Company (BMJ), thereby reducing its ownership ratio in BMJ after the completion of the offering.

From February, 2021 to the present, the Company does not have a công ty mẹ, nor does it have companies that hold control or dominant shares.

On April 20, 2021, the Department of Planning and Investment of Binh Duong Province issued Enterprise Registration Certificate No. 3700927878 (6th revision), changing the charter capital from VND 60 billion to VND 300 billion.

In May 2022, the Company completed a public offering of shares to existing shareholders, increasing its charter capital to VND 1,049,999,780,000.

On June 27, 2022, the Department of Planning and Investment of Binh Duong Province issued Enterprise Registration Certificate No. 3700927878 (7th revision), changing the charter capital from VND 300,000,000,000 to VND 1,049,999,780,000.

On December 18, 2025, the Ho Chi Minh City Department of Planning and Investment issued the 11th Amended Enterprise Registration Certificate No. 3700927878, recording the change of the General Director – the Legal Representative.

## **2. Business lines and locations:**

Main business lines: Exploitation of stone, sand, gravel, clay (Details: Mineral exploitation excluding sand exploitation) and other business lines such as: cargo transportation; wholesale of

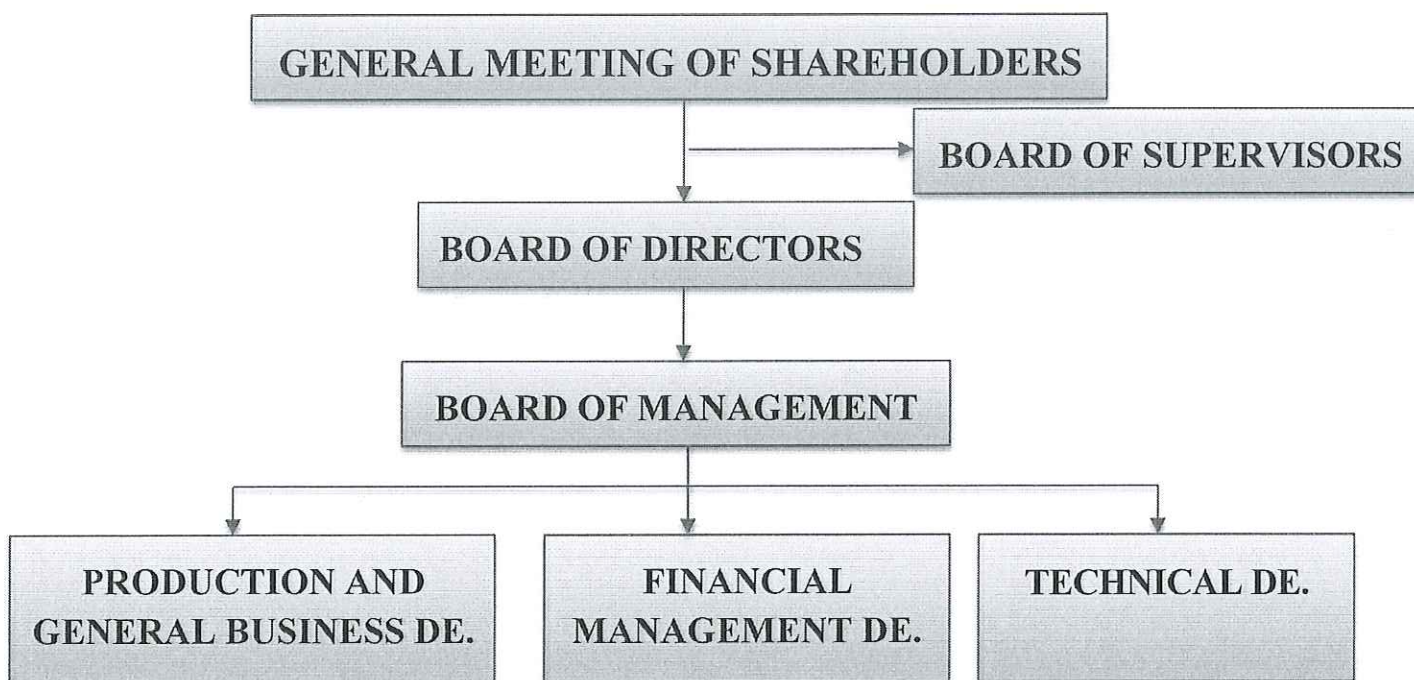
other materials and installation equipment in construction; Real estate business, land use rights belonging to owners, users or leased...

Business location: Ho Chi Minh City and surrounding areas.

**3. Information on the management model, business organization and management apparatus:**

The management model includes: General Meeting of Shareholders, Board of Directors, Board of Supervisors, Board of Management, and specialized departments.

Management apparatus structure:



*Subsidiaries, Affiliates, and Strategic Investments:*

- *Subsidiaries:*

Nguyen Viet Construction Investment and Business Joint Stock Company			
Charter Capital	Ownership Interest	Head Office Address	Principal Business Activities
VND 388,000,000,000 (Three hundred eighty-eight billion Vietnamese Dong)	34,144,000 shares, representing 88% of charter capital	43C Ngo Quyen Street, Cua Nam Ward, Hanoi City	Real Estate Business

- *Affiliates, and Strategic Investments:*

N o.	Company name	Charter Capital	Ownership Interest	Head Office Address	Principal Business Activities
1	Binh Duong Business and Investment JSC	618,380,000,000	610,000 shares, representing 9.86% of charter capital	Land parcel No. 265, Map sheet No. 41, Quarter 3A, Thoi Hoa Ward, HCMC	Real Estate Business
2	Pho Da Son Investment and Construction JSC	800,000,000,000	22,400,000 shares, representing 28.0% of charter capital	Plot No. 62, Lot K32, Map sheet No. 1 - My Phuoc III Resettlement Area, Hamlet 2, Thoi Hoa Ward, HCMC	Real Estate Business, land use rights of owner, user, or lessor
3	Nguyen Viet Real Estate Business and Construction JSC	600,000,000,000	17,400,000 shares, representing 29.0% of charter capital	Land parcel No. Plot 41 and Plot 42, Lot L64, Map sheet No. 1 - My Phuoc III Resettlement Area, NE8 Street, Quarter 3A, Thoi Hoa Ward, HCMC	Real Estate Business, land use rights of owner, user, or lessor

#### 4. Development orientation:

##### *The Company's main objectives:*

Maintain the traditional market and always develop new markets.

Mineral exploitation is a key, important business and a condition for developing other business areas.

Ensure the best product and service quality with a high sense of responsibility to bring the highest benefits to customers.

Actively seek new consumption markets to improve economic efficiency, create stability and development for the Company.

Research and apply new technical advances, promote innovation and offer new and useful solutions to improve labor productivity and work efficiency.

Improve the material and spiritual life for employees, ensuring a good working environment and peace of mind at the Company.

##### *Medium and long-term development strategy:*

Effectively implement the expansion project, construction work for mining and processing building stone at Rach Rat building stone mine, An Binh commune, Phu Giao district, in order

to meet the mining capacity licensed by the People's Committee of Binh Duong province. Comply with legal regulations regarding the Company's production and business activities.

Research and develop other industries to bring long-term benefits to the Company.

Invest in and improve product quality, diversify products to meet all customer needs as well as the Company's sustainable development goals.

Maintain the Company's position in the market, ready to cooperate with all customers to optimize production and business activities effectively.

With responsibility to society and the community, the Company commits to actively and fully participate in social activities and sponsorship programs to contribute to improving the quality of life of people around the mine, as well as contributing to the overall development of the locality and society as a whole.

***The sustainable development goals and main programs related to the Company's short and medium term:***

The Company always maintains the level of resource exploitation within the permitted limits, without degrading the areas around the mine, as well as the abuse of toxic chemicals in mining operations, without causing environmental pollution as well as water sources used in the area.

Be careful in selecting technical technologies to apply to mining operations to improve the quality as well as the Company's plan to expand the scale of mining and production.

Ensure health protection measures as well as safety for workers working at the Company and the community around the mine.

Treat fairly, respect the privacy, dignity, culture, and customs of workers participating in production activities at the Company.

Caring, contributing, and sharing with the spirit of joining hands for the community is to bring benefits to the community.

Always respect and commit to strictly controlling the production process to avoid violating environmental standards. To achieve this, the Company commits to complying with legal requirements and other requirements related to environmental protection; Carry out periodic environmental quality surveys, measurements and monitoring (Quarterly). Waste is sorted, collected and treated.



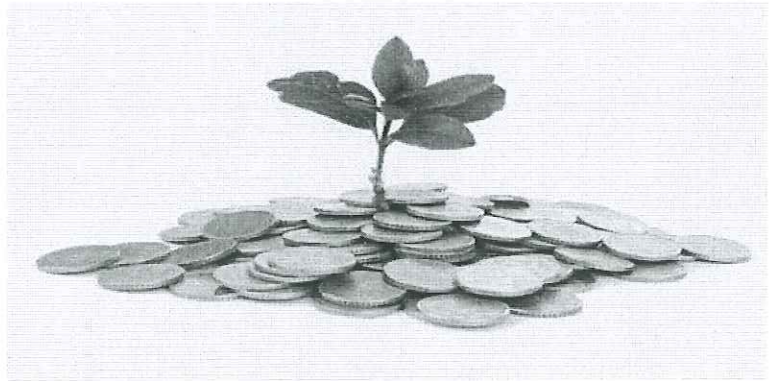
## 5. Risks:

### *Legal risks:*

Easterns AHP Mineral Joint Stock Company operates under the joint stock company model, and the Company's shares have been registered on the Upcom trading system, so the Company's operations are subject to many adjustments from the Enterprise Law, Securities Law, and other guiding documents. With the main business being mineral exploitation, and having expanded into the field of infrastructure, engineering, industry and construction, the Company's operations are also subject to the adjustment of legal regulations on minerals and construction. In 2023, many legal documents related to the Company's field of operation were amended and supplemented, so to limit arising risks, the Company always researches and regularly updates legal documents related to its field of operation to ensure compliance with legal regulations.

### *Environmental risks:*

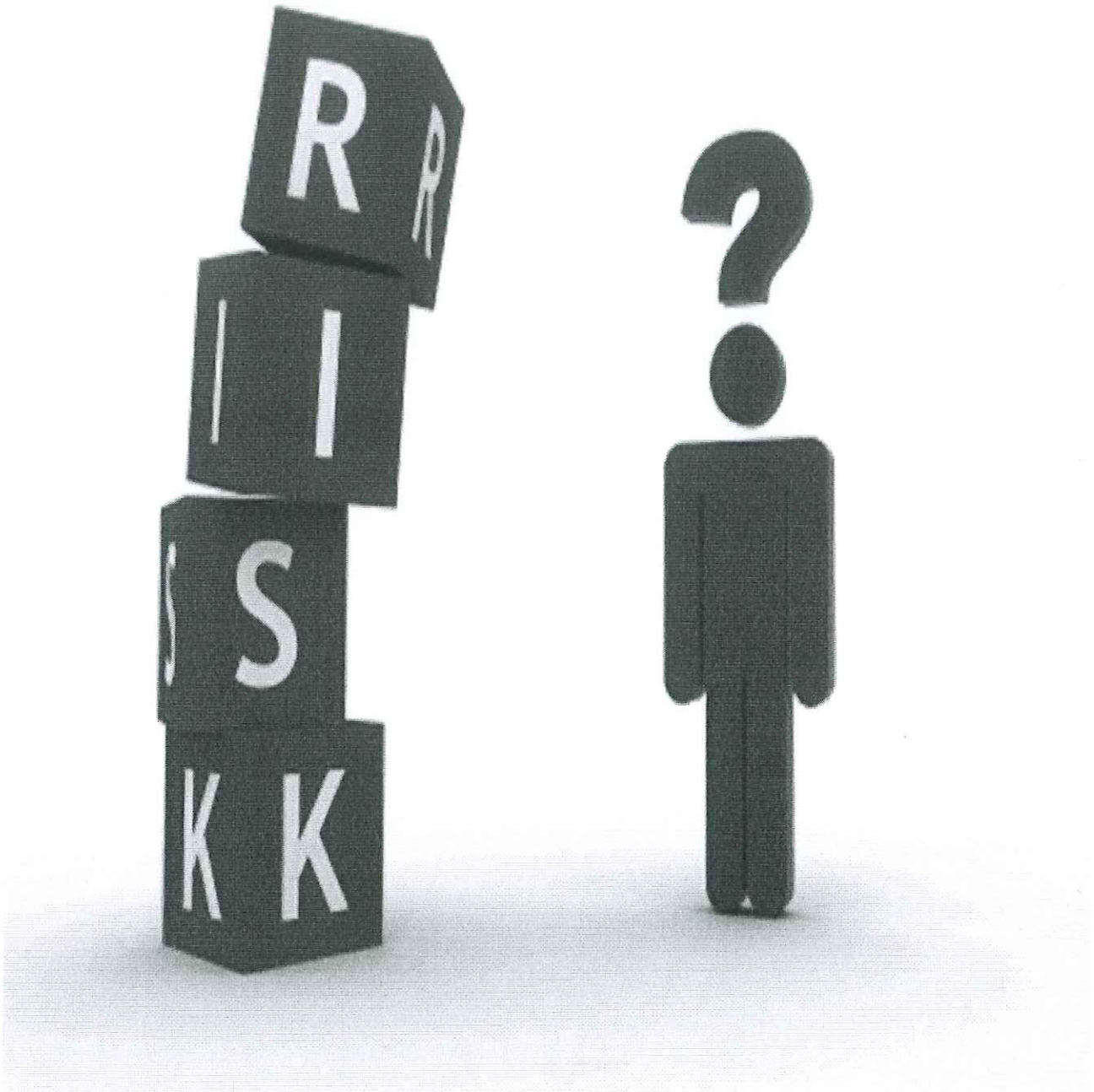
Minerals are non-renewable resources with limited output, and exploitation depends on many environmental factors, causing potential risks to the Company's main revenue-generating activities. Especially due to the nature of



mineral exploitation, the condition of stone dust in the air during the dry season is unavoidable. To reduce the above factors to the environment, the Company always pays attention to treatment measures such as watering and labor protection, researching solutions and technologies to minimize stone dust that affects the health of workers and adversely affects the surrounding environment.

***Risks Regarding the Construction and Real Estate Market:*** The construction and real estate market has many surrounding factors such as: fluctuations in raw material prices, market supply and demand, policies of banks... Any sudden change can affect the Company's investment, production, and construction operations. Therefore, the Board of Management must always calculate and anticipate arising cases to have the most flexible and appropriate business production plan for each period.

