

## DN - BALANCE SHEET

*(As of As of March 31, 2025)*

Unit: VND

| Target  | Index code | TM          | As of March 31, 2025   | As of January 1, 2025  |
|---|------------|-------------|------------------------|------------------------|
| <b>ASSET</b>  |            |             |                        |                        |
| <b>A - CURRENT ASSETS</b><br><b>(100)=110+120+130+140+150</b>   | <b>100</b> |             | <b>123,790,926,359</b> | <b>120,350,372,394</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> |             | <b>7,453,354,157</b>   | <b>3,660,347,098</b>   |
| 1. Money  | 111        | V.01        | 5,453,354,157          | 1,660,347,098          |
| 2. Cash equivalents   | 112        |             | 2,000,000,000          | 2,000,000,000          |
| <b>II. Short-term financial investments</b>                     | <b>120</b> | <b>V.02</b> | <b>45,547,989,852</b>  | <b>44,956,710,506</b>  |
| 1. Short-term investment  | 121        |             | 725,549,276            | 725,549,276            |
| 2. Provision for decline in value of trading securities         | 122        |             | (81,014,775)           | (81,014,775)           |
| 3. Held-to-maturity investment                                  | 123        |             | 44,903,455,351         | 44,312,176,005         |
| <b>III. Short-term receivables</b>                              | <b>130</b> |             | <b>62,585,116,980</b>  | <b>67,130,406,788</b>  |
| 1. Customer receivables   | 131        |             | 41,405,522,159         | 45,637,127,551         |
| 2. Prepayment to the seller                                     | 132        |             | 11,310,905,325         | 11,621,786,387         |
| 3. Short-term internal receivables                              | 133        |             |                        |                        |
| 5. Short-term loan receivable                                   | 135        |             | 9,960,000,000          | 9,960,000,000          |
| 6. Other receivables  | 136        | V.03        | 129,985,841            | 132,789,195            |
| 7. Provision for short-term doubtful receivables                | 137        |             | (221,296,345)          | (221,296,345)          |
| <b>IV. Inventory</b>  | <b>140</b> |             | <b>8,007,804,737</b>   | <b>4,570,512,851</b>   |
| 1. Inventory  | 141        | V.04        | 8,007,804,737          | 4,570,512,851          |
| 2. Provision for inventory price reduction (*)                  | 149        |             |                        |                        |
| <b>V. Other current assets</b>                                  | <b>150</b> |             | <b>196,660,633</b>     | <b>32,395,151</b>      |
| 1. Short-term prepaid expenses                                  | 151        |             | 20,246,969             | 32,395,151             |
| 2. Deductible VAT   | 152        |             | 176,413,664            |                        |
| 3. Taxes and other amounts receivable from                      | 153        | V.05        |                        |                        |
| 5. Other current assets   | 155        |             |                        |                        |
| <b>B - LONG-TERM ASSETS (200 = 210 + 220 + 240 + 250 + 260)</b> | <b>200</b> |             | <b>108,776,932,402</b> | <b>112,724,543,699</b> |
| <b>I- Long-term receivables</b>                                 | <b>210</b> |             | <b>23,291,000,000</b>  | <b>24,701,000,000</b>  |
| 1. Long-term receivables from customers                         | 211        |             |                        |                        |
| 2. Long-term prepayment to seller                               | 212        |             |                        |                        |
| 3. Business capital in affiliated units                         | 213        |             |                        |                        |
| 5. Long-term loan receivable                                    | 215        | V.06        | 23,290,000,000         | 24,700,000,000         |
| 6. Other long-term receivables                                  | 216        | V.07        | 1,000,000              | 1,000,000              |
| 7. Provision for long-term doubtful receivables                 | 219        |             |                        |                        |
| <b>II. Fixed assets</b>   | <b>220</b> |             | <b>14,482,031,367</b>  | <b>15,700,184,631</b>  |
| 1. Tangible fixed assets  | 221        | V.08        | 10,840,149,420         | 12,001,900,080         |
| Original price  | 222        |             | 44,957,469,498         | 46,457,469,498         |

