



CMISTONE VIETNAM JOINT STOCK COMPANY

No. 27 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi

MST: 0102381001



FINANCIAL REPORTS

Quarter I, 2025



Ha Noi, year 2025



CMISTONE VIETNAM JOINT STOCK COMPANY

No. 27 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi

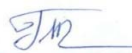
MST: 0102381001

FINANCIAL REPORTS

Quarter I, 2025


PREPARED BY

To sign and write full name


Trần Thị Hiền

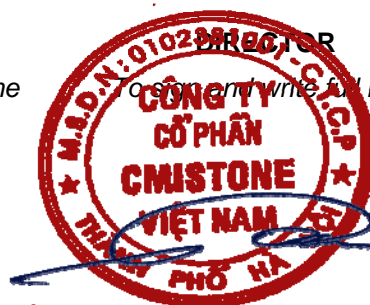
CHIEF ACCOUNTANT

To sign and write full name


Trần Thị Hiền

DIRECTOR

To sign and write full name



Trieu Van Nam

Ha Noi, year 2025

CMISTONE VIETNAM JOINT STOCK COMPANY

No. 27 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi

MST: 0102381001

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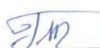
CONSOLIDATED BALANCE SHEET

CONSOLIDATED INCOME STATEMENT

CONSOLIDATED CASH FLOW STATEMENT


PREPARED BY

To sign and write full name


Trần Thị Hiền

CHIEF ACCOUNTANT

To sign and write full name


Trần Thị Hiền



Trieu Van Nam

Hanoi, Year 2025

CONSOLIDATED BALANCE SHEET

As at 31 March 2025

Currency: VND

| Indicator | Code | Note | CLOSING BALANCE | OPENING BALANCE |
|---|------------|------|------------------------|------------------------|
| 1 | 2 | 3 | | |
| A - CURRENT ASSETS (100=110+120+130+140+150) | 100 | | 129,074,009,024 | 135,435,344,000 |
| I. Cash and Cash Equivalents | 110 | | 89,883,142 | 144,389,361 |
| 1. Cash | 111 | | 89,883,142 | 144,389,361 |
| 2. Cash Equivalent | 112 | | - | - |
| II. Short-term financial investments | 120 | | - | - |
| 1. Trading Securities | 121 | | - | - |
| 2. Provision for Loss in Value of Trading Securities (*) | 122 | | - | - |
| 3. Held To Maturity | 123 | | - | - |
| III. Current receivables | 130 | | 7,194,863,904 | 8,155,333,706 |
| 1. Receivables from Customers | 131 | | 11,752,144,834 | 11,025,204,891 |
| 2. Advances to supplier | 132 | | 11,175,886,049 | 12,863,295,794 |
| 3. Receivables from Related Parties | 133 | | - | - |
| 4. Receivables from construction contract | 134 | | - | - |
| 5. Receivables from Short-Term Loans | 135 | | 2,211,000,000 | 2,211,000,000 |
| 6. Other Current Receivables | 136 | | 13,336,625,894 | 13,336,625,894 |
| 7. Provision for bad debts (*) | 137 | | - 31,280,792,873 | - 31,280,792,873 |
| 8. Shortage of assets awaiting resolution | 139 | | - | - |
| IV. Inventories | 140 | | 111,626,815,382 | 116,740,872,071 |
| 1. Inventories | 141 | | 119,606,285,987 | 124,720,342,676 |
| 2. Provision for obsolete inventories (*) | 149 | | - 7,979,470,605 | - 7,979,470,605 |
| V. Other current assets | 150 | | 10,162,446,596 | 10,394,748,862 |
| 1. Short-term prepaid expenses | 151 | | - | - |
| 2. Value added tax deductibles | 152 | | 10,162,446,596 | 10,394,748,862 |
| 3. Statutory obligations | 153 | | - | - |
| 4. Trading Government bonds | 154 | | - | - |
| 5. Other current assets | 155 | | - | - |
| B - NON-CURRENT ASSETS (200=210+220+230+240+250+260) | 200 | | 71,596,457,241 | 73,365,325,356 |
| I. Non-current receivables | 210 | | - | - |
| 1. Long-term trade receivables | 211 | | - | - |
| 2. Long-term advance to suppliers | 212 | | - | - |
| 3. Working capital from subunits | 213 | | - | - |
| 4. Long-term receivables from related parties | 214 | | - | - |
| 5. Long-term loan receivables | 215 | | - | - |
| 6. Long-term other receivables | 216 | | 1,512,959,872 | 1,512,959,872 |
| 7. Provision for bad debts (*) | 219 | | - 1,512,959,872 | - 1,512,959,872 |
| II. Fixed assets | 220 | | 63,199,685,259 | 64,729,604,950 |
| 1. Tangible fixed assets | 221 | | 58,323,018,570 | 59,769,813,261 |
| - Cost | 222 | | 125,957,672,439 | 125,957,672,439 |
| - Accumulated depreciation (*) | 223 | | - 67,634,653,869 | - 66,187,859,178 |
| 2. Fixed assets of finance leasing | 224 | | - | - |
| - Cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | | 4,876,666,689 | 4,959,791,689 |
| - Cost | 228 | | 9,975,000,000 | 9,975,000,000 |
| - Accumulated depreciation (*) | 229 | | - 5,098,333,311 | - 5,015,208,311 |
| III. Investment properties | 230 | | - | - |
| - Cost | 231 | | - | - |
| - Accumulated depreciation (*) | 232 | | - | - |
| IV. Long-term assets in progress | 240 | | - | - |
| 1. Long-term work in progress | 241 | | - | - |
| 2. Long-term construction in progress | 242 | | - | - |
| V. Long-term investments | 250 | | - | - |
| 1. Investments in subsidiary | 251 | | - | - |
| 2. Investments in joint-venture, associates | 252 | | - | - |
| 3. Other long-term investments | 253 | | - | - |
| 4. Provision for long-term investments (*) | 254 | | - | - |
| 5. Held-to-maturity investments | 255 | | - | - |
| VI. Other long-term assets | 260 | | 8,396,771,982 | 8,635,720,406 |
| 1. Long-term prepaid expenses | 261 | | 8,396,771,982 | 8,635,720,406 |
| 2. Deferred tax assets | 262 | | - | - |
| 3. LT equipment, materials and spare parts | 263 | | - | - |
| 4. Other long-term assets | 268 | | - | - |
| TOTAL ASSETS (270=100+200) | 270 | | 200,670,466,265 | 208,800,669,356 |

