



CTY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN
CÔNG NGHIỆP THƯƠNG MẠI CỬ CHI
CU CHI COMMERCIAL AND INDUSTRIAL
DEVELOPING INVESTMENT JOINT STOCK COMPANY

---803 803---

Số: 39/2025/CBTT

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập – Tự do – Hạnh phúc

THE SOCIAL LIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Thành phố Hồ Chí Minh, ngày 19 tháng 07 năm 2025

HCM city, July 19th, 2025.

CÔNG BỐ THÔNG TIN INFORMATION DISCLOSURE

Kính gửi: - Ủy Ban Chứng Khoán Nhà Nước
- Sở giao dịch chứng khoán Tp.HCM.

To: - The State Securities Commission.
- Ho Chi Minh Stock Exchange.

Công ty: **CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN CÔNG NGHIỆP –
THƯƠNG MẠI CỬ CHI.**

Name of organization: Cu Chi Commercial & Industrial Developing Investment Joint Stock Company.

Mã chứng khoán: **CCI**

Stock code: **CCI**

Địa chỉ trụ sở: Ấp Bàu Tre 2, Xã Tân An Hội, TP.HCM.

Address: Bau Tre 2 Hamlet, Tan An Hoi Commune, HCM City.

Điện thoại: 028. 38920587 Fax: 028.38921008.

Tel: 028. 38920587 Fax: 028.38921008.

Người thực hiện công bố thông tin: Lê Văn Tư – TP. Tổ Chức – Hành Chánh

Person conducts information disclosure: Lê Văn Tư - Head of administrative organization department.

Địa chỉ: Ấp Bàu Tre 2, Xã Tân An Hội, TP.HCM.

Address: Bau Tre 2 Hamlet, Tan An Hoi Commune, HCM City.

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Loại thông tin công bố:

☒ định kỳ ☐ Bất thường (24h) ☐ Bất thường (72h) ☐ Yêu cầu

Style of information disclosure:

☒ Periodic ☐ extraordinary (24 hours) ☐ extraordinary (72 hours) ☐ Request

Nội dung công bố thông tin:

Content of disclosure:



Công Ty Cổ Phần Đầu Tư Phát Triển Công Nghiệp – Thương Mại Củ Chi (CIDICO)
xin công bố thông tin:

Cu Chi Commercial & Industrial Developing Investment Joint Stock Company (CIDICO)
published information below:


- Báo cáo tài chính quý 2 năm 2025 (đính kèm file PDF).
- *Financial Statements for 2nd quarter of 2025 (attached PDF)*
- Công văn giải trình biến động về lợi nhuận sau thuế Quý 2 năm 2025 (đính kèm file PDF).
- *Official dispatch written explanation about fluctuates of profits after tax of 2nd quarter of 2025 (attached PDF)*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibilities to the law regarding the disclosed information.

NGƯỜI THỰC HIỆN CÔNG BỐ THÔNG TIN

Person conducts information disclosure



Lê Văn Tư

TỔNG GIÁM ĐỐC

Chief executive officer - CEO



Đoàn Minh Duy



No : ~~277~~/CV-CCI

Ho Chi Minh City, July 19, 2025

Re: Explanation of the changes
in post-tax profit in the second quarter of 2025

To : - The State Securities Commission of Vietnam
- The Ho Chi Minh City Stock Exchange

Pursuant to:

- The Securities Law No. 70/2006/QH11 passed by the 11th National Assembly on June 29, 2006.
- Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure in the securities market.

In compliance with the periodic disclosure requirements for listed organizations on the Ho Chi Minh City Stock Exchange, Cu Chi Industrial and Commercial Investment Joint Stock Company (Stock code: CCI) explains the Company's after-tax profit target in the second quarter of 2025 increased compared to the second quarter of 2024 as follows :

UNIT : VND

| No. | Indicator | Quarter II/2024 | Quarter II/2025 | Change (%) |
|-----|-----------------|-----------------|-----------------|------------|
| 1 | Total revenue | 112,052,527,928 | 96,205,771,544 | 85.9% |
| 2 | Post-tax profit | 14,312,561,592 | 20,496,063,881 | 143.2% |

Total revenue in the second quarter of 2025 is 96.21 billion VND, down 15.85 billion VND, equivalent to a decrease of 14.1% compared to the same period in the second quarter of 2024. The main reason is a 10% decrease in the average retail price of petroleum products compared to the same period.

Profit after tax in the the second of 2025 is 20.5 billion VND, an increase of 6.18 billion VND, equivalent to an increase of 43.2% compared to the same period in the second quarter of 2024, due to an increase in financial income of 7.24 billion VND over the same period.

Best regards !

Cc:

- As above
- Office archive





**CUCHI COMMERCIAL AND INDUSTRIAL
DEVELOPING INVESTMENT JOINT STOCK
COMPANY**

TAX CODE: 0302704764

**(Issued according to Circular No. 200/2014/TT/BTC
dated December 22, 2014 of the Ministry of Finance)**

**COMPANY FINANCIAL REPORTS
SECOND QUARTER OF 2025**

(From April 1 to June 30, 2025)

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BALANCE SHEET

As at 30th June 2025

Currency: VND

| Code | ASSETS | Notes | Ending balance | Beginning balance |
|------------|---|-------|--------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 100 | A- CURRENT ASSETS AND SHORT-TERM INVESTMENTS | | 810,727,175,482 | 503,859,599,266 |
| 110 | I. Cash and cash equivalents | V.1 | 48,171,181,748 | 26,342,650,459 |
| 111 | 1 Cash | | 30,590,026,155 | 15,362,452,166 |
| 112 | 2 Cash equivalents | | 17,581,155,593 | 10,980,198,293 |
| 120 | II. Short-term financial investments | | 724,246,983,753 | 454,772,798,600 |
| 121 | 1 Trading securities | V.2a | 64,096,983,753 | 75,364,375,129 |
| 122 | 2 Provision for devaluation of trading securities | V.2a | | (14,571,576,529) |
| 123 | 3 Held-to-maturity investments | V.2b | 660,150,000,000 | 393,980,000,000 |
| 130 | III. Accounts receivable | | 35,682,734,469 | 16,483,519,314 |
| 131 | 1 Short-term trade receivables | V.3 | 14,303,485,364 | 12,125,161,140 |
| 132 | 2 Short-term advance payments to suppliers | V.4 | 5,926,969,539 | 6,029,850,723 |
| 136 | 3 Other short-term receivables | V.5a | 21,120,947,161 | 5,443,232,143 |
| 137 | 4 Provision for doubtful debts (*) | V.6 | (5,668,667,595) | (7,114,724,692) |
| 140 | IV. Inventories | | 2,425,163,012 | 6,176,180,893 |
| 141 | 1 Inventories | V.7 | 2,425,163,012 | 6,176,180,893 |
| 150 | V. Other current assets | | 201,112,500 | 84,450,000 |
| 151 | 1 Short-term prepaid expenses | V.8a | 201,112,500 | 84,450,000 |
| 200 | B- FIXED ASSETS AND LONG-TERM INVESTMENTS | | 280,864,865,311 | 290,956,591,438 |
| 210 | I. Long-term receivables | | 299,700,000 | 187,000,000 |
| 216 | 1 Other long-term receivables | V.5b | 299,700,000 | 187,000,000 |
| 220 | II. Fixed assets | | 20,306,194,004 | 20,185,155,522 |
| 221 | 1 Tangible fixed assets | V.9 | 14,761,359,175 | 14,459,602,367 |
| 222 | - Historical cost | | 59,774,817,357 | 58,479,265,657 |
| 223 | - Accumulated depreciation | | (45,013,458,182) | (44,019,663,290) |
| 227 | 2 Intangible fixed assets | V.10 | 5,544,834,829 | 5,725,553,155 |
| 228 | - Historical cost | | 8,186,757,550 | 8,186,757,550 |
| 229 | - Accumulated amortization | | (2,641,922,721) | (2,461,204,395) |
| 230 | III. Investment properties | V.11 | 118,429,766,780 | 123,099,370,083 |
| 231 | - Historical cost | | 285,398,142,447 | 285,398,142,447 |
| 232 | - Accumulated depreciation | | (166,968,375,667) | (162,298,772,364) |
| 240 | IV. Non-current unfinished assets | | 99,288,277,922 | 99,352,696,440 |
| 242 | 1 Construction-in-progress | V.12 | 99,288,277,922 | 99,352,696,440 |
| 250 | IV. Long-term financial investments | V.2c | 32,276,621,564 | 32,450,000,000 |
| 252 | 1 Investments in associates and joint ventures | | 30,000,000,000 | 30,000,000,000 |
| 253 | 2 Investment in other entities | | 2,450,000,000 | 2,450,000,000 |
| 254 | 3 Provision for long-term investments | | (173,378,436) | |
| 260 | V. Other non-current assets | | 10,264,305,041 | 15,682,369,393 |
| 261 | 1 Long-term prepaid expenses | V.8b | 9,168,437,832 | 14,892,514,808 |
| 262 | 2 Deferred income tax assets | V.13 | 1,095,867,209 | 789,854,585 |
| 270 | TOTAL ASSETS | | 1,091,592,040,793 | 794,816,190,704 |

These statements should be read in conjunction with the Notes to the Financial Statements

| Code | RESOURCES | Notes | Ending balance | Beginning balance |
|------------|--|-------|--------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 300 | A- LIABILITIES | | 815,899,488,852 | 522,248,001,372 |
| 310 | I. Current liabilities | | 46,611,828,164 | 41,015,052,900 |
| 311 | 1 Short-term trade payables | V.14 | 349,787,796 | 4,424,499,050 |
| 312 | 2 Short-term advance payments from customers | V.15 | 82,007,920 | 7,412,312 |
| 313 | 3 Taxes and statutory obligations | V.16 | 7,225,732,560 | 961,329,879 |
| 314 | 4 Payables to employees | V.17 | 173,910,317 | 3,687,119,989 |
| 315 | 5 Short-term accruals | V.18 | 102,982,170 | 87,985,128 |
| 318 | 6 Short-term unearned revenue | V.19a | 27,764,344,661 | 22,873,534,941 |
| 319 | 7 Other short-term payables | V.20a | 5,692,436,282 | 7,281,308,399 |
| 321 | 8 Provision for short-term payables | V.21 | 409,790,710 | 447,402,310 |
| 322 | 9 Bonus and welfare funds | V.22 | 4,810,835,748 | 1,244,460,892 |
| 330 | II. Non-current liabilities | | 769,287,660,688 | 481,232,948,472 |
| 336 | 1 Long-term unearned revenue | V.19b | 767,893,515,095 | 480,049,760,179 |
| 337 | 2 Other long-term payables | V.20b | 1,394,145,593 | 1,183,188,293 |
| 342 | 3 Provisions for long-term payables | | - | - |
| 400 | B- OWNERS' EQUITY | | 275,692,551,941 | 272,568,189,332 |
| 410 | I. Capital of the owner | V.23 | 275,692,551,941 | 272,568,189,332 |
| 411 | 1 Owners' invested equity | | 177,438,650,000 | 177,438,650,000 |
| 411a | - Common stocks with voting rights | | 177,438,650,000 | 177,438,650,000 |
| 412 | 2 Surplus of share capital | | 42,348,674,000 | 42,348,674,000 |
| 415 | 3 Treasury stock | | (4,118,929,325) | (4,118,929,325) |
| 418 | 4 Development and investment funds | | 24,071,844,229 | 24,071,844,229 |
| 421 | 5 Undistributed earnings after tax | | 35,952,313,037 | 32,827,950,428 |
| 421a | - Accumulated undistributed earnings after tax to the end of previous year | | - | - |
| 421b | - Accumulated undistributed earnings after tax in current year | | 35,952,313,037 | 32,827,950,428 |
| 430 | II. Other capital, funds | | - | - |
| 440 | TOTAL RESOURCES | | 1,091,592,040,793 | 794,816,190,704 |

Ho Chi Minh city, 19th July 2025.

