



FINANCIAL STATEMENTS QUARTER I / 2025

1. Balance sheet
2. Income statement
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4. Notes to the financial statements

Beton 6 Corporation

Km 1877, National Road 1K, Binh An Ward, Di An City, Binh Duong Province – Business code: 3700364079

BETON 6 CORPORATION

Address: Km 1877, National Road 1K, Binh An Ward, Di An City, Binh Duong Province

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

BALANCE SHEET

As of 31 March 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		51.055.710.741	41.840.535.406
I. Cash and cash equivalents	110	1	14.370.189.058	9.113.121.011
1. Cash	111		9.783.246.561	4.569.913.466
2. Cash equivalents	112		4.586.942.497	4.543.207.545
II. Short-term financial investments	120		-	-
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	2	-	-
III. Short-term receivables	130		23.382.843.247	20.825.591.955
1. Short-term trade receivables	131		322.488.788.143	320.001.309.254
2. Short-term prepayments to suppliers	132		72.424.874.385	72.435.982.785
3. Short-term inter-company receivables	133		-	-
Receivable according to the progress of				
4. construction contract	134		-	-
5. Receivables for short-term loans	135		75.166.947.757	75.166.947.757
6. Other short-term receivables	136	3	53.072.268.574	52.991.387.771
7. Allowance for short-term doubtful debts	137		(499.770.035.612)	(499.770.035.612)
8. Deficit assets for treatment	139		-	-
IV. Inventories	140		10.931.816.043	11.888.379.410
1. Inventories	141	4	58.899.630.634	59.856.194.001
2. Allowance for inventories	149		(47.967.814.591)	(47.967.814.591)
V. Other current assets	150		2.370.862.393	13.443.030
1. Short-term prepaid expenses	151		2.346.502.549	-
2. Deductible VAT	152		-	-
3. Taxes and other receivables from the State	153		24.359.844	13.443.030
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-

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ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		128.386.352.131	129.697.209.358
I. Long-term receivables	210		129.738.288	129.738.288
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215		-	-
6. Other long-term receivables	216		129.738.288	129.738.288
7. Allowance for long-term doubtful debts	219		-	-
II. Fixed assets	220	5	83.308.019.238	84.566.286.465
1. Tangible fixed assets	221	5a	83.308.019.238	84.566.286.465
- <i>Historical cost</i>	222		202.236.870.120	202.236.870.120
- <i>Accumulated depreciation</i>	223		(118.928.850.882)	(117.670.583.655)
2. Financial leased assets	224	5b	-	-
- <i>Historical cost</i>	225		1.376.685.762	1.376.685.762
- <i>Accumulated depreciation</i>	226		(1.376.685.762)	(1.376.685.762)
3. Intangible fixed assets	227		-	-
- <i>Initial cost</i>	228		-	-
- <i>Accumulated amortization</i>	229		-	-
III. Investment property	230		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term assets in process	240		8.993.791.207	8.993.791.207
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	6	8.993.791.207	8.993.791.207
V. Long-term financial investments	250	7	34.061.563.398	34.061.563.398
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252		1.050.000.000	1.050.000.000
3. Investments in other entities	253		34.880.800.000	34.880.800.000
Provisions for devaluation of long-term financial				
4. investments	254		(1.869.236.602)	(1.869.236.602)
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		1.893.240.000	1.945.830.000
1. Long-term prepaid expenses	261	8	1.893.240.000	1.945.830.000
2. Deferred income tax assets	262		-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
TOTAL ASSETS	270		179.442.062.872	171.537.744.764

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ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		1.173.319.125.135	1.165.419.120.634
I. Current liabilities	310		1.173.319.125.135	1.165.419.120.634
1. Short-term trade payables	311		142.746.957.064	139.666.243.216
2. Short-term advances from customers	312		62.473.015.600	63.151.883.258
3. Taxes and other obligations to the State Budget	313	9	3.128.670.064	410.351.884
4. Payables to employees	314		1.587.130.851	1.481.845.882
5. Short-term accrued expenses	315		14.191.741.553	14.179.820.061
6. Short-term inter-company payables	316		-	-
Payable according to the progress of construction				
7. contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319		608.092.770.451	605.420.297.063
10. Short-term borrowings and financial leases	320	10a	339.277.371.124	339.277.371.124
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare funds	322		1.821.468.428	1.831.308.146
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term borrowings and financial leases	338	10b	-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-