| | | | | |
|---|------------|---|------------------------|------------------------|
| C - LIABILITIES (300=310+330) | 300 | | 318,330,032,021 | 319,819,291,476 |
| I. Current liabilities | 310 | | 291,948,669,627 | 258,061,405,519 |
| 1. Trade payables | 311 | | 19,791,905,881 | 19,964,734,220 |
| 2. Advances from customers | 312 | | 7,083,105,303 | 7,083,073,027 |
| 3. Statutory obligations | 313 | | 15,136,857,552 | 15,136,857,552 |
| 4. Payables to employees | 314 | | - | |
| 5. Accrued expenses | 315 | | 131,082,606,905 | 97,022,546,356 |
| 6. Payables to related parties | 316 | | - | |
| 7. Payables from construction contract | 317 | | - | |
| 8. Short-term deferred revenue | 318 | | - | |
| 9. Other ST payables | 319 | | 6,535,568,093 | 6,535,568,471 |
| 10. Short-term loan and payable for finance leasing | 320 | | 112,317,073,893 | 112,317,073,893 |
| 11. Provision for ST payable | 321 | | - | |
| 12. Reward and welfare funds | 322 | | 1,552,000 | 1,552,000 |
| 13. Stabilization fund | 323 | | - | |
| 14. Trading Government bonds | 324 | | - | |
| II. Non-current liabilities | 330 | | 26,381,362,394 | 61,757,885,957 |
| 1. Long term trade payables | 331 | | - | |
| 2. Long term advance to customers | 332 | | - | |
| 3. Long term accruals | 333 | | - | |
| 4. Working capital from subunits | 334 | | - | |
| 5. Long-term payables to related parties | 335 | | - | |
| 6. Long-term deferred revenue | 336 | | - | |
| 7. Other long-term liabilities | 337 | | - | |
| 8. Long-term loans and debts | 338 | | 26,381,362,394 | 61,757,885,957 |
| 9. Trái phiếu chuyển đổi | 339 | | - | |
| 10. Convertible bond | 340 | | - | |
| 11. Deferred tax liabilities | 341 | | - | |
| 12. Provision for bad debts | 342 | | - | |
| 13. The development of science and technology fund | 343 | | - | |
| D - OWNER'S' EQUITY (400=410+430) | 400 | - | 117,659,565,756 | 111,018,622,120 |
| I. Capital | 410 | - | 117,659,565,756 | 111,018,622,120 |
| 1. Contributed chartered capital | 411 | | 160,000,000,000 | 160,000,000,000 |
| - Ordinary shares | 411A | | 160,000,000,000 | 160,000,000,000 |
| - Preference shares | 411B | | - | |
| 2. Share premium | 412 | | 3,167,767,978 | 3,167,767,978 |
| 3. Share premium | 413 | | - | |
| 4. Other equity | 414 | | - | |
| 5. Treasury shares (*) | 415 | | - | |
| 6. Asset revaluation difference | 416 | | - | |
| 7. Foreign exchange gain/loss | 417 | | - | |
| 8. Supplementary capital reserve fund | 418 | | 891,344,168 | 891,344,168 |
| 9. Financial reserve fund | 419 | | - | |
| 10. Other fund of owners' equity | 420 | | - | |
| 11. Undistributed earnings | 421 | - | 281,718,677,902 | 275,077,734,266 |
| - Previous year undistributed earnings | 421A | - | 275,077,734,266 | 254,337,968,727 |
| - This year undistributed earnings | 421B | - | 6,640,943,636 | 20,739,765,539 |
| 12. Construction investment fund | 422 | | - | |
| II. Other fund | 430 | | - | |
| 1. Other fund | 431 | | - | |
| 2. Fixed assets arising from other fund | 432 | | - | |
| TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400) | 440 | | 200,670,466,265 | 208,800,669,356 |

Bookkeeper
(Sign, write full name)

Trieu Thu Hoa

Chief Accountant
(Sign, write full name)

Trieu Thu Hoa

Ha Noi, date 15 month 04 year 2025

Responsible Officer
(Sign, write full name and stamp)



Trieu Van Nam


Dated December 22, 2014 of the Ministry of Finance)

INCOME STATEMENT
Quarter I, 2025

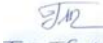
Currency: VND

| Indicator | Code | Note | This quarter this year | This quarter last year | Accumulated balance by the end of this quarter (This year) | Accumulated balance by the end of this quarter (Last year) |
|---|------|------|------------------------|------------------------|--|--|
| 1 | 2 | 3 | | | | |
| 1. Revenue from sale of goods and rendering of services | 01 | | 12,084,569,498 | 5,227,846,287 | 12,084,569,498 | 5,227,846,287 |
| 2. Revenue deductions | 02 | | | | | |
| 3. Net revenue from sale of goods and rendering of services | 10 | | 12,084,569,498 | 5,227,846,287 | 12,084,569,498 | 5,227,846,287 |
| 4. Costs of goods sold | 11 | | 14,366,223,437 | 4,129,299,313 | 14,366,223,437 | 4,129,299,313 |
| 5. Gross profit from of goods and rendering of services | 20 | | (2,281,653,939) | 1,098,546,974 | (2,281,653,939) | 1,098,546,974 |
| 6. Revenue from financial operations | 21 | | 2,125,186 | 27,008,786 | 2,125,186 | 27,008,786 |
| 7. Financial expenses | 22 | | 2,343,143,906 | 2,677,593,215 | 2,343,143,906 | 2,677,593,215 |
| - Of which: Loan interest expense | 23 | | | | | |
| 8. Selling expenses | 25 | | 113,404,132 | 168,074,250 | 113,404,132 | 168,074,250 |
| 9. General and administration expenses | 26 | | 165,064,596 | 153,459,587 | 165,064,596 | 153,459,587 |
| 10. Net profit from business operations (30=20+(21-22)-(25+26)) | 30 | | (4,901,141,387) | (1,873,571,292) | (4,901,141,387) | (1,873,571,292) |
| 11. Other revenues | 31 | | | | | |
| 12. Other expenses | 32 | | 1,739,802,249 | 1,752,336,899 | 1,739,802,249 | 1,752,336,899 |
| 13. Other profit (40=31-32) | 40 | | (1,739,802,249) | (1,752,336,899) | (1,739,802,249) | (1,752,336,899) |
| 14. Total accounting profit before tax (50=30+40) | 50 | | (6,640,943,636) | (3,625,908,191) | (6,640,943,636) | (3,625,908,191) |
| 15. Applicable corporate income tax expense | 51 | | | | | |
| 16. Deferred corporate income tax expense | 52 | | | | | |
| 17. Profit after corporate income tax (60=50-51-52) | 60 | | (6,640,943,636) | (3,625,908,191) | (6,640,943,636) | (3,625,908,191) |
| 18. Basic earnings per share (*) | 70 | | | | | |
| 19. Diluted earnings per share (*) | 71 | | | | | |

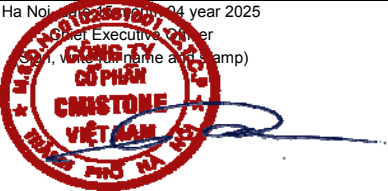
Prepared by
(Sign, write full name)


Tran Thu Hoa

Chief Accountant
(Sign, write full name)


Tran Thu Hoa

Hanoi, December 22, 2025
Chief Executive Officer
(Sign, write full name and stamp)



Trieu Van Nam

CÔNG TY TNHH MTV CMISTONE VIỆT NAM
SỐ 25 ĐƯỜNG GIẢI PHÓNG, PHƯỜNG ĐÔNG TÂM, QUẬN HAI BÀ TRƯNG, THÀNH
PHỐ HÀ NỘI, VIỆT NAM


Mã số
Mẫu số:
(Ban
Ngày

CMISTONE VIETNAM JOINT STOCK COMPANY
No. 27 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi


CASH FLOW STATEMENT
(Direct method)
Quarter I, 2025

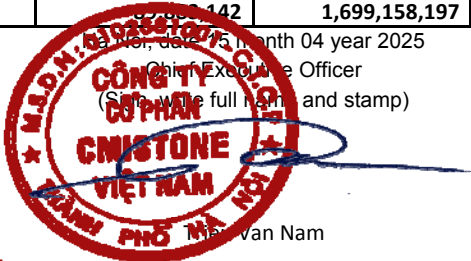
| Indicator | Code | Note | Accumulated balance by the end of this quarter | Accumulated balance by the end of this quarter (Last year) |
|---|------|------|--|--|
| 1 | 2 | 3 | | |
| I. Cash flow generated from business operations | | | | |
| 1. Proceeds from sales of goods and rendering of services | 01 | | 12,423,177,548 | 4,199,421,378 |
| 2. Cash payment to goods suppliers and services providers | 02 | | (8,091,537,847) | - 3,722,538,425 |
| 3. Cash payment to employees | 03 | | (724,530,095) | - 817,137,379 |
| 4. Cash payment of loan interests | 04 | | | - |
| 5. Corporate income tax payment | 05 | | | - |
| 6. Other proceeds from business operations | 06 | | 82,456,120 | 69,560,400 |
| 7. Other payments for business operations | 07 | | (153,307,073) | - 372,090,606 |
| Free cash flow generated from business operations | 20 | | 3,536,258,653 | - 642,784,632 |
| II. Cash flow generated from investment operations | | | | - |
| 1. Cash payments for purchase, construction of fixed asset and other long-term | 21 | | | - |
| 2. Proceeds from liquidation, sale of fixed assets and other long-term assets | 22 | | | - |
| 3. Cash payment spent on lending, purchasing debt instruments of other entities | 23 | | | - |
| 4. Cash recovered from lending, reselling debt instruments of other entities | 24 | | | - |
| 5. Cash on investments in other entities | 25 | | | - |
| 6. Cash recovered from investing in other entities | 26 | | | - |
| 7. Proceeds from loan interests, distributed dividends and profit | 27 | | 35,128 | 45,978 |
| Net cash flow generated from investment operations | 30 | | 35,128 | 45,978 |
| III. Cash flow generated from financial operations | | | | - |
| 1. Proceeds from issuing shares, receiving capital contributions from | 31 | | | - |
| 2. Cash returned to owners, repurchasing shares issued by the enterprise | 32 | | | - |
| 3. Proceeds from borrowings | 33 | | 6,346,200,000 | 1,400,000,000 |
| 4. Repayment of loan principal | 34 | | (9,937,000,000) | - |
| 5. Repayment for finance leases | 35 | | | - |
| 6. Dividends and profits payment to shareholders | 36 | | | - |
| Net cash flows from financial activities | 40 | | (3,590,800,000) | 1,400,000,000 |
| Net cash flows during the period (50=20+30+40) | 50 | | (54,506,219) | 757,261,346 |
| Cash and cash equivalents at the beginning of the period | 60 | | 144,389,361 | 941,896,851 |
| Effect of changes in foreign exchange rates | 61 | | | - |
| Cash and cash equivalents at the end of the period (70 = 50+60+61) | 70 | | 89,883,142 | 1,699,158,197 |

Prepared by
(Sign, write full name)


Trần Thị Hiền

Chief Accountant
(Sign, write full name)


Trần Thị Hiền



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Quarter 1, 2025

I. Operational characteristics of the enterprise

1. Form of capital ownership.

Formerly known as CAVICO Industry and Minerals Joint Stock Company, an enterprise established and operating under the Business Registration Certificate No. 0102381001 issued by the Hanoi Department of Planning and Investment for the first time on October 3, 2007, registered for the 15th change on May 22, 2019. Under the Business Registration Certificate No. 0102381001 changed for the 15th time on May 22, 2019, the Company's charter capital is VND 160,000,000,000 (One hundred and sixty billion VND), equivalent to 16,000,000 shares, with a par value of VND 10,000 per share. The Company's shares are listed on the Hanoi Stock Exchange with the stock code CML.

2. Scope of business

The Company operates in the field of industrial manufacturing.

3. Business lines

The Company's primary activities are mining, manufacturing and trading in all kinds of stones.

4. Regular manufacturing and trading cycle

The Company's regular manufacturing and business cycle is performed within a period of no more than 12 months.

5. Characteristics of the business operations during the fiscal year impacting the financial statement.

6. Business structure

The Company has a sole investment in CMISTONE., LTD, located at No. 25 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi. The subsidiary primarily engages in manufacturing and trade. As of the end of the fiscal year, the Company's capital contribution in the subsidiary is 100%, with voting rights and interest ratios aligned with the capital contribution.

- List of subsidiaries;

- List of joint ventures and associates;

- List of subordinate units without legal status for dependent accounting.

7. Statement on the comparability of information on the Financial Statement (whether comparable or not comparable, if not, specify the reasons such as change of ownership form, separation, merger, and the length of the comparison period...)

II. Accounting period and currency used in accounting

1. Annual accounting period (beginning from January 1, 2025 and ending on December 31, 2025).

The Company's annual accounting period follows the calendar year, starting on January 1 and ending on December 31 each year. Separate financial statements are prepared for the fiscal year

2. Currency used in accounting. In case of any change in the accounting currency compared to the previous year, clearly explain the reason and impact of the change. In the event of any change in the accounting currency compared to the previous year, specify the reason for changes and their impacts.

The accounting currency is Vietnam Dong ("VND"). The accounting is made based on the original cost principle, in accordance with Vietnamese Accounting Standards, the accounting regime for enterprises, and relevant legal regulations governing the preparation and presentation of financial statements.

III. Applicable Accounting Standards and Regimes

1. Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

2. Declaration on compliance with Accounting Standards and Regimes

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The separate financial statements and their presentation comply with the provisions of each applicable standard and the circulars guiding the implementation of the applicable Accounting Standards and Regimes.

IV. Applicable Accounting Policies (for Going Concern):

1. Principles for converting Financial Statements prepared in foreign currencies to Vietnam Dong (in case the accounting currency is different from Vietnamese Dong); Effects (if any) due to the conversion of Financial Statements from foreign currencies to Vietnam Dong.

The Company's separate financial statements have been prepared on the going-concern basis, assuming that the Company will continue to operate and will be able to utilize its assets and settle its liabilities in the normal course of business in the foreseeable future.

2. Types of exchange rates applied in accounting.

3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows.

4. Principles for recognition of cash and cash equivalents.

Currency used in accounting: VND. Cash and cash equivalents include: cash on hand; bank deposits; Short-term investments with a recovery or maturity of no more than 3 months that are readily convertible into a known amount of cash and are not subject to risks in conversion to cash since the date of purchase of the investment at the reporting date.

5. Accounting principles for financial investments

Investments in subsidiaries over which the Company has control are presented using the original cost method. Distributions of profits received by the parent company from the accumulated profits of subsidiaries, following the date the Company gained control, are recognized in the Company's business results for the period. Any other distributions are treated as recoveries of investments and are deducted from the carrying value of the investment.

a) Trading securities;

b) Held-to-maturity investments;

c) Loans;

d) Investments in subsidiaries; joint ventures and associates;

d) Investments in equity instruments of other entities;

e) Accounting methods for other transactions related to financial investments.

6. Accounting principles for accounts receivable

Accounts receivable from customers represent commercial receivables arising from purchase and sale transactions between the Company and independent third-party buyers, including receivables from export sales entrusted to other entities.

Other receivables refer to non-commercial receivables that are unrelated to purchase and sale transactions.

A provision for doubtful accounts is established for overdue receivables arising from economic contracts, contractual obligations, or debt repayment commitments that the Company has repeatedly requested but has not yet recovered. It is also set aside for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or similar financial difficulties.

Any increases or decreases in the provision for doubtful accounts must be determined at the closing date of financial statement preparation and recorded as management expenses in the Company's financial statements.

7. Principles of inventory recognition:

- Principles of inventory recognition;

Inventories are initially recorded at their original cost, which includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition at the time of initial recognition. After initial recognition, at the time of preparing the separate financial statements, if the net realizable value of the inventories is lower than their original cost, the inventories are recorded at their net realizable value.

- Method of calculating inventory value;

Inventories value is determined by the weighted average method.

- Method of accounting for inventories;

- Method of provisions for inventory price reduction.

The provision for inventory price reduction is prepared at the end of the year as the difference between the original cost of the inventory and its net realizable value.

8. Principles of recording and depreciation of fixed assets, finance lease fixed assets, and investment property

Tangible fixed assets and intangible fixed assets are initially recognized at their original cost. During their use, these assets are recorded at their original cost, less accumulated depreciation (for tangible fixed assets) or amortization (for intangible fixed assets), and any residual value.

9. Principles of accounting for business cooperation contracts.

10. Principles of accounting for deferred corporate income tax.

11. Principles of accounting for prepaid expenses.

Expenses incurred that are related to the results of manufacturing and business activities over multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the results of business activities in the subsequent accounting periods.

12. Principles of accounting for liabilities.

Liabilities are amounts payable to suppliers and others. Liabilities include trade payables, internal payables and other payables. Liabilities are not recognized at an amount lower than the actual

13. Principles for recording loans and finance lease liabilities.

Loans are monitored on an individual basis for each lending entity, each loan agreement, and the repayment terms associated with the loans.