Other risks: Risks such as earthquakes, natural disasters, storms, floods, fires, etc. are force majeure risks. In reality, these risks are rare, but when they occur, they often cause great damage to the Company's assets, people, and production and business operations. To limit these risks, in addition to equipping labor equipment and fire prevention and fighting, the Company fully participates in insurance types for employees and machinery and equipment.





# **OPERATING SITUATION IN 2025**

**1. Production and business situation:**

The implementation of key business and production targets is as follows:

***Mien Dong AHP Mineral Joint Stock Company:***

No.	Index	Unit	Actual 2024	Plan 2025	Actual 2025	Actual 2025/ 2024
1	Production of all kinds of stone	Tons	1,567,415	1,959,800	2,013,493	128.46%
2	Consumption of all kinds of stone	Tons	1,632,665	2,158,000	1,877,721	115.01%
3	Total revenue	VND	563,297,848,407	668,900,000,000	656,721,282,450	116.59%
4	Total profit before tax	VND	60,749,224,218	86,960,000,000	117,614,422,743	193.61%
5	Profit after tax	VND	48,543,083,451	69,568,000,000	94,081,121,133	193.81%

(Source: Audited financial statements)

***Nguyen Viet Construction Investment and Business Joint Stock Company:***

Stt	Chỉ tiêu	Đvt	Actual 2025
1	Revenue	VND	0
2	Total Profit Before Tax	VND	0
3	Profit After Tax	VND	0

**➤ Consolidated Business Results in 2025:**

No.	Index	Đvt	Plan 2025	Actual 2025	Actual/ Plan
1	Total Revenue	VND	-	656,721,282,450	-
2	Total Profit Before Tax	VND	-	119,380,405,902	-
3	Profit After Tax	VND	-	95,847,104,292	-

(Source: Audited financial statements)

**Note:** The Eastern Minerals Joint Stock Company AHP (AHP Company) has acquired 19,184,000 shares and contributed an additional 14,960,000 shares to the charter capital, increasing the total number of shares owned to 34,144,000 shares, equivalent to 88% of the

charter capital of Nguyên Việt Construction and Investment Business Joint Stock Company (Nguyên Việt Company). Since December 25, 2025, AHP Company officially became the parent company of Nguyên Việt Company.

## 2. Organization and personnel

### Board of Management of Easterns AHP Mineral Joint Stock Company

#### NGUYỄN BẢO LONG

Position : General Director – Board of Directors’ members

Date of birth : March 15, 1996

Qualification : Bachelor of Business Management

*Work experience:*

From June 2018 to November 2018: Staff of Hinode Vietnam Japan Labor Export Company.

From January 2019 to May 2019: Staff of Viettel Post, Nguyen Cong Tru Branch - Hanoi.

From June 2019 to August 2019: Internal Control of Hanoi Construction Investment JSC.

From August 2019 to February 2020: Staff of the Finance and Accounting Management Department of Easterns AHP Mineral JSC.

From March 2020 to July 08, 2020: Deputy General Director of Business of Easterns AHP Mineral JSC.

From March 2020 to July 27, 2020: General Director of An Binh Granite JSC.

From July 03, 2020 to December 5, 2025: General Director of Easterns AHP Mineral JSC.

From July 27, 2020 to present: Deputy General Director of An Binh Granite JSC.

From June 28, 2020 to present: Members of the BOD of Easterns AHP Mineral JSC;

From June 28, 2020 to present: Members of the BOD of ACC Binh Duong Investment and Construction JSC.

From ngày 29, 2021 to December 31, 2025: Chairman of the BOD of ACC Binh Duong Investment and Construction JSC.

Current position in other organizations (as of December 31, 2025): Members of the BOD of ACC Binh Duong Investment and Construction JSC; Deputy General Director of An Binh Granite JSC.

Number of shares held (As of December 18, 2025): 0 shares.

**PHẠM HUY HẬU**

Position : General Director

Date of Birth : December 12, 1965

Qualification : Bachelor of Economics – Majoring in Finance and Accounting

***Work experience:***

From 1987 to 1990: Worked at Nam Can Frozen Seafood Company, Ca Mau.

From 1991 to 1996: Worked at Minh Hai Seafood Import-Export Company, Ca Mau.

From 1997 to 2000: Specialist at Minh Hai Capital Management Department.

2000 to 2001: Worked at Tac Van Seafood Import-Export Joint Stock Company, Ca Mau.

From 2002 to 2005: Deputy General Director of Finance at Nam Viet Trade - Construction and House Trading Co., Ltd, Ho Chi Minh City.

From 2005 to 2007: Chief Accountant at Viet Packaging Co., Ltd – a member of Daso Group.

From 2008 to September 2009: Chief Accountant at M.E.I Joint Venture Consultancy Design and Construction Engineering Co., Ltd, Ho Chi Minh City.

From September 2009 to Present: Chief Accountant at Binh Duong Business and Investment Joint Stock Company.

From May 14, 2019 to December 31, 2023: Deputy General Director of Finance at Binh Duong Investment and Construction ACC JSC.

From January 01, 2021 to Present: Chief Accountant at Binh Duong Investment and Construction ACC JSC.

From April 28, 2023 to November 27, 2025: Member of the Supervisory Board at Mien Dong AHP Mineral JSC.

From November 27, 2025 to Present: Member of the Supervisory Board at Mien Dong AHP Mineral JSC.

From November 2025 to Present: Member of the Board of Directors at Mien Dong AHP Mineral JSC.

From December 05, 2025 to Present: General Director at Mien Dong AHP Mineral JSC.

Current position in other organizations (as of December 31, 2025): Chief Accountant at Binh Duong Investment and Construction ACC JSC; Member of the Board of Directors at My Phuoc Hospital Joint Stock Company.

**NGUYEN MINH CHI**

Position : Deputy General Director  
Date of Birth : November 20, 1980  
Qualification : Electrical and Electronics Engineer

***Work experience:***

From January 2007 to June 2008: Worked at Investment and Industrial Development Joint Stock Corporation (Becamex IDC Corp)

From July 2008 to June 2015: Production Team Leader at Becamex Concrete Joint Stock Company (now Binh Duong Investment and Construction ACC Joint Stock Company).

From July 2015 to May 21, 2025: Department Manager at Mien Dong AHP Mineral Joint Stock Company.

From May 21, 2025 to Present: Deputy General Director at Mien Dong AHP Mineral Joint Stock Company.

From April 29, 2022 to Present: Member of the Supervisory Board at Binh Duong Investment and Construction ACC Joint Stock Company.

Number of shares held (As of December 18, 2025): 12,500 shares

**DAO HUYNH KIM**

Position : Chief Accountant  
Date of birth : January 16, 1982  
Qualification : Bachelor of Accounting

***Work experience:***

From 2007 to 05/2008: Working at Printing Company Limited No. 28.

From 06/2008 to November 11, 2010: Worked at Becamex Mineral Joint Stock Company.

From November 12, 2010 to present: Chief Accountant of An Binh Granite Joint Stock Company.

From March 28, 2021 to present: Member of the Board of Supervisors of ACC Binh Duong Investment and Construction Joint Stock Company.

From April 23, 2021 to present: Chief Accountant of Easterns AHP Mineral Joint Stock Company.

Number of shares held (As of December 18, 2025): 3,500 shares

*Changes in the Board of Management*

STT	Name	Position	Date of appointment/ dismissal
1	Mr. Nguyen Bao Long	General Director	Appointed from July 03, 2020; Dismissed from December 05, 2025
2	Mr. Pham Huy Hau	General Director	Appointed from December 05, 2025
3	Mr. Nguyen Minh Chi	Deputy General Director	Appointed from May 21, 2025

*Number of officers and employees of the Company*

STT	CLASSIFICATION PROPERTIES	YEAR 2024	TỶ LỆ
<b>A</b>	<b>By level</b>	<b>86</b>	<b>100</b>
1	University	21	24,42
2	College - Intermediate	4	4,65
3	Other	61	70,93
<b>B</b>	<b>By nature of Labor contract</b>	<b>86</b>	<b>100</b>
1	Undetermined term contract	26	30,23
2	1-year term contract	60	69,77

**3. Investment situation, project implementation situation:**

- ❖ In 2025, the Company made a new investment in a construction stone processing line, auxiliary works, and machinery and equipment serving production and business at the Rach Rat quarry with a total pre-tax value of 33,740,439,000 VND.
- ❖ **Company's subsidiaries, affiliated companies, capital contribution investment companies**
  - **Subsidiaries**

Unit: VND

No.	Indicators	Nguyen Viet Construction Investment and Business JSC
1	Company's contributed capital as of December 31, 2025	533,280,000,000
2	Total asset value	385,958,971,586
3	Net revenue	-
4	Profit from business activities	(274,201,822)
5	Other profit	274,201,822

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6	Profit before tax	-
7	Profit after tax	-
	Acquisition value of shares	533.280.000.000

(Source: Audited financial statements)

- **Affiliated companies, capital contribution investment companies**

Unit: VND

No.	Indicators	Binh Duong Business and Investment Joint Stock Company	INVESTMENT, CAPITAL CONTRIBUTION	
			Nguyễn Việt Real Estate and Construction Business Joint Stock Company	Pho Da Son Investment and Construction Joint Stock Company
1	Company's contributed capital as of December 31, 2025	378,200,000,000	174,000,000,000	224,000,000,000
2	Total asset value	3,445,454,873,698	984,926,814,266	803,421,880,440
3	Net revenue	234,242,614,667	321,078,610,388	-
4	Profit from business activities	23,434,134,135	7,613,233,875	(547,318,167)
5	Other profit	(56,799,995)	(990,000)	547,318,167
6	Profit before tax	23,377,334,140	7,612,243,875	-
7	Profit after tax	18,648,367,312	6,089,597,100	-

**4. Financial situation:**

❖ *Financial Status of Mien Dong AHP Mineral Joint Stock Company*

Indicators	2024	2025
Total asset value	1,646,524,044,872	1,790,212,756,240
Net revenue	535,069,458,414	616,898,656,878
Profit from business activities	60,782,982,759	114,264,910,689
Other profit	(33,758,541)	3,349,512,054
Profit before tax	60,749,224,218	117,614,422,743
Profit after tax	48,543,083,451	94,081,121,133

(Source: Audited financial statements)

❖ *Consolidated Financial Position*

CHỈ TIÊU	NĂM 2024	NĂM 2025
Total asset value	1,646,524,044,872	1,877,563,254,209
Net revenue	535,069,458,414	616,898,656,878
Profit from business activities	60,782,982,759	116,030,893,848
Other profit	(33,758,541)	3,349,512,054
Profit before tax	60,749,224,218	119,380,405,902
Profit after tax	48,543,083,451	95,847,104,292

(Source: Audited financial statements)

### Major Consolidated financial indicators

Chỉ tiêu	2024	2025
<b>1. Index of payment ability</b>		
+ Current payment ratio:		
Current assets/Short-term debt	1.31	0.54
+ Quick payment ratio:		
(Current assets - Inventory)/ Short-term debt	0.95	0.20
<b>2. Capital structure index</b>		
+ Debt/Total assets ratio	0.26	0.27
+ Debt/Equity ratio	0.35	0.37
<b>3. Index of operating capacity</b>		
+ Inventory turnover:		
Cost of goods sold/Average inventory	3.21	3.2
Net revenue/Total assets	0.32	0.34
<b>4. Profitability index</b>		
+ Profit after tax/Net revenue ratio	0.09	0.15
+ Profit after tax/Equity ratio	0.04	0.07
+ Profit after tax/Total assets ratio	0.03	0.05
+ Profit Margin from Business Operations / Net Revenue	0.11	0.19

*Major financial indicators of the Parent Company*

Chỉ tiêu	2024	2025
<b>1. Index of payment ability</b>		
+ Current payment ratio:		
Current assets/Short-term debt	1.31	0.95
+ Quick payment ratio:		
(Current assets - Inventory)/ Short-term debt	0.95	0.46
<b>2. Capital structure index</b>		
+ Debt/Total assets ratio	0.26	0.26
+ Debt/Equity ratio	0.35	0.34
<b>3. Index of operating capacity</b>		
+ Inventory turnover:		
Cost of goods sold/Average inventory	3.21	1.57
Net revenue/Total assets	0.32	0.33
<b>4. Profitability index</b>		
+ Profit after tax/Net revenue ratio	0.09	0.16
+ Profit after tax/Equity ratio	0.04	0.07
+ Profit after tax/Total assets ratio	0.03	0.05
+ Profit Margin from Business Operations / Net Revenue	0.11	0.19

**5. Shareholder structure, changes in owner's investment capital***Share information*

- Total number of outstanding shares: 104,999,978 shares.
- Share type: common shares.
- Share par value: 10,000 VND.
- Total owner's equity: 1,049,999,780,000 VND.
- Number of freely transferable shares: 104.999.978 shares.
- Number of shares restricted from transfer: 0 shares.

*Shareholder structure (According to the list of shareholders as of December 18, 2025):*

No.	Shareholder	Quantity shareholders	Number of shares owned	Percentage of ownership shares
<b>I</b>	<b>Individual</b>	<b>311</b>	<b>100,470,378</b>	<b>95.73</b>
1	Foreign	2	50,000	0.04
2	Domestic	304	37,061,821	35.30
3	Cổ đông lớn	5	63,408,557	60.39
<b>II</b>	<b>Organization</b>	<b>1</b>	<b>4,479,600</b>	<b>4.27</b>
1	Foreign	0	0	0
2	Domestic	1	4,479,600	4.27
3	Major Shareholders	0	0	0
	<b>Tổng cộng</b>	<b>312</b>	<b>104,999.978</b>	<b>100</b>

*Status of changes in owner's investment capital*

There was no change in the owner's investment capital during the ngày.

*Treasury stock transactions:* No transactions.

*Other securities:* None

**6. Environment-Social-Governance (ESG) Report of the Company**

**6.1. Management of raw and other materials:**

The Company's main business is mineral exploitation. The production process and management during exploitation as well as environmental protection are prioritized by Easterns AHP Mineral Joint Stock Company. The management of raw and other materials serving production is strictly controlled to avoid waste.

**6.2. Energy consumption.**

Energy consumption is mainly focused on direct exploitation and production. Clearly recognizing the importance of energy saving, the Board of Management always promotes the policy of maximum energy saving in production as well as office operations such as: limiting turning on lights and machines when not needed, using highly efficient energy-saving equipment, etc. Ensuring the Company's electricity savings both ensures that the country's resources are not wasted.

Total electricity consumption in 2025:

Electricity (KWh)		2025/2024 Ratio
2024	2025	
4,031,990	5,322,976	132%

Electricity consumption in 2024 increased compared to 2023 because the company installed a larger capacity crusher, and the output of finished stone increased significantly compared to 2023, leading to increased electricity consumption.