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ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		(993.877.062.263)	(993.881.375.870)
I. Owner's equity	410	11	(993.877.062.263)	(993.881.375.870)
1. Capital	411		329.935.500.000	329.935.500.000
- Ordinary shares carrying voting rights	411a		329.935.500.000	329.935.500.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other sources of capital	414		-	-
5. Treasury stocks	415		(559.957.325)	(559.957.325)
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		72.523.342.462	72.523.342.462
9. Business arrangement supporting fund	419		-	-
10. Other funds	420		-	-
11. Retained earnings	421		(1.395.780.261.007)	(1.395.780.261.007)
- Retained earnings accumulated to the end of the previous period	421a		(1.395.780.261.007)	(1.395.780.261.007)
- Retained earnings of the current period	421b		4.313.607	-
12. Construction investment fund	422		-	-
II. Other sources and funds	430		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		179.442.062.872	171.537.744.764



Nguyen Thi Ngoc Tram
Preparer/Chief Accountant

Binh Duong, 11 June 2025



Nguyen Xuan Vinh
General Director

BETON 6 CORPORATION

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FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

INCOME STATEMENT
QUARTER 1.2025

Unit: VND

ITEMS	Code	Note	Quarter 1 Current year	Quarter 1 Prior year	Current year	Prior year
1. Sales	01	12	28.936.908.964	7.970.362.666	28.936.908.964	7.970.362.666
2. Sales deductions	02				-	-
3. Net sales	10		28.936.908.964	7.970.362.666	28.936.908.964	7.970.362.666
4. Cost of sales	11	13	23.102.379.974	6.384.925.641	23.102.379.974	6.384.925.641
5. Gross profit	20		5.834.528.990	1.585.437.025	5.834.528.990	1.585.437.025
6. Financial income	21	14	46.502.724	17.361.632	46.502.724	17.361.632
7. Financial expenses	22	15	2.016.693.600	-	2.016.693.600	-
In which: Loan interest expenses	23		2.016.693.600	-	2.016.693.600	-
8. Selling expenses	25	16	-	-	-	-
9. General and administration expenses	26	17	3.790.024.507	2.163.093.005	3.790.024.507	2.163.093.005
10. Net operating profit/ (loss)	30		74.313.607	(560.294.348)	74.313.607	(560.294.348)
11. Other income	31	18	-	-	-	-
12. Other expenses	32	19	70.000.000	3.779.034	70.000.000	3.779.034
13. Other profit/ (loss)	40		(70.000.000)	(3.779.034)	(70.000.000)	(3.779.034)
14. Total accounting profit/ (loss) before tax	50		4.313.607	(564.073.382)	4.313.607	(564.073.382)
15. Current income tax	51		-	-	-	-
16. Deferred income tax	52		-	-	-	-
17. Profit/ (loss) after tax	60		4.313.607	(564.073.382)	4.313.607	(564.073.382)


 Nguyen Thi Ngoc Tram
 Preparer/Chief Accountant


Binh Duong, June 2025

 Nguyen Xuan Vinh
 General Director

BETON 6 CORPORATION

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FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

CASH FLOW STATEMENT

(Direct method)

For the fiscal year ended 31 December 2025

(From 01/01 to 31/03/2025)

Unit: VND

Cumulative from the Beginning of the
Year to the End

ITEMS	Code Note	Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Receipt form sales, supplying services and other revenue	01	27.710.798.471	14.705.065.860
2. Payment for suppliers	02	(17.323.563.789)	(2.608.873.706)
3. Payment for employees	03	(2.582.400.469)	(5.111.665.483)
4. Payment for loan interest	04	-	-
5. Corporate income tax paid	05	-	-
6. Other receipt from operating activities	06	39.430.707	207.853.283
7. Other payment for operating activites	07	(2.633.690.012)	(1.651.513.302)
NET CASH FLOWS FROM OPERATING ACTIVITIES	20	5.210.574.908	5.540.866.652
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases and construction of fixed assets and other non-current assets	21	-	-
2. Proceeds from disposals of fixed assets and other non-current assets	22	-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	-	-
4. Cash recovered from lending, selling debt instruments of other entities	24	-	-
5. Investments in other entities	25	-	-
6. Withdrawals of investments in other entities	26	-	-
7. Interest earned, dividends and profits received	27	46.493.139	17.416.632
NET CASH FLOWS FORM INVESTING ACTIVITIES	30	46.493.139	17.416.632
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing stocks and capital contributions from owners	31	-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32	-	-
3. Proceeds from borrowings	33	-	-
4. Repayment for loan principal	34	-	-
5. Payments for financial leased assets	35	-	-
6. Dividends and profit paid to the owners	36	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES	40	-	-
Net cash flows during the year	50	5.257.068.047	5.558.283.284
Beginning cash and cash equivalents	60	9.113.121.011	7.068.812.319
Effects of fluctuations in foreign exchange rates	61	-	-
Ending cash and cash equivalents	70	14.370.189.058	12.627.095.603



