

COMPANY CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK

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BÁO CÁO TÀI CHÍNH

Quý I năm 2025

Financial Statements of

First Quarter 2025

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Thôn Văn, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

BẢNG CÂN ĐỐI KẾ TOÁN
STATEMENT OF FINANCIAL POSITION

Tại ngày 31 tháng 03 năm 2025/As at March 31, 2025

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	3/31/2025	3/31/2024
(1)	(2)	(3)	(4)	(4)
A. TÀI SẢN NGẮN HẠN/A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		221,737,220,826	226,562,540,732
I. Tiền và các khoản tương đương tiền I. Cash and cash equivalents (110 = 111 + 112)	110		79,815,403,479	111,318,618,783
1. Tiền 1. Cash	111	V.01	68,815,403,479	100,318,618,783
2. Các khoản tương đương tiền 2. Cash equivalents	112		11,000,000,000	11,000,000,000
II. Các khoản đầu tư tài chính ngắn hạn II. Short-term investments (120 = 121 + 129)	120	V.02	47,000,000,000	37,000,000,000
1. Chứng khoán kinh doanh 1. Trading securities	121		-	-
2. Dự phòng giảm giá chứng khoán kinh doanh (*) 2. Allowance for decline in value of trading securities (*)	122		-	-
3. Đầu tư nắm giữ đến ngày đáo hạn 3. Held to maturity investments	123		47,000,000,000	37,000,000,000
III. Các khoản phải thu ngắn hạn III. Short-term accounts receivable (130 = 131 + 132 + 133 + 134 + 135 + 139)	130		35,975,615,777	27,580,713,395
1. Phải thu ngắn hạn của khách hàng 1. Short-term trade receivables	131		35,099,560,516	25,200,501,343
2. Trả trước cho người bán ngắn hạn 2. Short-term advances to suppliers	132		227,559,371	1,153,096,984
3. Phải thu nội bộ ngắn hạn 3. Short-term inter-company receivables	133		-	-
4. Phải thu theo tiến độ kế hoạch hợp đồng xây dựng 4. Receivables based on agreed progress of construction contract	134		-	-
5. Phải thu về cho vay ngắn hạn 5. Short-term loan receivables	135		-	-
6. Các khoản phải thu ngắn hạn khác 6. Other short-term receivables	136	V.03	648,495,890	1,227,115,068
7. Tài sản thiếu chờ xử lý 7. Assets in shortage awaiting resolution	137		-	-
8. Dự phòng phải thu ngắn hạn khó đòi (*) 8. Allowance for doubtful short-term debts (*)	139		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	3/31/2025	3/31/2024
(1)	(2)	(3)	(4)	(4)
IV. Hàng tồn kho IV. Inventories (140 = 141 + 149)	140		58,946,201,570	50,663,208,554
1. Hàng tồn kho 1. Inventories	141	V.04	58,946,201,570	50,663,208,554
2. Dự phòng giảm giá hàng tồn kho (*) 2. Allowance for decline in inventories (*)	149		-	-
V. Tài sản ngắn hạn khác V. Other current assets (150 = 151 + 152 + 154 + 158)	150		-	-
1. Chi phí trả trước ngắn hạn 1. Short-term prepaid expenses	151		-	-
2. Thuế GTGT được khấu trừ 2. VAT deductibles	152		-	-
3. Thuế và các khoản khác phải thu nhà nước 3. Taxes and other receivables from the State	153	V.05	-	-
4. Giao dịch mua bán lại trái phiếu Chính phủ 4. Reacquisition of government bonds	154		-	-
5. Tài sản ngắn hạn khác 5. Other current assets	155		-	-
B - TÀI SẢN DÀI HẠN/B - NON- CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		19,407,813,725	18,629,494,537
I. Các khoản phải thu dài hạn I. Long-term receivables (210 = 211 + 212 + 213 + 218 + 219)	210		-	-
1. Phải thu dài hạn của khách hàng 1. Long-term trade receivables	211		-	-
2. Trả trước cho người bán dài hạn 2. Long-term advances to suppliers	212		-	-
3. Vốn kinh doanh ở đơn vị trực thuộc 3. Capital in subsidiaries	213		-	-
4. Phải thu dài hạn nội bộ 4. Inter-company long-term receivables	214	V.06	-	-
5. Phải thu về cho vay dài hạn 5. Long-term loan receivables	215			
6. Phải thu dài hạn khác 6. Other long-term receivables	216	V.07	-	-
7. Dự phòng phải thu dài hạn khó đòi (*) 7. Provisions for long-term bad debts (*)	219		-	-
II. Tài sản cố định II. Fixed assets (220 = 221 + 224 + 227 + 230)	220		18,264,648,327	18,512,666,081
1. Tài sản cố định hữu hình 1. Tangible fixed assets (221 = 222 + 223)	221	V.08	8,138,137,988	8,048,290,847
- Nguyên giá - Cost	222		98,826,471,657	96,536,725,842
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	223		(90,688,333,669)	(88,488,434,995)
2. Tài sản cố định thuê tài chính 2. Finance lease assets (224 = 225 + 226)	224	V.09	-	-
- Nguyên giá - Cost	225		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	3/31/2025	3/31/2024
(1)	(2)	(3)	(4)	(4)
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	226		-	-
3. Tài sản cố định vô hình 3. Intangible fixed assets (227 = 228 + 229)	227	V.10	10,112,010,189	10,464,375,234
- Nguyên giá - Cost	228		18,732,149,311	18,482,422,686
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	229		(8,620,139,122)	(8,018,047,452)
III. Bất động sản đầu tư III. Investment properties (240 = 241 + 242)	230	V.12	-	-
- Nguyên giá - Cost	231		-	-
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	232		-	-
IV. Tài sản dở dang dài hạn IV. Long-term unfinished asset	240	V.11	14,500,150	-
1. Chi phí sản xuất, kinh doanh dở dang dài hạn 1. Long-term work in process	241		-	-
2. Chi phí xây dựng cơ bản dở dang 2. Construction in progress	242		14,500,150	-
V. Đầu tư tài chính dài hạn V. Long-term investments (250 = 251 + 252 + 258 + 259)	250		-	-
1. Đầu tư vào công ty con 1. Investment in subsidiaries	251		-	-
2. Đầu tư vào công ty liên kết, liên doanh 2. Investments in joint ventures, associates	252		-	-
3. Đầu tư góp vốn vào đơn vị khác 3. Investments in equity of other entities	253	V.13	-	-
4. Dự phòng giảm giá đầu tư tài chính dài hạn 4. Allowance for impairments in other entities	254		-	-
5. Đầu tư nắm giữ đến ngày đáo hạn 5. Held to maturity investments	255		-	-
VI. Tài sản dài hạn khác VI. Other long-term assets (260 = 261 + 262 + 268)	260		1,143,165,398	116,828,456
1. Chi phí trả trước dài hạn 1. Long-term prepaid expenses	261	V.14	1,143,165,398	116,828,456
2. Tài sản thuế thu nhập hoãn lại 2. Deferred tax assets	262	V.21	-	-
3. Thiết bị, vật tư, phụ tùng thay thế dài hạn 3. Long-term equipment and spare parts for replacement	263		-	-
4. Tài sản dài hạn khác 4. Other long-term assets	268		-	-
TỔNG CỘNG TÀI SẢN/TOTAL ASSETS (270 = 100 + 200)	270		241,145,034,551	245,192,035,269
NGUỒN VỐN/RESOURCES				
A - NỢ PHẢI TRẢ/A - LIABILITIES (300 = 310 + 330)	300		39,934,112,801	53,088,735,254
I. Nợ ngắn hạn/Current liabilities (310 = 311 + 312 + ... + 319 + 320 + 323)	310		39,934,112,801	53,088,735,254