Prepared by

Chief Accountant

General Director

NGUYEN THUY TRA MY

LIEU MINH HIEN



DOAN MINH DUY

INCOME STATEMENT

Income Statement for the second quarter of 2025 from April 1 to June 30, 2025

Currency: VND

| Code | ITEMS | Notes | The second quarter of 2025 | The second quarter of 2024 |
|------|---|-------|----------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1 | 1. Revenues from sale of goods and rendering of services | VI.1 | 96,205,771,544 | 112,052,527,928 |
| 2 | 2. Revenue deductions | | - | - |
| 10 | 3. Net revenues from sale of goods and rendering of services | | 96,205,771,544 | 112,052,527,928 |
| 11 | 4. Cost of goods sold | VI.2 | 79,368,966,816 | 98,546,381,482 |
| 20 | 5. Gross profit from sale of goods and rendering of services | | 16,836,804,728 | 13,506,146,446 |
| 21 | 6. Income from financial activities | VI.3 | 13,075,293,857 | 5,833,779,838 |
| 22 | 7. Expenses from financial activities | VI.4 | (7,263,840,808) | (11,730,874,252) |
| 23 | - In which: Interest expenses | | - | - |
| 25 | 8. Selling expenses | VI.5 | 9,046,942,648 | 4,413,577,504 |
| 26 | 9. General & administration expenses | VI.6 | 4,430,378,692 | 9,019,328,819 |
| 30 | 10. Net profit/(loss) from operating activities | | 23,698,618,053 | 17,637,894,213 |
| 31 | 11. Other income | VI.7 | 3,094,514,754 | 49,090 |
| 32 | 12. Other expenses | VI.8 | - | - |
| 40 | 13. Other profit | | 3,094,514,754 | 49,090 |
| 50 | 14. Total pre-tax accounting profit | | 26,793,132,807 | 17,637,943,303 |
| 51 | 15. Current Corporate income tax expenses | VI.9 | 6,720,377,294 | 4,222,935,455 |
| 52 | 16. Deferred Corporate Income tax expense | VI.10 | (423,308,369) | (897,553,744) |
| 60 | 17. Profit/(loss) after corporate income tax | | 20,496,063,882 | 14,312,561,592 |
| 70 | 18. Gains on stock | VI.11 | 962 | 706 |
| 71 | 19. Diluted gains on stock | VI.12 | 962 | 706 |

Ho Chi Minh city, 19th July 2025.

Prepared by

Chief Accountant

General Director





NGUYEN THUY TRA MY

LIEU MINH HIEN

DOAN MINH DUY

These statements should be read in conjunction with the Notes to the Financial Statements

CASH FLOW STATEMENT*(As per Direct Method)***For the first six months of 2025, from January 1 to June 30, 2025**

Currency: VND

| Code | Items | Notes | The first six months of 2025 | The first six months of 2024 |
|------|--|-------|------------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 1 | 1. Revenues from sale of goods, rendering of services and others | | 491,996,356,817 | 216,721,967,731 |
| 2 | 2. Payments for goods/services provider | | (161,595,345,273) | (194,667,508,053) |
| 3 | 3. Payments for employees | | (7,673,612,408) | (7,231,881,195) |
| 4 | 4. Interest paid | | | |
| 5 | 5. Corporate income tax paid | V.16 | (4,251,786,755) | (4,340,529,845) |
| 6 | 6. Other cash inflows from operating activities | | 52,434,484,217 | 24,273,508,553 |
| 7 | 7. Other cash outflows from operating activities | | (60,238,764,620) | (27,896,257,956) |
| 20 | Net cash inflows/(outflows) from operating activities | | 310,671,331,978 | 6,859,299,235 |
| | II. CASH FLOWS FROM INVESTMENT ACTIVITIES | | | |
| 21 | 1. Purchase and construct of fixed assets and other long-term assets | V.12 | (984,800,210) | (5,916,084,139) |
| 22 | 2. Proceeds from disposals of fixed assets and other long-term assets | | | |
| 23 | 3. Loans to other entities and payments for purchase of debt instruments of other entities | V.2b | (407,050,000,000) | (350,200,000,000) |
| 24 | 4. Repayments from borrowers and proceeds from sales of debt instruments of other entities | V.2b | 140,880,000,000 | 349,300,000,000 |
| 25 | 5. Payments for investments in other entities | | | |
| 26 | 6. Proceeds from sales of investments in other entities | | | |
| 27 | 7. Interest and dividends received | | 5,175,560,881 | 14,081,257,708 |
| 30 | Net cash inflows/(outflows) from investing activities | | (261,979,239,329) | 7,265,173,569 |
| | III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 31 | 1. Capital contribution | | - | - |
| 32 | 2. Capital redemption | | - | - |
| 33 | 3. Long-and short-term borrowings | | - | - |
| 34 | 4. Loan repayment | | - | - |
| 35 | 5. Financial lease principal paid | | - | - |
| 36 | 6. Dividend paid | V.19 | (26,863,561,360) | (22,969,449,475) |
| 40 | Net cash inflows/(outflows) from financing activities | | (26,863,561,360) | (22,969,449,475) |
| 50 | Net cash inflows/(outflows) (50=20+30+40) | | 21,828,531,289 | (8,844,976,671) |
| 60 | Cash and cash equivalents at the beginning of the year | | 26,342,650,459 | 36,357,405,508 |
| 61 | Impact of exchange rate fluctuation | | - | - |
| 70 | Cash and cash equivalents at the end of the year (70=50+60+61) | V.1 | 48,171,181,748 | 27,512,428,837 |

Prepared by



NGUYEN THUY TRA MY

Chief Accountant



LIEU MINH HIEN



Ho Chi Minh city, 19th July 2025

General Director



DOAN MINH DUY

NOTES TO THE FINANCIAL STATEMENTS

For the second quarter of 2025 from April 1 to June 30, 2025

These notes form an integral part of and should be read in conjunction with the Financial Statements for the second quarter of 2025 from April 1 to June 30, 2025 of CuChi Commercial and Industrial Developing Investment JSC (hereafter, referred to as “the Company”).

I. OPERATION FEATURES

1. Forms of ownership

CuChi Commercial and Industrial Developing Investment JSC is a joint stock company.

2. Lines of business

Trade – Service - Construction.

3. Business activities

The Company's business activities are:

- Trading in petroleum, gas, liquefied petroleum gas;
- Investment in construction and business of industrial park infrastructures;
- Construction of factories, warehouses, houses for sale and rent;
- Industrial cleaning services;
- Tree planting and care services;
- Wholesale of alcoholic and non-alcoholic beverages (excluding food and beverage services).

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

For industrial park land leasing activities, the Company receives the advance payment for the land lease for many years.

5. The Company's operations in year affect the financial statements

During the period, the Company reversed the provision for investment in trading securities - Viet A Commercial Joint Stock Bank shares (code VAB) with an amount of 7,457,525,629 VND.

6. Company structure

The Company has one (01) associate company. Details are as follows:

| Name of company | Registered address | Main business activities | Proportion of ownership | | Proportion of interest | | Proportion of voting rights | |
|--------------------------------------|---|--|-------------------------|-------------------|------------------------|-------------------|-----------------------------|-------------------|
| | | | Ending balance | Beginning balance | Ending balance | Beginning balance | Ending balance | Beginning balance |
| Hoc Mon Foods Processing Corporation | No. 179 Hamlet 50, Ba Diem commune, Ho Chi Minh city. | Processing and preserving meat and meat products ... | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |

7. Employees

The number of employees as at 30th June 2025 is 81 employees (there are 88 employees at the beginning of year).

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. The Company's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

This financial report is prepared for the accounting period from April 1 to June 30, 2025.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime and standards

The Company has applied the Accounting Laws, the Accounting Standards, the Vietnamese enterprises' accounting regime in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014, circulars on amending and supplementing the Circular No. 200/2014/TT-BTC and circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the Financial statements.

Whereby, the accompanying Balance Sheet, Income Statement, Statement of Cash Flows and Notes to the Financial Statements and the use of this report is not intended for subjects who are not provided information on the procedures and principles and accounting practices in Vietnam, as well as not intentionally presented the financial position, the business results and the cash flows under the procedures and principles and accounting practices widely accepted in other countries and territories outside Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board of the Company ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 200/2014/TT-BTC dated 22nd December 2014, circulars on amending and supplementing the Circular No. 200/2014/TT-BTC and circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the Financial statements.

3. Registered accounting documentation system: General journal recording.

IV. APPLIED ACCOUNTING POLICIES

1. Basis of preparation the financial statements

The financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

These financial statements of CuChi Commercial and Industrial Developing Investment JSC does not include the results of maintenance and repair activities of the Industrial Park. The results of maintenance and repair activities of the Industrial Park are presented in a separate financial statements based on the Decision No. 76/2024/QĐ-UBND dated 16th October 2024 of the People's Committee of Ho Chi Minh City, effective from 31st October 2024, the Regulations promulgated together with this Decision will be applied starting from the fiscal year 2024.

2. Cash amounts and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Financial investments

Trading securities

The investments are classified as trading securities if the company intends to hold for profit-making purpose.