14. Principles for recording and capitalizing borrowing costs.

Borrowing costs include interest and other costs incurred in direct connection with the borrowings.

Borrowing costs are recognized as manufacturing and business expenses in the year they are incurred, except for borrowing costs that are directly attributable to the construction or production of unfinished assets. These costs are capitalized as part of the asset's value when they meet all the conditions outlined in Vietnamese Accounting Standard No. 16 "Borrowing Costs." Additionally, for specific loans used to finance the construction of fixed assets or investment properties, borrowing interest is capitalized even if the construction period is less than 12 months.

15. Principles of recording payable expenses.

The Company's payable expenses include interest expenses that have been incurred during the reporting period but remain unpaid due to the absence of invoices or insufficient accounting records and documents. These expenses are recorded in the manufacturing and business expenses of the reporting period.

16. Principles and methods of recording payable provisions.

17. Principles of recording deferred revenue.

18. Principles of recording convertible bonds.

19. Principles of recording owner's equity:

Owner's equity is recorded based on the actual capital contributed by the holder.

- Principles of recording equity contributions, equity surplus, convertible bond options, and other capital contributions of the owner.

Equity surplus represents the difference between the par value of shares, the direct costs associated with the issuance of shares, and the issuance price of the shares (including cases involving the reissuance of treasury shares). It can result in a positive surplus if the issuance price exceeds the par value and related issuance costs, or a negative surplus if the issuance price is lower than the par value and direct costs associated with the issuance.

- Principles for recording asset revaluation differences.

- Principles for recording exchange rate differences.

20. Principles and methods of revenue recognition:

Revenue is recognized when the Company is able to receive economic benefits that can be reliably measured. It is determined based on the fair value of the amounts received or to be received, after deducting trade discounts, sales discounts, and sales returns.

- Sales revenue;

Sales revenue is recognized when all of the following conditions are met: (i) The Company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer; (ii) The Company no longer reserve the rights

- Revenue from rendering of services;

Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined. The outcome is determined when all of the following conditions are met: (i) Revenue is generated from

- Financial operations revenue;

- Construction contract revenue;

- Others.

21. Principles of accounting for revenue deductions.

22. Principles of accounting for cost of goods sold.

23. Principles of accounting for financial expenses.

24. Principles of accounting for sales expenses and business management expenses.
25. Principles and methods of recording expenses for applicable corporate income tax and deferred corporate income tax.
26. Other accounting principles and methods.

V. Applicable accounting policies (in the event the enterprise fails to meet the going-concern assumption)

1. Are long-term assets and liabilities reclassified as short-term?
2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price, etc.)
3. Principles for financial management of:
- Provisions;
 - Differences in revaluation of assets and exchange rate differences (presented in the Balance Sheet - if any).

VI. Additional information for items presented in the Balance Sheet

1. Cash

| Currency unit: VND | | |
|----------------------------|-------------|-------------------|
| Indicator | End of year | Beginning of year |
| - Cash | 22,792,683 | 76,646,668 |
| - Indefinite term deposits | 67,090,459 | 75,506,272 |
| - Cash in transit | 0 | 0 |
| Total | 89,883,142 | 152,152,940 |

2. Financial investments

a) Trading securities

| Indicator | End of year | | | Beginning of year | | |
|--|---------------|------------|-----------|-------------------|------------|-----------|
| | Original cost | Fair value | Provision | Original cost | Fair value | Provision |
| - Total value of shares; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Total value of bonds; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other investments; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Reasons for changes for each investment/type of shares, bonds: | 0 | 0 | 0 | 0 | 0 | 0 |
| + On quantity | 0 | 0 | 0 | 0 | 0 | 0 |
| + On value | 0 | 0 | 0 | 0 | 0 | 0 |

b) Held-to-maturity Investments

| Indicator | End of year | | Beginning of year | |
|-----------------------|---------------|----------------|-------------------|----------------|
| | Cost | Carrying value | Cost | Carrying value |
| b1) Short term | 0 | 0 | 0 | 0 |
| - Fixed term deposits | 0 | 0 | 0 | 0 |
| - Bonds | 0 | 0 | 0 | 0 |
| - Other investments | 2,211,000,000 | 0 | 2,211,000,000 | 0 |
| b2) Long term | 0 | 0 | 0 | 0 |
| - Fixed term deposits | 0 | 0 | 0 | 0 |

| | | | | |
|---------------------|---|---|---|---|
| - Bonds | 0 | 0 | 0 | 0 |
| - Other investments | 0 | 0 | 0 | 0 |

c) Investment in capital contribution to other entities (details of each investment according to the capital holding ratio and voting rights ratio)

| Indicator | End of year | | | Beginning of year | | |
|--|---------------|-----------|------------|-------------------|-----------|------------|
| | Original cost | Provision | Fair value | Original cost | Provision | Fair value |
| - Investment in subsidiaries | 8,000,000,000 | 0 | 0 | 8,000,000,000 | 0 | 0 |
| - Investment in joint ventures and associates; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Investment in other entities; | 0 | 0 | 0 | 0 | 0 | 0 |

3. Accounts receivable from customers

| Indicator | End of year | Beginning of year |
|--|----------------|-------------------|
| a) Short-term accounts receivable from customers | 11,752,144,834 | 11,025,204,891 |
| - Details of accounts receivable from customers accounting for 10% or more of total receivables from customers | | |
| CMISTONE VIETNAM LIMITED COMPANY | | |
| Retail customers | | |
| - Other receivables from customers | | |
| b) Long-term accounts receivable from customers | | |
| - Details of account receivables from customers accounting for 10% or more of total receivables from customers | 0 | 0 |
| - Other account receivable from customers | 0 | 0 |
| c) Accounts receivable from customers who are related parties (details of each subject) | 0 | 0 |

4. Other receivables

| Indicator | End of year | | Beginning of year | |
|--|-----------------------|-----------|-----------------------|-----------|
| | Amount | Provision | Amount | Provision |
| a) Short-term | 13,336,625,894 | 0 | 13,336,625,894 | 0 |
| - Receivables from equitization; | 0 | 0 | 0 | 0 |
| - Receivables from dividends and shared profits; | 0 | 0 | 0 | 0 |
| - Receivables from employees; | 0 | 0 | 0 | 0 |
| - Collaterals and deposits; | | 0 | | 0 |
| - Lending; | | 0 | 0 | 0 |
| - Substitute payment; | | 0 | 0 | 0 |
| - Other receivables | 0 | 0 | 0 | 0 |
| Total | 13,336,625,894 | 0 | 13,336,625,894 | 0 |
| b) Long term | 0 | 0 | 0 | 0 |
| - Receivables from equitization; | 0 | 0 | 0 | 0 |
| - Receivables from dividends and shared profits; | 0 | 0 | 0 | 0 |
| - Receivables from employees; | | | | 0 |

| | | | | |
|-----------------------------|----------------------|----------|----------------------|----------|
| - Collaterals and deposits; | 0 | 0 | 0 | 0 |
| - Lending; | 0 | 0 | 0 | 0 |
| - Substitute payment; | 1,512,959,872 | 0 | 1,512,959,872 | 0 |
| - Other receivables | 1,512,959,872 | 0 | 1,512,959,872 | 0 |

5. Shortage of assets awaiting resolution

| Indicator | End of year | | Beginning of year | |
|------------------|-------------|--------|-------------------|--------|
| | Quantity | Amount | Quantity | Amount |
| a) Cash; | 0.00 | 0 | 0.00 | 0 |
| b) Inventory; | 0.00 | 0 | 0.00 | 0 |
| c) Fixed assets; | 0.00 | 0 | 0.00 | 0 |
| d) Other assets. | 0.00 | 0 | 0.00 | 0 |