|   |            |             |                        |                        |
|---|------------|-------------|------------------------|------------------------|
| - Accumulated depreciation value (*)                            | 223        |             | (34,117,320,078)       | (34,455,569,418)       |
| 2. Financial leased fixed assets                                | 224        | V.09        |                        |                        |
| Original price  | 225        |             |                        |                        |
| - Accumulated depreciation value (*)                            | 226        |             |                        |                        |
| 3. Intangible fixed assets                                      | 227        | V.10        | 3,641,881,947          | 3,698,284,551          |
| Original price  | 228        |             | 7,072,637,997          | 7,072,637,997          |
| - Accumulated depreciation value (*)                            | 229        |             | (3,430,756,050)        | (3,374,353,446)        |
| <b>III. Investment real estate</b>                              | <b>230</b> | <b>V.12</b> | <b>30,301,958,498</b>  | <b>30,483,293,954</b>  |
| Original price  | 231        |             | 57,552,819,888         | 57,552,819,888         |
| - Accumulated depreciation value (*)                            | 232        |             | (27,250,861,390)       | (27,069,525,934)       |
| <b>IV. Long-term unfinished assets</b>                          | <b>240</b> |             | <b>2,134,981,677</b>   | <b>2,134,981,677</b>   |
| 1. Cost of production and unfinished business                   | 241        |             |                        |                        |
| 2. Cost of unfinished basic construction                        | 242        | V.11        | 2,134,981,677          | 2,134,981,677          |
| <b>V. Long-term financial investment</b>                        | <b>250</b> |             | <b>38,329,739,614</b>  | <b>39,412,496,507</b>  |
| 1. Investment in subsidiaries                                   | 251        |             | 45,000,000,000         | 45,000,000,000         |
| 2. Investment in joint ventures and associates                  | 252        |             | 7,520,000,000          | 7,520,000,000          |
| 3. Investing capital in other units                             | 253        | V.13        | 159,699,200            | 159,699,200            |
| 4. Long-term financial investment reserve (*)                   | 254        |             | (14,349,959,586)       | (13,267,202,693)       |
| 5. Held-to-maturity investment                                  | 255        |             |                        |                        |
| <b>VI. Other long-term assets</b>                               | <b>260</b> |             | <b>237,221,246</b>     | <b>292,586,930</b>     |
| 1. Long-term prepaid expenses                                   | 261        | V.14        | 237,221,246            | 292,586,930            |
| 2. Deferred income tax assets                                   | 262        | V.21        |                        |                        |
| 4. Other long-term assets                                       | 268        |             |                        |                        |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>                           | <b>270</b> |             | <b>232,567,858,761</b> | <b>233,074,916,093</b> |
| <b>CAPITAL SOURCE</b>   |            |             |                        |                        |
| <b>- LIABILITIES PAYABLE (300 = 310 + 320)</b>                  | <b>300</b> |             | <b>33,789,575,908</b>  | <b>34,031,008,389</b>  |
| <b>I. Short-term debt</b>                                       | <b>310</b> |             | <b>32,333,492,454</b>  | <b>34,031,008,389</b>  |
| 1. Short-term payables to suppliers                             | 311        | V.15        | 21,013,097,624         | 11,320,510,280         |
| 2. Short-term prepayment by buyer                               | 312        |             | 33,616,000             | 33,616,000             |
| 3. Taxes and payments to the State                              | 313        | V.16        | (50,283,472)           | 483,703,233            |
| 4. Must pay employees   | 314        |             | 715,154,625            | 1,451,787,864          |
| 5. Short-term payable expenses                                  | 315        | V.17        | -                      |                        |
| 6. Short-term internal payables                                 | 316        |             |                        |                        |
| 7. Payable according to construction contract progress schedule | 317        |             |                        |                        |
| 9. Other short-term payables                                    | 319        | V.18        | 9,921,538,902          | 15,566,818,783         |
| 10. Short-term loans and financial leases                       | 320        |             |                        | 4,474,203,454          |
| 12. Bonus and welfare fund                                      | 322        |             | 700,368,775            | 700,368,775            |
| <b>II. Long-term debt</b>                                       | <b>330</b> |             | <b>1,456,083,454</b>   | <b>-</b>               |
| 1. Long-term payables to suppliers                              | 331        |             |                        |                        |
| 2. Long-term prepayment by buyer                                | 332        | V.19        |                        |                        |
| 3. Long-term payable expenses                                   | 333        |             |                        |                        |
| 6. Long-term unrealized revenue                                 | 336        |             |                        |                        |
| 8. Long-term loans and financial leases                         | 338        | V.20        | 1,456,083,454          |                        |
| 11. Deferred income tax payable                                 | 341        | V.21        |                        |                        |

|  |            |      |                        |                        |
|--|------------|------|------------------------|------------------------|
| 12. Long-term payables provision                               | 342        |      |                        |                        |
| 13. Science and Technology Development                         | 343        |      |                        |                        |
| <b>D - OWNER'S EQUITY (400 = 410 + 430)</b>                    | <b>400</b> |      | <b>198,778,282,853</b> | <b>199,043,907,704</b> |
| <b>I. Equity</b>   | <b>410</b> | V.22 | <b>198,778,282,853</b> | <b>199,043,907,704</b> |
| 1. Owner's equity  | 411        |      | 61,725,230,000         | 61,725,230,000         |
| - Common shares with voting rights                             | 411a       |      | 61,725,230,000         | 61,725,230,000         |
| - Preferred stock  | 411b       |      |                        |                        |
| 2. Share capital surplus                                       | 412        |      | 137,662,054,443        | 137,662,054,443        |
| 4. Other owners' capital                                       | 414        |      | 2,140,945,047          | 2,140,945,047          |
| 5. Treasury stock (*)  | 415        |      | (11,666,581,607)       | (11,666,581,607)       |
| 6. Asset revaluation difference                                | 416        |      |                        |                        |
| 7. Exchange rate difference                                    | 417        |      | -                      |                        |
| 8. Development investment fund                                 | 418        |      | 2,243,857,861          | 2,243,857,861          |
| 9. Business arrangement support fund                           | 419        |      | -                      |                        |
| 10. Other equity funds   | 420        |      |                        |                        |
| 11. Undistributed profit after tax                             | 421        |      | 6,672,777,109          | 6,938,401,960          |
| - Undistributed profit after tax at the end of previous period | 421a       |      | 6,938,401,960          | 5,805,928,402          |
| - Undistributed profit after tax at the end of this period     | 421b       |      | (265,624,851)          | 1,132,473,558          |
| 12. Investment capital for construction and                    | 422        |      |                        |                        |
|  |            |      |                        |                        |
| <b>II. Other funding sources and funds</b>                     | <b>430</b> |      |                        |                        |
| 1. Funding sources   | 431        | V.23 |                        |                        |
| 2. Funding sources for forming fixed assets                    | 432        |      |                        |                        |
| <b>TOTAL CAPITAL (440 = 300 + 400)</b>                         | <b>440</b> |      | <b>232,567,858,761</b> | <b>233,074,916,093</b> |

Preparer



Nguyen Thi Ngoc Duyen

Chief Accountant



Nguyen Thi Ngoc Duyen

Established on April 29, 2025

General Director



Hoang Minh Anh Tu



# CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

Lô II-3, Nhóm 2, Đường số 11, Khu Công Nghiệp Tân Bình, P.Tây Thạnh, Q.Tân Phú - TP.HCM  
Phone: 84 (08) 38162884 - 38162885 - 38162886 - Fax : 84 (08) 38162887  
E-mail: alta@alta.com.vn Website: //www.alta.com.vn