Trading securities are recorded in the accounting books at their historical cost. Historical cost of trading securities is determined by the fair value of the payments as of the date transactions arise plus the expenses related to transaction of purchasing trading securities.

Trading securities is recognized as at the time the Company has the ownership, details are as follows:

- For listed securities: is recognized as at the time of order matching (T+0).
- For unlisted securities: is recognized as at the time of formal ownership in accordance with law.

When trading securities are purchased, their interests, dividends and profits from previous years are accounted in reducing their value. And their interests, dividends and profits of following years are recognized in the income from financial activities. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for devaluation of trading securities is made for each particular type of securities in the market and for which the market value lower of their historical costs. The determination of the fair value of trading securities listed on the stock market or traded on UPCOM, the fair value of the stock is the closing price at the balance sheet date. If the stock market or UPCOM is not traded as at the balance sheet date, the fair value of stocks is the closing price of preceding trading session.

Increase/Decrease in the balance of provision for devaluation of trading securities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Held-to-maturity investments

The investments are classified as held-to-maturity if the company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note).

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

Associated companies

Associated company is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries, associates is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in subsidiaries, associates is appropriated as subsidiaries, associates have suffered losses, by the differences between the actual capital contributions by parties in subsidiaries, associates and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiaries, associates. If the subsidiaries, associates is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries, associates must be make as at the accounting period ended and are recognized in the expenses from financial activities.

4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables: are prepared for each doubtful debt based on:

- For the overdue receivables recorded in economic contracts, loan agreements, contractual commitment or debt commitments, the company has claimed many times but still have not yet collected. Determining the overdue period of a receivable debt that is determined to be doubtful and requires a provision to be made based on the principal repayment time according to the original purchase and sale contract, regardless of debt extension between parties;
- Receivables haven't yet reached their due date but the debtor has fallen into bankruptcy or is undergoing dissolution process, has been missing or fled;
- For the undue receivables but are unlikely to withdraw: Based on the estimated losses to make provision.

Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.
- Work-in-process: including the cost of direct materials.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories is recognized at the first-in first-out method and recorded at the perpetual method.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

6. Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 03 years.

Prepaid land rental

Prepaid land rental represent the rental already prepaid for the land being used by the Company. Prepaid land rental is allocated into expenses in accordance with the straight line method in line with the leasing period (from 01st January 2017 to 29th December 2048).

Repair costs

This is cost of repairing gas stations that have been put into use and is allocated into expenses in accordance with the straight line method for the maximum period of 03 years.

Consulting fee and brokerage fee

This is the investment consulting fee and brokerage fee related to the land lease of 33,000 m² of land, lot symbol: Lot C3, Road D4, D6 at Tay Bac Cu Chi Industrial Park, Cu Chi district, Ho Chi Minh city. Land lease term from 28th September 2022 to 30th December 2048.

7. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The estimated useful lives of tangible fixed assets is as follows:

| | |
|-----------------------------------|---------------|
| - Buildings and structures | 05 – 41 years |
| - Machineries and equipments | 07 – 08 years |
| - Vehicles | 08 – 10 years |
| - Management equipments and tools | 03 – 08 years |
| - Other assets | 05 – 10 years |

8. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Intangible fixed assets of the Company:

Land-use right

The State allocates land-use right with land use fees collected: is amortized in line with straight-line method based on the land allocation period (20-50 years), land-use right with indefinite term is not amortized.

Software programs

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Company to pay until the date the software is put into use. Computer software is amortized in line with straight-line method during 08 years.

9. Investment properties

Investment properties are property being land use right, a building or a part of building, infrastructure held by the Company under a financial lease to earn rental or for capital appreciation. Leasehold investment properties are determined by the historical costs less (-) accumulated depreciation. Historical cost of investment properties include all the expenses paid by the Company or the fair value of other consideration given to acquire the assets at the time of its acquisition or construction.

Subsequent expenses relating to an investment properties that have already been recognized should be added to the net book value of the investment properties when they are probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment properties, will flow to the company.

When investment properties are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

A transfer from owner-occupied property or inventories to investment property only when the owner ends of using that property and commencement of an operating lease to another party or end of construction. A transfer from investment property to owner-occupied property or inventories only when the owner commencements of using that property or commencement of development with a view to sale. A transfer from investment property to owner-occupied property or inventories does not change the historical cost or the net book value of the property as at the date for transfer.

Leasehold investment properties which are land-use rights with indefinite term are not amortized. The depreciation years of investment properties are as follows:

- | | |
|----------------------------|---------------|
| - Land-use right | 40 – 45 years |
| - Buildings and structures | 05 – 25 years |

10. Construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the Company) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

11. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity from the Company.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

12. Unearned revenue

Unearned revenue reflects amounts paid in advance by customers for one or numerous accounting periods for leasing industrial park land.

Short-term unearned revenue is unearned revenue corresponding to the obligation that the enterprise will have to perform within the next 12 months or a normal production and business cycle at the time of reporting.

Long-term unearned revenue is unearned revenue corresponding to the obligation that the enterprise will have to perform after 12 months or the next normal production and business cycle at the time of reporting.

13. Provision for severance allowance

Pursuant to the Vietnam Labor Code, the Company's employees are entitled to receive severance allowance when they have worked on a regular basis for a period of at least 12 months or more. The qualified period of work as the basis for calculation of severance allowance shall be the total period during which the employee actually worked for the Company minus the period over which the employee participated in the unemployment insurance in accordance with unemployment insurance laws and the period for which severance allowance has been paid by the Company.

The employee's severance allowance is accrued in each accounting period ended at rate of a half of the average monthly salary for each working year. The salary as the basis for calculation of severance allowance shall be the average salary of the last 06 months under the employment contract before the date of these financial statements.

This accrual is used for a one-time payment when the employee terminates his employment contract according to prevailing regulations.

14. Owners' equity

Owners' invested equity

Owners' invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

Other capital of the owner

Other capital is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

Treasury stock

When the Company's stock is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury stocks and are recorded as a decrease in owner's equity. When re-issuing, differences between re-issued value and the book value of treasury stocks are recognized in "Surplus of share capital".

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by the General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by the General Meeting of Shareholders.

15. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of merchandises is gasoline, ...

Revenues from sale of merchandises and finished goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from rendering of wastewater treatment services

Revenues from rendering of services transaction are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Revenue from leasing industrial park land

Revenue from leasing land with developed infrastructure is recognized when the land has been handed over to the lessee and payment is made according to the progress of the Contract. At the same time, revenue is allocated according to the corresponding lease term.

Unearned revenue

Rent payments received in advance for numerous periods are allocated to revenue in line with the lease term.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and divided profits

Dividends and divided profits are recorded as the Company has the right to receive dividends or profits from the capital contribution. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

16. Cost of goods sold

Cost of goods sold is total cost of merchandises, expenses directly of provided services and other expenses are included or recorded reducing in the cost of goods.

The cost of industrial park land lease activities is the depreciation cost of land-use right and infrastructure and related costs.

17. Expenses from financial activities

Expenses from financial activities are provisions and reversals of financial investment loss.

18. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of sales of products, merchandises, rendering of services and general administration expenses of the Company.

19. Taxes and Statutory obligations

Value Added Tax (VAT): in accordance with deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

20. Corporate income tax (CIT)

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

Current Corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in

before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
 - For the same taxable entity; or
 - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

21. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

22. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the financial statements of the Company.

23. Comparative figures

Gains on stock and Diluted gains on stock in the second quarter of 2024 are restated comply with the percentage of appropriation for funds in accordance with the Resolution of the Annual General Meeting of Shareholders No. 03/NQ-ĐHĐCĐ dated 28th March 2025.

| Code | Items | Before adjustments | After adjustments | Differences |
|-------------------------|------------------------|--------------------|-------------------|-------------|
| 1 | 2 | 3 | 4 | 5=4-3 |
| Income statement | | | | |
| 70 | Gains on stock | 697 | 706 | 9 |
| 71 | Diluted gains on stock | 697 | 706 | 9 |

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET (Currency: VND)

1. Cash and cash equivalents

| No. | Items | Ending balance | Beginning balance |
|------------|---|-----------------------|--------------------------|
| 1.1 | Cash on hand | 851,308,000 | 753,276,000 |
| 1.2 | Cash in banks | 29,738,718,155 | 14,609,176,166 |
| 1.3 | Cash equivalents | 17,581,155,593 | 10,980,198,293 |
| | - Deposits with maturity less than 3 months | 17,581,155,593 | 10,980,198,293 |
| | Total | 48,171,181,748 | 26,342,650,459 |

As at 30th June 2025, the Company has no blocked cash in banks which are used as collateral for loans.

2. Financial investments

2a. Trading securities

| Items | Ending balance | | | Beginning balance | | |
|--------------|------------------------|-----------------------|------------------|--------------------------|-----------------------|-------------------------|
| | Historical cost | Fair value | Provision | Historical cost | Fair value | Provision |
| <i>Stock</i> | 64,096,983,753 | 64,096,983,753 | | 75,364,375,129 | 60,792,798,600 | (14,571,576,529) |
| VAB stock | 64,096,983,753 | 64,096,983,753 | | 75,364,375,129 | 60,792,798,600 | (14,571,576,529) |
| Total | 64,096,983,753 | 64,096,983,753 | | 75,364,375,129 | 60,792,798,600 | (14,571,576,529) |

Basis of fair value is determined by the historical cost less the provision.

The closing price of stocks of Viet A Commercial Joint Stock Bank (Viet A Bank) - VAB listed on the Hanoi Stock Exchange (HNX) as at 30th June 2025 is VND 15,200/stock.

The movement on provision for devaluation of trading securities is as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|-----------------------|------------------------|-------------------------|
| Beginning balance | (7,457,525,629) | (26,321,391,180) |
| Make provision | - | - |
| Reversal of provision | 7,457,525,629 | 13,808,606,103 |
| Ending balance | 0 | (12,512,785,077) |

The Company has no trading securities which are used to pledge, mortgage, guarantee.

2b. Held-to-maturity investments

| Items | Ending balance | | Beginning balance | |
|---|------------------------|------------------------|------------------------|------------------------|
| | Historical cost | Book value | Historical cost | Book value |
| Short-term | 663,150,000,000 | 663,150,000,000 | 393,980,000,000 | 393,980,000,000 |
| Viet Capital Commercial JS Bank (BVBANK) – Headquarters | 624,650,000,000 | 624,650,000,000 | 328,680,000,000 | 328,680,000,000 |
| Nam A Commercial JS Bank (Nam A Bank) – Binh Tay Transaction Office | 35,500,000,000 | 35,500,000,000 | 65,300,000,000 | 65,300,000,000 |
| Total | 660,150,000,000 | 660,150,000,000 | 393,980,000,000 | 393,980,000,000 |

As at 30th June 2025, the Company has no held-to-maturity investments which are used to pledge, mortgage, guarantee.