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	3/31/2025	3/31/2024
(1)	(2)	(3)	(4)	(4)
1. Phải trả người bán ngắn hạn 1. Short-term trade payables	311	V.15	16,970,630,471	26,868,663,097
2. Người mua trả tiền trước ngắn hạn 2. Short-term advances from customers	312		1,772,598,559	7,388,502,882
3. Thuế và các khoản phải nộp Nhà nước 3. Tax payables and statutory obligations	313		2,401,880,568	1,640,030,083
4. Phải trả người lao động 4. Payables to employees	314	V.16	4,958,572,394	169,825,775
5. Chi phí phải trả ngắn hạn 5. Accrued expenses payable	315		2,205,679,172	4,469,535,269
6. Phải trả nội bộ ngắn hạn 6. Inter-company payables	316	V.17	-	-
7. Phải trả theo tiến độ kế hoạch hợp đồng xây dựng 7. Payables based on agreed progress of construction contract	317		-	-
8. Doanh thu chưa thực hiện ngắn hạn 8. Short-term unrealized revenues	318		-	-
9. Phải trả ngắn hạn khác 9. Other payables	319		8,393,178,660	2,154,259,253
10. Vay và nợ thuê tài chính ngắn hạn 10. Short-term loans and finance lease liabilities	320	V.18	-	7,029,139,478
11. Dự phòng phải trả ngắn hạn 11. Provision for short-term payables	321		-	-
12. Quỹ khen thưởng phúc lợi 12. Bonus and welfare fund	322		3,231,572,977	3,368,779,417
13. Quỹ bình ổn giá 13. Price stabilization fund	323		-	-
14. Giao dịch mua bán lại trái phiếu Chính phủ 14. Reacquisition of government bonds	324		-	-
II. Nợ dài hạn/Long-term liabilities (330 = 331 + 332 + ... + 338 + 339)	330		-	-
1. Phải trả người bán dài hạn 1. Long-term trade payables	331		-	-
2. Người mua trả tiền trước dài hạn 2. Long-term advances from customers	332		-	-
3. Chi phí phải trả dài hạn 3. Long-term accrued expenses payable	333	V.19	-	-
4. Phải trả nội bộ về vốn kinh doanh 4. Operating capital intra-company payables	334		-	-
5. Phải trả dài hạn nội bộ 5. Inter-company long-term payables	335		-	-
6. Doanh thu chưa thực hiện dài hạn 6. Long-term unrealized revenues	336		-	-
7. Phải trả dài hạn khác 7. Other long-term payables	337	V.20	-	-
8. Vay và nợ thuê tài chính dài hạn 8. Long-term loans and finance lease liabilities	338		-	-
9. Trái phiếu chuyển đổi 9. Convertible bonds	339	V.21	-	-
10. Cổ phiếu ưu đãi 10. Preference shares	340		-	-
11. Thuế thu nhập hoãn lại phải trả 11. Deferred tax payables	341		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	3/31/2025	3/31/2024
(1)	(2)	(3)	(4)	(4)
12. Dự phòng phải trả dài hạn 12. Provision for long-term payables	342			
13. Quỹ phát triển khoa học và công nghệ 13. Science and technology development fund	343			
B. VỐN CHỦ SỞ HỮU/B. OWNER'S EQUITY (400 = 410 + 430)	400		201,210,921,750	192,103,300,015
I. Vốn chủ sở hữu I. Equity	410		201,210,921,750	192,103,300,015
1. Vốn đầu tư của chủ sở hữu 1. Owners' shares capital	411		120,270,860,000	120,270,860,000
2. Thặng dư vốn cổ phần 2. Ordinary shares capital	412		14,060,000,000	14,060,000,000
3. Quyền chọn chuyển đổi trái phiếu 3. Option of bonds conversion	413		-	-
4. Vốn khác của chủ sở hữu 4. Other owners' capital	414		-	-
5. Cổ phiếu quỹ (*) 5. Treasury shares (*)	415		-	-
6. Chênh lệch đánh giá lại tài sản 6. Asset revaluation differences	416		-	-
7. Chênh lệch tỷ giá hối đoái 7. Foreign exchange differences	417		-	-
8. Quỹ đầu tư phát triển 8. Investment and development fund	418		38,151,435,908	38,151,435,908
9. Quỹ hỗ trợ sắp xếp doanh nghiệp 9. Business arrangement assistance fund	419		-	-
10. Quỹ khác thuộc vốn chủ sở hữu 10. Other funds belonging to owners' equity	420		3,290,158,674	3,290,158,674
11. Lợi nhuận sau thuế chưa phân phối 11. Undistributed earnings	421		25,438,467,168	16,330,845,433
- LNST chưa phân phối lũy kế đến cuối kỳ trước - Post undistributed earnings	421a		20,861,590,350	13,799,569,666
- LNST chưa phân phối kỳ này - Accumulate undistributed earnings	421b		4,576,876,818	2,531,275,767
12. Nguồn vốn đầu tư XDCB 12. Capital expenditure fund	422		-	-
II. Nguồn kinh phí và quỹ khác II. Other capital and funds	430		-	-
1. Nguồn kinh phí 1. Subsidized not-for-profit funds	431	V.23	-	-
2. Nguồn kinh phí đã hình thành TSCĐ 2. Funds invested in fixed assets	432		-	-
TỔNG CỘNG NGUỒN VỐN/TOTAL RESOURCES (440 = 300 + 400)	440		241,145,034,551	245,192,035,269