Nguyen Thi Ngoc Tram
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Nguyen Xuan Vinh
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FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS

Quarter 1 for the fiscal year ended 31 December 2025

I. GENERAL INFORMATION**1. Ownership form**

Beton 6 Corporation (hereinafter referred to as “the Corporation”) is a joint stock company.

2. Operating field

The Corporation operates in fields of production of pre-cast concrete structures.

3. Principal business activities

Principal business activities of the Corporation are producing and installing pre-cast concrete structures (beams, piles, etc.); manufacturing construction materials; constructing transportation works, bridges and drains, roads and ports; providing dredging and surface reinforcement services, digging and executing foundation of construction works, providing work execution service by blasting method; executing industrial construction works; transporting freshly-mixed concrete products and providing super load service.

II. FISCAL YEAR AND ACCOUNTING CURRENCY**1. Fiscal year**

The fiscal year of the Corporation is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) since the Corporation’s transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM**1. Accounting System**

The Corporation applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

2. Statement on the compliance with the Accounting Standards and System

The General Director ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 as well as the Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of these Financial Statements.

IV. ACCOUNTING POLICIES**1. Accounting convention**

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

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2. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Corporation makes payments.

The exchange rate used to re-evaluate ending balances of monetary items in foreign currencies is determined in accordance with following principles:

- For foreign currency deposits: the buying rate of the bank where the Corporation opens its foreign currency account.
- For monetary items in foreign currencies classified as other assets: the buying rate of Vietinbank where the Corporation frequently conducts transactions.
- For monetary items in foreign currencies classified as liabilities: the selling rate of Vietinbank where the Corporation frequently conducts transactions.

3. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates cannot exceed 03 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Corporation intends and is able to hold to maturity. The Corporation's held-to-maturity investments include term deposits in bank.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss are reliably determined, the loss is recognized as financial expenses during the year while the investment value is derecognized.

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Loans

Loans are determined at original costs less allowance for doubtful debts, which is made on the basis of estimated losses.

Investments in associates

Associate

An associate is an entity which the Corporation has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.

Initial recognition

Investments in associates are initially recognized at original costs, including the cost of purchase or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

Provisions for impairment of investments in subsidiaries, and associates

Provisions for impairment of investments in associates are made when these entities suffers from losses at the rate equal to the difference between the actual capital invested by investors in associates and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution over the total actual capital invested by investors in associates. If the associates are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/ (decreases) in the provisions for impairment of investments in associates are recognized as financial expenses as of the balance sheet date.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that the Corporation does not have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at original costs, including the purchase price plus other directly attributable expenditure. Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Corporation's sales. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up.

Provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed shares or the reliably determined fair value of investments, provisions are made on the basis of the market value of shares.
- For investments of which the fair value is unable to determine at the time of reporting, provisions are made on the basis of the losses of the invested entities at the rate equal to the difference between the actual capital invested by parties and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution in comparison with the total actual capital invested by parties.

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Increases/ (decreases) in the provisions for investments in equity instruments of other entities as of the balance sheet date are recorded into "Financial expenses".

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases/ (decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses".

6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandises: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant expenses.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Costs of inventories are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/ (decreases) in the obligatory allowance for inventories as of the balance sheet date are recorded into "Costs of sales".

7. Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. Prepaid expenses of the Corporation mainly include repair expenses and expenses on reinforced concrete technology transfer. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

Repair expenses

Repair expenses include the expenses on expanding and repairing plants, repairing concrete mixing pot, and those on interior decoration. These expenses are allocated in accordance with the straight-line method for the period from 02 to 05 years.