Financial Report  
Fiscal Year Q1 - 2025  
Form No. B02-DN

## DN - BUSINESS RESULTS REPORT QUARTER 1 - YEAR 2025

Unit: VND

| INDICATORS   | COD E | TM   | QUARTER I/2025 | QUARTER I/2024 | Accumulated to this quarter 2025 | Accumulated to this quarter 2024 |
|--|-------|------|----------------|----------------|----------------------------------|----------------------------------|
| 1. Sales and service revenue   | 01    | V-16 | 23,368,317,944 | 38,199,985,849 | 23,368,317,944                   | 38,199,985,849                   |
| 2. Revenue deductions  | 02    |      |                | 74,250,000     | -                                | 74,250,000                       |
| 3. Net revenue from sales and service provision (10 = 01 - 02)             | 10    |      | 23,368,317,944 | 38,125,735,849 | 23,368,317,944                   | 38,125,735,849                   |
| 4. Cost of goods sold  | 11    | V-17 | 19,790,883,507 | 34,114,133,759 | 19,790,883,507                   | 34,114,133,759                   |
| 5. Gross profit from sales and service provision (20 = 10 - 11)            | 20    |      | 3,577,434,437  | 4,011,602,090  | 3,577,434,437                    | 4,011,602,090                    |
| 6. Financial operating revenue   | 21    | V-18 | 1,018,793,563  | 2,179,906,886  | 1,018,793,563                    | 2,179,906,886                    |
| 7. Financial costs   | 22    | V-19 | 1,167,559,656  | 1,302,143,423  | 1,167,559,656                    | 1,302,143,423.00                 |
| - Including: Interest expense  | 23    |      | 84,802,763     | 15,587,398     | 84,802,763                       | 15,587,398                       |
| 8. Profit/loss in joint ventures and associates                            | 24    |      |                |                |                                  | -                                |
| 8. Selling expenses  | 25    |      | 740,888,745    | 731,889,593    | 740,888,745                      | 731,889,593                      |
| 9. Business management costs   | 26    |      | 2,887,099,354  | 3,060,690,930  | 2,887,099,354                    | 3,060,690,930                    |
| 10. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)} | 30    |      | (199,319,755)  | 1,096,785,030  | (199,319,755)                    | 1,096,785,030                    |
| 11. Other income   | 31    |      | 10,156,701     | 79,984,121     | 10,156,701                       | 79,984,121                       |
| 12. Other costs  | 32    |      | 76,461,797     | 695,952        | 76,461,797                       | 695,952                          |
| 13. Other profits (40 = 31 - 32)   | 40    |      | (66,305,096)   | 79,288,169     | (66,305,096)                     | 79,288,169                       |
| 14. Total accounting profit before tax (50 = 30 + 40)                      | 50    |      | (265,624,851)  | 1,176,073,199  | (265,624,851)                    | 1,176,073,199                    |
| 15. Current corporate income tax   | 51    |      |                |                | -                                | -                                |
| 16. Deferred corporate income tax  | 52    |      |                |                | -                                | -                                |
| 17. Profit after corporate income tax (60 = 50 - 51 - 52)                  | 60    |      | (265,624,851)  | 1,176,073,199  | (265,624,851)                    | 1,176,073,199                    |
| 18. Basic earnings per share (*)   | 70    |      |                |                |                                  |                                  |

Preparer

Chief Accountant

Established on April 29, 2025

General Director

Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu



# CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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E-mail: alta@alta.com.vn Website: //www.alta.com.vn

Financial Report  
Fiscal Year Q1 - 2025  
Form No. B03a-DN

## DN - CASH FLOW STATEMENT - PPGT

Unit: VND

| Target  | Index code | Accumulated to this quarter 2025 | Accumulated to this quarter 2024 |
|---|------------|----------------------------------|----------------------------------|
| <b>I. Cash flow from operating activities</b>   |            |                                  |                                  |
| <b>1. Profit before tax</b>   | <b>1</b>   | <b>(265,624,851)</b>             | <b>1,176,073,199</b>             |
| <b>2. Adjustments for accounts</b>  |            | <b>1,476,198,863</b>             | <b>279,816,677</b>               |
| - Depreciation of fixed assets and investment real  | 2          | 1,327,266,494                    | 1,158,336,140                    |
| - Provisions  | 3          | 1,082,756,893                    | 1,285,800,025                    |
| - Exchange rate difference gains and losses due to revaluation of foreign currency items  | 4          | 83,138                           | -                                |
| - Profit and loss from investment activities  | 5          | (1,018,710,425)                  | (2,179,906,886)                  |
| - Interest expense  | 6          | 84,802,763                       | 15,587,398                       |
| - Other adjustments   | 7          |                                  |                                  |
| <b>3. Operating profit before changes in working capital</b>                              | <b>8</b>   | <b>1,210,574,012</b>             | <b>1,455,889,876</b>             |
| - Increase, decrease receivables  | 9          | 4,956,372,420                    | (19,255,233,455)                 |
| - Increase, decrease inventory  | 10         | (3,437,291,886)                  | (549,609,572)                    |
| Increase, decrease in payables (excluding interest payable, corporate income tax payable) | 11         | 1,825,771,845                    | 16,138,357,013                   |
| - Increase, decrease prepaid expenses   | 12         | 67,513,866                       | (62,586,730)                     |
| - Increase or decrease securities account   | 13         | -                                | -                                |
| - Interest paid   | 14         | (84,802,763)                     | (15,587,398)                     |
| - Corporate income tax paid   | 15         | (161,637,990)                    |                                  |
| - Other income from business activities   | 16         | 156,701                          |                                  |
| - Other expenses for business activities  | 17         | (4,239,571)                      |                                  |
| <b>Net cash flow from operating activities</b>  | <b>20</b>  | <b>4,372,416,634</b>             | <b>(2,288,770,266)</b>           |
| <b>II. Cash flow from investing activities</b>  |            |                                  |                                  |
| 1. Money spent on purchasing and constructing fixed assets and other long-term assets     | 21         | -                                |                                  |
| 2. Proceeds from liquidation, sale of fixed assets and other long-term assets             | 22         | 10,000,000                       |                                  |
| 3. Cash spent on lending and purchasing debt instruments of other entities                | 23         | (700,000,000)                    |                                  |
| 4. Money recovered from lending and reselling debt instruments of other entities          | 24         | 2,110,000,000                    | 800,000,000                      |

|   |           |                        |                      |
|---|-----------|------------------------|----------------------|
| 5. Money spent on investment in other entities                                  | 25        |                        |                      |
| 6.Recovery of capital investment in other entities                              | 26        |                        |                      |
| 7. Interest income, dividends and profits distributed                           | 27        | 1,018,710,425          | 2,179,906,886        |
| <b>Net cash flow from investing activities</b>                                  | <b>30</b> | <b>2,438,710,425</b>   | <b>2,979,906,886</b> |
| <b>III. Cash flow from financial activities</b>                                 |           |                        |                      |
| 1. Proceeds from issuing shares and receiving capital contributions from owners | 31        |                        |                      |
| 2. Money to return capital to owners, buy back shares issued by the enterprise  | 32        |                        |                      |
| 3.Proceeds from borrowing   | 33        |                        |                      |
| 4. Loan principal repayment   | 34        | (3,018,120,000)        |                      |
| 5. Payment of principal of financial lease                                      | 35        |                        |                      |
| 6. Dividends and profits paid to owners   | 36        | -                      |                      |
| <b>Net cash flow from financing activities</b>                                  | <b>40</b> | <b>(3,018,120,000)</b> | <b>-</b>             |
| <b>Net cash flow during the period (50 = 20+30+40)</b>                          | <b>50</b> | <b>3,793,007,059</b>   | <b>691,136,620</b>   |
| <b>Cash and cash equivalents at the beginning of the</b>                        | <b>60</b> | <b>3,660,347,098</b>   | <b>1,043,904,804</b> |
| Impact of foreign exchange rate changes on foreign currency conversion          | 61        |                        |                      |
| <b>Cash and cash equivalents at the end of the period (70 = 50+60+61)</b>       | <b>70</b> | <b>7,453,354,157</b>   | <b>1,735,041,424</b> |