Hà Nội, Ngày 14 tháng 04 năm 2025

Ha Noi, 14 April 2025

Người lập biểu
Reparer

Kế toán trưởng
Chief accountant

Tổng Giám đốc
General Director



Nguyễn Ngọc Anh

Phạm Thu Hà

Phạm Thu Hà

Tại ngày 31 tháng 03 năm 2025/As at March 31, 2025

Mẫu B 02 - DN (Ban hành theo Thông tư số 200 ngày 22/12/2014 của Bộ Tài Chính)

Form B 02 - DN (Issued according to Circular No. 200 dated December 22, 2014 of the Ministry of Finance)

Chỉ tiêu Item	Mã số Code	Thuyết minh Note	Quý này (Năm nay) This quarter (This year)	Quý này (Năm ngoái) This quarter (Last year)	Số lũy kế từ đầu năm đến cuối quý này (Năm nay) Cumulative number from the beginning of the year to the	Số lũy kế từ đầu năm đến cuối quý này (Năm trước) Cumulative number from the beginning of the year to the
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Doanh thu bán hàng và cung cấp dịch vụ 1. Revenue from sale of goods and rendering of services	01	VI.25	100,088,755,010	90,950,369,633	100,088,755,010	90,950,369,633
2. Các khoản giảm trừ doanh thu 2. Deductible items	02		82,111,560		82,111,560	
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02) 3. Net revenue from sale of goods and rendering of services	10		100,006,643,450	90,950,369,633	100,006,643,450	90,950,369,633
4. Giá vốn hàng bán 4. Cost of goods sold	11	VI.27	85,490,877,208	79,902,206,633	85,490,877,208	79,902,206,633
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11) 5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		14,515,766,242	11,048,163,000	14,515,766,242	11,048,163,000
6. Doanh thu hoạt động tài chính 6. Revenue from financial income	21	VI.26	923,058,901	1,751,919,638	923,058,901	1,751,919,638
7. Chi phí tài chính 7. Financial expenses	22	VI.28	1,005,794,165		1,005,794,165	
- Trong đó : Lãi vay phải trả - In which: Interest expenses	23					
8. Chi phí bán hàng 8. Selling expenses	24		3,285,222,936	2,894,683,317	3,285,222,936	2,894,683,317
9. Chi phí quản lý doanh nghiệp 9. General administrative expenses	25		5,209,097,720	6,707,763,099	5,209,097,720	6,707,763,099
10. Lợi nhuận thuần từ hoạt động kinh doanh [30 = 20 + (21- 22) - (24 + 25)] 10. Net profit from operating activities [30 = 20 + (21- 22) -	30		5,938,710,322	3,197,636,222	5,938,710,322	3,197,636,222
11. Thu nhập khác 11. Other income	31			*		
12. Chi phí khác 12. Other expense	32		174,091,439		174,091,439	
13. Lợi nhuận khác (40 = 31 - 32) 13. Other profit (loss) (40 = 31 - 32)	40		-174,091,439		-174,091,439	
14. Tổng lợi nhuận trước thuế (50 = 30 + 40) 14. Total profit before tax (50 = 30 + 40)	50		5,764,618,883	3,197,636,222	5,764,618,883	3,197,636,222
15. Chi phí thuế thu nhập DN hiện hành 15. Current business income tax expenses	51	VI.30	1,187,742,065	666,360,363	1,187,742,065	666,360,363
16. Chi phí thuế thu nhập DN hoãn lại 16. Deferred business income tax expenses	52	VI.30				
17. Lợi nhuận sau thuế (60 = 50 - 51 - 52) 17. Profit after tax	60		4,576,876,818	2,531,275,859	4,576,876,818	2,531,275,859