### **6.3. Water consumption**

The business operations of AHP Eastern Mineral Joint Stock Company are mainly concentrated at the Company's headquarters area. The primary water source used for production and business activities is groundwater from dug wells. Clean water is used for domestic purposes in the office area, totaling 3,811 m<sup>3</sup> per year.

### **6.4. Compliance with the law on environmental protection.**

In 2025, Easterns AHP Mineral Joint Stock Company did not have any violations due to non-compliance with environmental laws and regulations.

### **6.5. Policies related to employees.**

*Number of employees, average salary for employees:*

Total number of employees as of December 31, 2025: 86 employees.

Average salary for employees in 2025: 14,500,000 VND

*Labor policies to ensure the health, safety, and welfare of employees:*

Identifying human resources as a core key in the Company's development process, the Board of Directors always pays attention to maintaining and developing the capacity of each individual, ensuring full rights and obligations as prescribed by the Labor Code as well as creating conditions for the Trade Union to take care of employees to ensure health as well as promote effective working spirit: insurance, trade union, labor protection, rest, sickness, maternity, occupational safety and health, fire prevention and fighting...

The Company always maintains periodic health check-ups for employees; visits and supports employees and officials in difficult circumstances, policy families; gives gifts to children on children's holidays, and always pays attention to the welfare of employees such as: giving gifts to female employees on March 8, October 20; providing in-kind nutrition for heavy and hazardous work...

In addition to the salary regime, the Company always fully and fairly implements policies to encourage employees such as: 13th month salary, holiday bonuses... ensuring that employees in different departments receive income commensurate with their jobs.

*Employee training activities:*

The Company organizes annual training sessions on occupational safety and hygiene (OSH) and regular blasting safety training. Workers directly involved in extraction and machinery operation have been trained and instructed on-site. Management personnel are also prioritized for participation in short-term training courses to enhance their knowledge and professional skills, ensuring effective job performance.

**6.6. *Report on responsibility for local community.***

*None.*

**6.7. *Report on green capital market activities under the guidance of the SSC:***

*None.*

**REPORTS AND  
ASSESSMENTS OF THE  
BOARD OF  
MANAGEMENT**



**1. Assessment of production and business results**

The General Director has closely followed the plan set out by the Board of Directors, promptly implemented it, flexibly adapted to actual conditions, and effectively exploited resources to overcome difficulties. With the close direction of the Board of Directors, the efforts of the Board of Management and all employees, the Company has achieved the following business results:

✓ **Kết quả hoạt động sản xuất kinh doanh năm 2025 Công ty mẹ AHP:**

No.	Content	Unit	Actual 2024	Actual 2025	Actual 2025/ 2024
1	Production of all kinds of ice	Tons	1,567,415	2,13,493	128.46%
2	Consumption of all kinds of ice	Tons	1,632,665	1,877,721	115.01%
3	Total revenue	VND	563,297,848,407	656,721,282,450	116.59%
4	Total profit before tax	VND	60,749,224,218	117,614,422,743	193.61%
5	Profit after tax	VND	48,543,083,451	94,081,121,133	193.81%

✓ **Kết quả hoạt động sản xuất kinh doanh năm 2025 hợp nhất:**

Stt	Nội dung	Đvt	Thực hiện năm 2024	Thực hiện năm 2025	Thực hiện 2025/ Thực hiện 2024
1	Total revenue	VND	563,297,848,407	656,721,282,450	116.59%
2	Total profit before tax	VND	60,749,224,218	119,380,405,902	196.51%
3	Profit after tax	VND	48,543,083,451	95,847,104,292	197.45%

- Total assets in 2025 are 1,790,212,756,240 VND, and owner's equity is 1,309,310,551,468 VND.
- The company đã thực hiện the obligation to pay to the state budget (taxes, fees, charges) in accordance with regulations, with a total amount of 62,937,326,889 VND.

- The company synchronously implements solutions to promote sales activities, improve product and service quality, and combine cost management to increase the company's revenue and profit.
- The company always focuses on strengthening management, administration, supervision, and covering all sources of income to improve efficiency. Promote settlement and debt recovery.
- Labor workers account for the majority of the company's personnel due to the specific working environment of the mineral exploitation industry. Therefore, the company always focuses on ensuring life, implementing policies and regimes for employees so that employees can feel secure in production and *gắn bó* long-term with the company. Introduce appropriate reward and welfare policies to encourage employees with good achievements in production and business activities.
- The company always strictly complies with regulations on labor safety and hygiene, technical safety on blasting, and timely and punctual inspection of machinery and equipment according to regulations. Periodically train on fire prevention and fighting plans; fully equip labor protection in accordance with regulations and mandatory use throughout the working process.
- Implementing the measurement and drawing of the current state of exploitation, environmental quality, monitoring blasting vibrations, and preparing periodic monthly, quarterly, and annual reports to submit to competent authorities in accordance with current regulations.

## 2. Financial situation

### *Asset situation:*

Unit: VND

No.	Indicator	2024	2025
	<b>Total assets</b>	<b>1,646,524,044,872</b>	<b>1,790,212,756,240</b>
+	514,585,372,124	242,263,883,677	514,585,372,124
+	1,131,938,672,748	1,547,948,872,563	1,131,938,672,748

(Source: Audited financial statements)

### *Debt situation*

As of December 31, 2025, the company's total liabilities are 480.902.204.772 VND, of which short-term debt is 446,098,687,497 VND and long-term debt is 34,803,517,275 VND. Incurred expenses for short-term financial loans and lease liabilities are 330,577,584,285 VND, and long-term financial loans and lease liabilities are 30,695,282,736 VND.

## 3. Improvements in organizational structure, policies, and management:

Continuing to consolidate the organizational structure, stabilize personnel work, and strengthen coordination between departments.

Tightening cost management, strengthening debt recovery, and avoiding waste.

Compliance with the provisions of current law in production and business activities. Always ensure labor safety and hygiene, and environmental protection measures to avoid affecting the environment around the mine.

The leadership always pays attention to developing management capacity and trình độ chuyên môn nghiệp vụ of operating officers. At the same time, they value, reward, and create conditions to improve skills for employees.

**4. Future development plan**

Based on the actual circumstances in 2025, the Board of Directors and the Board of Management of Eastern AHP Mineral Joint Stock Company have unanimously agreed to propose the 2026 business plan for submission to the General Meeting of Shareholders as follows:

✓ **Business and Production Plan of AHP Parent Company for 2026:**

Unit: VND

No.	Content	Actual 2025	Plan 2026
1	Total revenue	656,721,282,450	666,000,000,000
2	Total cost	539,106,859,707	547,250,000,000
3	Total profit before tax	117,614,422,743	118,750,000,000
4	Profit after tax	94,081,121,133	95,000,000,000

✓ **Consolidated Business and Production Plan for 2026:**

Unit: VND

No.	Content	Actual 2025	Plan 2026
1	Total revenue	656,721,282,450	666,000,000,000
2	Total cost	539,106,859,707	547,250,000,000
3	Total profit before tax	119,380,405,902	118,750,000,000
4	Profit after tax	95,847,104,292	95,000,000,000

In order to achieve the proposed plan như trên, in 2026, the Board of Management must synchronously thực hiện the following solutions:

- Continue to expand relationships with partners, promote sales, closely approach projects and works of investors inside and outside the province to increase consumption output from infrastructure construction and civil works, and promote the company's main business strengths.
- Further enhance the management capacity of the Board of Management, the sense of responsibility of each officer and employee, especially the human resources serving construction; create a professional and effective working environment.
- Improve the risk management system throughout the entire exploitation, production, and business process to optimize all activities and save costs effectively.
- Continue to strictly manage and comply with legal regulations on labor safety and hygiene, and fire prevention and fighting.
- Continue to operate and organize the effective production management of the investment project to expand the construction stone mining and processing works at Rach Rat stone mine. At the same time, focus on the maintenance of machinery and equipment, and materials management.
- Closely monitor the market situation, correctly assess the actual situation of the Company's operations, to proactively report promptly and fully the advantages and difficulties in production and business activities in order to propose effective solutions and provide timely advice to the Board of Directors.

**5. Explanation of the Director's Board regarding the audit opinion: (None).**

**6. Report evaluating the Company's environmental and social responsibilities:**

*Assessment related to environmental indicators*

The company always strictly complies with the provisions of law on environmental protection, coordinates with functional agencies to organize vibration, noise, dust concentration measurements, and test wastewater and domestic water samples in accordance with regulations, strictly implements environmental protection work around the mine, and complies with regulations on hazardous waste and domestic waste treatment.

Continue to use the multi-number differential blasting method to reduce vibration and environmentally friendly explosives. Implement the work of measuring and drawing the current status of mining, environmental quality, monitoring blasting vibrations and preparing periodic monthly, quarterly and annual reports to submit to functional agencies in accordance with regulations.

*Assessment related to labor issues*

Strictly and fully implement the rights and obligations as prescribed for employees (types of insurance, sickness, maternity, labor protection, etc.).

Organize periodic health check-ups, provide monthly in-kind toxic supplements; visit and support employees and officials in difficult circumstances, policy families; reward children with good academic achievements...

Ensure stable salaries and jobs, and regularly pay attention to policies and benefits for employees.

*Assessment related to the company's responsibility to the local community*

Easterns AHP Mineral Joint Stock Company has implemented a number of activities to contribute to sharing some of the common difficulties with the community, such as: Giving gifts to disadvantaged families and households living near the mine area on the occasion of the Lunar New Year.



**ASSESSMENTS OF THE  
BOARD OF DIRECTORS  
ON THE COMPANY'S  
OPERATION**



**1. Assessment of the Board of Directors on the Company's activities:**

Occupational safety and hygiene is well implemented by the Company in all departments. All officers and employees periodically participate in courses and are fully granted certificates on OSH, fire prevention and fighting.

Machines and equipment with strict labor safety requirements are periodically inspected according to current regulations. Fully equip labor protection clothing and equipment as prescribed and require employees to use it throughout the working process.

The Company always pays special attention to the management and use of industrial explosives in accordance with regulations.

Strictly implement environmental protection around the mine, and comply with regulations on hazardous waste and domestic waste treatment.

**2. Assessment of the Board of Directors on the operation of the Company's Board of Management:**

The Board of Directors supervises the General Director and other executives in many aspects to ensure sustainable business operations.

***In business operations:***

- The Board of Management demonstrates a high sense of responsibility in his work, fulfills his role well, and always has timely, flexible, and appropriate management solutions.
- The Board of Management closely monitors the unpredictable developments of business conditions, strengthens risk management, and enhances debt processing, thereby the Company always ensures the maintenance of assets, safe liquidity, and reduces the tỷ lệ of bad debts to the lowest level.
- The Board of Management and the Board of Management have made every effort to control costs and selling prices as well as debt recovery. Proactively handle problems arising in management in a timely manner, and propose timely measures to manage business operations. At the same time, increase mining capacity, production output and consumption.
- In 2025, the Company achieved the following business and production results:

**\* Business Results of AHP Parent Company in 2025:**

Unit: VND

No.	Indicators	Actual 2024	Plan 2025	Actual 2025	Actual 2025/ 2024
1	Total Revenue	563,297,848,407	668,900,000,000	656,721,282,450	116.59
2	Total Profit Before Tax	60,749,224,218	86,960,000,000	117,614,422,743	193.61
3	Profit After Corporate Income Tax	48,543,083,451	69,568,000,000	94,081,121,133	193.81

\* Consolidated Business Results in 2025:

Unit: VND

No.	Indicators	Actual 2024	Plan 2025	Actual 2025	Actual 2025/ 2024
1	Total Revenue	563,297,848,407	668,900,000,000	656,721,282,450	116.59
2	Total Profit Before Tax	60,749,224,218	86,960,000,000	119,380,405,902	196.51
3	Profit After Corporate Income Tax	48,543,083,451	69,568,000,000	95,847,104,292	197.45

**Note:** The Eastern Minerals Joint Stock Company AHP (AHP Company) has acquired 19,184,000 shares and contributed an additional 14,960,000 shares to the charter capital, increasing the total number of shares owned to 34,144,000 shares, equivalent to 88% of the charter capital of Nguyễn Việt Construction and Investment Business Joint Stock Company (Nguyễn Việt Company). Since December 25, 2025, AHP Company officially became the parent company of Nguyễn Việt Company.

- Total Assets reached VND 1,790,212,756,240, an increase of 109% compared to 2024. Owner's Equity reached VND 1,309,310,551,468, representing a 108% growth.

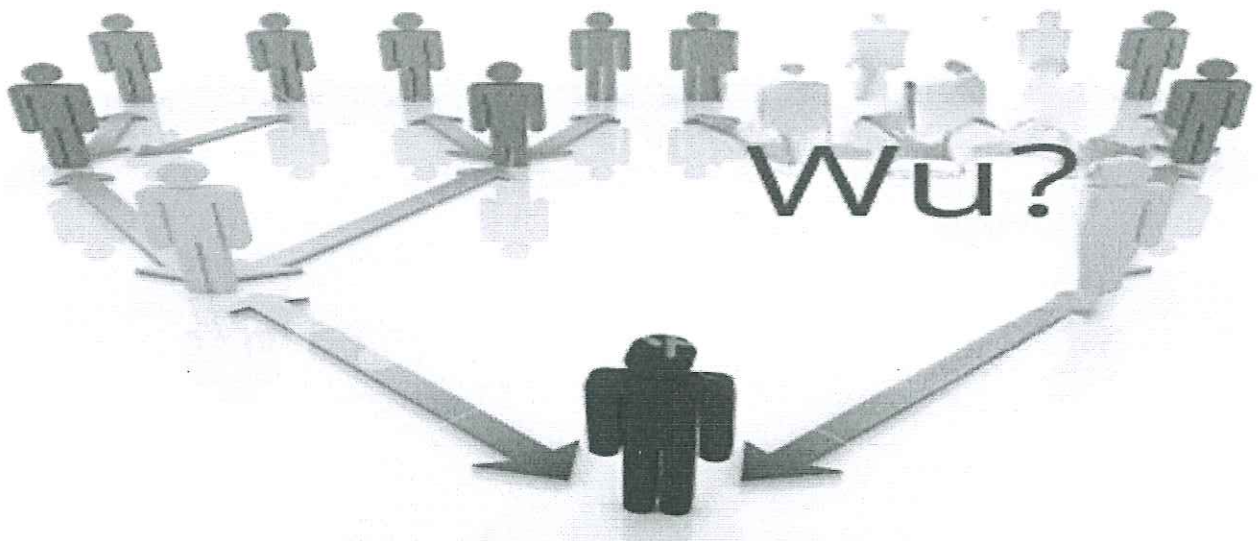
***In corporate governance:***

- The General Director and the Board of Management constantly think creatively, improve and innovate working methods, and business operation processes, thereby creating scientific working process methods that contribute to improving business operation results.
- In the face of the current economic difficulties, the Board of Management has done a good job of preserving and developing capital, and continuing to maintain stable business operations.