Established on April 29, 2025

Preparer

Chief Accountant

General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu

**Tan Binh Cultural Joint Stock Company**

**Address: Lot II-3, Group CN2, Road 11, Tan Binh Industrial**

**Tel: 84(08).38162884 - 38162885 Fax: 84(08).38162887**

**Form No. B 09 – DN**

**sued under Circular No. 200/2014/QĐ-BTC**

**December 22, 2014 by the Minister of Finance)**

## **NOTES TO FINANCIAL STATEMENTS**

### **QUARTER I - 2025**

#### **1 . BUSINESS ACTIVITIES CHARACTERISTICS**

##### **Form of capital ownership**

Tan Binh Cultural Joint Stock Company is a joint stock company converted from a State-owned enterprise into a Joint Stock Company according to Decree No. 28/CP dated May 7, 1996 of the Government on converting State-owned enterprises into joint stock companies and Decision No. 3336/QĐ-UB-KT dated June 26, 1998 of the People's Committee of Ho Chi Minh City on announcing the enterprise value of Tan Binh General Service Cultural Company and converting it into Tan Binh Cultural Joint Stock Company.

The Company's headquarters are at: Lot II-3, Group CN2, Road No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Tan Phu District, Ho Chi Minh City.

##### **The company has the following subsidiaries:**

| <b>Unit name</b>  | <b>Address</b>   | <b>Business activities</b> |
|---|------------------|----------------------------|
| - Au Lac Technology Application & Media Services Company Limited    | Ho Chi Minh City | Technology, media          |
| - Au Lac Plastic Engineering Technology Application Company Limited | Ho Chi Minh City | Production, service        |
| - Au Lac Software Development Company Limited                       | Ho Chi Minh City | Information technology     |

##### **The company has the following joint ventures and associates:**

| <b>Unit name</b>   | <b>Address</b>   | <b>Business activities</b> |
|--|------------------|----------------------------|
| - Au Lac Advertising and Commercial Printing Joint Stock Company | Ho Chi Minh City | Printing, advertising      |
| - Song An Medical Joint Stock Company                            | Ho Chi Minh City | Medical, hospital          |

##### **Business Field**

The Company's business areas are: manufacturing, trade and services.

##### **Business sector**

- + Printing industry, paper packaging industry, plastic packaging industry, tissue industry...
- + Production of plastic chemicals and colored plastic granules
- + Commercial and service business

#### **2 . ACCOUNTING POLICIES AND REGIMES APPLIED AT THE COMPANY**

##### **Accounting period, currency used in accounting**

The Company's annual accounting period begins on January 1 and ends on December 31 of each year.

The currency used in accounting records is Vietnamese Dong (VND)

## **Applicable Accounting Standards and Regimes**

### *Applicable accounting regime*

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/QĐ-BTC dated December 22, 2014 of the Minister of Finance.

### *Statement on Compliance with Accounting Standards and Accounting Regime*

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and the current applicable Accounting Regime.

### *Applicable accounting form*

The company applies computerized accounting.

## **Principles of recording cash and cash equivalents**

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturity of no more than three months, highly liquid, readily convertible to known amounts of cash and subject to an insignificant risk of conversion into cash.

## **Principles of recording provisions for doubtful debts**

Provision for doubtful debts is made for receivables that are overdue for six months or more, or for receivables that the debtor is unlikely to be able to pay due to liquidation, bankruptcy or similar difficulties.

## **Principles of inventory recognition**

Inventories are stated at cost. Where the net realizable value is lower than the cost price, the net realizable value shall be used. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

The provision for inventory devaluation is made at the end of the year as the difference between the original cost of inventory and their net realizable value.

## **Principles of recording and depreciating fixed assets**

Tangible fixed assets and intangible fixed assets are recorded at original cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

Depreciation is calculated using the straight-line method. The estimated depreciation period is as follows:

|                           |         |      |
|---------------------------|---------|------|
| - Houses, buildings       | 05 - 50 | year |
| - Machinery and equipment | 05 - 10 | year |
| - Means of transport      | 05 - 07 | year |
| - Office equipment        | 04 - 07 | year |
| - Management software     | 03      | year |
| - Land use rights         | 48      | year |

### **Principles of recording investment real estate**

Investment properties are recorded at cost. While held for capital appreciation or for operating lease, investment properties are recorded at cost, less accumulated depreciation and residual value.

Investment real estate is calculated and depreciated like other fixed assets of the Company.

### **Principles of recording financial investments**

Investments in subsidiaries over which the Company has control are accounted for using the cost method. Distributions from the accumulated profits of the subsidiaries arising subsequent to the date on which the Company gains control are recognized in the parent's income statement for the period. Other distributions are considered a return of investment and are deducted from the investment cost.

Investments in associates over which the Company has significant influence are accounted for using the cost method. Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the Company's income statement. Other distributions are considered a return of investment and are deducted from the investment value.

Securities investments at the reporting date, if:

- Investments with a maturity or recovery period of not more than 3 months from the date of purchase are considered "cash equivalents";
- Having a capital recovery period of less than 1 year or within 1 business cycle is classified as a short-term asset;
- Assets with a payback period of more than 1 year or more than 1 business cycle are classified as long-term assets.

The investment devaluation reserve established at the end of the year is the difference between the original cost of investments recorded in the accounting books and their market value at the time of establishing the reserve.

### **Principles of recognition and capitalization of borrowing costs**

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

Borrowing costs directly related to the construction or production of a qualifying asset are included in the cost of that asset (capitalized), including interest, amortization of discounts or premiums when issuing bonds, and additional costs incurred in connection with the borrowing process.