Hà Nội, ngày 14 tháng 04 năm 2025

Ha Noi, 14 April 2025



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Hà Nội, 14 April 2023

Tổng Giám đốc
General Director

CÔNG TY CỔ PHẦN SƠN TÔNG HỢP HÀ NỘI

CỔ PHẦN
SƠN TÔNG HỢP
HÀ NỘI

M.S. N: 0100103110
H. THANH TRÌ - T.P. HÀ NỘI

Nguyễn Ngọc Anh

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Thôn Văn, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

LƯU CHUYỂN TIỀN TỆ (THEO PHƯƠNG PHÁP TRỰC TIẾP)
CASH FLOW STATEMENT (BY DIRECT METHOD)

Tại ngày 31 tháng 03 năm 2025/As at March 31, 2025

Chi tiêu Item	Mã Code	Th. Minh Note	31/3/2025	31/3/2024
(1)	(2)	(3)	(4)	(4)
I. Lưu chuyển tiền từ hoạt động kinh doanh I. Cash flow from operating activities				
1. Tiền thu từ bán hàng, cung cấp dịch vụ và doanh thu khác 1. Cash receipts from goods sale, services supply and others	01		96,364,118,188	103,845,535,722
2. Tiền chi trả cho người cung cấp hàng hóa và dịch vụ 2. Cash payments to goods suppliers and service providers	02		(72,075,873,145)	(114,778,218,519)
3. Tiền chi trả cho người lao động 3. Cash payments to employees	03		(9,982,962,517)	(12,256,564,038)
4. Tiền chi trả lãi vay 4. Cash payments of loan interests	04		0	0
5. Tiền chi nộp thuế thu nhập doanh nghiệp 5. Cash payment of enterprise income tax	05		(1,274,563,558)	(1,484,965,443)
6. Tiền thu khác từ hoạt động kinh doanh 6. Other cash receipts from business activities	06		14,337,189	55,540,000,000
7. Tiền chi khác cho hoạt động kinh doanh 7. Other cash payments to production and business activities	07		(2,264,468,913)	(3,015,652,988)
Lưu chuyển tiền thuần từ hoạt động kinh doanh Net cash flows from business activities	20		10,780,587,244	27,850,134,734
II. Lưu chuyển tiền từ hoạt động đầu tư II. Cash flow from investment activities				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác 1. Cash payments to procure and/or construct fixed assets and other long-term assets	21		0	0
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các tài sản dài hạn khác 2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		0	0
3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác 3. Cash payments to provide loans, to acquire debt instruments of other units	23		(58,000,000,000)	(48,000,000,000)
4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác 4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		52,000,000,000	53,000,000,000
5. Tiền chi đầu tư góp vốn vào đơn vị khác 5. Cash payments of investments in capital contributions to other units	25		0	0
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác 6. Cash recovered from investments in capital contributions to other units	26		0	0
7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia 7. Cash receipts from loan interests, dividends and earned profits	27		923,058,901	1,751,919,638
Lưu chuyển tiền thuần từ hoạt động đầu tư Net cash flow from investment activities	30		(5,076,941,099)	6,751,919,638

Chỉ tiêu Item	Mã Code	Th. Minh Note	31/3/2025	31/3/2024
(1)	(2)	(3)	(4)	(4)
III. Lưu chuyển tiền từ hoạt động tài chính III. Cash flow from financial activities				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ sở hữu 1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31		0	0
2. Tiền chi trả vốn góp cho các chủ sở hữu, mua lại cổ phiếu của doanh nghiệp đã phát hành 2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32		0	0
3. Tiền vay ngắn hạn, dài hạn nhận được 3. Cash receipts from short- or long-term borrowings	33		0	0
4. Tiền chi trả nợ gốc vay 4. Cash repayments of principals of borrowings	34		0	0
5. Tiền chi trả nợ thuê tài chính 5. Cash repayments of financial leasing debts	35		0	0
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu 6. Cash payments of dividends or profits to owners or shareholders	36		0	0
Lưu chuyển tiền thuần từ hoạt động tài chính Net cash flow from financial activities	40		0	0
Lưu chuyển tiền thuần trong kỳ (50 = 20+30+40) Net cash flow in the period (50=20+30+40)	50		5,703,646,145	34,602,054,372
Tiền và tương đương tiền đầu kỳ Cash and cash equivalents at the beginning of period	60		63,111,757,334	65,716,564,411
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ Effects of changes in foreign exchange rates	61		0	0
Tiền và tương đương tiền cuối kỳ (70 = 50+60+61) Cash and cash equivalents at the end of period (70 = 50+60+61)	70	VII.34	68,815,403,479	100,318,618,783