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Expenses on reinforced concrete technology transfer

Expenses on reinforced concrete technology transfer are allocated in accordance with the straight-line method in 240 months.

8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Corporation's operating expenses in accordance with the straight-line method over the lease term and are not subject to the method of lease payment.

9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation expenses during the year.

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.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 25
Machinery and equipment	05 – 10
Vehicles	06 – 10
Office equipment	03 – 07

10. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. If there is no reasonable certainty that the Corporation will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The depreciation years of the financial leased assets are from 05 to 08 years.

11. Investment property

Investment property is land use right held by the Corporation for capital appreciation. Investment property held for capital appreciation is measured at their historical costs less impairment. Historical cost includes all the expenses paid by the Corporation or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

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Expenses related to investment property arising subsequent to initial recognition should be added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the year.

The transfer from owner-occupied property or inventories into investment property shall be made only when there is a change in use evidenced by the end of owner-occupation and the commencement of an operating lease to another party or the end of construction. The transfer from investment property to owner-occupied property or inventories shall be made when, and only when, there is a change in use evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the historical cost or net book value of investment property at the date of transfer.

12. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services already received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Corporation.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified into short-term and long-term items in the Balance Sheet on the basis of their remaining maturity as of the balance sheet date.

14. Provisions for warranty of construction works

Provisions for warranty expenses is made for each type of construction works under the commitment of warranty at the rate from 02% - 05%, depending on the warranty commitment made with customers.

15. Owner's equity

Capital

The Corporation's capital is recorded according to the actual amount already invested by shareholders.

Treasury shares

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When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury shares and is recorded as a decrease in owner's equity. When this share capital is re-issued, the difference between the re-issuance price and carrying value of treasury shares is recorded in "Share premiums".

16. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the Annual General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables when the Annual General Meeting of Shareholders approves.

17. Recognition of sales and income

Sales of merchandises, finished goods

Sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:

- The Corporation transfers most of risks and benefits incident to the ownership of merchandises, products to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandises, products sold.
- The amount of sales can be measured reliably. The amount of sales can be measured reliably. Where the contracts stipulate that buyers have the right to return products, merchandises purchased under specific conditions, sales are recorded only when those specific conditions are no longer exist and buyers retains no right to return products, merchandises (except for the case that such returns are in exchange for other goods or services).
- The Corporation received or shall probably receive the economic benefits associated with the transaction.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sales of service provision

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales during the period is done on the basis of the stage of completion as of the balance sheet date.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

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Dividends and profit shared

Dividends and profit shared are recognized when the Corporation has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity is followed up.

18. Construction contracts

A construction contract is a contract agreement for the construction of an asset or combination of assets which are closely related or interdependent in terms of design, technology, functionality or their basic using purpose.

When the outcome of the construction contracts is estimated reliably,

- For the construction contracts stipulating that the contractors are paid according to the planned progress: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as determined by the Corporation itself as of the balance sheet date.
- For the construction contracts stipulating that the contractors are paid according to the work actually performed: revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as confirmed in the invoices made by the customers.

Increases/ (decreases) in revenue of the works done, compensation receivable and other receivables are only recognized upon the agreement with customers.

When the outcome of the construction contracts cannot be estimated reliably,

- Contract revenue is recognized only to the extent that contract costs incurred are expected to be reliably recoverable.
- Contract costs are only recognized as actually incurred.

The difference between total accumulated revenue from the construction contract already recognized and the accumulated amount in the invoices according to the planned progress of contract is recognized as an amount receivable or an amount payable according to the planned progress of implementation of the construction contracts.

19. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly relevant to borrowings.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

20. Expenses

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Expenses are those that result in outflows of the Corporation's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

21. Corporate income tax

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

Corporate income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

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

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

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

The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

22. Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the

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Corporation. 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.

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

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Notes to the Financial Statements (cont.)

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET**1. Cash and cash Equivalents**

	<u>Current period</u>	<u>Prior period</u>
Cash on hand	8.452.781	149.167.781
Cash at bank	9.774.793.780	7.384.531.599
Cash equivalents	4.586.942.497	5.093.396.223
- <i>Cash equivalents</i>	<u>4.586.942.497</u>	<u>5.093.396.223</u>
Total	<u>14.370.189.058</u>	<u>12.627.095.603</u>

2. Held To Maturity

	<u>Current period</u>		<u>Prior period</u>	
	<u>Original price</u>	<u>Book value</u>	<u>Original price</u>	<u>Book value</u>
<i>Short term</i>	-	-	-	-
Term Deposit	-	-	-	-
Bonds	-	-	-	-
Other investments	-	-	-	-
<i>Long term</i>	-	-	-	-
Term Deposit	-	-	-	-
Bonds	-	-	-	-
Other investments	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Notes to the Financial Statements (cont.)