### **Principles of recognition and allocation of prepaid expenses**

Prepaid expenses related only to current fiscal year production and business costs are recorded as short-term prepaid expenses and included in production and business costs in the fiscal year.

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses to be gradually allocated to the business results over many years:

- Start-up costs; pre-operating costs
- Relocation costs, business reorganization costs;
- Tools and equipment used have great value;
- The cost of major repairs to fixed assets incurred at one time is too large.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

### **Principle of recording payable expenses**

Actual expenses that have not yet arisen but are deducted in advance from production and business expenses in the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses based on the principle of matching revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

### **Principles of recording provisions for payables**

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the annual or interim reporting period.

Only expenses related to the originally established provision for payables are offset against that provision for payables.

The difference between the unused provision established in the previous accounting period and the provision established in the reporting period is reversed and recorded as a reduction in production and business expenses in the period, except for the larger difference of the provision for construction warranty payable which is reversed and recorded as other income in the period.

### **Principle of equity recognition**

Owner's equity is recorded at the actual capital contributed by the owner.

Share capital surplus is recorded as the difference greater/less between the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares.

Other capital of the owner is recorded at the remaining value between the fair value of assets that the enterprise receives as gifts from other organizations and individuals after deducting (-) taxes payable (if any) related to these donated assets; and the additional amount from business results.

Treasury shares are shares issued by the Company and subsequently repurchased. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a deduction from equity. The Company does not recognize any gain or loss on the purchase, sale, issuance or cancellation of treasury shares.

Undistributed profit after tax is the profit from the business's operations after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

Undistributed profits after tax are distributed to investors through the general meeting of shareholders after setting aside reserve funds in accordance with the Company's Charter and the provisions of Vietnamese law.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the Resolution of the annual general meeting of shareholders.

#### **Foreign currency transactions**

Transactions in currencies other than the Company's accounting currency (VND/USD) are recorded at the actual exchange rate at the time of the transaction. At the end of the fiscal year, foreign currency items are revalued at the average interbank exchange rate announced by the State Bank at that time. All actual exchange rate differences arising during the period and differences due to revaluation of foreign currency balances at the end of the period are recorded in the business results of the fiscal year.

#### **Principles and methods of revenue recognition**

##### *Sales revenue*

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

##### *Service revenue*

Revenue from rendering of services is recognised when the outcome of the transaction can be estimated reliably. Where the provision of services relates to several periods, revenue is recognised in each period according to the results of the work completed at the date of the Balance Sheet of that period. The outcome of a service provision transaction is recognised when the following conditions are satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed on the date of the Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The portion of service work completed is determined by the method of assessing completed work.

#### *Financial revenue*

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

#### **Principles and methods of recording financial expenses**

Expenses recorded in financial expenses include:

- Costs or losses related to financial investment activities;
- Cost of lending and borrowing;
- Losses due to changes in exchange rates of transactions involving foreign currencies;
- Provision for decline in securities investment value.

The above amounts are recorded at the total amount incurred during the period, without offsetting against financial revenue.

#### **Principles and methods of recording taxes**

##### *Current Tax*

Tax assets and liabilities for the current and prior years are measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

**V- Additional information for items presented in the Balance Sheet and Income Statement:****1- Cash and cash equivalents:**

| Item               | 31/03/2025           | 01/01/2025           |
|--------------------|----------------------|----------------------|
| - Cash             | 2,183,757,281        | 26,624,663           |
| - Bank deposit     | 3,269,596,876        | 1,633,722,435        |
| - Cash equivalents | 2,000,000,000        | 2,000,000,000        |
| <b>Total</b>       | <b>7,453,354,157</b> | <b>3,660,347,098</b> |

**2- Short-term financial investments**

| Item  | 31/03/2025            | 01/01/2025            |
|---|-----------------------|-----------------------|
| - Savings deposits from 3 months to 12 months | 44,903,455,351        | 44,312,176,005        |
| <b>Add</b>                                    | <b>44,903,455,351</b> | <b>44,312,176,005</b> |

**3- Loan receivables**

| Item  | 31/03/2025            | 01/01/2025            |
|---|-----------------------|-----------------------|
| <b><i>Receivables from short-term loans:</i></b>                    |                       |                       |
| Au Lac Technology Application and Media Services Company Limited    | 9,960,000,000         | 9,960,000,000         |
| <b><i>Receivables from long-term loans:</i></b>                     |                       |                       |
| Au Lac Technology Application and Media Services Company Limited    | 20,290,000,000        | 21,700,000,000        |
| - Au Lac Plastic Engineering Technology Application Company Limited | 3,000,000,000         | 3,000,000,000         |
| <b>Total</b>  | <b>33,250,000,000</b> | <b>34,660,000,000</b> |

**4- Other receivables**

| Item  | 31/03/2025         | 01/01/2025         |
|---|--------------------|--------------------|
| - Must collect social insurance                 | 58,614,150         | 56,552,025         |
| - Other receivables                             | 34,734,255         | 39,599,734         |
| - Receivables from margin deposits (short term) | 36,637,436         | 36,637,436         |
| - Receivables from margin deposits (long term)  | 1,000,000          | 1,000,000          |
| <b>Total</b>                                    | <b>130,985,841</b> | <b>133,789,195</b> |

**5- Inventory:**

| Item   | 31/03/2025           | 01/01/2025           |
|--|----------------------|----------------------|
| - Raw materials                              | 1,107,909,936        | 1,176,096,571        |
| - Tools, instruments                         | 489,858,738          | 355,781,181          |
| - Cost of production and unfinished business | 6,216,629,572        | 2,717,527,845        |
| - Goods                                      | 193,406,491          | 321,107,254          |
| <b>Total</b>                                 | <b>8,007,804,737</b> | <b>4,570,512,851</b> |