Hà Nội, Ngày 14 tháng 04 năm 2025
Ha Noi, 14 April 2025

Người lập biểu
Preparer

Phạm Thu Hà

Kế toán trưởng
Chief accountant

Phạm Thu Hà

Tổng Giám đốc
General Director



Nguyễn Ngọc Anh

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Thôn Vãn, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

THỰC HIỆN NGHĨA VỤ VỚI NGÂN SÁCH NHÀ NƯỚC/PERFORMING OBLIGATIONS TO THE STATE BUDGET
QUÝ I NĂM 2025

Số hiệu Number	Chi tiêu Item	Số còn phải nộp đầu năm The remaining amount must be paid at the beginning of the year	Phát sinh trong năm Arising during the year		Số còn phải nộp cuối kỳ The remaining amount must be paid at the end of the term
			Số phải nộp Number to be paid	Số đã nộp Number submitted	
1	2	3	4	5	6
333	Thuế và các khoản phải nộp nhà nước/Taxes and other amounts payable to the state				
33311	Thuế GTGT đầu ra/Output VAT		8,749,586,603	10,003,205,075	1,253,618,472
33312	Thuế GTGT hàng nhập khẩu/VAT on imported goods	-	323,470,746	323,470,746	-
3332	Thuế tiêu thụ đặc biệt/Special consumption tax	-	-	-	-
3333	Thuế xuất, nhập khẩu/Import and export tax	-	65,526,794	65,526,794	-
3334	Thuế thu nhập doanh nghiệp/Corporate income tax	1,226,185,656	1,274,563,558	1,187,742,065	1,139,306,703
3335	Thuế thu nhập cá nhân/Personal income tax	-	119,827,973	119,827,973	-
3336	Thuế tài nguyên/Resource tax	-	76,800	76,800	-
3337	Thuế nhà đất, tiền thuê đất/Real estate tax, land rent	-			-

3338	Thuế bảo vệ môi trường và các loại thuế khác/Environmental protection tax and other taxes	9,123,823	6,000,000	9,123,823
3339	Phí, lệ phí và các khoản phải nộp khác/Fees, charges and other payables	-	12,114,293	-
	Tổng cộng/Total	1,235,309,479	10,551,166,767	2,402,048,998

Hà Nội, Ngày 14 tháng 04 năm 2025
Ha Noi, 14 March 2025

Người lập biểu
Preparer



Phạm Thu Hà

Kế toán trưởng
Chief accountant



Phạm Thu Hà

Tổng Giám đốc
General Director



Nguyễn Ngọc Anh

NOTES TO THE FINANCIAL STATEMENTS

For the 1st quarter of 2025

1. COMPANY INFORMATION**1.1. Ownership structure**

Hanoi Synthetic Paint Joint Stock Company was established under the Certificate of Business Registration of Joint Stock Company No. 0100103619 issued by Hanoi Department of Planning and Investment on 20 December 2005, registered for the 11th change on June 25, 2020.

Transaction name in English: Hanoi Synthetic Paint Joint Stock Company.

Abbreviated name: HASYNPAINTCO.

According to the 11th amendment of the Business Registration Certificate dated 25/06/2020, the charter capital of the Company is VND 120,270,860,000 (*In words: One hundred and twenty billion, two hundred and seventy million, eight hundred and sixty thousand VND*).

The Company's stock is currently listed on the UpCOM Stock Exchange with stock code: HSP

The Company's registered office is located at: Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam.

1.2. Operating industries and principle activities

- Other production not yet classified: Production of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint industry, printing inks, varnishes and surface coatings;
- Wholesale of other specialized businesses that have not yet been classified into: Trading in paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to paints, printing inks, varnishes and surface coatings;
- The remaining business support service activities have not been classified anywhere: Import and export of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint, printing inks, varnishes and surface coatings;
- Wholesale of solid, liquid, gaseous fuels and related products; Wholesale crude oil; Wholesale of petroleum and related products;
- Retailing of motor fuel in specialty stores;
- Trading in real estate, land use rights belonging to owners, users or leases; Real estate business;
- Transport goods by road. Details: Cargo transportation business by car;
- Other road passenger transportation: Passenger transportation by car on fixed routes; Passenger transportation business by bus; Passenger transportation business by taxi; Passenger transport business under contracts; Business of transporting tourists by car;
- Road passenger transport in inner cities and suburbs (except for bus transport);
- (Excluding industries and trades that are prohibited by law from doing business and only doing business after fully meeting the conditions prescribed by law)/.

The principal activities of the Company during the period: Production and trading of paints..