- The Board of Management has consistently adhered to the business and production plans, providing effective leadership and ensuring timely, flexible solutions to any issues arising during operations.
- Planning a clear strategy as a guideline for all activities of Company employees, strengthening close and flexible coordination between departments.
- Control the entire financial situation, promptly analyze and evaluate to make important quyết định in management.
- Assign specific tasks to departments and complete policies for employees.
- Strictly control goods and combine grasping customer supply needs to propose appropriate adjustment plans in production and sales.

In addition to the above achievements, the Board of Management needs to further improve management capacity, closely monitor and increase forecasting and analysis of market conditions to propose effective advisory solutions to urgent issues for the Board of Directors.

### 3. Plans and orientations of the Board of Directors



- Closely update the construction progress of the projects to have timely business production plans and đưa ra effective business production management directions.
- Promote sales activities and diversify customer segments. Continue to expand the business market, and promote the strengths of the Company's main business areas.
- Strictly control costs, prices, and mining operations, combined with improving product quality to enhance competitiveness and affirm the Company's brand in the regional building materials market.

- Enhance corporate governance capabilities, explore and promote new technologies in mining - production, as well as apply scientific and technological advancements in management and operations to achieve optimal results.
- Implement synchronous solutions to improve financial capacity: effectively utilize existing capital sources and funds; and enhance the ability to analyze and forecast market conditions to seize business opportunities.

# CORPORATE GOVERNANCE



## 1. Board of Directors

### Membership and structure of the Board of Directors:

STT	Thành viên HĐQT	Position	Time
1	Mr. Ngo Anh Quan	Chairman of the Board	Elected from April 28, 2023
2	Mr. Nguyen Bao Long	Member of the Board Non-executive	Elected from April 28, 2023
3	Ms. Nguyen Thi Thuy Van	Member of the Board	Elected from April 28, 2023
4	Mrs. Nguyen Thi Loan	Member of the Board	Elected from April 28, 2023
5	Mr. Pham Huy Hau	Member of the Board	Elected from November 27, 2025
6	Mr. Ha Dinh Hung	Member of the Board Non-executive	Supplement election from November 10, 2023 Resigned with effect from November 27, 2025.

**Subcommittees of the Board of Directors:** *None.*

### Activities of the Board of Directors:

In 2025, the Board of Directors held 18 meetings; all voting contents passed with a high degree of consensus from all thành viên Board of Directors.

No.	Meeting content
1	Approval of the plan to organize the 2025 Annual General Meeting of Shareholders
2	Approval of asset leasing from Vietnam International Leasing Co., Ltd (VILC).
3	Approval of the 2025 Business and Production Plan and the draft agenda, program, and documents for the 2025 AGM.
4	Approval of borrowing capital from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Tay Ho Branch.
5	Approval of the appointment of Mr. Nguyen Minh Chi to the position of Deputy General Director.
6	Approval of signing a credit facility agreement with Asia Commercial Bank (ACB) – Phan Dinh Phung Transaction Office.

No.	Meeting content
7	Approval of the credit limit renewal at Indovina Bank (IVB) – Phu My Hung Branch.
8	Approval of signing a credit facility agreement with Asia Commercial Bank (ACB) – Phan Dinh Phung Transaction Office.
9	Approval of borrowing capital from Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Dong Nai Branch.
10	Approval of collecting shareholders' opinions via written ballots.
11	Approval of the content of the written ballots, the draft AGM Resolution, and explanatory documents for the draft Resolution.
12	Approval of the dismissal of Mr. Nguyen Bao Long and the appointment of Mr. Pham Huy Hau as General Director – Legal Representative.
13	Approval of changing the authorized signatory for the Company's documents and transactions regarding the credit limit at Indovina Bank – Phu My Hung Branch.
14	Approval of changing the authorized signatory for the Company's documents and transactions regarding capital borrowing at BIDV – Tay Ho Branch.
15	Approval of the share transfer of Binh Duong Business and Investment JSC.
16	Approval of the share acquisition of Nguyen Viet Construction Investment and Business JSC.
17	Approval of the charter capital contribution to Nguyen Viet Construction Investment and Business JSC.
18	Approval of transactions with related parties.

Activities of independent thành viên Board of Directors. Activities of subcommittees within the Board of Directors: None.

## 2. Board of Supervisors:

### Membership and structure of the Board of Supervisors:

No.	Member of the Board of Supervisors	Position	Time
1	Mr. Hoang Van Anh	Head of the Board of Supervisors	Elected from April 28, 2023

2	Mr. Pham Huy Hau	Member of the Board of Supervisors	Elected from April 28, 2023; Resigned with effect from November 27, 2025.
3	Mr. Huynh Dang Khoa	Member of the Board of Supervisors	Elected from April 28, 2023
4	Mr. Phan Phuc Hai	Member of the Board of Supervisors	Elected from November 27, 2025

### Meetings of the Board of Supervisors

Between the two annual General Meeting of Shareholders in 2025 and 2026, the BOS held 3 meetings with the full participation of all members and reached consensus on the following issues:

- Appraisal of the Financial Statements for the first 6 months of 2025.
- Appraisal of the audited Financial Statements for 2025.
- Approval of the BOS's Report on the situation and results of operations in 2025 to be submitted to the annual General Meeting of Shareholders in 2026.

### Activities of the Board of Supervisors:

With its assigned tasks and powers in accordance with regulations, the BOS has conducted inspections and supervisions through the following main activities:

- Supervising the implementation of the nghị quyết of the General Meeting of Shareholders, Board of Directors; the Charter and the Regulations on Corporate Governance.
- Inspecting and supervising the issuance of nghị quyết Board of Directors in accordance with their functions and authority as prescribed.
- Monitoring the situation of production, business operations, and finance.
- Inspecting the accounting, statistical work, and the preparation of semi-annual and annual financial statements.
- Implementing and monitoring the activities of the Board of Directors, the Board of Management and other executives in implementing and complying with the provisions of law and of the Company.
- Monitoring the situation of capital use collected from the share offering to existing shareholders.

### 3. Transactions, remuneration, and benefits of the Board of Directors, the General Director, and the Board of Supervisors:

#### Salaries, bonuses, remuneration, benefits:

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STT	Name	Salary 2025	Bonus 2025	Remuneration 2025
<b>I</b>	<b>Board of Directors</b>	<b>120,000,000</b>	<b>20,000,000</b>	<b>152.900.000</b>
1	Ngo Anh Quan	-	-	36.500.000
2	Nguyen Bao Long	-	-	29.100.000
3	Nguyen Thi Thuy Van	120,000,000	20,000,000	29.100.000
4	Nguyen Thi Loan	-	-	29.100.000
5	Ha Dinh Hung	-	-	29.100.000
<b>II</b>	<b>Board of Supervisors</b>	<b>173,945,242</b>	<b>12,803,200</b>	<b>67.900.000</b>
1	Hoang Van Anh	-	-	29.100.000
2	Pham Huy Hau	-	-	19.400.000
3	Huynh Dang Khoa	173,945,242	12,803,200	19.400.000
<b>III</b>	<b>General Director Board</b>	<b>606,640,938</b>	<b>85,156,000</b>	<b>-</b>
1	Nguyen Bao Long	379,197,267	60,820,000	-
2	Nguyen Minh Chi	227,443,671	24,336,000	-
<b>IV</b>	<b>Chief Accountant</b>	<b>365,483,516</b>	<b>56,213,600</b>	<b>-</b>
1	Dao Huynh Kim	365,483,516	56,213,600	-

Share transactions of internal shareholders: None.

Contracts or transactions with internal shareholders:

No.	Organization/ Individual name	Relationship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transaction date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
1	ACC Binh Duong Investment and Construction Joint Stock Company	Related party organization of Internal persons	3700926112 12/16/2025 Ho Chi Minh City Department of Finance	Lot D_3_CN, N7 Street, My Phuoc Industrial Park, Ben Cat Ward, HCMC	12/31/2024	Board of Directors Resolution No. 12/2024/NQ-HĐQT dated 12/30/2024	Appendix extending validity for Cement Purchase and Sale Contract
					01/02/2025		Wheel loader rental contract: VND 18,938,880/month
					01/02/2025		Construction stone purchase and sale contract, total value: VND 81,628,284,650
					01/02/2025		Construction stone purchase and sale contract, total value: VND 168,838,667,250

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No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
					01/08/2025		Appendix adjusting unit price for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					03/23/2025		Appendix adjusting unit price for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					04/12/2025		Appendix adjusting unit price for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					05/20/2025		Appendix adjusting payment terms, insurance and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick, Bau Bang HCM road (KM0+7.13-KM4+039.64) in Lai Uyen, Bau Bang, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for 2-layer C12.5 asphalt concrete pavement, 5cm thick from KM3+000-KM03+880 in Thuan An City, Di An City, Binh Duong
1	ACC Binh Duong Investment and Construction Joint Stock Company	Related party organization of Internal persons	3700926112 12/16/2025 Ho Chi Minh City Department of Finance	Lot D_3_CN, N7 Street, My Phuoc Industrial Park, Ben Cat Ward, Ho Chi Minh City	05/20/2025 05/20/2025	Board of Directors Resolution No. 12/2024/NQ-HĐQT dated 12/30/2024	Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick in Lai Uyen, Bau Bang, Binh Duong Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for layer 2 C12.5 asphalt concrete

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No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
							pavement, 5cm thick from KM1+000-KM2+000 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for hot C16 asphalt concrete pavement, 5cm thick on D18, D19, D20, N4, N6, N8 roads in Lai Uyen, Bau Bang, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for asphalt concrete pavement on DC2 road (KM0+100, KM2+25) in Bau Bang district, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM0+00-KM01+00 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM3+880-KM4+700 in Thuan An City, Di An City, Binh Duong
1	ACC Binh Duong Investment and Construction Joint Stock Company	Related party organization of Internal persons	3700926112 12/16/2025 Ho Chi Minh City Department of Finance	Lot D_3_CN, N7 Street, My Phuoc Industrial Park, Ben Cat Ward, Ho Chi Minh City	05/20/2025  05/20/2025	Board of Directors Resolution No. 12/2024/NQ-HDQT dated 12/30/2024	Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM4+700-KM5+700 in Thuan An City, Di An City, Binh Duong  Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm

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No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
							thick from KM5+700-KM6+693.57 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM6+693.57-KM7+848.21 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM7+848.21-KM8+720 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM8+720-KM9+977.06 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM9+977.06, KM10+240 in Thuan An City, Di An City, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick on NC and DC01 roads in Lai Uyen, Bau Bang, Binh Duong
					05/20/2025		Appendix extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick on D12, D13, D14, D11, D6, N15 roads in Bau Bang, Binh Duong

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No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
1	ACC Binh Duong Investment and Construction Joint Stock Company	Related party organization of Internal persons	3700926112  12/16/2025  Ho Chi Minh City Department of Finance	Lot D_3_CN, N7 Street, My Phuoc Industrial Park, Ben Cat Ward, Ho Chi Minh City	05/20/2025	Board of Directors Resolution No. 12/2024/NQ- HĐQT dated 12/30/2024	Appendix extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 7cm thick on D11, D13, N12A roads in Bau Bang, Binh Duong
					05/20/2025		Appendix extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick on N9, N10, D4, D9, D12 roads in Bau Bang, Binh Duong
					05/20/2025		Appendix extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick on N13, N12, D5, D10 roads in Bau Bang, Binh Duong
					05/20/2025		Appendix extending validity for Supply and construction contract for asphalt concrete pavement on N16, N17 roads in Bau Bang, Binh Duong
					05/20/2025		Appendix adjusting payment terms, warranty and extending validity for Supply and construction contract for C12.5 asphalt concrete pavement, 5cm thick from KM10+240-KM10+860 in Thuan An City, Di An City, Binh Duong
					06/08/2025		Appendix adjusting unit price for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					07/01/2025		Appendix adjusting Company address due to administrative boundary changes for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
07/01/2025	Appendix adjusting Company address due to administrative boundary						

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No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
							changes for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
1	ACC Binh Duong Investment and Construction Joint Stock Company	Related party organization of Internal persons	3700926112 12/16/2025 Ho Chi Minh City Department of Finance	Lot D_3_CN, N7 Street, My Phuoc Industrial Park, Ben Cat Ward, Ho Chi Minh City	07/01/2025	Board of Directors Resolution No. 12/2024/NQ-HĐQT dated 12/30/2024	Appendix adjusting Company address due to administrative boundary changes for Supply and construction contract for sidewalk concrete pouring from KM1+098 - KM4 + 290 (left side) and Km0+200+ KM4+290 (right side) in Tan Uyen, Binh Duong
					07/01/2025		Appendix adjusting Company address due to administrative boundary changes for Supply and construction contract for hot asphalt concrete pavement on DF4 road (KM0+613.75 - KM1+07.5; KM1+022.5 - KM1+726.64) in Lai Uyen, Bau Bang, Binh Duong
					07/12/2025		Appendix supplementing payment receiving account for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					10/01/2025		Appendix adjusting unit price for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					10/28/2025		Supply and construction contract for C19 asphalt concrete patching on the road to the gate of Eastern AHP Minerals Joint Stock Company, total value: VND 56,574,921
2	An Binh Tile and Stone Joint Stock	Related party organization of Internal	3701799724 09/05/2025	Plot No. 350, cadastral map sheet	01/02/2025	Board of Directors Resolution No.	Stone drilling service contract (total contract value based on actual work volume multiplied by unit price agreed by both parties)

**ANNUAL REPORT 2025**

No.	Organization/ Individual name	Relationship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transaction date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
	Company	persons	Ho Chi Minh City Department of Finance	No. 71, Tan Thinh hamlet, Phu Giao commune, HCMC	01/02/2025	12/2024/NQ-HĐQT dated 12/30/2024	Crawler bulldozer rental contract: VND 19,980,000/month
					01/02/2025		Construction stone purchase and sale contract (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)
2	An Binh Tile and Stone Joint Stock Company	Related party organization of Internal persons	3701799724 09/05/2025 Ho Chi Minh City Department of Finance	Plot No. 350, cadastral map sheet No. 71, Tan Thinh hamlet, Phu Giao commune, Ho Chi Minh City	01/02/2025	Board of Directors Resolution No. 12/2024/NQ-HĐQT dated 12/30/2024	Construction stone purchase and sale contract, total value: VND 37,302,650,000
					01/08/2025		Appendix adjusting unit price for Construction stone purchase and sale contract, total contract value VND 40,874,879,100.
					07/01/2025		Appendix adjusting Company address due to administrative boundary changes for Construction stone purchase and sale contract; total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties
					09/24/2025		Land use rights loan contract within the premises of Eastern AHP Minerals Joint Stock Company.
3	My Phuoc Hospital Joint Stock Company	Related party organization of Internal persons	3700696042 01/23/2015 Binh Duong Department of Planning and Investment	Plot No. 2292, map sheet No. 58, TC3 Street, Group 6, Quarter 3, Ben Cat Ward, Ho Chi Minh City	11/21/2025		Periodic health examination contract for employees, value VND 38,421,000.
4	Nguyen Viet Real Estate and Construction Joint Stock	AHP Company owns more than 10% of total voting	3702649048 12/26/2024 Ho Chi	Plot No. Lot 41 and Lot 42, Block L64, map sheet	01/08/2025		Stone crusher machinery and equipment purchase and sale contract, total contract value: VND 10,486,800,000.