**06 - Changes in Tangible Fixed Assets**

| Item                                    | Houses, buildings     | Machinery and equipment | Management equipment | Means of transport, transmission | Other fixed assets   | Total                 |
|---|-----------------------|-------------------------|----------------------|----------------------------------|----------------------|-----------------------|
| <b>Original price of tangible fixed</b> |                       |                         |                      |                                  |                      |                       |
| Opening balance                         | 23,268,857,107        | 3,572,286,138           | 748,922,342          | 16,860,346,946                   | 2,007,056,965        | 46,457,469,498        |
| - Liquidation, sale                     |                       | (1,500,000,000)         |                      |                                  |                      | (1,500,000,000)       |
| <b>Closing balance</b>                  | <b>23,268,857,107</b> | <b>2,072,286,138</b>    | <b>748,922,342</b>   | <b>16,860,346,946</b>            | <b>2,007,056,965</b> | <b>44,957,469,498</b> |
| <b>Accumulated depreciation</b>         |                       |                         |                      |                                  |                      |                       |
| Opening balance                         | 19,299,754,712        | 3,416,924,687           | 674,265,201          | 10,281,271,349                   | 783,353,469          | 34,455,569,418        |
| - Depreciation during the period        | 278,158,934           | 189,549,306             | -                    | 538,385,865                      | 83,434,329           | 1,089,528,434         |
| - Liquidation, sale                     |                       | (1,427,777,774)         |                      |                                  |                      | (1,427,777,774)       |
| <b>Closing balance</b>                  | <b>19,577,913,646</b> | <b>2,178,696,219</b>    | <b>674,265,201</b>   | <b>10,819,657,214</b>            | <b>866,787,798</b>   | <b>34,117,320,078</b> |
| <b>Residual value of tangible fixed</b> |                       |                         |                      |                                  |                      |                       |
| - At the beginning of the period        | 3,969,102,395         | 155,361,451             | 74,657,141           | 6,579,075,597                    | 1,223,703,496        | 12,001,900,080        |
| - At the end of the period              | 3,690,943,461         | (106,410,081)           | 74,657,141           | 6,040,689,732                    | 1,140,269,167        | 10,840,149,420        |

**07- Increase and decrease of intangible fixed assets:**

| Item   | Land use rights      | Computer software  | Total                       |
|--|----------------------|--------------------|-----------------------------|
| <b>Original price of intangible fixed assets</b> |                      |                    |                             |
| Opening balance                                  | 6,237,885,093        | 834,752,904        | <u>7,072,637,997</u>        |
| - Buy from within the period                     |                      |                    | -                           |
| Closing balance                                  | 6,237,885,093        | 834,752,904        | <u>7,072,637,997</u>        |
| <b>Accumulated depreciation</b>                  |                      |                    |                             |
| Opening balance                                  | 2,876,150,542        | 498,202,904        | <u>3,374,353,446</u>        |
| - Depreciation during the period                 | 37,352,604           | 19,050,000         | 56,402,604                  |
| <b>Closing balance</b>                           | <b>2,913,503,146</b> | <b>517,252,904</b> | <u><b>3,430,756,050</b></u> |
| <b>Residual value of intangible assets</b>       |                      |                    |                             |
| - At the beginning of the period                 | 3,361,734,551        | 336,550,000        | 3,698,284,551               |
| - At the end of the period                       | 3,324,381,947        | 317,500,000        | <u>3,641,881,947</u>        |

**08 - Cost of Construction in Progress**

| Item  | 31/03/2025           | 01/01/2025           |
|---|----------------------|----------------------|
| Equipment, material and construction management fees for fire protection system at Tan Binh Industrial Park | 1,212,730,307        | 1,212,730,307        |
| + Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai      | 650,870,370          | 650,870,370          |
| + Parking fee at Celadon location (A5b) B2.242  | 174,685,000          | 174,685,000          |
| + Fast Business software design cost  | 96,696,000           | 96,696,000           |
| Add   | <b>2,134,981,677</b> | <b>2,134,981,677</b> |

**09- Increase and decrease of investment real estate:**

| Item   | Home                  | Infrastructure        | Total                 |
|--|-----------------------|-----------------------|-----------------------|
| <b>Original cost of investment property</b>  |                       |                       |                       |
| - Beginning Balance                          | 42,185,879,276        | 15,366,940,612        | 57,552,819,888        |
| - Ending Balance                             | <b>42,185,879,276</b> | <b>15,366,940,612</b> | <b>57,552,819,888</b> |
| <b>Accumulated depreciation</b>              |                       |                       |                       |
| - Beginning Balance                          | 11,702,585,322        | 15,366,940,612        | 27,069,525,934        |
| - Increase in period                         | 181,335,456           |                       | 181,335,456           |
| - Depreciation amount                        | <i>181,335,456</i>    | -                     | <i>181,335,456</i>    |
| - Ending Balance                             | <b>11,883,920,778</b> | <b>15,366,940,612</b> | <b>27,250,861,390</b> |
| <b>Residual value of investment property</b> |                       |                       |                       |
| - Beginning Balance                          | 30,483,293,954        | -                     | 30,483,293,954        |
| - Ending Balance                             | <b>30,301,958,498</b> | -                     | <b>30,301,958,498</b> |

## **10 - Long-term Financial Investments**

| <b>Item</b>  | <b>31/03/2025</b>       | <b>01/01/2025</b>       |
|--|-------------------------|-------------------------|
| a/. Investment in subsidiaries   | <b>45,000,000,000</b>   | <b>42,500,000,000</b>   |
| + <i>Au Lac Technology Application &amp; Media Services One Member Co., Ltd.</i> | <i>20,000,000,000</i>   | <i>20,000,000,000</i>   |
| <i>Au Lac Software Company Limited</i>   | <i>5,000,000,000</i>    | <i>2,500,000,000</i>    |
| + <i>Au Lac Plastic Engineering Technology Application Company Limited</i>       | <i>20,000,000,000</i>   | <i>20,000,000,000</i>   |
| b/. Investment in associated companies and joint venture                         | <b>7,520,000,000</b>    | <b>4,700,000,000</b>    |
| + <i>Au Lac Advertising and Commercial Printing Joint Stock Company</i>          | <i>7,520,000,000</i>    | <i>4,700,000,000</i>    |
| c/. Financial investment reserve   | <b>(14,349,959,586)</b> | <b>(13,267,202,693)</b> |
| . Investment reserve of Au Lac Media Company                                     | (14,349,959,586)        | (10,598,457,222)        |
| . Investment reserve of Au Lac Software Company                                  |                         | (2,668,745,471)         |
| e/. Other long-term investments  | <b>159,699,200</b>      | <b>659,699,200</b>      |
|  |                         |                         |
| <b>Total</b>   | <b>38,329,739,614</b>   | <b>34,592,496,507</b>   |