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

FISCAL YEAR AND ACCOUNTING CURRENCY**Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

2. ACCOUNTING STANDARDS AND SYSTEM**Accounting system**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated December 22, 2014.

Statements for the compliance with Accounting Standards and System

The Board of Directors of the Company ensures that it has fully complied with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements for the fiscal year ending December 31, 2024.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation of the financial statements**

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements

The enclosed financial statements are not intended to reflect the financial situation, results of business operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: Including Cash, Bank deposits (non-term).

Cash and bank deposits are recognized on the basis of actual revenue and expenditure.

Cash equivalents

Including short-term investments, time deposits whose recovery period or maturity not exceeding 3 months from the date of investment, deposits could be liquidated into particular amount and have no liquidation risk as at reporting time.

Financial investments**Held to maturity investments**

Investments held to maturity include term bank deposits, for the purpose of earning periodic interest, and other investments held to maturity.

Investments held to maturity are recorded at the original price and determined at fair value based on the recoverability of the investment.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Foreign currency

The Company applies the Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014 guiding the handling of exchange rate differences as follows:

Operations arising in foreign currencies arising in the fiscal year shall comply with the actual exchange rate at the time of occurrence of foreign currency transactions of the commercial banks where the enterprises have transactions arising in accordance with law.

For the revaluation of foreign currency balances at the end of the period, the purchase rate of the commercial bank where the enterprise opens the account shall be announced at the time of making the financial statements.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated weighted average method.

Unfinished production and business expenses are aggregated according to the actual costs incurred for each stage of production.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decline in the net realizable value compared to the original price of the inventory.

Tangible fixed assets and Depreciation

- Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	04 - 25
Machinery and equipment	04 - 08
Motor vehicles	06 - 10
Others	04 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Intangible fixed assets and Amortization**

The Company's intangible fixed assets are the value of land use rights and software programs reflected at the original price and are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Land use rights are depreciated according to the straight-line method of 20 years, computer software is depreciated by the straight-line method based on the estimated useful life of 03 years.

Prepaid expenses

Prepaid expenses reflect the actual costs incurred, but the results are relevant to business and production activities of many accounting periods and the associated transfer costs into the cost of production and business subsequent accounting periods.

Prepaid expenses are stated at cost and are classified under short-term and long-term on the balance sheet, the interim accounting period based on the allocation time of each contract.

Prepaid expenses are gradually allocated on a straight-line basis over their estimated useful lives within 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Company and the seller.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The expenses to be paid will be settled with the actual expenses incurred, the difference in the amount deducted in advance and the actual expenses will be refunded.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Undistributed profits are determined on the basis of the business results after corporate income tax and the distribution of profits of the Company.

The Company's after-tax profit shall be deducted for dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after setting up funds under the Company's Charter.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Revenue and other income

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Costs related to transactions can be determined

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

- Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.
- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, the Company recognises as the following principles:
- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period
- If incurred after issuance of financial statements: reducing revenue of the occurrence period

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Cost of goods sold**

Including the cost of products, goods and services sold in the year recorded in accordance with the revenue in the year.

The provision for inventory depreciation is calculated and the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value is less than the original price of inventory.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of warehousing products shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products goods that have not been determined to be consumed.

Current corporate income tax expense and deferred corporate income tax expense/ Current and deferred corporate income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The difference between taxable income and accounting profit is due to the adjustment of differences between accounting profits and taxable income according to current tax policies.

- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The company applies a corporate income tax rate of 20%.

The determination of income tax of the Company is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

Earnings per share

- Basic earnings per shares share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period/ year.

Related parties

A party is considered 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 Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors said that the Company operates in the departments according to the business field of production and trading of paint products, only serving this activity... and operates in a division according to the only geographical area of Vietnam. Therefore, the Company does not make a Department Report.

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**

Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.

Issued under Circular No. 200/2014/TT-BTC
December 22, 2014 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

4. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**4.1 Cash and cash equivalents**

	31/03/2025 VND	31/12/2024 VND
Cash on hand	1.405.664.538	6.967.697.177
<i>Bank deposits</i>	67.409.771.829	56.144.060.157
Cash equivalents (Term posits of under 3 months)i		
<i>Sea bank – Lang Ha Branch</i>	11.000.000.000	27.000.000.000
<i>Techcombank – Dong Do Branch</i>		
Total	79.815.436.367	90.111.757.334

4.2. Receivables from customers

	31/03/2025 VND	31/12/2024 VND
VietNam Precision Industrial No.1 Company Limited	612.653.858	846.767.300
Dat Thanh Phat Production and Trading Company Limit	642.388.331	-
Honda Vietnam Company	12.306.519.405	10.486.341.210
Binh Lam Trading and Services Company Limited	2.312.225.329	2.834.961.559
Hai Phong Mechanics and Plastic Joint Stock Company	1.690.767.650	2.721.578.156
Others	17.535.005.943	6.579.863.530
Total	35.099.560.516	23.469.511.755

4.3 Repayments to suppliers

	31/03/2025 VND	31/12/2024 VND
Short - Term		
GREENTECH VINA Technical Company Limited	37.800.000	
Quang Vinh Trading and Printing Services Company Limited		24.300.000
Others	208.637.171	153.436.897
Total	246.437.171	177.736.897