6. Bad debts

| Indicator | End of year | | | Beginning of year | | |
|--|---------------|-------------------|----------|-------------------|-------------------|----------|
| | Original cost | Recoverable value | Debtor | Original cost | Recoverable value | Debtor |
| - Total amount of receivables, loans that are overdue or not overdue but are unlikely to be recovered; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Information on fines, late interest receivables... arising from overdue debts but not recorded as revenue; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Ability to recover overdue receivables. | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

7. Inventory

| Indicator | End of year | | Beginning of year | |
|--|-----------------|---------------|-------------------|---------------|
| | Original cost | Provision | Original cost | Provision |
| - Goods in transit; | 0 | 0 | 0 | 0 |
| - Raw materials and materials; | 0 | 0 | 0 | 0 |
| - Tools and equipment; | | | | 0 |
| - Unfinished manufacturing and business costs; | 119,606,285,987 | 7,979,470,605 | 124,648,540,494 | 7,979,470,605 |
| - Finished products; | | | | 0 |
| - Goods; | | | | 0 |
| - Goods in transit for sale; | | | | 0 |
| - Goods in tax-suspension warehouses. | 0 | 0 | 0 | 0 |

8. Long-term unfinished assets

| | End of year | Beginning of year |
|--|-------------|-------------------|
|--|-------------|-------------------|

| Indicator | Original cost | Recoverable value | Original cost | Recoverable value |
|--|---------------|-------------------|---------------|-------------------|
| a) Long-term unfinished manufacturing and business costs (details for each type, specify reasons why they are not completed within a regular manufacturing and business cycle) | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Indicator | End of year | Beginning of year |
|--|-------------|-------------------|
| b) Basic construction in progress (Details for projects accounting for 10% or more of the total basic construction amount) | 0 | 0 |
| - Purchase; | 0 | 0 |
| - Basic construction; | 0 | 0 |
| - Repairs. | 0 | 0 |
| Total | 0 | 0 |

9. Increase and decrease of tangible fixed assets:

| Item | Houses and structures | Machinery and equipment | Means of transport, transmission | Management equipment and instruments | Plants and livestock | Other tangible fixed assets | Total |
|---|-----------------------|-------------------------|----------------------------------|--------------------------------------|----------------------|-----------------------------|-----------------------|
| Original cost of tangible fixed assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the beginning of the year | 35,147,320,844 | 83,085,005,125 | 3,319,147,521 | 0 | 0 | 4,406,198,949 | 125,957,672,439 |
| - Purchases during the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Completed basic construction investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Transfers to investment properties | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Disposals, transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the end of the year | 35,147,320,844 | 83,085,005,125 | 3,319,147,521 | 0 | 0 | 4,406,198,949 | 125,957,672,439 |
| Accumulated depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Opening balance | | | | | | | 66,187,859,178 |
| - Purchases during the year | | | | | | | 1,446,794,691 |
| - Completed basic construction investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Transfers to investment properties | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Disposals, transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | | | | | | | 67,634,653,869 |
| Balance | 0 | 0 | 0 | 0 | 0 | 0 | 58,323,018,570 |
| - On the year-opening date | | | | | | | 66,187,859,178 |
| - On the year-closing date | | | | | | | 58,323,018,570 |

10. Increase and decrease of intangible fixed assets:

| Item | Land use rights | Issuance rights | Copyrights, patents | Brand name, trademarks | Softwares | Other tangible assets | Other intangible assets | Total |
|---|-----------------|------------------------|---------------------|------------------------|-----------|-----------------------|-------------------------|----------------------|
| Original cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the beginning of the year | 0 | 0 | 0 | 0 | 0 | 9,975,000,000 | 0 | 9,975,000,000 |
| - Purchases during the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Internally generated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Increases due to business consolidation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Disposals, transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the end of the year | 0 | 0 | 0 | 0 | 0 | 9,975,000,000 | 0 | 9,975,000,000 |
| Accumulated depreciation | 0 | Land use rights | 0 | 0 | 0 | 0 | 0 | 0 |
| Year-beginning balance | 0 | 0 | 0 | 0 | 0 | | 0 | 5,015,208,311 |
| - Depreciation during the year | 0 | 0 | 0 | 0 | 0 | | 0 | 83,125,000 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| - Disposals, transfers | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | | 0 | 5,098,333,311 |
| Balance | 0 | 0 | 0 | 0 | 0 | | 0 | 5,098,333,311 |
| - On the year-opening date | 0 | 0 | 0 | 0 | 0 | | 0 | 5,015,208,311 |
| - On the year-closing date | 0 | 0 | 0 | 0 | 0 | | 0 | 5,098,333,311 |

11. Increase and decrease of finance leased fixed assets:

| Item | Houses and structures | Machinery and equipment | Means of transport, transmission | Management equipment and instruments | Other tangible fixed assets | Intangible fixed assets | Total |
|--------------------------------------|-----------------------|-------------------------|----------------------------------|--------------------------------------|-----------------------------|-------------------------|----------|
| Original cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the beginning of the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Finance lease during the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Purchase of finance leased assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Return of finance leased assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at the end of the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accumulated depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Opening balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Depreciation during the year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---------------------------------------|----------|----------|----------|----------|----------|----------|
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 |
| - Repurchase of finance leased assets | 0 | 0 | 0 | 0 | 0 | 0 |
| - Return of finance leased assets | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| - On the year-opening date | 0 | 0 | 0 | 0 | 0 | 0 |
| - On the year-closing date | 0 | 0 | 0 | 0 | 0 | 0 |

12. Increase and decrease in investment property:

| Item | Beginning of the year | Increase during the year | Decrease during the year | End of the year |
|---|-----------------------|--------------------------|--------------------------|-----------------|
| a) Investment property for lease | 0 | 0 | 0 | 0 |
| Original cost | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |
| - Facilities | 0 | 0 | 0 | 0 |
| Accumulated depreciation | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |
| - Facilities | 0 | 0 | 0 | 0 |
| Remaining value | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |
| - Facilities | 0 | 0 | 0 | 0 |
| b) Investment property held for price increase | 0 | 0 | 0 | 0 |
| Original cost | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |
| - Facilities | 0 | 0 | 0 | 0 |
| Loss due to depreciation | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |

| | | | | |
|------------------------------|----------|----------|----------|----------|
| - Facilities | 0 | 0 | 0 | 0 |
| Remaining value | 0 | 0 | 0 | 0 |
| - Land use rights | 0 | 0 | 0 | 0 |
| - Houses | 0 | 0 | 0 | 0 |
| - Houses and land use rights | 0 | 0 | 0 | 0 |
| - Facilities | 0 | 0 | 0 | 0 |

13. Prepaid expenses

| Indicator | End of year | Beginnng of year |
|---|----------------------|----------------------|
| a) Short-term | 0 | 0 |
| - Prepaid expenses for operating leases of fixed assets | 0 | 0 |
| - Tools and supplies used | 0 | 0 |
| - Borrowing costs | 0 | 0 |
| - Others | 0 | 0 |
| b) Long-term | 0 | 0 |
| - Business establishment costs | 0 | 0 |
| - Insurance costs | 0 | 0 |
| - Others | 8,396,771,982 | 8,635,720,406 |
| Total | 8,396,771,982 | 8,635,720,406 |

14. Other assets

| Indicator | End of year | Beginning of year |
|---|-------------|-------------------|
| a) Short term | 0 | 0 |
| - Deductible VAT | | |
| - Government bond repurchase transactions | 0 | 0 |
| b) Long term | 0 | 0 |
| - Deferred income tax assets | 0 | 0 |