2c. Investment in other entities

| Item s | Ending balance | | | Beginning balance | | |
|---|-----------------------|---------------------------|----------------------|-----------------------|---------------------------|-----------|
| | Historical cost | Fair value ^(*) | Provision | Historical cost | Fair value ^(*) | Provision |
| Investments in associates and joint ventures | 30,000,000,000 | 30,000,000,000 | - | 30,000,000,000 | 30,000,000,000 | - |
| Hoc Mon Foods Processing Corporation ⁽¹⁾ | 30,000,000,000 | 30,000,000,000 | - | 30,000,000,000 | 30,000,000,000 | - |
| Investment in other entities | 2,450,000,000 | 2,276,621,564 | (173,378,436) | 2,450,000,000 | 2,450,000,000 | - |
| Tay Bac Development Construction JSC ⁽²⁾ | 2,450,000,000 | 2,276,621,564 | (173,378,436) | 2,450,000,000 | 2,450,000,000 | - |
| Total | 32,450,000,000 | 32,276,621,564 | (173,378,436) | 32,450,000,000 | 32,450,000,000 | - |

⁽¹⁾ This is the capital contribution to establish Hoc Mon Foods Processing Corporation under the initial Business Registration Certificate No. 0312789319 dated 21st May 2014 granted by the Department of Planning and Investment of Ho Chi Minh city, the 5th amendment registration dated 26th December 2024 at a rate of 20.00%. Hoc Mon Foods Processing Corporation operates in the field of pig slaughter.

⁽²⁾ This is the capital contribution to Tay Bac Development Construction JSC under the initial Business Registration Certificate No. 0310532364 dated 21st October 2010 granted by the Department of Planning and Investment of Ho Chi Minh city, the 7th amendment registration dated 7th February 2025 with a capital contribution ratio of 14,58%. Tay Bac Development Construction JSC operates in the field of construction and services.

The fair value of two investments has not been determined due to having no transaction price and there is no guidance on determining the fair value in Vietnamese Accounting Standards. Therefore, the Company determines fair value by historical costs of investments minus provisions.

Operational situation of associates and investment in other entities

By June 30, 2025 Hoc Mon Foods Processing Corporation operates profitably in.

By June 30, 2025 Tay Bac Development Construction JSC has been operating at a loss and has made provisions.

The movement on provision for investment in other entities is as follows:

| <i>Details</i> | <i>Quarter II/2025</i> | <i>Quarter II/2024</i> |
|---|------------------------|------------------------|
| Tay Bac Development Construction JSC | | |
| Beginning balance | - | - |
| Make provision | (173,378,436) | (244,786,043) |
| Reversal of provision | - | - |
| Ending balance | (173,378,436) | (24,786,043) |

Transactions between the Company and subsidiary and associates

Significant transactions between the Company and associates are as follows:

| <i>Details</i> | <i>Quarter II/2025</i> | <i>Quarter II/2024</i> |
|---|------------------------|------------------------|
| Hoc Mon Foods Processing Corporation | | |
| Dividends are distributed | 1,200,000,000 | 1,200,000,000 |
| Dividends received already | | |

The Company has no investment in other entities which are used to pledge, mortgage, guarantee.

Capital contribution commitment

The company has no commitment to contribute capital in the future.

3. Short-term trade receivables

| <i>Detail</i> | <i>Ending balance</i> | <i>Beginning balance</i> |
|--|-----------------------|--------------------------|
| Receivables from related parties | 10,759,890 | 14,225,209 |
| Tay Bac Development Construction JSC | 10,759,890 | 14,225,209 |
| Receivables from other customers | 14,292,725,474 | 12,110,935,931 |
| Dang Thien Trading Service Company Limited | 363,012,890 | - |
| Unilever Vietnam International Company Limited | 321,658,700 | 321,789,600 |
| Hoan Son Petroleum Private Enterprise | 501,370,399 | 619,570,399 |
| Tin Thanh Group JSC | 9,069,545,334 | 6,251,144,922 |
| SSI Securities Corporation | 755,000,000 | |
| Other customers | 3,282,138,151 | 4,918,431,010 |
| Add | 14,303,485,364 | 12,125,161,140 |

4. Short-term advance payments to suppliers

| <i>Detail</i> | Ending balance | Beginning balance |
|--|-----------------------------|-----------------------------|
| <i>Prepay other customers</i> | <i>5,926,969,539</i> | <i>6,029,850,723</i> |
| Van Lang Industrial Waste Treatment And Environmental Consulting Company Limited | 5,321,112,611 | 5,321,112,611 |
| Other | 605,856,928 | 708,738,112 |
| Add | <i>5,926,969,539</i> | <i>6,029,850,723</i> |

5. Other receivables

5a. Other short-term receivables

| <i>Details</i> | Ending balance | | Beginning balance | |
|---|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | Amount | Provision | Amount | Provision |
| <i>Receivables from related parties</i> | - | - | - | - |
| <i>Receivables from other organizations and individuals</i> | <i>21,120,947,161</i> | <i>(169,905,955)</i> | <i>5,443,232,143</i> | <i>(169,905,955)</i> |
| Interest receivable on bank deposits | 18,486,525,382 | - | 3,389,304,246 | - |
| Advances | 1,831,093,000 | - | 1,062,314,868 | - |
| <i>Nguyen Minh Vuong</i> | <i>645,000,000</i> | - | <i>643,706,352</i> | - |
| <i>Le Van Tu</i> | <i>1,106,093,000</i> | - | <i>300,000,000</i> | - |
| <i>Other employees</i> | <i>80,000,000</i> | - | <i>118,608,516</i> | - |
| Mortgages, deposits | 413,200,000 | - | 513,600,000 | - |
| <i>Saigon Petrolimex Gas Co., Ltd.</i> | <i>293,200,000</i> | - | <i>293,200,000</i> | - |
| <i>Vietnam Petroleum Group Regional Petroleum Company Limited II One Member Limited Liability Company</i> | <i>100,000,000</i> | - | <i>100,000,000</i> | - |
| <i>Other customers</i> | <i>20,000,000</i> | - | <i>120,400,000</i> | - |
| Others | 390,128,779 | (169,905,955) | 478,013,029 | (169,905,955) |
| Total | <i>21,120,947,161</i> | <i>(169,905,955)</i> | <i>5,443,232,143</i> | <i>(169,905,955)</i> |

The Company has no other short-term receivables which are used to pledge, mortgage, guarantee

5b. Other long-term receivables

This is long-term mortgages and deposits.

| Details | Ending balance | | Beginning balance | |
|---|--------------------|-----------|--------------------|-----------|
| | Amount | Provision | Amount | Provision |
| Receivables from other organizations and individuals | 299,700,000 | - | 187,000,000 | - |
| Ms Doan Thi Ut | 100,000,000 | - | 100,000,000 | - |
| Saigon Beer - Alcohol - Beverage Corporation- Branch Cu Chi | 112,700,000 | - | - | - |
| Others | 87,000,000 | - | 87,000,000 | - |
| Total | 299,700,000 | - | 187,000,000 | - |

The Company has no other long-term receivables which are used to pledge, mortgage, guarantee.

6. Bad debts

| Details | Ending balance | | Beginning balance | |
|--|----------------------|----------------------|----------------------|--------------------|
| | Historical cost | Recoverable amount | Historical cost | Recoverable amount |
| Overdue from 03 years or more | 9,668,667,595 | 4,000,000,000 | 7,114,724,692 | - |
| - Tin Thanh Group JSC | 9,069,545,334 | 4,000,000,000 | 6,251,144,922 | - |
| - Duc Toan Private Enterprise | 244,443,600 | - | 244,443,600 | - |
| - Tan Thong Hoi Dairy Cattle Breeding Production Trading Service Cooperative | - | - | 208,362,446 | - |
| - Nguyen Dien Phong | 171,461,955 | - | 171,461,955 | - |
| - Phuc Thinh Construction Private Enterprise | 95,436,351 | - | 95,436,351 | - |
| - Nam Phuong Co., Ltd. | - | - | 56,095,063 | - |
| - Phan Minh Tan | 48,560,605 | - | 48,560,605 | - |
| - Khanh Tran Private Enterprise | 27,438,900 | - | 27,438,900 | - |
| - Ngoc Tai Trading Co., Ltd. | 11,780,850 | - | 11,780,850 | - |
| Total | 9,668,667,595 | 4,000,000,000 | 7,114,724,692 | - |

Recoverable amount are determined by the historical cost less the receivable debts which are made provision already.

The movement on provision for doubtful debts is as follows:

| <i>Details</i> | <i>Quarter II/2025</i> | <i>Quarter II/2024</i> |
|----------------------------|------------------------|------------------------|
| Beginning balance | (6,906,362,246) | (2,428,793,643) |
| Make provision during year | (3,068,400,412) | (5,139,448,699) |
| Reversal during year | 4,306,095,063 | 1,000,000 |
| Ending balance | (5,668,667,595) | (7,567,242,342) |

7. Inventories

| <i>Details</i> | Ending balance | | Beginning balance | |
|-------------------|------------------------|------------------|--------------------------|------------------|
| | Historical cost | Provision | Historical cost | Provision |
| Goods in transits | 443,590,908 | - | 3,575,054,545 | - |
| Merchandises | 1,981,572,104 | - | 2,601,126,348 | - |
| Total | 2,425,163,012 | - | 6,176,180,893 | - |

In which:

- The Company has no inventory which are used as collateral for loans.
- The Company has no value of stagnant inventory, inferior or poor quality which can not afford to consume.