4.4 Inventories

31/03/2025	31/12/2024	
Giá gốc	Giá gốc	Dự phòng
VND	VND	VND

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the 1st quarter year 2025

Raw Materials		140.000.000	-
Finished goods	27.451.609.637	38.469.967.319	-
Goods	31.494.817.852	30.443.658.422	-
Total	58.946.427.489	69.053.625.741	

TANGIBLE FIXED ASSETS**4.5.1 – Increase and decrease in tangible fixed assets:**

Item	Buildings and Structures	Machinery and Equipment	Transportation Means	Other Tangible Fixed Assets	Total
HISTORY COST					
As at 01/01/2025	23.282.105.245	47.605.008.848	14.054.568.797	13.884.788.768	98.826.471.658
- Increase					
- Completed basic Construction					
- Another increase (Reclassify)					
- Another reduction (Reclassify)					
As at 31/03/2025	23.282.105.245	47.605.008.848	14.054.568.797	13.884.788.768	98.826.471.658
Accumulated depreciation					
As at 01/01/2025	20.923.741.100	46.336.783.452	9.237.749.461	13.596.891.786	90.095.165.799
- Depreciation	124.376.544	61.128.084	345.167.832	62.495.361	593.167.821
- Other Increase					
Transfer to investment properties					
Liquidation and sale					
- Other Reduction					0
As at 31/03/2025	21.048.117.644	46.397.911.536	9.582.917.293	13.659.387.147	90.688.333.620
Net book value					
- As at 01/01/2025	2.358.364.145	1.268.225.396	4.816.819.336	287.896.982	8.731.305.859
- As at 31/03/2025	2.233.987.601	1.207.097.312	4.471.651.504	225.401.621	8.138.138.038

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**Van Village, Thanh Liet Commune, Thanh Tri District,
Hanoi City, Vietnam.Issued under Circular No. 200/2014/TT-BTC
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Item	Land use rights	Soft ware	Copy right, patent	Others Intangible fixed assets	Total
HISTORY COST					
As at 01/01/2025	17.261.158.686	1.470.990.625	0	0	18.732.149.311
- Increase					
- Reduction					
As at 31/03/2025	17.261.158.686	1.470.990.625	0	0	18.732.149.311
Accumulated depreciation					
As at 01/01/2025	7.547.207.460	888.991.900	0	0	8.436.199.360
- Depreciation	116.900.847	67.038.915			183.939.762
- Reduction					
As at 31/03/2025	7.664.108.307	956.030.815	0	0	8.620.139.122
Net book value					
- As at 01/01/2025	9.713.951.226	581.998.725	0	0	10.295.949.951
- As at 31/03/2025	9.597.050.379	514.959.810	0	0	10.112.010.189

4.6. Trade payables

		31/03/2025		31/12/2024
Short - term	Book Value	Repayable Amount	Book Value	Repayable Amount
FSI Viet Nam Company Limited	276.264.000	276.264.000	67.793.000	67.793.000
VietNam Packaging Company, Limited	656.609.979	656.609.979	195.406.559	195.406.559
CK Hà Nội Trade and Manufacturing Company Limited	156.014.100	156.014.100	640.640.000	640.640.000
Mega VietNam General Business Company Limited	2.822.160.000	2.822.160.000	1.073.600.000	1.073.600.000
Dien Bien Logistics Company Limited	1.045.934.750	1.045.934.750	907.895.750	907.895.750
A.D.V Company Limited			3.350.309.600	3.350.309.600
Hanh Duc Company Limited			936.100.000	936.100.000
The balance of less than 10% of total Payable	12.032.525.442	12.032.525.442	664.409.129	664.409.129
Total	16.989.508.271	16.989.508.271	7.836.154.038	7.836.154.38

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**Van Village, Thanh Liet Commune, Thanh Tri District,
Hanoi City, Vietnam.Issued under Circular No. 200/2014/TT-BTC
December 22, 2014 of the Ministry of Finance**4.7. Prepayments from customers**

	31/03/2025	31/12/2024
	VND	VND
SHORT -TERM		
Son Dat Trading and Services Joint Stock Company		840.027.392
Nam Hai Trading Construction and Services Company Limited		329.802.615
Trung Hong Ninh Thuan one member Company Limited		67.997.736
Dat Thanh Phat Production and Trading Company Limited		246.224.926
Van An Trading Services and Investment Joint Stock Company		146.987.682
Hung Thinh Investment and Manufacturing Company Limited	93.700.810	118.186.623
Hong Dang Company Limited		354.520.850
Thang Long constructures trading services and general company limited		102.046.707
216 Joint Stock Company	480.000.000	810.322.584
Others	1.198.897.749	455.003.147
Total	1.772.598.559	3.471.120.263

4.8. Taxes and payables to State Treasury

	01/01/2025	Additions	Paid	31/03/2025
	VND	VND	VND	VND
Value added tax		10.003.205.075	8.749.812.493	1.253.392.582
Value – added tax on imports		323.470.746	323.470.746	-
Corporation Income Tax	1.226.185.656	1.187.742.065	1.274.563.558	1.139.364.163
Import tax		65.526.794	65.526.794	-
Personal income tax		119.827.973	119.827.973	-
Resource tax		76.800	76.800	-
Land tax, Land Rental charges	9.123.823			9.123.823
Fees and other payables		18.114.293	18.114.293	-
Total	1.235.309.479	11.717.963.746	10.551.392.657	2.401.880.568