15. Borrowings and finance lease liabilities

| Indicator | End of year | | During the year | | Beginning of year | |
|--------------------------|------------------------|---------------------------|-----------------|----------|------------------------|---------------------------|
| | Amount | Amount that can be rapaid | Increase | Decrease | Amount | Amount that can be rapaid |
| a) Short-term borrowings | 112,317,073,893 | 0 | 0 | 0 | 112,317,073,893 | 0 |
| b) Long-term borrowings | 26,381,362,394 | 0 | 0 | 0 | 61,757,885,957 | 0 |
| Total | 138,698,436,287 | 0 | 0 | 0 | 174,074,959,850 | 0 |

c) Finance lease liabilities

| | This year | Last year |
|--|-----------|-----------|
|--|-----------|-----------|

| Indicator | Total Lease Payments | Lease interest payments | Principal Repayments | Total finance leased payments | Lease interest payments | Principal repayments |
|------------------------|----------------------|-------------------------|----------------------|-------------------------------|-------------------------|----------------------|
| 1 year or less | 0 | 0 | 0 | 0 | 0 | 0 |
| Over 1 year to 5 years | 0 | 0 | 0 | 0 | 0 | 0 |
| Over 5 years | 0 | 0 | 0 | 0 | 0 | 0 |

d) Overdue and unpaid borrowings and finance lease liabilities

| Indicator | End of year | | Beginning of year | |
|-----------------------------|-------------|----------|-------------------|----------|
| | Principal | Interest | Principal | Interest |
| - Borrowings | 0 | 0 | 0 | 0 |
| - finance lease liabilities | 0 | 0 | 0 | 0 |
| - Reasons for non-payment | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

d) Detailed explanation of borrowings and finance lease liabilities to relevant parties

16. Accounts payable to suppliers

| Indicator | End of year | | Beginning of year | |
|---|----------------|----------------|-------------------|----------------|
| | Amount | Payable amount | Amount | Payable amount |
| a) Short-term accounts payable to suppliers | 19,791,905,881 | 0 | 19,964,734,220 | 0 |
| - Details for each subject accounting for 10% or more of the total payable; | | | | 0 |
| - Payables to other subjects | | | | 0 |
| a) Long-term accounts payable to suppliers | 0 | 0 | 0 | 0 |
| - Details for each subject accounting for 10% or less of the total payable; | 0 | 0 | 0 | 0 |
| - Payables to other subjects | 0 | 0 | 0 | 0 |
| Total | 19,791,905,881 | 0 | 19,964,734,220 | 0 |
| c) Unpaid overdue debts | 0 | 0 | 0 | 0 |
| - Details of each subject accounting for 10% or more of the total overdue amount; | 0 | 0 | 0 | 0 |
| - Other subjects | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| d) Accounts payable to related parties (details for each entity) | 0 | 0 | 0 | 0 |

17. Taxes and other payables to the state

| Indicator | Beginning of year | Amount payable during the year | Actually paid amount during the year | End of year |
|-------------|-------------------|--------------------------------|--------------------------------------|-------------|
| a) Payables | 0 | 0 | 0 | 0 |

| | | | | |
|--|-----------------------|--------------------|--------------------|-----------------------|
| - VAT | 0 | 403,773,357 | 403,773,357 | 0 |
| - Special consumption tax | 0 | | | 0 |
| - Export and import tax | 0 | | | 0 |
| - Corporate income tax | 1,919,437,961 | 0 | 0 | 1,919,437,961 |
| - Personal income tax | 402,861,685 | 0 | 0 | 402,861,685 |
| - Natural resource tax | 1,729,417,939 | 0 | 0 | 1,729,417,939 |
| - Land and housing rent | | 0 | 0 | 0 |
| - Environmental protection tax and other taxes | 616,979,082 | 0 | 0 | 616,979,082 |
| - Fees, charges, and other payable amounts | 10,468,160,885 | | | 10,468,160,885 |
| Total | 15,136,857,552 | 403,773,357 | 403,773,357 | 15,136,857,552 |
| b) Receivables | 0 | 0 | 0 | 0 |
| - VAT | 0 | 0 | 0 | 0 |
| - Special consumption tax | 0 | 0 | 0 | 0 |
| - Export and import tax | 0 | 0 | 0 | 0 |
| - Corporate income tax | 0 | 0 | 0 | 0 |
| - Personal income tax | 0 | 0 | 0 | 0 |
| - Natural resource tax | 0 | 0 | 0 | 0 |
| - Land and housing rent | 0 | 0 | 0 | 0 |
| - Environmental protection tax and other taxes | 0 | 0 | 0 | 0 |
| - Fees, charges, and other payable amounts | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

18. Expenses payable

| Indicator | End of year | Beginning of year |
|---|-------------|-------------------|
| a) Short term | 0 | 0 |
| - Accruals for salary expenses during leave; | 0 | 0 |
| - Expenses during business suspension; | 0 | 0 |
| - Accruals for provisional cost of goods and finished property products sold; | 0 | 0 |
| - Other accruals; | | |
| b) Long term | 0 | 0 |
| - Loan interest | 0 | 0 |
| - Others | 0 | 0 |
| Total | | |

19. Other payables

| Indicator | End of year | Beginning of year |
|---------------|-------------|-------------------|
| a) Short term | 0 | 0 |

| | | |
|--|----------|----------|
| - Surplus assets awaiting resolution; | | |
| - Union funds; | | |
| - Social insurance; | | |
| - Health insurance; | | |
| - Unemployment insurance; | | |
| - Payables for equitization; | | |
| - Short-term collaterals and deposits; | 0 | 0 |
| - Dividends and profits payable; | 0 | 0 |
| - Other payables and payments. | 0 | 0 |
| Total | 0 | 0 |
| b) Long term | 0 | 0 |
| - Long-term collaterals and deposits; | 0 | 0 |
| - Other payables and payments. | 0 | 0 |
| Total | 0 | 0 |
| c) Unpaid overdue debt | 0 | 0 |

20. Deferred Revenue

| Indicator | End of year | Beginning of year |
|---|-------------|-------------------|
| a) Short term | 0 | 0 |
| - Deferred revenue; | 0 | 0 |
| - Revenue from traditional customer programs; | 0 | 0 |
| - Others. | 0 | 0 |
| Total | 0 | 0 |
| b) Long term | 0 | 0 |
| - Deferred revenue; | 0 | 0 |
| - Revenue from traditional customer programs; | 0 | 0 |
| - Others. | 0 | 0 |
| Total | 0 | 0 |

21. Bond issuance

21.1. Common bonds

| Indicator | End of year | | | Beginning of year | | |
|------------------------|-------------|---------------|------|-------------------|---------------|------|
| | Value | Interest rate | Term | Value | Interest rate | Term |
| a) Bond issuance | 0 | 0 | 0 | 0 | 0 | 0 |
| - Issued at par value; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Issued at discount; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Issued with premium. | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Total | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Detailed explanation of bonds held by related parties | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 21.2. Convertible bonds: | 0 | 0 | 0 | 0 | 0 | 0 |
| a) Convertible bonds at the beginning of the period: | 0 | 0 | 0 | 0 | 0 | 0 |
| - Time of issuance, original term and remaining term of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Quantity of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Face value, interest rate of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Conversion rate into shares of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Discount rate used to determine the value of the principal debt of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Amount of the principal debt and stock options of each type of convertible bond. | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Convertible bonds additionally issued during the period: | 0 | 0 | 0 | 0 | 0 | 0 |
| - Time of issuance, original term of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Quantity of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Face value, interest rate of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Conversion rate into shares of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Discount rate used to determine the value of the principal debt of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Amount of the principal debt and stock options of each type of convertible bond. | 0 | 0 | 0 | 0 | 0 | 0 |
| c) Convertible bonds converted into shares during the period: | 0 | 0 | 0 | 0 | 0 | 0 |
| - Quantity of each type of bond converted into shares during the period; | 0 | 0 | 0 | 0 | 0 | 0 |
| Number of additional shares issued during the period to convert bonds; | | | | | | |
| - The amount of the principal debt of the convertible bonds recorded as an | 0 | 0 | 0 | 0 | 0 | 0 |
| d) Mature convertible bonds not converted into shares during the period: | 0 | 0 | 0 | 0 | 0 | 0 |
| - Quantity of each type of mature bond not converted into shares during the period; | 0 | 0 | 0 | 0 | 0 | 0 |
| - The amount of the principal debt of the convertible bonds returned to investors. | 0 | 0 | 0 | 0 | 0 | 0 |
| e) Convertible bonds at the end of the period: | 0 | 0 | 0 | 0 | 0 | 0 |
| - Original term and remaining term of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Number of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Face value and interest rate of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Conversion rate into shares of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| - Discount rate used to determine the value of the principal debt of each type of convertible bond; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Amount of the principal debt and stock options of each type of convertible bond. | 0 | 0 | 0 | 0 | 0 | 0 |
| g) Detailed explanation of the bonds held by related parties (by type of bond) | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Preferred shares classified as liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| - Face value; | 0 | 0 | 0 | 0 | 0 | 0 |
| - Targeted holders (management, officers, employees, other entities); | 0 | 0 | 0 | 0 | 0 | 0 |
| - Repurchase terms (Time, repurchase price, other basic terms in the issuance contract); | 0 | 0 | 0 | 0 | 0 | 0 |
| - Repurchase amount during the period; | 0 | 0 | 0 | 0 | 0 | 0 |