8. Prepaid expenses

8a. Short-term prepaid expenses

| <i>Details</i> | Ending balance | Beginning balance |
|-----------------------|-----------------------|--------------------------|
| Fire alarm costs | 6,375,000 | 50,700,000 |
| Warehouse rental cost | 180,000,000 | |
| Others | 14,737,500 | 33,750,000 |
| Total | 201,112,500 | 84,450,000 |

The movement on short-term prepaid expenses is as follows:

| <i>Details</i> | <i>Quarter II/2025</i> | <i>Quarter II/2024</i> |
|------------------------|------------------------|------------------------|
| Beginning balance | 52,781,250 | 81,139,070 |
| Increase during year | 180,000,000 | - |
| Allocation during year | (31,668,750) | (42,386,604) |
| Ending Quarter | 201,112,500 | 38,752,466 |

8b. Long-term prepaid expenses

| <i>Details</i> | Ending balance | Beginning balance |
|--|-----------------------|--------------------------|
| Land rent in one payment ⁽¹⁾ | 4,458,861,290 | 4,553,730,674 |
| Investment brokerage costs for 33,000 m ² area ⁽²⁾ | - | 5,242,454,217 |
| Investment consulting costs for 33,000 m ² area ⁽²⁾ | 3,421,903,914 | 3,494,969,478 |
| Costs for granting environmental permit in Tay Bac Cu Chi Industrial Park ⁽³⁾ | 836,684,308 | 915,123,460 |
| Tools | 19,201,676 | 47,196,991 |
| Pump column repair costs | 236,599,989 | 345,799,995 |
| Others | 195,186,655 | 293,239,993 |
| Total | 9,168,437,832 | 14,892,514,808 |

⁽¹⁾ According to the Land Lease Agreement No. 4598/HĐ-GTĐ dated 06th April 1999 signed by the Land Administration – Housing Department of Ho Chi Minh city regarding land lease in Tan An Hoi commune, Trung Lap Ha commune and Cu Chi town, Cu Chi district with area of 2,206,433 m², lease period of 50 years from 30th December 1998, payment method: land lease payment periodically every year. In which:

– The area of 81,971.5 m² has paid land rent from 01st January 2016 to 30th December 2048 with amount of VND 1,352,529,750 according to the Land rent payment notice No. 18887/TB-CT dated 28th December 2017.

– The area of 919,095.59 m² has paid land rent from 01st January 2017 to 29th December 2048 with amount of VND 4,760,096,823 according to the Land rent payment notice No. 8214/TB-CT dated 14th July 2017.

⁽²⁾ These are investment consulting costs and brokerage costs related to land rental of 33,000 m² area, lot symbol: Lot C3, D4, D6 road, at Tay Bac Cu Chi Industrial Park, Cu Chi district, Ho Chi Minh city. Land lease term from 28th September 2022 to 30th December 2048.

⁽³⁾ Costs for granting environmental permit in Tay Bac Cu Chi Industrial Park, Cu Chi district, Ho Chi Minh city from 21st November 2023 to 20th November 2030.

The movement on long-term prepaid expenses is as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|------------------------|------------------------|------------------------|
| Beginning balance | 14,593,914,310 | 14,091,834,093 |
| Increase during year | - | - |
| Allocation during year | (5,425,476,478) | (236,116,024) |
| Ending balance | 9,168,437,832 | 13,855,718,069 |

9. Tangible fixed assets

| Items | Buildings, structures | Machineries, equipments | Vehicles, transmissions | Management equipments and tools | Other tangible fixed assets | Total |
|--|-----------------------|-------------------------|-------------------------|---------------------------------|-----------------------------|----------------|
| I. Historical cost | | | | | | |
| 1. Beginning balance | 35,011,136,179 | 8,272,937,330 | 9,975,707,314 | 4,166,714,912 | 1,052,769,922 | 58,479,265,657 |
| 2. Increase in year | | 1,295,551,700 | | | | 1,295,551,700 |
| Increase from construction | | 1,295,551,700 | | | | 1,295,551,700 |
| 3. Decrease in year | - | - | - | - | - | - |
| Decrease due to liquidation, disposals | - | - | - | - | - | - |
| 4. Ending balance | 35,011,136,179 | 9,568,489,030 | 9,975,707,314 | 4,166,714,912 | 1,052,769,922 | 59,774,817,357 |
| In which: | | | | | | |
| fully-depreciated but still in use | 6,100,918,333 | 5,909,186,124 | 7,643,718,950 | 3,635,156,906 | 874,917,293 | 24,163,897,606 |
| II. Depreciation | | | | | | |
| 1. Beginning balance | 23,384,388,144 | 7,360,323,948 | 8,324,509,089 | 4,014,328,198 | 936,113,911 | 44,019,663,290 |
| 2. Increase in year | 648,058,350 | 179,092,926 | 116,599,416 | 38,928,408 | 11,115,792 | 993,794,892 |
| Depreciation during year | 648,058,350 | 179,092,926 | 116,599,416 | 38,928,408 | 11,115,792 | 993,794,892 |
| 3. Decrease in year | - | - | - | - | - | - |
| Decrease due to liquidation, disposals | - | - | - | - | - | - |
| 4. Ending balance | 24,032,446,494 | 7,539,416,874 | 8,441,108,505 | 4,053,256,606 | 947,229,703 | 45,013,458,182 |
| III. Net book value | | | | | | |
| 1. Beginning balance | 11,626,748,035 | 912,613,382 | 1,651,198,225 | 152,386,714 | 116,656,011 | 14,459,602,367 |
| 2. Ending balance | 10,978,689,685 | 2,029,072,156 | 1,534,598,809 | 113,458,306 | 105,540,219 | 14,761,359,175 |
| In which: | | | | | | |
| Temporarily unused | - | - | - | - | - | - |
| Waiting for liquidation | - | 672,000,000 | - | - | - | 672,000,000 |

In which:

- The Company has no tangible fixed assets which are used to pledge, mortgage, guarantee.
- The Company has no commitments to purchase or sell assets of great value in the future.

10. Intangible fixed assets:

| Items | Land-use rights ^(*) | Accounting software | Total |
|--|--------------------------------|----------------------|----------------------|
| I. Historical cost | | | |
| 1. Beginning balance | 7,115,446,550 | 1,071,311,000 | 8,186,757,550 |
| 2. Increase in year | | | |
| <i>New procurement</i> | - | - | - |
| 3. Decrease in year | | | |
| <i>Decrease due to liquidation, disposals</i> | - | - | - |
| 4. Ending balance | 7,115,446,550 | 1,071,311,000 | 8,186,757,550 |
| <i>In which:</i> | | | |
| fully-amortized fixed assets but still be used | - | - | - |
| II. Amortization | | | |
| 1. Beginning balance | 2,250,794,105 | 210,410,290 | 2,461,204,395 |
| 2. Increase in year | 113,761,374 | 66,956,952 | 180,718,326 |
| <i>Amortization during year</i> | <i>113,761,374</i> | <i>66,956,952</i> | <i>180,718,326</i> |
| 3. Decrease in year | | | |
| <i>Decrease due to liquidation, disposals</i> | - | - | - |
| 4. Ending balance | 2,364,555,479 | 277,367,242 | 2,641,922,721 |
| III. Net book value | | | |
| 1. Beginning balance | 4,864,652,445 | 860,900,710 | 5,725,553,155 |
| 2. Ending balance | 4,750,891,071 | 793,943,758 | 5,544,834,829 |
| <i>In which:</i> | | | |
| Temporarily unused | - | - | - |
| Waiting for liquidation | - | - | - |

In which:

- The Company has no intangible fixed assets which are used to as collateral for loans.
- The Company has no commitments to purchase or sell assets of great value in the future.

^(*) Including the following Certificates of land-use rights:

- Land-use right for Gas station No. 6 according to the Certificate of land-use right No. 274582 dated 25th September 2009, lease term of 50 years, area of 418 m², in Tan Thong Hoi commune, Cu Chi district, Ho Chi Minh city.
- Land-use right for Gas station No. 8 according to the Certificate of land-use right No. 22255 dated 10th September 2013, lease term of 50 years, area of 932.3 m², in Phu My Hung commune, Cu Chi district, Ho Chi Minh city.

– Land-use right for Gas station No. 17 at land plot 106, belonging to map sheet No. 46, Pham Van Coi commune, Cu Chi district, Ho Chi Minh city according to the Certificate of land-use right No. CE 103986, number in the certificate issuance book: CT 80752 dated 07th September 2020, area of 1,118.9 m² (including 848.9 m² of perennial crops with a term of use until 14th May 2034 and 270 m² of rural residential land with long-term use), purpose of use: commercial - service land (Gas station No. 17), origin of use: receiving land transfer recognized by the State for land use rights such as land allocation with land use fee collection for 270 m², the State leases with annual land rent collection for 848.9 m².

11. Investment properties

| Items | Land-use rights ^(*) | Infrastructure | Total |
|------------------------------------|--------------------------------|------------------------|------------------------|
| I. Historical cost | | | |
| 1. Beginning balance | 126,835,096,412 | 158,563,046,035 | 285,398,142,447 |
| 2. Increase in year | | | |
| <i>Increase from construction</i> | - | - | - |
| 3. Decrease in year | | | |
| 4. Ending balance | 126,835,096,412 | 158,563,046,035 | 285,398,142,447 |
| <i>In which:</i> | | | |
| fully-depreciated but still in use | 276,669,351 | 24,615,477,616 | 27,892,146,967 |
| II. Depreciation | | | |
| 1. Beginning balance | 56,408,699,186 | 105,890,073,178 | 162,298,772,364 |
| 2. Increase in year | 1,498,103,216 | 3,171,500,087 | 4,669,603,303 |
| <i>Depreciation during year</i> | <i>1,498,103,216</i> | <i>3,171,500,087</i> | <i>4,669,603,303</i> |
| 3. Decrease in year | | | |
| 4. Ending balance | 57,906,802,402 | 109,061,573,265 | 166,968,375,667 |
| III. Net book value | | | |
| 1. Beginning balance | 70,426,397,226 | 52,672,972,857 | 123,099,370,083 |
| 2. Ending balance | 68,928,294,010 | 49,501,472,770 | 118,429,766,780 |

In which:

- The Company has no properties which are used to as collateral for loans.
- The Company has no commitments to purchase or sell properties of great value in the future.

^(*) This is the Land-use right of Tay Bac Cu Chi Industrial Park (including compensation and site clearance costs ... to form the industrial park).

According to the Vietnam Accounting Standards No. 05 "Investment Property", the fair value of investment property at the end of fiscal year must be presented. However, the Company has not yet determined the fair value of investment property due to the lack of conditions to do so.