ANNUAL REPORT 2025

No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
	Company	shares	Minh City Department of Finance	No. 1- KTDC My Phuoc III, NE8 road, Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	01/08/2025		Appendix adjusting unit price for Construction stone purchase and sale contract (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)
					03/26/2025		Appendix adjusting unit price for Construction stone purchase and sale contract (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)
					04/12/2025		Appendix adjusting unit price for Construction stone purchase and sale contract (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)
					04/18/2025		Stone crusher machinery and equipment purchase and sale contract, total contract value: VND 3,780,000,000.
					05/12/2025		Stone crusher machinery and equipment purchase and sale contract, total contract value: VND 4,806,000,000
					06/05/2025		Appendix adjusting product name for Stone crusher machinery and equipment purchase and sale contract
					07/01/2025		Appendix adjusting unit price for 0x4 stone in Construction stone purchase and sale contract (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)
					10/01/2025		Appendix adjusting unit price for 0x4 stone in Construction stone supply contract of various types (total contract value based on actual delivered quantity multiplied by unit price of each type agreed by both parties)

No.	Organization/ Individual name	Relation- ship with the Company	ID/ Ownership certificate No., date and place of issued	Registered office/ Contact address	Transac- tion date with the Company	Resolution/ Decision No. of GMS/ BoD	Transaction details, quantity and total value
5	Binh Duong Business and Investment Joint Stock Company	Related party organization	3700504583  04/12/2021	Plot No. 265, map sheet 41, Quarter 3A, Thoi Hoa Ward, Ho Chi Minh City	05/21/2025	Related party organization of Internal persons	Toyota Hilux pickup truck purchase and sale contract: total contract value VND 220,000,000
			Binh Duong Department of Planning and Investment		06/25/2025		Stone crusher machinery and equipment purchase and sale contract, total contract value VND 33,561,341,000

**Mien Dong AHP Mineral Joint Stock Company consistently and fully complies with corporate governance regulations in accordance with the law.**

**FINANCIAL  
STATEMENTS  
YEAR 2025**



EASTERNS AHP MINERALS JOINT STOCK COMPANY

SEPARATE AUDITED FINANCIAL STATEMENTS  
For the year ended 31 December 2025

Ho Chi Minh City, March 2026

No: 61 /2026/BKCT-AVI-TC1

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying separate financial statements of Easterns AHP Minerals Joint Stock Company ("the Company") prepared on 09 March 2026, as set out from page 04 to page 35, which comprise the accompanying balance sheet as at 31 December 2025 and the related statements of income, the cash flows for the year ended 31 December 2025 and the notes to separate financial statements.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on these separate financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the separate financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the separate financial statements. The selected procedures depend on the auditors' judgment, including the assessment of the risks of material misstatement of the separate financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Company's preparation and fair presentation of the separate financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the separate financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

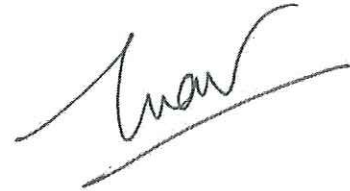
**Auditors' Opinion**

In our opinion, the accompanying separate financial statements give a true and fair view of, in all material aspects, the financial position of Easterns AHP Minerals Joint Stock Company as at 31 December 2025, and of the results of its operations and its cash flows for the year then ended, in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the financial statements.



  
**Doan Thu Hang**  
**Deputy General Director**  
Audit practice registration certificate  
No. 1396-2023-055-1

For and on behalf of  
**ANVIET AUDITING COMPANY LIMITED**  
Hanoi, 09 March 2026

  
**Doan Ngoc Tuan**  
**Auditor**  
Audit practice registration certificate  
No. 6191-2023-055-1

SEPARATE BALANCE SHEET (Continued)  
As at 31 December 2025FORM B01-DN  
Unit: VND

ITEMS	Codes	Notes	31/12/2025	01/01/2025
<b>C - LIABILITIES</b>	<b>300</b>		<b>480,902,204,772</b>	<b>430,566,468,285</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>446,098,687,497</b>	<b>393,403,171,346</b>
1. Short-term trade accounts payable	311	16	31,502,929,971	41,800,266,669
2. Short-term advance from customers	312	18	60,506,208,770	25,095,796,527
3. Taxes and amounts payable to State Budget	313	17	17,261,564,723	10,522,215,383
4. Payables to employees	314		2,775,222,514	2,488,451,263
5. Short-term accrued expenses	315	19	2,319,429,312	977,593,178
6. Other current payables	319	20	769,560,663	492,342,837
7. Short-term loans and finance lease liabilities	320	22	330,577,584,285	312,022,183,965
8. Bonus and welfare funds	322		386,187,259	4,321,524
<b>II. Long-term Liabilities</b>	<b>330</b>		<b>34,803,517,275</b>	<b>37,163,296,939</b>
1. Long-term loans and finance lease liabilities	338	22	30,695,282,736	33,286,249,994
2. Long-term provisions	342	21	4,108,234,539	3,877,046,945
<b>D - EQUITY</b>	<b>400</b>		<b>1,309,310,551,468</b>	<b>1,215,957,576,587</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>23</b>	<b>1,309,310,551,468</b>	<b>1,215,957,576,587</b>
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		247,755,027,374	154,402,052,493
- Accumulated to the prior year end	421a		153,673,906,241	105,858,969,042
- Undistributed earnings of the current year	421b		94,081,121,133	48,543,083,451
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>1,790,212,756,240</b>	<b>1,646,524,044,872</b>

Ho Chi Minh City, 09 March 2026

Preparer

Chief Accountant

Deputy General Director



Ung Thi Mo



Dao Huynh Kim



Nguyen Minh Chi

EASTERNS AHP MINERALS JOINT STOCK COMPANY

SEPARATE CASH FLOW STATEMENT  
(Indirect Method)  
For the year ended 31 December 2025

FORM B03 - DN  
Unit: VND

ITEMS	Codes	Year 2025	Year 2024
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1. Profit for the year	01	117,614,422,743	60,749,224,218
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	19,959,714,202	14,865,701,998
- Provisions		231,187,594	225,329,039
- (Gain)/Loss from investing activities	05	(34,641,851,006)	(27,546,227,989)
- Interest expenses	06	26,395,739,110	22,789,885,758
3. Operating profit before movements in working capital	08	129,559,212,643	71,083,913,024
- Increase, decrease in receivables	09	84,558,624,428	5,691,222,481
- Increase, decrease in inventory	10	(10,057,936,556)	13,291,682,049
- Increase, decrease in payables (exclude interest expenses, CIT)	11	25,500,346,069	(95,894,427,279)
- Increase, decrease in prepayments and others	12	(7,923,590,228)	(8,428,130,735)
- Interest paid	14	(26,249,395,737)	(22,735,252,548)
- Corporate income tax paid	15	(15,794,256,373)	(12,304,009,171)
- Other cash outflows	17	(103,565,100)	(719,789,700)
Net cash from operating activities	20	179,489,439,146	(50,014,791,879)
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
1. Acquisition of fixed assets and other long-term assets	21	(33,610,639,000)	(60,513,645,195)
2. Proceeds from disposals of fixed assets and other long-term assets	22	21,072,189,348	23,757,407,407
3. Cash outflow for lending, buying debt intruments of other entities	23	(444,000,000,000)	(1,076,300,000,000)
4. Cash recovered from lending, selling debt intruments of other entities	24	638,040,000,000	1,222,610,000,000
5. Investments in other entities	25	(707,280,000,000)	(224,000,000,000)
6. Cash recovered from investments in other entities	26	344,450,000,000	-
7. Interest earned, dividend and profit received	27	9,491,851,006	27,394,001,739
Net cash from investing activities	30	(171,836,598,646)	(87,052,236,049)
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
1. Proceeds from borrowings	33	451,795,827,402	537,862,517,590
2. Repayments of borrowings	34	(447,836,160,082)	(402,685,215,640)
3. Repayments of finance lease liabilities	35	(18,339,299,754)	(8,812,000,002)
Net cash from financing activities	40	(14,379,632,434)	126,365,301,948
Net decrease in cash during the year	50	(6,726,791,934)	(10,701,725,980)
Cash and cash equivalents at the beginning of year	60	35,695,563,544	46,397,289,524
Cash and cash equivalents at the end of year	70	28,968,771,610	35,695,563,544


Ho Chi Minh City, 09 March 2026

Preparer

Chief Accountant

Deputy General Director







Ung Thi Mo

Dao Huynh Kim

Nguyen Minh Chi

**3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED**

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

*Information on changes in Corporate Accountings System*

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance, and certain other related circulars. Circular 99 becomes effective from 01 January 2026 and is applicable to financial years beginning on or after 01 January 2026. The impact of the adoption of the Vietnamese Accounting System in accordance with the guidance under Circular 99 on the Company's accounting records and financial statements as at 01 January 2026 will be determined in accordance with the guidance on the conversion of accounting balances and the transitional provisions stipulated in Circular 99 and Vietnamese Accounting Standard No. 29 - "Changes in Accounting Policies, Accounting Estimates and Errors".

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**4.1. Basis of preparation of separate financial statements**

The separate 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 separate financial statements complies with the Vietnamese Accounting Standards, the current Accounting System for enterprises, and relevant legal regulations regarding the preparation and presentation of separate financial statements. This requires 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 fiscal year. Actual results may differ from the estimates and assumptions made.

**4.3. Cash and cash equivalent**

Cash reflects the full existing amount of the Company at the end of the accounting year, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents comprises short-term investments with terms less than 03 months since the date of investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at the reporting date and recorded in accordance with Vietnamese Accounting Standard No. 24 - Cash flow statement.

**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. Capital investments in Other Entities**

Capital investments in other entities include investments in subsidiaries, joint ventures, associated companies, and other equity investments for long-term holding purposes.

***Investments in Subsidiaries***

These reflect investments where the Company holds more than 50% of the voting rights and has control over the financial policies and operations of the investee (subsidiary) to obtain economic benefits from its activities. Alternatively, the Company may hold less than 50% of the voting rights but has an agreement that allows:

- Other investors to agree to grant the Company more than 50% of the voting rights;
- The Company to have control over financial policies and operations per the agreement;
- The Company to appoint or dismiss the majority of the Board of Directors or equivalent management;
- The Company to have the majority of votes at meetings of the Board of Directors or equivalent management.

***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 separate 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 prevailing Corporate Accounting System.

**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, original currencies 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, such as amounts due from sales, export consignments to other entities;
- 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 from export agents for amounts collected on behalf of the consignor; receivables for fines and compensation; advances; pledged, deposited, or collateralized amounts; and loans of assets...

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

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 Amortization

Intangible fixed assets are presented at their original cost less accumulated amortization. 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

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

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 year, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

#### 4.17. Payable provisions

Provision for liabilities is recognized only if the following conditions are fulfilled:

- The Company is responsible for current liabilities (legal liability or joint liability) due to consequences of any happened event.
- Possible decrease in economic benefits requires the settlement of liabilities; and
- Provide a reliable estimate of the value of liabilities.

Provision for liabilities is recorded at the best estimate of the amount paid for current liabilities as at the end of the accounting year.

#### 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.

***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.

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 separate 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 separate 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.

#### *Offsetting Financial Instruments*

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.

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

## 9. OTHER RECEIVABLES

	31/12/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>Short-term</b>	<b>11,789,264,870</b>	<b>-</b>	<b>48,457,522,244</b>	<b>-</b>
Employee Advance	-	-	38,500,000	-
Binh Duong Investment and Trade Joint Stock Company (1)	-	-	45,000,000,000	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (2)	7,047,767,654	-	-	-
VAT corresponding to the principal of finance lease liabilities	3,636,593,769	-	2,747,351,856	-
Other receivables	1,104,903,447	-	671,670,388	-
<b>Long-term</b>	<b>14,158,044,539</b>	<b>-</b>	<b>6,340,755,945</b>	<b>-</b>
Environmental rehabilitation deposit	4,108,234,539	-	3,877,046,945	-
Deposit	10,049,810,000	-	2,463,709,000	-
<b>Total</b>	<b>25,947,309,409</b>	<b>-</b>	<b>54,798,278,189</b>	<b>-</b>

(1) Pursuant to the Agreement on the Cancellation of Working Minute No. 01/2025/BBLV/ITC-AHP regarding the termination of Working Minute No. 01/2022/BBLV/ITC-AHP dated 19 December 2022, between the Company and Binh Duong Business and Investment Joint Stock Company ("ITC"), ITC shall refund the Company the amount previously transferred to guarantee the obligations for the proposal and execution of the Investment Cooperation Agreement and the Project Transfer Agreement for the Bilingual Inter-level School located at land lot symbol DV-DT/GD in Ap 4 Thoi Hoa Residential Area, Thoi Hoa Ward, Ho Chi Minh City. Concurrently, ITC has paid the Company an amount of VND 2.7 billion as capital support.