25. Owner's Equity

a) Owner's Equity Fluctuation Reconciliation Table

| Indicator | Owner's capital contribution | Equity surplus | Bond conversion option | Other capital sources | Asset revaluation difference | Exchange rate difference | Development investment fund | Business arrangement support fund |
|---|------------------------------|----------------------|------------------------|-----------------------|------------------------------|--------------------------|-----------------------------|-----------------------------------|
| A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Balance of in the beginning of previous year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Capital increase in previous 'year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Profit in previous year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Capital decrease in previous 'year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Loss in previous year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance of in the end of this year | 160,000,000,000 | 3,167,767,978 | 0 | 0 | 0 | 0 | 891,344,168 | 0 |
| - Capital increase in this year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Profit in this year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Capital decrease in this year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Loss in this year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance of in the beginning of this year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Indicator | Other funds under owners' equity | Treasury shares | Undistributed earnings | Capital sources for basic construction investment | Total | | | |
|-----------|----------------------------------|-----------------|------------------------|---|-------|----|----|----|
| A | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |

| | | | | | | | | |
|---|----------|----------|--------------------------|----------|----------|--|--|--|
| Balance of in the beginning of previous year | 0 | 0 | 0 | 0 | 0 | | | |
| - Capital increase in previous 'year | 0 | 0 | 0 | 0 | 0 | | | |
| - Profit in previous year | 0 | 0 | 0 | 0 | 0 | | | |
| - Other increases | 0 | 0 | 0 | 0 | 0 | | | |
| - Capital decrease in previous 'year | 0 | 0 | 0 | 0 | 0 | | | |
| - Loss in previous year | 0 | 0 | 0 | 0 | 0 | | | |
| - Other decreases | 0 | 0 | 0 | 0 | 0 | | | |
| Balance of in the beginning of this year | 0 | 0 | (275,077,734,266) | 0 | | | | |
| - Capital increase in this year | 0 | 0 | 0 | 0 | 0 | | | |
| - Profit in this year | 0 | 0 | | 0 | | | | |
| - Capital decrease in this year | 0 | 0 | 0 | 0 | 0 | | | |
| - Loss in this year | 0 | 0 | (6,640,943,636) | 0 | | | | |
| Balance of at the end of this year | 0 | 0 | (281,718,677,902) | 0 | 0 | | | |

b) Details of owner's capital contribution

| Indicator | End of year | Beginning of year |
|--|--------------------|--------------------------|
| - Contribution capital of parent company (if being a subsidiary) | 0 | 0 |
| - Contribution capital of other entities | 0 | 0 |
| Total | 0 | 0 |

c) Capital transactions with owners, distribution of dividends, and profit sharing

| Indicator | This year | Last year |
|---|------------------|------------------|
| - Owner's investment capital | 0 | 0 |
| + Capital contribution at the beginning of the year | | 0 |
| + Capital contribution increased during the year | 0 | 0 |
| + Capital contribution decrease during the year | 0 | 0 |
| + Capital contribution at the end of the year | | 0 |
| - Distributed dividends and profits | 0 | 0 |

d) Stock

| Indicator | End of year | Beginning of year |
|--|--------------------|--------------------------|
| - Quantity of shares registered for issuance | 0 | 0 |
| - Quantity of shares sold to the public | 0 | 0 |
| + Common stock | 0 | 0 |

| | | |
|--|---|---|
| + Preferred stock (classified as equity) | 0 | 0 |
| - Number of shares repurchased (treasury shares) | 0 | 0 |
| + Common stock | 0 | 0 |
| + Preferred shares (classified as equity) | 0 | 0 |
| - Number of outstanding shares | 0 | 0 |
| + Common stock | 0 | 0 |
| + Preferred shares (classified as equity) | 0 | 0 |
| * Par value of outstanding shares: | 0 | 0 |

d) Dividends

- Dividends declared after the end of the accounting period:

+ Dividends declared on common stock:

+ Dividends declared on preferred stock:

- Unrecognized cumulative preferred stock shares dividends:

e) Enterprise funds:

- Development investment fund;

- Enterprise arrangement support fund;

- Other funds under the equity.

g) Income and expenses, profits or losses are recorded directly in equity according to the provisions of specific accounting standards.

26. Asset revaluation difference

| Indicator | This year | Last year |
|--|-----------|-----------|
| Reasons for changes between the year-opening and year-end data | 0 | 0 |

27. Exchange rate difference

| Indicator | This year | Last year |
|--|-----------|-----------|
| - Exchange rate difference due to conversion of financial statements prepared in foreign currency to VND | 0 | 0 |
| - Exchange rate difference due to other reasons | 0 | 0 |

28. Funding sources

| Indicator | This year | Last year |
|---|-----------|-----------|
| - Funding sources allocated during the year | 0 | 0 |
| - Non-business expenses | 0 | 0 |

| | | |
|--|---|---|
| - Funding balance at the end of the year | 0 | 0 |
|--|---|---|

29. Items not included in the Balance sheet

| Indicator | End of year | Beginning of year |
|--|-------------|-------------------|
| a) Leased assets: Total future minimum rentals of irrevocable operating leases for the following periods | 0 | 0 |
| - 1 year or less; | 0 | 0 |
| - 1 year to 5 years; | 0 | 0 |
| - Over 5 years; | 0 | 0 |
| b) Assets held in trust | 0 | 0 |
| - Goods held in trust, processed, entrusted | 0 | 0 |
| - Goods sold on trust, consigned, pledged, mortgaged | 0 | 0 |
| c) Foreign currencies of all kinds | 0 | 0 |
| d) Precious metals and gemstones | 0 | 0 |
| đ) Bad debts already settled | 0 | 0 |
| e) Other information on items outside the Balance Sheet | 0 | 0 |

30. Other information self-justified and explained by the enterprise.

VII. Additional information for items presented in the Income Statement

1. Total sales and service revenue

Currency unit: VND

| Indicator | This year | Last year |
|--|----------------|---------------|
| a) Revenue | 0 | 0 |
| - Sales revenue; | 12,084,569,498 | 5,227,846,287 |
| - Service revenue; | 0 | 0 |
| - Construction contract revenue; | 0 | 0 |
| + Construction contract revenue recognized in the period; | 0 | 0 |
| + Total accumulated revenue of construction contracts recognized up to the date of preparing the Financial Statements. | 0 | 0 |
| Total | 0 | 0 |
| b) Revenue from related parties (details for each subject) | 0 | 0 |
| c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; The possibility of a decline in future profits and cash flows due to recording revenue for the entire amount received in advance. | 0 | 0 |