Income and expenses related to leasing investment properties are as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|--|------------------------|------------------------|
| Income from rental | 12,720,288,317 | 7,890,475,363 |
| Direct expenses related to generating income from rental | 2,385,334,357 | 2,452,019,949 |
| Direct expenses not related to generating income from rental | - | - |

12. Construction-in-progress

| <i>Details</i> | Beginning balance | Expenses incurred during year | Transferred to fixed assets during year | Ending balance |
|--|--------------------------|--------------------------------------|--|-----------------------|
| Procurement of assets | - | - | - | - |
| Construction | 99,352,696,440 | 1,231,133,182 | (1,295,551,700) | 99,288,277,922 |
| Transfer of land-use right of Tay Bac Cu Chi Industrial Park - phase 2 | 88,037,013,867 | - | - | 88,037,013,867 |
| Cost of establishing Tay Bac Cu Chi Industrial Park phase 2 | 4,817,871,053 | - | - | 4,817,871,053 |
| Resettlement area in Tay Bac Cu Chi Industrial Park | 2,272,717,478 | - | - | 2,272,717,478 |
| Compensation for clearance of Tay Bac Cu Chi Industrial Park | 1,707,539,350 | - | - | 1,707,539,350 |
| Cu Chi Service Center (Tan Thong Hoi Rest Stop) | 1,844,102,909 | - | - | 1,844,102,909 |
| Renovating and upgrading the centralized wastewater treatment station of Tay Bac Cu Chi Industrial Park from 3,000 m ³ to 5,000 m ³ /day and night | 248,202,228 | - | - | 248,202,228 |
| Renovate monitoring station | 64,418,518 | 1,231,133,182 | (1,295,551,700) | - |
| Others | 360,831,037 | - | - | 360,831,037 |
| Total | 99,352,696,440 | 1,231,133,182 | (1,295,551,700) | 99,288,277,922 |

In which:

- The Company has no construction-in-progress which are used to as collateral for loans.
- Total interest expense is capitalized into construction-in-progress during year with amount of VND 0.

13. Deferred income tax assets

| <i>Details</i> | Beginning balance | Recorded in business results during year | Ending balance |
|-----------------------------------|--------------------------|---|-----------------------|
| Provision for severance allowance | 89,480,462 | (7,522,320) | 81,958,142 |
| Provision for doubtful debts | 700,374,123 | 313,534,944 | 1,013,909,067 |
| Total | 789,854,585 | 306,012,624 | 1,095,867,209 |

The Corporate income tax (CIT) rate used to determine the value of deferred income tax assets is 20%.

14. Short-term trade payables

| <i>Detail</i> | Quarter-end numbers | Beginning balance |
|---|----------------------------|--------------------------|
| <i>Payable to related parties</i> | 7,344,000 | - |
| Tay Bac Development Construction JSC | 7,344,000 | - |
| <i>Must pay another seller</i> | 342,443,796 | 4,424,499,050 |
| Huy Long Trading Co., Ltd. | - | 2,818,000,000 |
| Petrolimex Saigon Transport & Service Joint Stock Company | 150,749,640 | 197,802,000 |
| Noi Thuong Bac JSC | - | 1,138,714,974 |
| Other | 191,694,156 | 269,982,076 |
| Add | 349,787,796 | 4,424,499,050 |

The Company has no the unpaid overdue debts.

15. Short-term advance payments from customers

| <i>Details</i> | Ending balance | Beginning balance |
|---|-----------------------|--------------------------|
| <i>Advance payments from other customers</i> | 82,007,920 | 7,412,312 |
| Minh Phuong Petroleum Private Enterprise | 77,896,600 | |
| Others | 4,111,320 | 7,412,312 |
| Total | 82,007,920 | 7,412,312 |

16. Tax and statutory obligations

| Items | Beginning balance | | Arising in year | | Ending balance | |
|----------------------------|-------------------|--------------------|-----------------------|-------------------------|----------------|----------------------|
| | Receivable | Payable | Payable | Already paid | Receivable | Payable |
| Value added tax (VAT) | - | 110,629,819 | 32,807,568,174 | (32,455,666,101) | - | 462,531,892 |
| Corporate income tax (CIT) | - | 432,939,316 | 10,539,224,733 | (4,251,786,755) | - | 6,720,377,294 |
| Personal income tax (PIT) | - | 50,145,241 | 2,221,878,367 | (2,229,200,234) | - | 42,823,374 |
| Land rent | - | - | 663,792,645 | (663,792,645) | - | - |
| Business license fee | - | - | 17,000,000 | (17,000,000) | - | - |
| Other taxes | - | 367,615,503 | - | (367,615,503) | - | - |
| Total | - | 961,329,879 | 46,249,463,919 | (39,985,061,238) | - | 7,225,732,560 |

Value Added Tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 8%, 10%.

Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income at the rate of 20%.

Personal income tax (PIT)

The Company has declared and paid under regulations.

Land rent

Land rent is paid according to the tax authority's notice.

Other taxes

The Company has declared and paid under regulations.

17. Payables to employees

| <i>Details</i> | Ending balance | Beginning balance |
|-------------------------|-----------------------|--------------------------|
| Wage and salary payable | 173,910,317 | 3,687,119,989 |
| Bonus payable | - | - |
| Total | 173,910,317 | 3,687,119,989 |

18. Short-term accruals

This is an advance deduction for electricity costs, telephone bills and bank fees.

| <i>Details</i> | Ending balance | Beginning balance |
|--|-----------------------|--------------------------|
| Electricity costs, telephone bills and bank fees | 102,982,170 | 87,985,128 |
| Total | 102,982,170 | 87,985,128 |

19. Unearned revenue

This is the industrial park rental cost.

19a. Short-term unearned revenue

| <i>Details</i> | Ending balance | Beginning balance |
|--|-----------------------|--------------------------|
| Other unearned revenue | 27,764,344,661 | 22,873,534,941 |
| Alliance Construction and Investment JSC | 3,487,388,892 | 3,487,388,892 |
| Saigon Beer Center Trading JSC – Cu Chi branch | 4,029,486,117 | 4,029,486,117 |
| Hansae Vietnam Co., Ltd. | 2,628,794,715 | 1,809,135,475 |
| Others | 17,618,674,937 | 13,547,524,457 |
| Total | 27,764,344,661 | 22,873,534,941 |

19b. Long-term unearned revenue

| <i>Details</i> | Ending balance | Beginning balance |
|--|------------------------|--------------------------|
| Other unearned revenue | 767,893,515,095 | 480,049,760,179 |
| Saigon Beer Center Trading JSC – Cu Chi branch | 89,750,558,312 | 91,765,301,372 |
| Alliance Construction and Investment JSC | 78,466,250,070 | 80,209,944,516 |
| Hansae Vietnam Co., Ltd. | 42,829,839,067 | 43,734,406,807 |
| Clover Co., Ltd. | 29,863,388,031 | 30,527,018,817 |
| Unilever Vietnam International Company Limited | 290,720,265,002 | - |
| Others | 236,263,214,613 | 233,813,088,667 |
| Total | 767,893,515,095 | 480,049,760,179 |

The Company does not have a contract that is likely to be unenforceable.

20. Other payables

20a. Other short-term payables

| <i>Details</i> | Ending balance | Beginning balance |
|---|-----------------------------|-----------------------------|
| <i>Other short-term payables to related parties</i> | <i>90,000,000</i> | |
| Mortgages, deposits | 90,000,000 | |
| - <i>Vietnam Asia Joint Stock Commercial Bank (VietABank) - Bac Saigon branch</i> | 90,000,000 | |
| <i>Short-term payables to others</i> | <i>5,602,436,282</i> | <i>7,281,308,399</i> |
| Dividends payable | 2,091,558,024 | 1,441,504,184 |
| Mortgages, deposits | 3,359,993,000 | 5,719,351,378 |
| - <i>Earth Transformation Enterprises JSC</i> | 3,140,643,000 | 3,140,643,000 |
| - <i>Tac Paritas JSC</i> | - | 2,063,708,378 |
| - <i>To Ba Production – Trading Co., Ltd.</i> | - | 315,000,000 |
| - <i>Le Van Phi</i> | 148,400,000 | |
| - <i>Other customers</i> | 70,950,000 | 200,000,000 |
| Others | 150,885,258 | 120,452,837 |
| Total | 5,692,436,282 | 7,281,308,399 |

20b. Other long-term payables

| <i>Details</i> | Ending balance | Beginning balance |
|--|-----------------------|--------------------------|
| Other long-term payables to related parties | - | 90,000,000 |
| Mortgages, deposits | - | 90,000,000 |
| - Vietnam Asia Joint Stock Commercial Bank (VietABank) - Bac Saigon branch | - | 90,000,000 |
| Long-term payables to others | 1,394,145,593 | 1,093,188,293 |
| Mortgages, deposits | 1,306,390,000 | 1,006,390,000 |
| - Bach Khoa Mechanical and Metal Casting JSC | 200,000,000 | 200,000,000 |
| - Tin Thanh Group JSC | - | 600,000,000 |
| - SGE Fuel Limited Liability Company | 600,000,000 | - |
| - Binh Duong YUTO Packaging Technology Company Limited | 300,000,000 | |
| Other customers | 206,390,000 | 206,390,000 |
| Others | 87,755,593 | 86,798,293 |
| Total | 1,394,145,593 | 1,183,188,293 |

20c. Unpaid overdue debts

The Company has no the unpaid overdue debts.

21. Provision for short-term payables

This is provision for severance allowance.

22. Bonus and welfare funds

| <i>Details</i> | Beginning balance | Increase due to make appropriation of profit ^(*) | Spending funds during year | Ending balance |
|--|--------------------------|--|-----------------------------------|-----------------------|
| Bonus fund | 2,003,590 | 2,237,519,300 | (82,200,000) | 2,157,322,890 |
| Welfare fund | 1,228,927,055 | 1,633,461,508 | (220,000,995) | 2,642,387,568 |
| Bonus fund to the Management and Executive Board | 13,530,247 | 893,295,043 | (895,700,000) | 11,125,290 |
| Total | 1,244,460,892 | 4,764,275,851 | (1,197,900,995) | 4,810,835,748 |

^(*) The Company made appropriation of Bonus and welfare funds, Bonus fund to the Management and Executive Board according to the Resolution of the 2025 Annual General Meeting of Shareholders No. 03/NQ-DHĐCĐ dated 28th March 2025.