(2) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m<sup>2</sup> at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

## 10. PREPAYMENTS

	31/12/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>2,961,846,195</b>	<b>1,470,442,389</b>
Tools and supplies	649,529,168	27,810,000
Repairing fixed assets	1,324,034,748	338,046,417
Insurance costs	936,544,946	1,083,289,675
Others	51,737,333	21,296,297
<b>Long-term</b>	<b>37,467,340,914</b>	<b>31,035,154,492</b>
Tools and supplies	2,240,296,536	1,519,304,911
Repairing fixed assets	332,468,338	416,523,334
Mineral exploitation license fee	31,717,707,241	25,372,472,932
Others	3,176,868,799	3,726,853,315
<b>Total</b>	<b>40,429,187,109</b>	<b>32,505,596,881</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

FORM B09 - DN

**13. TANGIBLE FIXED ASSETS**

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
<b>COST</b>					
As at 01/01/2025	4,915,241,668	144,568,536,272	14,392,570,754	238,015,000	164,114,363,694
Purchasing	-	32,386,439,000	1,354,000,000	-	33,740,439,000
Liquidation, disposal	-	(36,305,852,598)	-	-	(36,305,852,598)
Others decrease	(175,842,613)	(4,007,472,768)	(1,465,584,203)	-	(5,648,899,584)
As at 31/12/2025	4,739,399,055	136,641,649,906	14,280,986,551	238,015,000	155,900,050,512
<b>ACCUMULATED DEPRECIATION</b>					
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	-	10,654,441,652	1,211,126,417	18,650,004	11,884,218,073
Liquidation, disposal	-	(1,185,328,065)	-	-	(1,185,328,065)
Others decrease	(175,842,613)	(4,007,472,768)	(1,465,584,203)	-	(5,648,899,584)
As at 31/12/2025	4,739,399,055	53,624,453,110	8,601,865,990	229,622,510	67,195,340,665
<b>NET BOOK VALUE</b>					
As at 01/01/2025	-	96,405,723,981	5,536,246,978	27,042,494	101,969,013,453
As at 31/12/2025	-	83,017,196,796	5,679,120,561	8,392,490	88,704,709,847
Cost of tangible fixed assets fully depreciated but still in use	4,739,399,055	4,506,045,454	3,578,420,049	182,065,000	13,005,929,558
Cost of tangible fixed assets fully depreciated not in use	-	17,133,362,957	582,000,000	-	17,715,362,957
Residual value of tangible fixed assets mortgaged for bank loans	-	41,454,060,530	-	-	41,454,060,530

## **EASTERNS AHP MINERALS JOINT STOCK COMPANY**

### **NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

**FORM B09 - DN**

- (1) During the year, the Company purchased 19,184,000 shares, valued at VND 383.68 billion, equivalent to 88% ownership interest in Nguyen Viet Construction Investment and Trading Joint Stock Company from existing shareholders. Following the acquisition date, the Company, together with other existing shareholders, increased the charter capital of Nguyen Viet Construction Investment and Trading Joint Stock Company from VND 218 billion to VND 388 billion. In which, the Company purchased an additional 14,960,000 shares, equivalent to VND 149.6 billion, the value of the Company's investment as of December 31, 2025 is VND 533.28 billion, equivalent to an ownership and voting ratio of 88%. Nguyen Viet Construction Investment and Trading Joint Stock Company operates in the field of real estate investment and trading. According to the audited financial statements for the fiscal year ended December 31, 2025, Nguyen Viet Construction Investment and Trading Joint Stock Company is currently in the process of completing necessary legal procedures for submission to the competent State authorities for approval of the real estate project for which it acts as the investor. The Company's Board of Management assesses and believes in the potential of the projects to bring future economic benefits to the Company; accordingly, no impairment loss has arisen from the investment.
- (2) Represents the Company's capital contribution to Pho Da Son Investment and Construction Joint Stock Company with amount of VND 224 billion dong, equivalent to 22,400,000 shares and representing 28% of the charter capital of this entity. Pho Da Son Company has a charter capital of VND 800 billion and operates in the field of real estate investment and trading. According to the audited financial statements for the fiscal year ended December 31, 2025, Pho Da Son Company is currently in the process of completing necessary legal procedures for submission to the competent State authorities for approval of the real estate project for which it acts as the investor. The Company's Board of Management assesses and believes that the potential of these projects will bring future economic benefits to the Company; therefore, no impairment loss has arisen from this investment.
- (3) Represents the Company's capital contribution to Nguyen Viet Real Estate Trading and Construction Joint Stock Company with amount of VND 174 billion dong, equivalent to 17,400,000 shares and representing 29% of the charter capital of this entity. Nguyen Viet Real Estate Trading and Construction Joint Stock Company has a charter capital of VND 600 billion and operates in the fields of real estate investment and trading, civil and industrial construction, technical infrastructure, and building materials trading... According to the audited financial statements for the fiscal year ended December 31, 2025, Nguyen Viet Real Estate Trading and Construction Joint Stock Company recorded a profit; therefore, the Company's Board of Management assesses and believes that no impairment loss has arisen from this investment.
- (4) Represents the Company's capital contribution to Binh Duong Trading and Investment Joint Stock Company. This Company operates in the field of real estate trading. During 2025, the Company transferred 515,000 shares of Binh Duong Business and Investment Joint Stock Company to another investor, resulting in a gain on share transfer of VND 25.75 billion. According to the unaudited financial statements for the fiscal year ended December 31, 2025, Binh Duong Business and Investment Joint Stock Company recorded a profit; therefore, the Company's Board of Management assesses and believes that no impairment loss has arisen from this investment.

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

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**17. TAXES AND OTHER RECEIVABLES/PAYABLES TO THE STATE**

	01/01/2025	Payable amount	Paid amount	31/12/2025
	VND	VND	VND	VND
Value added tax	2,435,857,456	16,687,289,892	16,546,078,234	2,577,069,114
Corporate income tax	2,923,269,788	23,533,301,610	15,794,256,373	10,662,315,025
Personal income tax	39,843,240	160,131,106	187,560,249	12,414,097
Resource Tax	2,356,226,052	18,955,232,634	18,058,137,808	3,253,320,878
Property Tax, Land Lease Fees	-	721,156,396	952,370,558	(231,214,162)
Environmental Protection Fee	2,767,018,847	9,384,350,429	11,394,923,667	756,445,609
Fees, charge and others	-	4,000,000	4,000,000	-
<b>Total</b>	<b>10,522,215,383</b>	<b>69,445,462,067</b>	<b>62,937,326,889</b>	<b>17,030,350,561</b>
<i>In which:</i>				
Taxes and receivables from State Budget	-			231,214,162
Taxes and amounts payable to State Budget	10,522,215,383			17,261,564,723

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

FORM B09 - DN

**22.1 Loans**

	01/01/2025		During the year			31/12/2025	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount	
	VND	VND	VND	VND	VND	VND	
<b>Shor-term loans</b>							
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	300,185,183,961	300,185,183,961	457,721,827,402	447,836,160,082	310,070,851,281	310,070,851,281	
Vietnam Joint Stock Commercial Bank for Industry and Trade (2)	137,572,517,439	137,572,517,439	152,190,543,901	184,132,432,058	105,630,629,282	105,630,629,282	
Joint Stock Commercial Bank for Foreign Trade of Vietnam	23,283,209,081	23,283,209,081	53,854,714,261	55,020,243,667	22,117,679,675	22,117,679,675	
Indovina Bank Limited (3)	39,046,444,045	39,046,444,045	-	39,046,444,045	-	-	
Asia Commercial Joint Stock Bank (4)	93,284,513,396	93,284,513,396	161,377,210,723	162,638,540,312	92,023,183,807	92,023,183,807	
<b>Long-term loans due</b>							
Vietnam Joint Stock Commercial Bank for Industry and Trade (5)	-	-	84,373,358,517	-	84,373,358,517	84,373,358,517	
	6,998,500,000	6,998,500,000	5,926,000,000	6,998,500,000	5,926,000,000	5,926,000,000	
<b>Long-term loan</b>	<b>8,034,000,000</b>	<b>8,034,000,000</b>	<b>-</b>	<b>5,926,000,000</b>	<b>2,108,000,000</b>	<b>2,108,000,000</b>	
Vietnam Joint Stock Commercial Bank for Industry and Trade (5)	8,034,000,000	8,034,000,000	-	5,926,000,000	2,108,000,000	2,108,000,000	
<b>Cộng</b>	<b>308,219,183,961</b>	<b>308,219,183,961</b>	<b>457,721,827,402</b>	<b>453,762,160,082</b>	<b>312,178,851,281</b>	<b>312,178,851,281</b>	



**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

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**Detailed information on long-term loan**

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

**Repayment schedule of long-term loan**

	31/12/2025	01/01/2025
	VND	VND
Less than 1 year	5,926,000,000	6,998,500,000
More than 1 year to 5 years	2,108,000,000	8,034,000,000
<b>Total</b>	<b>8,034,000,000</b>	<b>15,032,500,000</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

FORM B09 - DN

**Repayment schedule of Finance lease liabilities**

	31/12/2025	01/01/2025
	VND	VND
Less than 1 year	20,506,733,004	11,837,000,004
More than 1 year to 5 years	28,587,282,736	25,252,249,994
<b>Total</b>	<b>49,094,015,740</b>	<b>37,089,249,998</b>

**23. OWNER'S EQUITY**

**Table of Changes in Equity**

	Owner's equity	Share premium	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND
<b>As at 01/01/2024</b>	<b>1,049,999,780,000</b>	<b>(1,370,600,000)</b>	<b>12,926,344,094</b>	<b>106,648,984,653</b>	<b>1,168,204,508,747</b>
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)
<b>As at 01/01/2025</b>	<b>1,049,999,780,000</b>	<b>(1,370,600,000)</b>	<b>12,926,344,094</b>	<b>154,402,052,493</b>	<b>1,215,957,576,587</b>
Profit for the year	-	-	-	94,081,121,133	94,081,121,133
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)
<b>As at 31/12/2025</b>	<b>1,049,999,780,000</b>	<b>(1,370,600,000)</b>	<b>12,926,344,094</b>	<b>247,755,027,374</b>	<b>1,309,310,551,468</b>

(\*) 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.

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

## 24. REVENUE FROM SALES AND SERVICES RENDERED

	Year 2025	Year 2024
	VND	VND
Revenue from finished products and goods	596,513,358,323	493,558,097,069
Revenue from construction contract	20,385,298,555	40,474,997,713
Revenue from service rendered	-	1,036,363,632
<b>Total</b>	<b>616,898,656,878</b>	<b>535,069,458,414</b>

## Revenue with Related Parties

	Year 2025	Year 2024
	VND	VND
An Binh Granite Joint Stock Company	11,508,158,187	56,147,592,878
ACC Binh Duong Investment and Construction Joint Stock Company	376,560,167,036	349,551,411,046
<b>Total</b>	<b>388,068,325,223</b>	<b>405,699,003,924</b>

## 25. COST OF SALES

	Year 2025	Year 2024
	VND	VND
Cost of finished products and goods sold	466,253,841,043	427,270,711,138
Cost of construction contract	19,400,743,940	29,756,196,527
<b>Total</b>	<b>485,654,584,983</b>	<b>457,026,907,665</b>

## 26. FINANCIAL INCOME

	Year 2025	Year 2024
	VND	VND
Interest on bank	32,157,006	77,649,739
Interest from loan agreements	9,459,694,000	27,316,352,000
Profit from the transfer of shares (*)	25,750,000,000	-
Others	533,139,104	-
<b>Total</b>	<b>35,774,990,110</b>	<b>27,394,001,739</b>

(\*) In 2025, the Company transferred 515,000 shares of Binh Duong Investment and Trade Joint Stock Company to other investors, resulting in a gain on share transfer of VND 25.75 billion. The share transfer price was mutually agreed upon by the parties based on a full understanding of market information and reference to prices determined by a valuation firm.

## 27. FINANCIAL EXPENSES

	Year 2025	Year 2024
	VND	VND
Interest expense	26,395,739,110	22,789,885,758
Costs from share transfer transactions (*)	600,000,000	-
<b>Total</b>	<b>26,995,739,110</b>	<b>22,789,885,758</b>

(\*) Refer to Note 26.

## 32. CURRENT CORPORATE INCOME TAX

	Year 2025	Year 2024
	VND	VND
Accounting Profit before CIT	117,614,422,743	60,749,224,218
<i>Adjustment for taxable income</i>		
- Minus: Non-taxable income	-	-
- Add: Undeductible expense	52,085,309	281,479,618
<b>Taxable income</b>	<b>117,666,508,052</b>	<b>61,030,703,836</b>
Tax rate	20%	20%
<b>Total current corporate income tax expenses</b>	<b>23,533,301,610</b>	<b>12,206,140,767</b>

## 33. RELATED PARTIES INFORMATION

The Company's related parties are as follows:

Related parties	Relationship
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company (as of 23 December 2025)
Pho Da Son Investment and Construction Joint Stock Company	Associated Company
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company (as of 19 February 2025)
ACC Binh Duong Investment and Construction Joint Stock Company	The Chairman of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company	The member of Board of Director of the Company is Deputy General Director of this Company
Ms Nguyen Thi Kim Thanh	Major shareholder owns 24.23% of charter capital
Mr Nguyen Hai Dang	Major shareholder owns 12.68% of charter capital
Mr Nguyen Cong Han	Major shareholder owns 10.5% of charter capital

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

## Transactions with related parties

	Year 2025	Year 2024
	VND	VND
<b>Purchases</b>		
ACC Binh Duong Investment and Construction Joint Stock Company	16,740,235,492	17,941,679,555
An Binh Granite Joint Stock Company	4,256,776,000	3,578,550,250
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	273,156,973,200	Had not been a related party
<b>Purchase of machinery and equipment</b>		
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	17,660,000,000	Had not been a related party
<b>Collect electricity bills</b>		
An Binh Granite Joint Stock Company	304,917,050	195,449,580

EASTERNS AHP MINERALS JOINT STOCK COMPANY  
CONSOLIDATED FINANCIAL STATEMENTS AUDITED  
For the year ended 31 December 2025

Ho Chi Minh City, March 2026



## 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 along with the audited consolidated financial statements of the Company for the year ended 31 December 2025.

#### THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors and Board of Management of the Company who executed during the year ended 31 December 2025 and to the date of this report are as follows:

##### Board of Directors

Mr. Ngo Anh Quan	Chairman
Mr. Nguyen Bao Long	Member
Mr. Pham Huy Hau	Member (appointed on 27/11/2025)
Ms. Nguyen Thi Loan	Member
Ms. Nguyen Thi Thuy Van	Member
Mr. Ha Dinh Hung	Member (dismissed on 27/11/2025)

##### Board of Management

Mr. Nguyen Bao Long	General Director (dismissed on 05/12/2025)
Mr. Pham Huy Hau	General Director (appointed on 05/12/2025)
Mr. Nguyen Minh Chi	Deputy General Director (Appointed on 21/05/2025)

#### THE BOARD OF MANAGEMENT'S RESPONSIBILITY

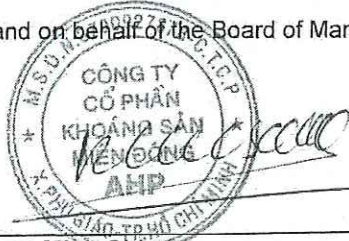
The Board of Management of the Company is responsible for preparing the consolidated financial statements for the year ended 31 December 2025, which give a true and fair view of the financial position of the Company as at 31 December 2025 and the results of its operations and its cash flows for the year. In preparing these consolidated 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 consolidated 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 consolidated 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 the accounting records are kept properly to reasonably reflect the consolidated financial position of the Company at any given time and that the consolidated financial statements are prepared and presented in accordance with Vietnamese Accounting Standards, the Corporate Accounting System and relevant legal regulations regarding the preparation and presentation of consolidated financial statements. The Board of Management is also responsible for ensuring the safety of the Company's assets and implementing appropriate measures to prevent and detect fraud and other irregularities.