### **a - Investment in subsidiaries:**

Details of the Company's subsidiaries as at 31/03/2025 are as follows:

| <b>Subsidiary name</b>  | <b>Place of establishment and operation</b> | <b>Rate of Benefit</b> | <b>Voting rights ratio</b> | <b>Main business activities</b> |
|---|---|------------------------|----------------------------|---------------------------------|
| Au Lac Technology Application & Media Services One Member Co., Ltd. | Ho Chi Minh City                            | 100%                   | 100%                       | Technology, media               |
| Au Lac Software Development Company Limited                         | Ho Chi Minh City                            | 100%                   | 100%                       | Information technology          |
| Au Lac Plastic Engineering Technology Application Company Limited   | Ho Chi Minh City                            | 100%                   | 100%                       | Production, service             |

### **b - Investment in associates:**

Details of the Company's associates as at 31/03/2025 are as follows:

| <b>Name of affiliated company</b>                              | <b>Place of establishment and operation</b> | <b>Rate of Benefit</b> | <b>Voting rights ratio</b> | <b>Main business activities</b> |
|--|---|------------------------|----------------------------|---------------------------------|
| Au Lac Advertising and Commercial Printing Joint Stock Company | Ho Chi Minh City                            | 37.6%                  | 47%                        | Printing, advertising           |
| Song An Medical Joint Stock Company (*)                        | Ho Chi Minh City                            | 50%                    | 50%                        | Medical, hospital               |

(\*) Song An Medical Joint Stock Company is in the process of contributing capital and has not officially come into operation.

| c - Other Long-term Investments                  | 31/03/2025    |                    | 01/01/2025    |                    |
|--|---------------|--------------------|---------------|--------------------|
|  | Quantity      | Value              | Quantity      | Value              |
| - Stock investment                               |               |                    |               |                    |
| + Buy shares of Dong Nai Pharmaceutical Company  | 11,052        | 100,199,200        | 7,315         | 100,199,200        |
| + Buy shares of Le Hoa Paper Joint Stock Company | 5,450         | 59,500,000         | 5,450         | 59,500,000         |
| + Buy Company Stocks                             |               |                    |               |                    |
| <b>Total</b>                                     | <b>16,502</b> | <b>159,699,200</b> | <b>12,765</b> | <b>159,699,200</b> |

#### **11- Prepaid expenses**

| Item                                | 31/03/2025         | 01/01/2025         |
|-------------------------------------|--------------------|--------------------|
| <b>Short term</b>                   |                    |                    |
| - Other short-term prepaid expenses | 20,246,969         | 1,281,250          |
| <b>Long term</b>                    |                    |                    |
| - Other long-term prepaid expenses  | 237,221,246        | 205,925,561        |
| <b>Total</b>                        | <b>257,468,215</b> | <b>207,206,811</b> |

#### **12- Other short-term payables and receivables**

| Item                                  | 31/03/2025           | 01/01/2025            |
|---------------------------------------|----------------------|-----------------------|
| - Dividends payable                   | 60,386,030           | 60,386,030            |
| - Accept short-term deposits and bets | 7,290,182,872        | 7,290,182,872         |
| - Fund must pay employees             | 1,016,597,442        | 1,016,597,442         |
| - Unrealized revenue                  | 1,092,301,737        | 1,092,301,737         |
| - Other payables                      | 462,070,821          | 7,199,652,439         |
| <b>Total</b>                          | <b>9,921,538,902</b> | <b>16,659,120,520</b> |

#### **13- Short-term and long-term loans payable**

| Item                     | 31/03/2025           | 01/01/2025           |
|--------------------------|----------------------|----------------------|
| <b>Short-term loans:</b> | -                    | <b>3,018,120,000</b> |
| - Loan from Vietcombank  |                      | 3,018,120,000        |
| <b>Long-term loans:</b>  | <b>1,456,083,454</b> | <b>1,456,083,454</b> |
| - Loan from Vietcombank  |                      |                      |
| - Loan from VP bank      | 1,456,083,454        | 1,456,083,454        |
| <b>Total</b>             | <b>1,456,083,454</b> | <b>4,474,203,454</b> |

#### **14 - Taxes and Other Payments to the State**

| Item                       | Beginning receivables | Amount payable at the beginning of the period | Amount payable during the period | Amount actually paid during the period | Ending receivables | Amount payable at the end of the period |
|----------------------------|-----------------------|---|----------------------------------|--|--------------------|---|
| Value Added Tax            |                       | 277,077,165                                   | 376,832,422                      | 653,909,587                            | 28,454,546         | -                                       |
| Export and Import Tax      |                       |   | 2,913,148                        | 2,913,148                              |                    |   |
| Corporate Income Tax       | 12,862,072            | 161,637,990                                   | 161,637,990                      | 161,637,990                            | 12,862,072         | -                                       |
| Personal Income Tax        |                       | 57,850,150                                    | 45,991,406                       | 95,393,253                             |                    | 8,448,303                               |
| Real Estate Tax, Land Rent |                       |   | 21,620,048                       | 21,620,048                             |                    | -                                       |
| Contractor Tax             |                       |   | 1,159,253                        | 1,159,253                              |                    | -                                       |
| Other taxes                |                       |   | 14,282,395                       | 14,282,395                             |                    | -                                       |
| <b>Total</b>               |                       | <b>496,565,305</b>                            | <b>624,436,662</b>               | <b>950,915,674</b>                     | <b>41,316,618</b>  | <b>8,448,303</b>                        |

#### **15- Equity**

*a- Equity fluctuation comparison table*

| Item                               | Owner's equity        | Other owners' equity | Capital surplus        | Treasury stock          | Development investment fund | Undistributed earnings | Total                  |
|------------------------------------|-----------------------|----------------------|------------------------|-------------------------|-----------------------------|------------------------|------------------------|
| <i>1</i>                           | <i>2</i>              | <i>3</i>             | <i>4</i>               | <i>5</i>                | <i>6</i>                    | <i>7</i>               | <i>8</i>               |
| <b>Last year's opening balance</b> | <b>61,725,230,000</b> | <b>2,140,945,047</b> | <b>137,662,054,443</b> | <b>(11,666,581,607)</b> | <b>2,243,857,861</b>        | <b>11,542,637,402</b>  | <b>203,648,143,146</b> |
| - Profit in previous year          |                       |                      |                        |                         |                             | 1,132,473,558          | 1,132,473,558          |
| - Profit distribution              |                       |                      |                        |                         |                             | (5,736,709,000)        | (5,736,709,000)        |
| <b>Last year ending balance</b>    |                       |                      |                        |                         |                             |                        |                        |
| <b>This year beginning balance</b> | <b>61,725,230,000</b> | <b>2,140,945,047</b> | <b>137,662,054,443</b> | <b>(11,666,581,607)</b> | <b>2,243,857,861</b>        | <b>6,938,401,960</b>   | <b>199,043,907,704</b> |
| - Profit distribution              |                       |                      |                        |                         |                             |                        | -                      |
| - Profit this year                 |                       |                      |                        |                         |                             | (265,624,851)          | (265,624,851)          |
| <b>Closing balance</b>             | <b>61,725,230,000</b> | <b>2,140,945,047</b> | <b>137,662,054,443</b> | <b>(11,666,581,607)</b> | <b>2,243,857,861</b>        | <b>6,672,777,109</b>   | <b>198,778,282,853</b> |