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	<u>VND</u>	<u>VND</u>
SHORT – TERM		
- Trade Union fee	2 306 862 770	2 363 085 130
- Salary withholding amounts payable to employees	4.958.572.394	5.385.425.417
- Others	6.086.449.638	4.453.223.878
Total	13.351.884.802	12 201 734 425

25- Owners' Equity**a. Changes of owners' equity**

	Vốn góp của chủ sở hữu	Thặng dư vốn cổ phần	Quỹ đầu tư phát triển	Quỹ khác thuộc vốn chủ sở hữu	LNST chưa phân phối và các quỹ	Cộng
A	1	2	3	4	7	9
Last year balance	120.270.860.000	14.060.000.000	38.151.435.908	2.527.417.927	15.3433.506.483	190.353.220.318
- Increase Equity in last year				762.740.747	20.772.898.816	20.772.898.816
- Profit last year					20.772.898.816	20.772.898.816
- Fund appropriation						0
- Decrease equity last year					-15.166.123.415	15.166.123.415
- Dividends					-13.622.186.506	13.622.186.506
- Other funds					-1.543.936.909	1.543.936.909
This year balance	120.270.860.000	14.060.000.000	38.151.435.908	3.290.158.674	20.861.590.350	196.634.044.932
- Increase Equity in this year					4.576.876.818	4.576.876.818
- Profit this year					4.576.876.818	4.576.876.818
- Fund appropriation						0
- Decrease equity this year					0	0
- Dividends						0
- Other funds						0
Số dư cuối năm nay	120.270.860.000	14.060.000.000	38.151.435.908	3.290.158.674	25.438.467.168	201.210.921.750

5. Additional information for items presented in the Report on business performance during the year**5.1. Revenue from sale of goods and rendering of services**

	<u>31/03/2025</u>	<u>Year 2024</u>
	<u>VND</u>	<u>VND</u>
Revenue from sale of goods and rendering of services	100.088.755.010	417 500 932 846
Deductible items	82.111.560	167 068 515
Total	100.006.643.450	417.333.864.331

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	31/03/2025	Năm 2024
	VND	VND
Cost of goods sold	85.490.877.208	345.764.918.706
Total	85.490.877.208	345.764.918.706

5.3 Revenue from financial income

	31/03/2025	Năm 2024
	VND	VND
Bank Interest	923.058.901	2.557.221.803
Interest on exchange rate differences – unaccomplished		10.613.015
Total	923.058.901	2.567.834.818

5.4 Financial expenses

	31/03/2025	Năm 2024
	VND	VND
Interest expenses	1.005.794.165	2.426.597.473
Total	1.005.794.165	2.426.597.473

**5.5 SELLING EXPENSES AND GENERAL
ADMINISTRATIVE EXPENSE**

	31/03/2025	Năm 2024
	VND	VND
<i>Selling expenses</i>	3 285 222 936	14 413 730 268
- Sales staff expense	1 728 459 045	6 806 126 927
- Depreciation	8 455 158	33 820 632
- Outsourced service expense		
- Other cash expenses	1 548 308 733	7 573 782 709
<i>General administrative expenses</i>	5 209 097 720	29 769 333 493
- Management Staff Expense	2 169 731 702	14 513 394 273
- Tools and equipment expensés	126 947 643	329 407 475
- Fixed asset depreciation expense	469 115 988	1 668 529 862
- Taxes, fees, and charges	946 275 760	2 238 430 994
- Outsourced service expense		
- Other cash expenses	1 497 026 627	11 019 570 889
Total	8.494.320.656	44.183.063.761

**5.6 COST OF PRODUCTION AND BUSINESS
ACTIVITIES BY ELEMENT**

	31/03/2025	Năm 2024
	VND	VND
Raw material costs	79 607 535 719	323 921 427 345
Direct labor costs	3 307 316 087	13 726 549 309
Depreciation of fixed assets	165 370 845	574 635 681

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Outsourced service expense and other cash expenses	3 417 846 253	14 356 226 080
Total	86.498.068.904	352.578.838.415



5.7 CURRENT CORPORATE INCOME TAX EXPENSE

	31/03/2025	Năm 2024
	VND	VND
Total pre-tax accounting profit	5 764 618 883	26 391 572 755
Non-deductible expenses	174 091 439	- 1 808 277 565
Deduct non-taxable income		10 613 015
Unrealized exchange rate gains		10 613 015
Total taxable income for the year	5 938 710 322	24 572 682 175
Tax rate	20%	20%
Current corporate income tax expense	1.187.742.065	4.914.536.435

6. Financial Instruments

Main Accounting Policies

Details of the main accounting policies and methods applied by the company (including criteria for recognition, basis for determining value, and basis for recognizing income and expenses) for major assets and financial liabilities.

Hanoi, 14th April 2025**Informant**(Ký, ghi rõ họ tên)
(Sign, full name)
Phan Thu Ha**Chief Accountant**(Ký, ghi rõ họ tên)
(Sign, full name)
Phan Thu Ha**General Director**(Ký, ghi rõ họ tên)
(Sign, full name)
Nguyễn Ngọc Anh