23. Owners' equity

23a. The movement on the owners' equity

| Items | Owners' invested equity | Surplus of share capital | Treasury stock | Development and investment funds | Undistributed earnings | Total |
|--|-------------------------|--------------------------|-----------------|----------------------------------|------------------------|------------------|
| A | 1 | 2 | 3 | 4 | 5 | 6 |
| Beginning balance in previous year | 177,438,650,000 | 42,348,674,000 | (4,118,929,325) | 24,071,844,229 | 25,155,426,972 | 264,895,665,876 |
| Increase in previous year | - | - | - | - | 32,827,950,428 | 32,827,950,428 |
| Decrease in previous year | - | - | - | - | (25,155,426,972) | (25,155,426,972) |
| Ending balance in previous year / Beginning balance in current year | 177,438,650,000 | 42,348,674,000 | (4,118,929,325) | 24,071,844,229 | 32,827,950,428 | 272,568,189,332 |
| Increase in current year | - | - | - | - | 35,952,313,037 | 35,952,313,037 |
| Decrease in current year | - | - | - | - | (32,827,950,428) | (32,827,950,428) |
| Ending balance in current year | 177,438,650,000 | 42,348,674,000 | (4,118,929,325) | 24,071,844,229 | 35,952,313,037 | 275,692,551,941 |

23b. Details of the owners' invested equity:

| Details | Proportion | Ending balance | Beginning balance |
|------------------------|----------------|------------------------|------------------------|
| State shareholders (*) | 25.68% | 45,562,500,000 | 45,562,500,000 |
| Other shareholders | 74.32% | 131,876,150,000 | 131,876,150,000 |
| Total | 100.00% | 177,438,650,000 | 177,438,650,000 |

(*) State shareholder is Ho Chi Minh City Finance and Investment State-Owned Company (HFIC).

Details of charter capital contribution are as follows:

| Details | Business registration certificate | Contributed charter capital | Remaining charter capital |
|--------------------|-----------------------------------|-----------------------------|---------------------------|
| State shareholders | 45,562,500,000 | 45,562,500,000 | - |
| Other shareholders | 131,876,150,000 | 131,876,150,000 | - |
| Total | 177,438,650,000 | 177,438,650,000 | - |

23c. Transactions on capital with owners and distribution of dividends and profit

| <i>Details</i> | Current year | Previous year |
|--|---------------------|----------------------|
| - Owners' invested equity | - | - |
| + <i>Beginning balance</i> | 177,438,650,000 | 177,438,650,000 |
| + <i>Increase during the year</i> | - | - |
| + <i>Decrease during the year</i> | - | - |
| + <i>Ending balance</i> | 177,438,650,000 | 177,438,650,000 |
| - Dividends and profit already divided | 28,065,768,000 | 22,803,436,500 |

23d. Stocks

| <i>Details</i> | Ending balance | Beginning balance |
|---|-----------------------|--------------------------|
| Number of stocks being registered to issue | 17,743,865 | 17,743,865 |
| Number of stocks already issued/public offering | 17,743,865 | 17,743,865 |
| <i>Common stocks</i> | 17,743,865 | 17,743,865 |
| <i>Preferred stocks</i> | - | - |
| Number of buy-back stocks | 202,760 | 202,760 |
| <i>Common stocks</i> | 202,760 | 202,760 |
| <i>Preferred stocks</i> | - | - |
| Number of outstanding stocks | 17,541,105 | 17,541,105 |
| <i>Common stocks</i> | 17,541,105 | 17,541,105 |
| <i>Preferred stocks</i> | - | - |
| Nominal value of outstanding stocks (vnd/stock) | 10,000 | 10,000 |

23e. Development and investment funds

- Development and investment fund has made deduction from profit after corporate income tax and be used to invest in expanding business activities or intensive investment of the Company.
- The deduction and use of Development and investment fund must comply with the current financial policy for each form of enterprise or the decision of the Owner.

23f. Profit distribution

Profit distribution during year, the Company based on the Resolution of Annual General Meeting of Shareholders No. 03/NQ-ĐHĐCĐ dated 28th March 2025.

| | |
|---|-----------------------|
| Beginning balance | 32,827,950,428 |
| Profit after corporate income tax | 35,952,313,037 |
| Profit distribution during year: | (32,827,950,428) |
| - Bonus fund for the Board of Directors and Supervisory Board | 893,295,043 |
| - Bonus fund | 2,235,425,877 |
| - Welfare fund | 1,633,461,508 |
| - Dividend distribution to shareholders | 28,065,768,000 |
| Ending balance of undistributed earnings | 35,952,313,037 |

24. Off-balance sheet items

This is bad debts written off.

| <i>Details</i> | Ending balance | Begining balance | Reason |
|--------------------------------|-----------------------|-------------------------|---------------|
| Ben Thanh Mechanical Co., Ltd. | 418,557,150 | 418,557,150 | Unrecoverable |
| Ngo Thai Duc | 7,352,000 | 7,352,000 | Unrecoverable |
| Total | 425,909,150 | 425,909,150 | |

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|------------------------|------------------------|------------------------|
| Sale of merchandises | 79,264,614,162 | 99,736,845,369 |
| Industrial park rental | 12,720,288,317 | 7,890,475,363 |
| Rendering of services | 4,220,869,065 | 4,425,207,196 |
| Total | 96,205,771,544 | 112,052,527,928 |

1b. Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries and associated companies are presented in the Notes No. V.2c.

Transactions on sale of goods and rendering of services to related parties that are not subsidiaries and associated companies are as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Tay Bac Development Construction JSC | | |
| Sale of goods | 33,346,526 | 43,667,954 |
| Rental space | 27,272,728 | 27,272,728 |
| Total | 60,619,254 | 70,940,682 |

2. Cost of goods sold

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|------------------------|------------------------|------------------------|
| Merchandises | 76,178,826,591 | 96,094,361,533 |
| Industrial park rental | 2,385,334,357 | 2,452,019,949 |
| Rendering of services | 804,805,868 | - |
| Total | 79,368,966,816 | 98,546,381,482 |

3. Income from financial activities

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|--------------------------------|------------------------|------------------------|
| Interest on deposits | 9,598,875,233 | 4,614,317,177 |
| Dividends and profits received | 1,200,000,000 | 1,200,000,000 |
| Others | 2,276,418,624 | 19,462,661 |
| Total | 13,075,293,857 | 5,833,779,838 |

4. Expenses from financial activities

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|-------------------------|
| Securities transfer costs | 20,306,385 | 1,832,945,808 |
| Provision for devaluation of trading securities | - | - |
| Reversal of provision for devaluation of trading securities | (7,457,525,629) | (13,808,606,103) |
| Provision for investment in other entities | 173,378,436 | 244,786,043 |
| Reversal of provision for investment in other entities | - | - |
| Total | (7,263,840,808) | (11,730,874,252) |

5. Selling expenses

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Employee costs | 2,045,023,500 | 2,219,352,047 |
| Tools, equipments | 60,649,362 | 20,654,416 |
| Depreciation/Amortization of fixed assets | 385,370,475 | 377,950,592 |
| Outsourcing expenses | 6,210,818,398 | 1,580,849,329 |
| Others | 345,080,913 | 214,771,120 |
| Total | 9,046,942,648 | 4,413,577,504 |

6. General & administration expenses

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Wage and salary | 2,641,612,735 | 1,683,255,792 |
| Management materials | 56,772,679 | 27,590,000 |
| Office equipments | 23,139,572 | 44,612,251 |
| Depreciation/Amortization of fixed assets | 153,227,280 | 157,165,292 |
| Taxes and duties | 701,511,951 | 596,525,969 |
| Provision for doubtful debts | 3,068,373,112 | 5,263,600,909 |
| Reversal of doubtful debts | (4,303,423,563) | (1,000,000) |
| Outsourcing expenses | 555,407,673 | 505,550,806 |
| Others | 1,533,757,253 | 742,027,800 |
| Total | 4,430,378,692 | 9,019,328,819 |

7. Other income

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|----------------------------------|------------------------|------------------------|
| Others | 42,027 | 49,090 |
| Income from real estate transfer | 3,094,472,727 | |
| Total | 3,094,514,754 | 49,090 |

8. Current Corporate Income tax (CIT) expense

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|--|------------------------|------------------------|
| Total pre-tax accounting profit | 26,793,132,807 | 17,637,943,303 |
| Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax: | 6,808,753,663 | 3,476,733,973 |
| - Increase adjustments | 8,049,036,763 | 4,676,733,973 |
| + Remuneration of the Board of Management, the Supervisory Board | 153,000,000 | 153,000,000 |
| + Expenses are not related to production and business | 5,739,211,818 | 35,965,251 |
| + Provision for doubtful debts | 2,154,153,445 | 4,363,616,512 |
| + Provision for severance allowance | 2,671,500 | 124,152,210 |
| - Decrease adjustments | (1,240,283,100) | (1,200,000,000) |
| + Dividends | (1,200,000,000) | (1,200,000,000) |
| + Provision for severance allowance | (40,283,100) | |
| Taxable income | 33,601,886,470 | 21,114,677,276 |
| Transferring losses and offsetting gains/losses | - | - |
| Taxed income | 33,601,886,470 | 21,114,677,276 |
| Corporate income tax (CIT) rate | 20% | 20% |
| Current corporate income tax (CIT) expense | 6,720,377,294 | 4,222,935,455 |
| Additional corporate income tax from previous years | - | - |
| Current corporate income tax (CIT) expense | 6,720,377,294 | 4,222,935,455 |

9. Deferred Corporate Income tax expense

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|--|------------------------|------------------------|
| Deferred corporate income tax expense arising from taxable temporary differences | (423,308,369) | (897,553,744) |
| Total | (423,308,369) | (897,553,744) |

10. Gains on stock

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Accounting profit after Corporate income tax of the Company's shareholders | 20,496,063,882 | 14,312,561,592 |
| <i>Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:</i> | | |
| Making appropriation of bonus and welfare funds, bonus to the Board of Management ^(*) | (3,626,848,070) | (1,930,236,638) |
| Profit to calculate gains on stock | 16,869,215,812 | 12,382,324,954 |
| Average outstanding common stock during year | 17,541,105 | 17,541,105 |
| Gains on stock (VND/stock) | 962 | 706 |

^(*) The Company make temporary appropriation of bonus fund, welfare fund, bonus to the Board of Management and the Executive Board according to the ratio in the Resolution of the 2024 Annual General Meeting of Shareholders No. 03/NQ-ĐHĐCĐ dated 28th March 2025. These amounts will be adjusted according to the official Resolution of the General Meeting of Shareholders.