2. Revenue deductions

| Indicator | This year | Last year |
|--------------------|-----------|-----------|
| In which: | 0 | 0 |
| - Trade discounts; | 0 | 0 |
| - Sales discounts; | 0 | 0 |
| - Returned goods. | 0 | 0 |

3. Cost of goods sold

| Indicator | This year | Last year |
|---|----------------|---------------|
| - Cost of goods sold | 14,366,223,437 | 4,129,299,313 |
| - Cost of finished products sold; | 0 | 0 |
| - Cost of services provided; | 0 | 0 |
| - Remaining value, transfer and liquidation costs of investment property sold; | 0 | 0 |
| - Investment property business costs; | 0 | 0 |
| - Amount of lost inventory during the period; | 0 | 0 |
| - Amount of each type of inventory lost beyond the norm during the period; | 0 | 0 |
| - Other expenses exceeding the usual level are directly included in the cost of goods sold; | 0 | 0 |
| - Provision for inventory price reduction; | 0 | 0 |
| - Amounts recorded as reductions in cost of goods sold. | 0 | 0 |
| Total | 0 | 0 |

4. Financial operations revenue

| Indicator | This year | Last year |
|---|------------------|-------------------|
| - Interest on deposits and loans; | 2,125,186 | 27,008,786 |
| - Interest on sales of investments; | 0 | 0 |
| - Dividends and profits; | 0 | 0 |
| - Interest on exchange rate differences; | 0 | 0 |
| - Interest on deferred payment and payment discounts; | 0 | 0 |
| - Other financial revenue. | 0 | 0 |
| Total | 2,125,186 | 27,008,786 |

5. Financial costs

| Indicator | This year | Last year |
|-----------|-----------|-----------|
|-----------|-----------|-----------|

| | | |
|---|---------------|---------------|
| - Loan interest; | 0 | 0 |
| - Payment discounts, deferred sales interest | 0 | 0 |
| - Losses from liquidation of short-term and long-term investments | 0 | 0 |
| - Loss from exchange rate differences; | | 0 |
| - Provisions for devaluation of trading securities and investment losses; | 0 | 0 |
| - Other financial expenses; | 2,343,143,906 | 2,677,593,215 |
| Total | 0 | 0 |

6. Other revenues

| Indicator | This year | Last year |
|---|-----------|-----------|
| - Liquidation and sale of fixed assets; | 0 | 0 |
| - Profit from asset revaluation; | 0 | 0 |
| - Fines collected; | 0 | 0 |
| - Tax reduction; | 0 | 0 |
| - Other revenues. | 0 | 0 |
| Total | 0 | 0 |

7. Other expenses

| Indicator | This year | Last year |
|--|----------------------|----------------------|
| - Remaining value of fixed assets and costs of liquidation and sale of fixed assets; | 0 | 0 |
| - Losses due to asset revaluation; | 0 | 0 |
| - Fines; | 0 | 0 |
| - Other expenses. | 1,739,802,249 | 1,752,336,899 |
| Total | 1,739,802,249 | 1,752,336,899 |

8. Selling expenses and business management expenses

| Indicator | This year | Last year |
|--|-------------|-------------|
| a) Business management expenses incurred during the period | 165,064,596 | 153,459,587 |
| - Details of items accounting for 10% or more of total business management expenses; | | 0 |
| - Taxes, duties, and fees | | 0 |
| - Other business management expenses. | 0 | 0 |
| b) Sales expenses incurred during the period | 0 | 0 |
| - Details of items accounting for 10% or more of total sales expenses; | 0 | 0 |
| - Other sales expenses. | 0 | 0 |

| | | |
|--|---|---|
| c) Amounts recorded as reductions in sales expenses and business management expenses | 0 | 0 |
| - Reversal of product and goods warranty provisions; | 0 | 0 |
| - Reversal of restructuring provisions and other provisions; | 0 | 0 |
| - Other reductions. | 0 | 0 |

9. Manufacturing and business costs by factor

| Indicator | This year | Last year |
|-----------------------------------|-----------|-----------|
| - Raw material costs; | 0 | 0 |
| - Labor costs; | 0 | 0 |
| - Fixed asset depreciation costs; | 0 | 0 |
| - Outsourced service costs; | 0 | 0 |
| - Other cash costs. | 0 | 0 |
| Total | 0 | 0 |

10. Applicable corporate income tax expense

| Indicator | This year | Last year |
|---|-----------|-----------|
| - Corporate income tax expense based on taxable income of the current year | 0 | 0 |
| - Adjustment of corporate income tax expense of previous years into current corporate income tax expense of this year | 0 | 0 |
| - Total current corporate income tax expense | 0 | 0 |

11. Deferred corporate income tax expense

| Indicator | This year | Last year |
|--|-----------|-----------|
| - Deferred corporate income tax expense incurred from taxable temporary differences; | 0 | 0 |
| - Deferred corporate income tax expense incurred from the reversal of deferred tax assets; | 0 | 0 |
| - Deferred corporate income tax income incurred from deductible temporary differences; | 0 | 0 |
| - Deferred corporate income tax incurred from unused tax losses and tax incentives; | 0 | 0 |
| - Deferred corporate income tax incurred from the reversal of deferred tax liabilities; | 0 | 0 |
| - Total deferred corporate income tax expense. | 0 | 0 |

VIII. Additional information for items presented in the Cash Flow Statement


| Indicator | This year | Last year |
|---|-----------|-----------|
| 1. Non-cash transactions affecting the coming cash flow statement | 0 | 0 |
| - Purchase of assets by taking on directly related liabilities or through finance leases; | 0 | 0 |

| | | |
|--|---|---|
| - Purchase of businesses via stock issuance; | 0 | 0 |
| - Conversion of debt into equity; | 0 | 0 |
| - Transfer of other non-cash transactions | 0 | 0 |
| 2. Amounts held by the business but not used: | 0 | 0 |
| 3. Actual borrowings received during the period: | 0 | 0 |
| - Proceeds from borrowing under regular contracts; | 0 | 0 |
| - Proceeds from common bond issuance; | 0 | 0 |
| - Proceeds from convertible bond issuance; | 0 | 0 |
| - Proceeds from preferred stock issuance classified as liabilities; | 0 | 0 |
| - Proceeds from government bond repurchase and securities REPOs; | 0 | 0 |
| - Proceeds from borrowing in other forms. | 0 | 0 |
| 4. Actual repayment of loan principal during the period: | 0 | 0 |
| - Repayment of loan principal under normal contracts; | 0 | 0 |
| - Principal repayment of common bonds; | 0 | 0 |
| - Principal repayment of convertible bonds; | 0 | 0 |
| - Principal repayment of preferred stock classified as liabilities; | 0 | 0 |
| - Payments for repurchase transactions of government bonds and securities REPOs; | 0 | 0 |
| - Loan repayments in other forms. | 0 | 0 |


IX. Other information

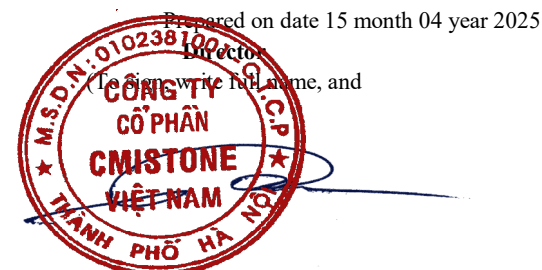
- Contingent liabilities, commitments and other financial information:
- Events occurring after the closing of the accounting period:
- Information about related t parties (other than the information disclosed in the above sections).
- Presentation of assets, revenue, business results by segment (by business sector or geographical area) according to the provisions of Accounting Standard No. 28 “Segment reporting” (1):
- Comparative information (changes in information outlined in the Financial Statements of previous accounting periods):
- Information about going concern:
- Other information.

Prepared by
(To sign and write full


Trần Thị Hiền

Chief accountant
(To sign and write full name)


Trần Thị Hiền



Trieu Van Nam