***b - Details of Owner's Equity***

| Item                                     | 31/03/2025            | 01/01/2025            |
|--|-----------------------|-----------------------|
| - State capital contribution             | 7,602,110,000         | 7,602,110,000         |
| - Capital contribution of other subjects | 54,123,120,000        | 54,123,120,000        |
|  |                       |                       |
| <b>Total</b>                             | <b>61,725,230,000</b> | <b>61,725,230,000</b> |

\* Value of bonds converted into shares during the year

\* Number of treasury shares: 435,814 shares

***c- Capital transactions with owners and dividend distribution, profit sharing***

| Item   | 31/03/2025            | 01/01/2025            |
|--|-----------------------|-----------------------|
| Owner's equity                                   |                       |                       |
| + Beginning capital contribution                 | 61,725,230,000        | 61,725,230,000        |
| + Capital increase during the year               |                       |                       |
| + Capital contribution decreased during the year |                       |                       |
| <b>+ Year-end capital contribution</b>           | <b>61,725,230,000</b> | <b>61,725,230,000</b> |
| - Dividends, distributed profits                 |                       |                       |

***d- Stocks***

| Item                                       | 31/03/2025 | 01/01/2025 |
|--|------------|------------|
| - Number of shares registered for issuance | 6,172,523  | 5,356,212  |
| - Number of shares sold to the public      | 6,172,523  | 6,172,523  |
| + Common stock                             | 6,172,523  | 6,172,523  |
| + Preferred stock                          |            |            |
| - Number of additional shares issued       |            |            |
| + Common stock                             |            |            |
| + Preferred stock                          |            |            |
| - Number of shares bought back             | 435,814    | 435,814    |
| + Common stock                             | 435,814    | 435,814    |
| + Preferred stock                          |            |            |
| Number of shares outstanding               | 5,736,709  | 5,736,709  |
| + Common stock                             | 5,736,709  | 5,736,709  |
| + Preferred stock                          |            |            |
| Outstanding share value                    | 10,000     | 10,000     |

***e- Corporate funds:***

| Item                          | 31/03/2025           | 01/01/2025           |
|-------------------------------|----------------------|----------------------|
| - Development investment fund | 2,243,857,861        | 2,243,857,861        |
| <b>Add</b>                    | <b>2,243,857,861</b> | <b>2,243,857,861</b> |

**16 - Sales and Service Revenue**

| Item  | 31/03/2025     | 31/03/2024     |
|---|----------------|----------------|
| - Sales and service revenue                 | 23,368,317,944 | 38,199,985,849 |
| + Sales revenue                             | 17,979,716,672 | 31,106,560,680 |
| + Service revenue                           | 5,388,601,272  | 7,093,425,169  |
| - Revenue deductions                        | -              | 74,250,000     |
| + Discount on sales                         |                | 74,250,000     |
| - Net revenue                               | 23,368,317,944 | 38,125,735,849 |
| In which: + Net revenue from goods exchange | 17,979,716,672 | 31,032,310,680 |
| + Net revenue from service exchange         | 5,388,601,272  | 7,093,425,169  |

**17- Cost of goods sold:**

| Item   | 31/03/2025            | 31/03/2024            |
|--|-----------------------|-----------------------|
| - Cost of finished products and goods supplied | 18,615,022,646        | 30,099,398,306        |
| - Cost of services provided                    | 1,175,860,861         | 4,014,735,453         |
| <b>Total</b>                                   | <b>19,790,883,507</b> | <b>34,114,133,759</b> |

**18- Financial revenue:**

| Item  | 31/03/2025           | 31/03/2024           |
|---|----------------------|----------------------|
| - Interest on deposits and loans                | 1,018,510,267        | 2,167,761,286        |
| - Dividends, profits shared                     | 200,158              | 12,145,600           |
| - End-of-period exchange rate difference profit | 83,138               |                      |
| <b>Total</b>                                    | <b>1,018,793,563</b> | <b>2,179,906,886</b> |

**19- Financial costs:**

| Item  | 31/03/2025           | 31/03/2024           |
|---|----------------------|----------------------|
| - Loan interest   | 48,165,748           | 756,000              |
| Payment discount, interest on deferred payment purchases  | 36,637,015           |                      |
| - Provision for investment depreciation                   | 3,751,502,364        | 1,300,000,000        |
| - Reversal of provision for diminution in value of        | (2,668,745,471)      | (14,199,975)         |
| - Exchange rate difference loss arising during the period |                      | 15,587,398           |
| <b>Total</b>  | <b>1,167,559,656</b> | <b>1,302,143,423</b> |

**20 - Production and Business Costs by Factor**

| Item                             | 31/03/2025            | 31/03/2024            |
|----------------------------------|-----------------------|-----------------------|
| - Cost of raw materials          | 11,616,355,341        | 25,852,225,141        |
| - Labor costs                    | 2,031,063,000         | 2,287,945,763         |
| - Fixed asset depreciation costs | 1,327,266,494         | 1,158,336,140         |
| - Outsourcing service costs      | 496,253,378           | 422,347,536           |
| - Other expenses in cash         | 230,365,915           | 149,633,368           |
|                                  |                       |                       |
| <b>Total</b>                     | <b>15,701,304,128</b> | <b>29,870,487,948</b> |

*Established on April 29, 2025*

**Preparer**

**Chief Accountant**

**General Director**

**Nguyen Thi Ngoc Duyen**

**Nguyen Thi Ngoc Duyen**

**Hoang Minh Anh Tu**