Average outstanding common stock during year is calculated as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Beginning balance of outstanding common stock | 17,541,105 | 17,541,105 |
| Effect of buy-back common stock during year | - | - |
| ... | - | - |
| Average outstanding common stock during year (stock) | 17,541,105 | 17,541,105 |

11. Diluted gains on stock

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Profit is allocated for shareholders holding common stock to calculate gains on stock | 16,869,215,812 | 12,382,324,954 |
| Increase / decrease adjustments of profit: | - | - |
| ... | | |
| Profit to calculate diluted gains on stock | 16,869,215,812 | 12,382,324,954 |
| Number of common stocks used to calculate diluted gains on stock | 17,541,105 | 17,541,105 |
| Diluted gains on stock (VND/stock) | 962 | 706 |

Number of common stocks used to calculate diluted gains on stock is calculated as follows:

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Beginning balance of outstanding common stock | 17,541,105 | 17,541,105 |
| Effect of buy-back common stock during year | - | - |
| ... | - | - |
| Number of common stocks used to calculate diluted gains on stock (VND/stock) | 17,541,105 | 17,541,105 |

12. Expenses from operating activities by nature

| <i>Details</i> | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| Raw materials, supplies | 140,561,613 | 92,856,667 |
| Wage and salary | 4,686,636,235 | 3,902,607,839 |
| Depreciation/Amortization of fixed assets | 2,923,932,112 | 2,987,135,833 |
| Outsourcing expenses | 8,777,515,703 | 3,351,366,344 |
| Others | 643,787,715 | 6,219,399,829 |
| Total | 17,172,433,378 | 16,553,366,512 |

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CASH FLOW STATEMENT (Currency: VND)

1. Non-monetary transactions

During year, the Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

The Company has not incurred proceeds from borrowings.

4. Repayments of borrowing principal

The Company has not incurred repayments of borrowing principal.

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Company has not incurred contingent assets would affect the financial statements, which need any adjustments to the figures or disclosures in the financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the financial statements, which need any adjustments to the figures or disclosures in the financial statements.

3. Operating lease assets

As at the accounting period ended, future minimum lease payments derived from the irrevocable operating lease are as follows:

| <i>Details</i> | Ending balance | Beginning balance |
|------------------------|------------------------|--------------------------|
| From 1 year or less | 21,088,932,746 | 10,264,415,950 |
| Over 1 year to 5 years | 28,281,446,034 | 27,879,001,578 |
| Over 5 years | 62,792,564,358 | 66,046,058,829 |
| Total | 112,162,943,138 | 104,189,476,357 |

The total additional rental amount is recorded as revenue during year with amount of VND 152,387,471 (previous year with amount of VND 276,048,827).

4. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

4a. Transactions and balances with members of key management and individuals related to members of key management

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Executive Board.

Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

The Company has not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management.

Guarantee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management.

Besides, there is no members of key management and individuals related to members of key management who use their own properties to secure the loans of the Company.

Liabilities with members of key management and individuals related to members of key management

As at the accounting period ended, the Company has no liabilities with members of key management and individuals related to members of key management.

Income of members of key management ()*

| Details: | Quarter II/2025 | Quarter II/2024 |
|-----------------|----------------------|----------------------|
| Wage and salary | 834,201,046 | 737,451,176 |
| Remuneration | 183,000,000 | 183,000,000 |
| Bonus | 10,000,000 | 10,000,000 |
| Other income | 33,424,000 | 24,464,000 |
| Dividends | 2,564,315,200 | 2,785,506,100 |
| Total | 3,624,940,246 | 3,738,421,276 |

Details of income of members of key management are as follows:

| Details for the first quarter of 2025 | Wage | Remuneration | Bonus | Other income | Dividends | Add |
|---------------------------------------|--------------------|--------------------|-------------------|-------------------|----------------------|----------------------|
| Board of Management | 427,868,376 | 123,000,000 | 4,000,000 | 10,000,000 | 2,537,720,000 | 3,102,588,376 |
| Phan Van Toi | 152,302,800 | - | 2,000,000 | 5,000,000 | 242,992,000 | 402,294,800 |
| Nguyen Viet Truong An | - | 33,000,000 | - | - | - | 33,000,000 |
| Doan Minh Duy | 275,565,576 | 30,000,000 | 2,000,000 | 5,000,000 | 1,459,752,000 | 1,772,317,576 |
| Phan Hoang Tuan | - | 30,000,000 | - | - | 834,976,000 | 864,976,000 |
| Pham Hong Diep | - | 30,000,000 | - | - | - | 30,000,000 |
| Supervisory Board | - | 60,000,000 | - | - | 2,432,000 | 62,432,000 |
| Pham Van Hau | - | 30,000,000 | - | - | 2,432,000 | 32,432,000 |
| Nguyen Ngoc Dang Khoa | - | 15,000,000 | - | - | - | 15,000,000 |
| Ngo Thi Bich Tram | - | 15,000,000 | - | - | - | 15,000,000 |
| Executive Board | 406,332,670 | - | 6,000,000 | 23,424,000 | 24,163,200 | 459,919,870 |
| Tran Huu Nghia | 123,975,710 | - | 2,000,000 | 10,616,000 | 15,491,200 | 152,082,910 |
| Pham Ha Minh | 194,972,160 | - | 2,000,000 | 5,000,000 | - | 201,972,160 |
| Lieu Minh Hien | 87,384,800 | - | 2,000,000 | 7,808,000 | 8,672,000 | 105,864,800 |
| Total | 834,201,046 | 183,000,000 | 10,000,000 | 33,424,000 | 2,564,315,200 | 3,624,940,246 |

| Details for the second quarter of 2024 | Wage | Remuneration | Bonus | Other income | Dividends | Add |
|--|--------------------|--------------------|-------------------|-------------------|----------------------|----------------------|
| Board of Management | 427,868,376 | 123,000,000 | 4,000,000 | | 2,061,897,500 | 2,616,765,876 |
| Phan Van Toi | 152,302,800 | - | 2,000,000 | | 197,431,000 | 351,733,800 |
| Nguyen Viet Truong An | - | 33,000,000 | - | | - | 33,000,000 |
| Doan Minh Duy | 275,565,576 | 30,000,000 | 2,000,000 | | 1,186,048,500 | 1,493,614,076 |
| Phan Hoang Tuan | - | 30,000,000 | - | | 678,418,000 | 708,418,000 |
| Pham Hong Diep | - | 30,000,000 | - | | - | 30,000,000 |
| Supervisory Board | - | 60,000,000 | - | | 1,976,000 | 61,976,000 |
| Pham Van Hau | - | 30,000,000 | - | | 1,976,000 | 31,976,000 |
| Nguyen Ngoc Dang Khoa | - | 15,000,000 | - | | - | 15,000,000 |
| Ngo Thi Bich Tram | - | 15,000,000 | - | | - | 15,000,000 |
| Executive Board | 309,582,800 | - | 6,000,000 | 22,464,000 | 721,632,600 | 1,059,679,400 |
| Nguyen Van Tam | 126,102,000 | - | 2,000,000 | | 702,000,000 | 830,102,000 |
| Tran Huu Nghia | 102,882,000 | - | 2,000,000 | 14,976,000 | 12,586,600 | 132,444,600 |
| Lieu Minh Hien | 80,598,800 | - | 2,000,000 | 7,488,000 | 7,046,000 | 97,132,800 |
| Total | 737,451,176 | 183,000,000 | 10,000,000 | 22,464,000 | 2,785,506,100 | 3,738,421,276 |

(*) Members of key management include: members of the Board of Management, the Supervisory Board and members of the Executive Board

4b. Transactions and balances with other related parties

The Company's other related parties include:

- Associated companies, jointly-controlled entities.
- Individuals have the right to directly or indirectly vote in the Company and close members of their family.
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

Company's other related parties include:

| Other related parties | Relationship |
|--|--|
| Viet A Commercial Joint Stock Bank (Viet A Bank) | The Company is a shareholder and Mr. Phan Van Toi is a member of the Board of Management at the bank |
| Tay Bac Development Construction JSC | The Company is a shareholder and Mr. Phan Van Toi is a member of the Board of Management |

Transactions with other related parties

Transactions with subsidiaries and associated companies is presented in the Notes No. V.2c.

Transactions arising between the Company and other related parties that are not subsidiaries, joint ventures and associates are as follows:

| Details: | Quarter II/2025 | Quarter II/2024 |
|---|------------------------|------------------------|
| <i>Viet A Commercial Joint Stock Bank (Viet A Bank)</i> | | |
| Selling stocks | - | - |
| <i>Providing goods and services</i> | | |
| Collecting space rental fees | 118,800,000 | 118,800,000 |
| <i>Tay Bac Development Construction JSC</i> | | |
| <i>Providing goods and services</i> | | |
| Proceeds from sale of goods | 36,681,180 | 39,464,540 |
| Collecting space rental fees | 60,000,000 | 60,000,000 |
| <i>Purchase of goods</i> | | |
| Payable for purchases of goods and services | 44,064,000 | 44,064,000 |
| Already paid for purchases of goods and services | - | - |
| <i>Guarantee commitments</i> | | |
| The Company has not used fixed assets, inventories as collateral for loans of other related parties. Besides, there is no other related parties who use their own properties to secure the loans of the | | |

Company.

Liabilities with other related parties

Liabilities with other related parties is presented in the Notes No. V.

Receivables from other related parties are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of other related parties.

5. Capitalized interest expenses

In year, the Company has not incurred capitalized interest expenses.

6. Segment Reporting

The Company selected the business segment reporting as the primary reporting due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

Segment reporting is presented according to the business field

| Details | Commercial activities | Industrial park rental activities | Other activities | Total |
|--|------------------------------|--|-------------------------|-----------------------|
| Quarter II/2025 | | | | |
| Net revenues from sale of goods and rendering of services | 79,264,614,162 | 12,720,288,317 | 4,220,869,065 | 96,205,771,544 |
| Cost of goods sold | 76,178,826,591 | 2,385,334,357 | 804,805,868 | 79,368,966,816 |
| Gross profit from sale of goods and rendering of services | 3,085,787,571 | 10,334,953,960 | 3,416,063,197 | 16,836,804,728 |
| Quarter II/2024 | | | | |
| Net revenues from sale of goods and rendering of services | 99,736,845,369 | 7,890,475,363 | 4,425,207,196 | 112,052,527,928 |
| Cost of goods sold | 96,094,361,533 | 2,452,019,949 | - | 98,546,381,482 |
| Gross profit from sale of goods and rendering of services | 3,642,483,836 | 5,438,455,414 | 4,425,207,196 | 12,293,720,878 |

Segment reporting is presented according to geography

In year, whole activities of the Company takes place in the territory of Vietnam.

7. Collateral

The Company does not mortgage any assets to the other entities as at 30th June 2025.

8. Going-concern assumption

As at the date of the financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the financial statements for the fiscal year ended 30th June

2025 are prepared on the basis of the going-concern assumption.

9. Subsequent events

In the opinion of the Executive Board, the Company's the financial statements for the fiscal year ended 30th June 2025 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the financial statements.

Prepared by



NGUYEN THUY TRA MY

Chief Accountant



LIEU MINH HIEN



Director

DOAN MINH DUY