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

For and on behalf of the Board of Management,



**Nguyen Minh Chi**  
Deputy General Director  
According to the Power of Attorney  
No. 02/2025/GUQ-AHP dated December 18, 2025

Ho Chi Minh City, 09 March 2026

**CONSOLIDATED BALANCE SHEET**  
As at 31 December 2025

FORM B01-DN/HN  
Unit: VND

ITEMS	Codes	Notes	31/12/2025	01/01/2025
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>425,799,431,793</b>	<b>514,585,372,124</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5</b>	<b>39,083,553,298</b>	<b>35,695,563,544</b>
1. Cash	111		39,083,553,298	5,695,563,544
2. Cash equivalents	112		-	30,000,000,000
<b>II. Short-term receivables</b>	<b>130</b>		<b>70,818,173,753</b>	<b>334,909,311,888</b>
1. Trade accounts receivable	131	6	36,513,829,640	31,789,394,762
2. Short-term advances to suppliers	132	7	9,858,919,403	61,243,436,864
3. Short-term loan receivables	135		-	194,040,000,000
4. Other receivables	136	8	25,066,466,692	48,457,522,244
5. Provision for doubtful debts	137	15	(621,041,982)	(621,041,982)
<b>III. Inventories</b>	<b>140</b>	<b>9</b>	<b>308,364,032,531</b>	<b>142,510,054,303</b>
1. Inventories	141		308,364,032,531	142,510,054,303
<b>IV. Other current assets</b>	<b>150</b>		<b>7,533,672,211</b>	<b>1,470,442,389</b>
1. Short-term prepaid expenses	151	10	2,961,846,195	1,470,442,389
2. Value added tax deductibles	152		4,339,611,854	-
3. Other receivables from State Budget	153	19	232,214,162	-
<b>B - NON-CURRENT ASSETS</b>	<b>200</b>		<b>1,451,763,822,416</b>	<b>1,131,938,672,748</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>14,158,044,539</b>	<b>6,340,755,945</b>
1. Other long-term receivables	216	8	14,158,044,539	6,340,755,945
<b>II. Fixed assets</b>	<b>220</b>		<b>178,175,066,141</b>	<b>164,394,341,342</b>
1. Tangible fixed assets	221	14	88,704,709,847	101,969,013,453
- Cost	222		158,049,570,512	164,114,363,694
- Accumulated depreciation	223		(69,344,860,665)	(62,145,350,241)
2. Finance lease assets	224	11	89,470,356,294	62,425,327,889
- Cost	225		102,674,465,748	67,553,941,214
- Accumulated depreciation	226		(13,204,109,454)	(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)
<b>III. Investment Property</b>	<b>230</b>	<b>12</b>	<b>8,668,420,969</b>	<b>8,668,420,969</b>
- Cost	231		8,668,420,969	8,668,420,969
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>435,235,950,057</b>	<b>-</b>
1. Long-term work in progress	241	13	435,235,950,057	-
<b>V. Long-term financial investments</b>	<b>250</b>		<b>777,965,983,159</b>	<b>921,500,000,000</b>
1. Investments in associates	252	17	399,765,983,159	224,000,000,000
2. Other long-term investments	253	16	378,200,000,000	697,500,000,000
<b>VI. Other long-term assets</b>	<b>260</b>		<b>37,560,357,551</b>	<b>31,035,154,492</b>
1. Long-term prepayments	261	10	37,467,340,914	31,035,154,492
2. Deferred tax assets	262		93,016,637	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>1,877,563,254,209</b>	<b>1,646,524,044,872</b>

**CONSOLIDATED INCOME STATEMENT**  
For the year ended 31 December 2025

FORM B02 - DN/HH  
Unit: VND

ITEMS	Codes	Notes	Year 2025	Year 2024
1. Revenue from goods sold and services rendered	01	26	616,898,656,878	535,069,458,414
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered	10		616,898,656,878	535,069,458,414
4. Cost of goods sold and services rendered	11	27	485,654,584,983	457,026,907,665
5. Gross profit from goods sold and services rendered	20		131,244,071,895	78,042,550,749
6. Financial income	21	28	35,774,990,110	27,394,001,739
7. Financial expenses	22	29	26,995,739,110	22,789,885,758
- Of which: Loan interest charged	23		26,395,739,110	22,789,885,758
8. Share of profit or loss of joint ventures, associates	24	17	1,765,983,159	-
9. Selling expenses	25	30	11,375,796,068	10,086,614,005
10. General and administration expenses	26	30	14,382,616,138	11,777,069,966
11. Operating profit	30		116,030,893,848	60,782,982,759
12. Other income	31	31	4,047,635,462	834,388,254
13. Other expenses	32	32	698,123,408	868,146,795
14. Profit from other activities	40		3,349,512,054	(33,758,541)
15. Accounting profit before tax	50		119,380,405,902	60,749,224,218
16. Current corporate income tax expense	51	34	23,533,301,610	12,206,140,767
17. Deferred Tax Expense	52		-	-
18. Net profit after corporate income tax	60		95,847,104,292	48,543,083,451
19. Net profit after tax of the Parent Company			95,847,104,292	-
20. Net profit after tax of non-controlling interests			-	-
21. Earning per share	70	35	913	455

Ho Chi Minh City, 09 March 2026

Preparer

Chief Accountant

Deputy General Director



Ung Thi Mo



Dao Huynh Kim



Nguyen Minh Chi

## 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 Becamex Investment and Industrial Development Group - JSC) according to Decision No. 630/QĐ-UBND dated March 5, 2008, issued by the People's Committee of Binh Duong Province (now Ho Chi Minh City). 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 June 2008 and amended for the 11th time on 18 December 2025 by the Department of Finance of Ho Chi Minh City.

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 31 December 2025 was 86 (as at 31 December 2024 was 85).

The Company's head office is located at 112/125 Tan Thinh 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 31/12/2025, the Company had one subsidiary and two associates as follows:

The company name	Relationship	Address	Ownership Percentage	Voting Rights Percentage	Principal Activity
Nguyen Viet Construction Investment and Trading Joint Stock Company	Subsidiary company	43C Ngo Quyen Street, Phuong Nam Ward, Hanoi city	88.00%	88.00%	Real Estate Trading
Pho Da Son Investment and Construction Joint Stock Company	Associate 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	Associate 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).

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

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 4.7 on doubtful receivables.

#### 4.5. Business Combinations and Goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination includes the fair value, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, plus any costs directly attributable to the business combination. Identifiable assets, liabilities, and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

Goodwill arising from a business combination is initially recognized at cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities recognized. If the cost of the business combination is lower than the fair value of the acquiree's net assets, the difference is recognized directly in the consolidated income statement. After initial recognition, goodwill is amortized on a straight-line basis over its estimated useful life, not exceeding 10 years. Periodically, the parent company must assess the impairment of goodwill at its subsidiaries. If there is evidence that the impairment loss exceeds the annual amortization amount, the full impairment loss shall be recognized in the year it occurs.

When the acquisition of a subsidiary does not qualify as a business combination, it is treated as an asset acquisition rather than a business combination. Accordingly, the purchase cost is allocated to the identifiable assets and liabilities based on their relative fair values at the acquisition date. Consequently, no goodwill arises from such transactions.

#### 4.6. Capital Investments in Other Entities

Capital investments in other entities include investments in subsidiaries, joint ventures, associated companies, and other equity investments for long-term holding purposes.

##### *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.

#### 4.9. Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation

The cost of tangible fixed assets acquired through purchase and construction transfer includes all expenses that the Company incurs to acquire the fixed asset until it is ready for use. The original cost of self-constructed tangible fixed assets 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 April 25, 2013, of 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.

#### 4.10. Intangible Fixed Assets and Amortization

Intangible fixed assets are presented at their original cost less accumulated amortization. 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.

#### 4.11. 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.

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

Payables are recognized at not less than the obligation to pay. When there is evidence of a probable loss, the company immediately recognizes a payable based on the principle of prudence.

#### 4.15. 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."

#### 4.16. 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.

#### 4.17. Accrued Expenses

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

#### 4.18. Payable provisions

Provision for liabilities is recognized only if the following conditions are fulfilled:

- The Company is responsible for current liabilities (legal liability or joint liability) due to consequences of any happened event.
- Possible decrease in economic benefits requires the settlement of liabilities; and
- Provide a reliable estimate of the value of liabilities.

Provision for liabilities is recorded at the best estimate of the amount paid for current liabilities as at the end of the accounting year.

#### 4.19. 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.

***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

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

assets are only recognized when there is certainty of sufficient future taxable income to offset these temporary differences.

Deferred income tax is determined based on the tax rate expected to apply in the year the asset is realized or the liability is settled. Deferred income tax is recognized in the income statement unless it relates to items directly charged to equity, in which case it is also charged directly to equity.

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

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

The determination of the Company's income tax is based on current tax regulations. However, these regulations may change over time, and the determination of corporate income tax obligations depends on the audit results from the competent tax authority.

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

#### 4.21. Financial Tools

##### *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 the purpose of disclosure in financial statements, into financial assets recognized at fair value through profit or loss, loans and receivables, held-to-maturity investments, and financial assets available for sale. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are measured at cost plus any directly attributable transaction costs related to the acquisition of those financial assets. The Company's financial assets include cash and cash equivalents, trading securities, held-to-maturity investments, trade receivables, loans receivable, and other receivables.

###### Financial Liabilities

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial liabilities are classified appropriately for the purpose of disclosure in financial statements, into financial liabilities recognized at fair value through profit or loss and financial liabilities measured at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At the time of initial recognition, financial liabilities are measured at cost plus any directly attributable transaction costs related to the issuance of those financial liabilities. The Company's financial liabilities include payables to suppliers, accrued expenses, other payables, loans, and finance leases.

##### *Subsequent Measurement*

The value of financial instruments after initial recognition is measured at fair value. In cases where there are no regulations for reassessing the fair value of financial instruments, they are presented at carrying value.

##### *Offsetting Financial Instruments*

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

7. SHORT-TERM ADVANCES TO SUPPLIERS

	31/12/2025	01/01/2025
	VND	VND
<b>Related parties</b>		
ACC Binh Duong Investment and Construction Joint Stock Company	9,698,591,444	61,236,180,860
Advances to other suppliers	160,327,959	7,256,004
<b>Total</b>	<b>9,858,919,403</b>	<b>61,243,436,864</b>

8. OTHER RECEIVABLES

	31/12/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>Short-term</b>	<b>25,066,466,692</b>	-	<b>48,457,522,244</b>	-
Employee Advance	13,000,000,000	-	38,500,000	-
Binh Duong Investment and Trade Joint Stock Company (1)	-	-	45,000,000,000	-
Deposit for land lease of lot A26-E at Becamex Binh Phuoc Industrial Park (2)	7,047,767,654	-	-	-
VAT corresponding to the principal of finance lease liabilities	3,636,593,769	-	2,747,351,856	-
Other receivables	1,382,105,269	-	671,670,388	-
<b>Long-term</b>	<b>14,158,044,539</b>	-	<b>6,340,755,945</b>	-
Environmental rehabilitation deposit	4,108,234,539	-	3,877,046,945	-
Deposit	10,049,810,000	-	2,463,709,000	-
<b>Total</b>	<b>39,224,511,231</b>	-	<b>54,798,278,189</b>	-

(1) Pursuant to the Agreement on the Cancellation of Working Minute No. 01/2025/BBLV/ITC-AHP regarding the termination of Working Minute No. 01/2022/BBLV/ITC-AHP dated 19 December 2022, between the Company and Binh Duong Business and Investment Joint Stock Company ("ITC"), ITC shall refund the Company the amount previously transferred to guarantee the obligations for the proposal and execution of the Investment Cooperation Agreement and the Project Transfer Agreement for the Bilingual Inter-level School located at land lot symbol DV-DT/GD in Ap 4 Thoi Hoa Residential Area, Thoi Hoa Ward, Ho Chi Minh City. Concurrently, ITC has paid the Company an amount of VND 2.7 billion as capital support.

(2) The deposit under the Memorandum of Understanding No. 05/2023/HĐNT dated 19/12/2023 and Appendix No. 01/PLHDNT dated 21 November 2025 with Becamex - Binh Phuoc Infrastructure Development Joint Stock Company for the purpose of leasing lot A26-E with an area of 93,339.7 m<sup>2</sup> at Becamex Binh Phuoc Industrial Park, Chon Thanh Ward, Dong Nai Province.

11. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
<b>COST</b>		
As at 01/01/2025	67,553,941,214	67,553,941,214
Increase during the year	35,120,524,534	35,120,524,534
<b>As at 31/12/2025</b>	<b>102,674,465,748</b>	<b>102,674,465,748</b>
<b>ACCUMULATED DEPRECIATION</b>		
As at 01/01/2025	5,128,613,325	5,128,613,325
Depreciation	8,075,496,129	8,075,496,129
<b>As at 31/12/2025</b>	<b>13,204,109,454</b>	<b>13,204,109,454</b>
<b>NET BOOK VALUE</b>		
As at 01/01/2025	62,425,327,889	62,425,327,889
<b>As at 31/12/2025</b>	<b>89,470,356,294</b>	<b>89,470,356,294</b>

12. INVESTMENT PROPERTIES

	01/01/2025	Increase during the year	Decrease during the year	31/12/2025
	VND	VND	VND	VND
<b>Cost</b>	8,668,420,969	-	-	8,668,420,969
- Buildings	8,668,420,969	-	-	8,668,420,969
<b>Impairment loss</b>	-	-	-	-
<b>Net book value</b>	8,668,420,969	-	-	8,668,420,969
- Buildings	8,668,420,969	-	-	8,668,420,969

13. LONG-TERM WORK IN PROGRESS

This is the fair value of the Me Linh New Residential Area Project, which Nguyen Viet Construction Investment and Trading Joint Stock Company (a subsidiary) decided to invest in after successfully winning the auction for a land lot covering 53,197.2 m<sup>2</sup>. The land is located at Lot No. 1040, Map Sheet No. 30, in Do Thuong Village, Tien Phong Commune, Me Linh District, Hanoi (now Do Thuong Village, Me Linh Commune, Hanoi). The subsidiary is currently completing procedures with competent State authorities to seek investment approval for the Me Linh New Residential Area Project. The project is expected to offer products including terraced houses, shophouses, commercial floor space, commercial apartments, and social housing, with an estimated total investment of VND 1,802 billion.