3. Other Receivables**3a. Other short-term Receivables**

	Current period		Prior period	
	Balance	Provision	Balance	Provision
<i>Receivables from related parties</i>	6.728.945.263	(6.728.945.263)	6.728.945.263	(6.728.945.263)
Industry Construction Corporation – Loan interest receivable	6.728.945.263	(6.728.945.263)	6.728.945.263	(6.728.945.263)
Receivables from other organizations and individuals	46.343.323.311	(41.312.550.926)	46.369.984.866	(41.312.550.926)
3D – Long Hau Co., Ltd. - estimated interest on loan given	29.689.153.515	(29.689.153.515)	29.689.153.515	(29.689.153.515)
620 Ben Tre Construction Corp. – Loan got on other's behalf and dividends receivable	2.196.504.179	(2.196.504.179)	2.196.504.179	(2.196.504.179)
H&B Engineering & Construction Corporation - office rental deposit	808.496.294		808.496.294	
HB Infrastructure Investment and Cement Company Limited - Receivable for share transfer	1.805.200.000		1.805.200.000	
Advance payment	9.659.985.744	(9.426.893.232)	9.586.647.299	(9.426.893.232)
Receivable for share transfer			100.000.000	
Interest on loan given	106.490.336		106.490.336	
Short-term deposits	422.200.000		422.200.000	-
Other short-term receivables	1.655.293.243		1.655.293.243	-
Total	53.072.268.574	(48.041.496.189)	53.098.930.129	(48.041.496.189)

3b. Long-term other receivables

	Current period		Prior period	
	Balance	Provision	Balance	Provision
	-	-	-	-
Receivables from other organizations and individuals	129.738.288	-	129.738.288	-
Deposit	129.738.288	-	129.738.288	-
Total	129.738.288	-	129.738.288	-

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Notes to the Financial Statements (cont.)

4. Inventories

	Current period		Prior period	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	3.972.870.143	(1.202.243.325)	2.444.810.949	(1.202.243.325)
Tools	9.685.571	(9.381.571)	41.777.221	(9.381.571)
Work-in-process	31.185.997.514	(31.185.997.514)	31.185.997.514	(31.185.997.514)
Finished goods	23.136.246.958	(14.975.361.733)	25.381.264.118	(14.975.361.733)
Merchandises	594.830.448	(594.830.448)	594.830.448	(594.830.448)
Total	58.899.630.634	(47.967.814.591)	59.648.680.250	(47.967.814.591)

Allowance for inventories

	Current period	Prior period
Materials and supplies	1.202.243.325	1.202.243.325
Tools	9.381.571	9.381.571
Work-in-process	31.185.997.514	31.185.997.514
Finished goods	14.975.361.733	14.975.361.733
Merchandises	594.830.448	594.830.448
Total	47.967.814.591	47.967.814.591

The situation of fluctuations in inventory price reduction provisions is as follows :

	Current period	Prior period
Beginning balance	47.967.814.591	47.967.814.591
Ending balance	47.967.814.591	47.967.814.591

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Notes to the Financial Statements (cont.)

5a. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical costs					-
Beginning balance	133.621.181.960	46.176.593.401	20.328.581.253	2.110.513.506	202.236.870.120
Acquisition during the year		-			-
Liquidation and disposal			-		-
Ending balance	133.621.181.960	46.176.593.401	20.328.581.253	2.110.513.506	202.236.870.120
Depreciation					-
Beginning balance	49.257.881.149	46.062.008.903	20.240.180.097	2.110.513.506	117.670.583.655
Depreciation during the year	1.210.364.993	28.503.667	19.398.567		1.258.267.227
Liquidation and disposal					-
Ending balance	50.468.246.142	46.090.512.570	20.259.578.664	2.110.513.506	118.928.850.882
Net book values					
Beginning balance	84.363.300.811	114.584.498	88.401.156	-	84.566.286.465
Ending balance	83.152.935.818	86.080.831	69.002.589	-	83.308.019.238