On December 23, 2025, the Company acquired 19,184,000 shares, equivalent to an 88% ownership interest in Nguyen Viet Construction Investment and Trading Joint Stock Company from other shareholders for a total cost of VND 383,680,000,000. At the acquisition date, the net assets of Nguyen Viet Construction Investment and Trading JSC primarily consisted of land use right costs associated with the aforementioned Me Linh New Residential Area Project. The Company has recognized the acquisition of Nguyen Viet Construction Investment and Trading JSC as an asset acquisition rather than a business combination. Accordingly, the entire difference between the purchase cost and the fair value of net assets at the acquisition date has been allocated to the value of land use rights and other costs incurred during the development phase of the Me Linh New Residential Area Project, and no goodwill arose from this transaction.

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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

FORM B09 - DN/HN

**15. PROVISION FOR DOUBTFUL DEBTS**

Overdue time Year	31/12/2025		01/01/2025	
	Historical cost VND	Recoverable amount VND	Historical cost VND	Recoverable amount VND
> 3 year	230,153,496	-	230,153,496	-
Binh Duong Traffic and Irrigation Construction Joint Stock Company		(230,153,496)		(230,153,496)
> 3 year	380,186,540	-	380,186,540	-
Anh Tuan Bridge Road and Construction Co., Ltd		(380,186,540)		(380,186,540)
> 3 year	10,701,946	-	10,701,946	-
Dai Khoa Construction One Member Co., Ltd		(10,701,946)		(10,701,946)
<b>Total</b>	<b>621,041,982</b>	<b>-</b>	<b>621,041,982</b>	<b>-</b>

**16. OTHER LONG-TERM INVESTMENTS**

Ownership Rate	31/12/2025		01/01/2025	
	Voting Rate	Historical cost VND	Voting Rate	Historical cost VND
9.86%	9.86%	378,200,000,000	18.20%	697,500,000,000
Binh Duong Investment and Trade Joint Stock Company (*)		-		-
<b>Total</b>		<b>378,200,000,000</b>		<b>697,500,000,000</b>

(\*) Represents the Company's capital contribution to Binh Duong Trading and Investment Joint Stock Company. This Company operates in the field of real estate trading. During 2025, the Company transferred 515,000 shares of Binh Duong Business and Investment Joint Stock Company to another investor, resulting in a gain on share transfer of VND 25.75 billion. According to the unaudited financial statements for the fiscal year ended December 31, 2025, Binh Duong Business and Investment Joint Stock Company recorded a profit; therefore, the Company's Board of Management assesses and believes that no impairment loss has arisen from the investment in this company.

**17. INVESTMENTS IN ASSOCIATES**

Ownership Rate	Voting Rate	Recognized under the equity method	
		Historical cost VND	01/01/2025 VND
28.00%	28.00%	224,000,000,000	224,000,000,000
Pho Da Son Investment and Construction Joint Stock Company			
29.00%	29.00%	174,000,000,000	175,765,983,159
Nguyen Viet Real Estate Trading and Construction Joint Stock Company			
<b>Total</b>		<b>398,000,000,000</b>	<b>399,765,983,159</b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

FORM B09 - DN/HN

## 18. SHORT-TERM TRADE ACCOUNTS PAYABLE

	31/12/2025		01/01/2025	
	Value	Repayment capability amount	Value	Repayment capability amount
	VND	VND	VND	VND
<b>Related parties</b>				
An Binh Granite Joint Stock Company	1,406,449,440	1,406,449,440	811,248,480	811,248,480
Nguyen Viet Business Real Estate and Construction Joint Stock Company	4,807,916,190	4,807,916,190	9,383,319,200	9,383,319,200
<b>Trade payables</b>				
C BHI Construction Joint Stock Company	2,454,673,263	2,454,673,263	3,835,851,152	3,835,851,152
Binh Nguyen Construction and Trading Company Limited	3,677,838,157	3,677,838,157	2,616,035,455	2,616,035,455
Tam Thai Hoa Trading and Service Company Limited	3,237,214,455	3,237,214,455	2,939,410,852	2,939,410,852
ACG Vietnam Investment Joint Stock Company	1,090,144,463	1,090,144,463	3,009,298,851	3,009,298,851
Thanh Binh Infrastructure Construction Joint Stock Company	56,579,665	56,579,665	5,215,960,815	5,215,960,815
Others	14,844,179,338	14,844,179,338	13,989,141,864	13,989,141,864
<b>Total</b>	<b>31,574,994,971</b>	<b>31,574,994,971</b>	<b>41,800,266,669</b>	<b>41,800,266,669</b>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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

**20. SHORT-TERM ADVANCE FROM CUSTOMERS**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
<b>Related parties</b>		
ACC Binh Duong Investment and Construction Joint Stock Company	-	1,433,806,904
An Binh Granite Joint Stock Company	14,451,907,809	5,840,192,234
<b>Advance from other customers</b>		
Becamex Binh Phuoc Infrastructure Development	40,545,508,923	16,744,030,919
Others	5,508,792,038	1,077,766,470
<b>Total</b>	<u><b>60,506,208,770</b></u>	<u><b>25,095,796,527</b></u>

**21. SHORT-TERM ACCRUED EXPENSES**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Accrued interest expense	484,561,311	338,217,938
Others	1,834,868,001	639,375,240
<b>Total</b>	<u><b>2,319,429,312</b></u>	<u><b>977,593,178</b></u>

**22. OTHER CURRENT PAYABLES**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Remuneration of the Board of Directors and Supervisory Board	242,715,417	-
Dividend payable	36,815,000	36,815,000
Others	490,398,246	455,527,837
<b>Total</b>	<u><b>769,928,663</b></u>	<u><b>492,342,837</b></u>

**23. LONG-TERM PROVISIONS**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Provision for environmental rehabilitation costs	4,108,234,539	3,877,046,945
<b>Total</b>	<u><b>4,108,234,539</b></u>	<u><b>3,877,046,945</b></u>

**24. LOANS AND FINANCE LEASE LIABILITIES**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
<b>Short</b>	<b>330,577,584,285</b>	<b>312,022,183,965</b>
Short-term loans (24.1)	304,144,851,281	293,186,683,961
Long-term loans due (24.1)	5,926,000,000	6,998,500,000
Long-term financial lease liabilities due (24.2)	20,506,733,004	11,837,000,004
<b>Long</b>	<b>30,695,282,736</b>	<b>33,286,249,994</b>
Long-term loans (24.1)	2,108,000,000	8,034,000,000
Long-term financial lease liabilities (24.2)	28,587,282,736	25,252,249,994
<b>Total</b>	<u><b>361,272,867,021</b></u>	<u><b>345,308,433,959</b></u>

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

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

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**Detailed information on bank loans**

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/HDT D 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, which the Company acquired through a transfer from an individual
(2) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	Contract no 3017417301/2023- HBCVHM/NHCT680- AHP dated 18/01/2024 and the amended and supplementary text dated 3 January 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/HDBB/NHCT680-AHP dated 22/12/2021; Mortgage contract of real estate No. 01.3017417301/2021/HDBB/NHCT680-AHP dated 29/06/2021; Mortgage contract of real estate No. 01.3017417301/2021/HDBB/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 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 owned by a third party

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

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**24.2 Finance lease liabilities**

	01/01/2025		During the year		31/12/2025	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
	VND	VND	VND	VND	VND	VND
<b>Short-term</b>						
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	11,837,000,004	11,837,000,004	20,506,733,004	11,837,000,004	20,506,733,004	20,506,733,004
Vietnam International Leasing Company Limited (2)	-	-	8,669,733,000	-	8,669,733,000	8,669,733,000
<b>Long-term</b>						
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	25,252,249,994	25,252,249,994	30,344,065,496	27,009,032,754	28,587,282,736	28,587,282,736
Vietnam International Leasing Company Limited (2)	-	-	30,344,065,496	15,172,032,750	15,172,032,746	15,172,032,746
<b>Total</b>	<b>37,089,249,998</b>	<b>37,089,249,998</b>	<b>50,850,798,500</b>	<b>38,846,032,758</b>	<b>49,094,015,740</b>	<b>49,094,015,740</b>

**Detailed information on Finance lease liabilities**

No.	Unit	Contract number	Balance as at 31/12/2025	Rate	Purpose	Term
			VND			
(1)	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	102/2023/CN.MN-CTTC dated 19/09/2023	10,127,250,000	9.50%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
		30/2024/CN.MN-CTTC dated 04/06/2024	15,124,999,994	9.50%	Leasing a stone crushing line with a capacity of 400 tons per hour	48 months
(2)	Vietnam International Financial Leasing Company Limited	2025-00084-000 dated 27/03/2025	23,841,765,746	6.00%	Leasing a stone crushing line with a capacity of 400 tons per hour	42 months
<b>Total</b>			<b>49,094,015,740</b>			

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**

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(\*) 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.

**Details of the Company's major shareholders**

	31/12/2025		01/01/2025			
	Number of Shares	Value (VND)	Proportion	Number of Shares	Value (VND)	Proportion
Ms Nguyen Thi Kim Thanh	25,437,707	254,377,070,000	24.23%	25,437,707	254,377,070,000	24.23%
Mr Nguyen Hai Dang	13,316,200	133,162,000,000	12.68%	13,227,500	132,275,000,000	12.60%
Mr Nguyen Cong Han	11,020,250	110,202,500,000	10.50%	-	-	-
Mr Do Manh Cuong	8,377,500	83,775,000,000	7.98%	-	-	-
Mr Dao Quang Linh	5,251,400	52,514,000,000	5.00%	5,251,400	52,514,000,000	5.00%
ACC Binh Duong Investment and Construction Joint Stock Company	4,479,600	44,796,000,000	4.27%	4,479,600	44,796,000,000	4.27%
Others	37,117,321	371,173,210,000	35.35%	56,603,771	566,037,710,000	53.91%
<b>Total</b>	<b>104,999,978</b>	<b>1,049,999,780,000</b>	<b>100.00%</b>	<b>104,999,978</b>	<b>1,049,999,780,000</b>	<b>100.00%</b>

**Transactions Related to Capital with Owners and Dividend Distribution:**

	Year 2025		Year 2024	
	VND		VND	
<b>Owner's equity</b>				
- Opening balance	1,049,999,780,000		1,049,999,780,000	
- Increase during the year	-		-	
- Decrease during the year	-		-	
- Closing balance	1,049,999,780,000		1,049,999,780,000	
<b>Declared dividend, earning</b>	-		-	

**EASTERNS AHP MINERALS JOINT STOCK COMPANY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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

**29. FINANCIAL EXPENSES**

	Year 2025	Year 2024
	VND	VND
Interest expense	26,395,739,110	22,789,885,758
Costs from share transfer transactions (*)	600,000,000	-
<b>Total</b>	<b>26,995,739,110</b>	<b>22,789,885,758</b>

(\*) Refer to Note 28.

**30. SELLING EXPENSES AND ADMINISTRATION EXPENSES**

	Year 2025	Year 2024
	VND	VND
<b>Selling expenses</b>	<b>11,375,796,068</b>	<b>10,086,614,005</b>
Transportation and loading expense	11,293,351,668	10,032,546,205
Other expenses	82,444,400	54,067,800
<b>Administrative expenses</b>	<b>14,382,616,138</b>	<b>11,777,069,966</b>
Staff expenses	8,447,728,230	7,631,113,080
Depreciation expense	395,869,211	453,528,542
Tax, fee	4,000,000	4,000,000
Outsourced expense	3,062,016,191	2,133,095,985
Other expenses	2,473,002,506	1,555,332,359
<b>Total</b>	<b>25,758,412,206</b>	<b>21,863,683,971</b>

**31. OTHER INCOME**

	Year 2025	Year 2024
	VND	VND
Penalty for breach of contract	700,000,000	-
Collecting electricity bills from households	646,038,099	586,667,177
Receive financial support due to cancellation of cooperation agreement (*)	2,700,000,000	-
Gain on disposal of fixed asset	-	152,226,250
Others	1,597,363	95,494,827
<b>Total</b>	<b>4,047,635,462</b>	<b>834,388,254</b>

(\*) Refer to item (1) in Note 8.

**32. OTHER EXPENSES**

	Year 2025	Year 2024
	VND	VND
Electricity bills paid on behalf of households	646,038,099	586,667,177
Others	52,085,309	281,479,618
<b>Total</b>	<b>698,123,408</b>	<b>868,146,795</b>

36. INFORMATION TO RELATED PARTIES

The Company has related parties including:

Related parties	Relationship
Pho Đa Sơn Investment and Construction Joint Stock Company	Associated Company
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	Associated Company (as of 19 February 2025)
ACC Binh Duong Investment and Construction Joint Stock Company	The Chairman of the Company is the Chairman of the Board of Directors of this Company
An Binh Granite Joint Stock Company	The member of Board of Director of the Company is Deputy General Director of this Company
Ms Nguyen Thi Kim Thanh	Major shareholder owns 24.23% of charter capital
Mr Nguyen Hai Dang	Major shareholder owns 12.68% of charter capital
Mr Nguyen Cong Han	Major shareholder owns 10.5% of charter capital

In addition to the transactions and balances with related parties presented in other notes of this financial report, the Company had transactions with related parties during the year as follows:

Transactions with related parties

	Year 2025 VND	Year 2024 VND
<b>Purchases</b>		
ACC Binh Duong Investment and Construction Joint Stock Company	16,740,235,492	17,941,679,555
An Binh Granite Joint Stock Company	4,256,776,000	3,578,550,250
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	273,156,973,200	Had not been a related party
<b>Purchase of machinery and equipment</b>		
Nguyen Viet Real Estate Trading and Construction Joint Stock Company	17,660,000,000	Had not been a related party
<b>Collect electricity bills</b>		
An Binh Granite Joint Stock Company	304,917,050	195,449,580

Income of the Board of Directors and the Management

Name	Position	Year 2025 VND	Year 2024 VND
Mr Ngo Anh Quan	Chairman	-	59,000,000
Mr Nguyen Bao Long	Member, General Director (dismissed on 05/12/2025)	441,017,267	510,448,000
Mr Pham Huy Hau	Member (appointed on 27/11/2025) General Director (appointed on 05/12/2025)	-	-
Ms Nguyen Thi Thuy Van	Member	140,000,000	197,100,000
Ms Nguyen Thi Loan	Member	-	47,100,000
Mr Ha Dinh Hung	Member	-	10,500,000
Mr. Nguyen Minh Chi	Deputy General Director (appointed on 21/05/2025)	251,779,671	-
<b>Total</b>		<b>832,796,938</b>	<b>824,148,000</b>

EASTERNS AHP MINERAL JOINT STOCK COMPANY  
CONFIRMATION OF LEGAL REPRESENTATIVE  
GENERAL DIRECTOR



PHAM HUY HAU