5b. Financial leased assets

	Machinery and equipment	Vehicles	Total
Historical costs			-
Beginning balance	1.376.685.762	-	1.376.685.762
Acquisition during the year	-		-
Liquidation and disposal	-	-	-
Ending balance	1.376.685.762	-	1.376.685.762
Depreciation			
Beginning balance	1.376.685.762	-	1.376.685.762
Depreciation during the year		-	-
Liquidation and disposal			-
Ending balance	1.376.685.762	-	1.376.685.762
Net book values			
Beginning balance	-	-	-
Ending balance	-	-	-

6. Construction-in-progress

	Current period	Prior period
Construction-in-progress	8.993.791.207	8.993.791.207
- Expansion of yard	8.586.545.434	8.586.545.434
- Housing project in Chau Thoi	407.245.773	407.245.773
Total	8.993.791.207	8.993.791.207

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Notes to the Financial Statements (cont.)

7. Long-term financial investments

	Current period		Fair value	Prior period		Fair value
	Original costs	Allowance		Original costs	Allowance	
<i>Investments in subsidiaries</i>						
3D – Long Hau Co., Ltd	-	-	-	-	-	-
<i>Investments in joint ventures and associates</i>						
H&B Engineering & Construction Corporation						
Beton 6 - Pro Corporation	1.050.000.000	434.236.602	1.050.000.000	1.050.000.000	-	1.050.000.000
<i>Investments in other entities</i>						
Transportation Import Export and Construction joint stock company	34.880.800.000	1.435.000.000	33.011.563.398	34.880.800.000	1.869.236.602	33.011.563.398
Balance Holding JSC	2.050.000.000	1.435.000.000	615.000.000	2.050.000.000	1.435.000.000	615.000.000
	32.830.800.000	434.236.602	32.396.563.398	32.830.800.000	434.236.602	32.396.563.398
Total	35.930.800.000	1.869.236.602	34.061.563.398	35.930.800.000	1.869.236.602	34.061.563.398

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Notes to the Financial Statements (cont.)

8. Long-term prepaid expenses

	<u>Current period</u>	<u>Prior period</u>
Repair expenses	-	-
Expenses on reinforced concrete technology transfer	1.893.240.000	2.103.600.000
Insurance premiums	-	-
Other	-	-
Total	1.893.240.000	2.103.600.000

9. Taxes and other obligations to the State Budget

	<u>Current period</u>		<u>Prior period</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Phải nộp</u>	<u>Phải thu</u>
VAT on local sales	-	9.624.773	6.195.903.146	-
VAT on imports	-	-	-	-
Import- export duties	-	1.326.300	-	1.326.300
Corporate income tax	-	8.139.694	-	8.139.694
Personal income tax	-	5.269.077	1.883.653.898	-
Land rental	3.128.670.064	-	3.128.670.064	-
Other taxes	-	-	-	-
Total	3.128.670.064	24.359.844	11.208.227.108	9.465.994

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Notes to the Financial Statements (cont.)

10. Loans and financial lease**10a. Short-term borrowings and financial leases**

	Current period	Prior period
<i>Short-term loans payable to related parties</i>	<i>1.587.000.000</i>	<i>1.587.000.000</i>
Mr Pham Van Hien	87.000.000	87.000.000
Beton 6 E&C Joint Stock Company	1.500.000.000	1.500.000.000
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	<i>337.609.666.333</i>	<i>337.609.666.333</i>
<i>Vietcombank - Ho Chi Minh City Branch</i>	<i>63.771.084.251</i>	<i>63.771.084.251</i>
<i>Mrs Nguyen Thi Lan Anh</i>	<i>273.038.582.082</i>	<i>273.038.582.082</i>
<i>Mr Tran Thien Chau</i>	<i>800.000.000</i>	<i>800.000.000</i>
Current portions of long-term loans	80.704.791	80.704.791
Financial lease	80.704.791	80.704.791
Total	339.277.371.124	339.277.371.124

10b. Long-term borrowings and financial leases

	Current period	Prior period
<i>Short-term loans payable to related parties</i>	-	-
	-	-
<i>Short-term loans and financial lease payable to other organizations and individuals</i>	-	-
Current portions of long-term loans	-	-
<i>Financial lease</i>	-	-
Long-term borrowings	-	-
Total	-	-

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Notes to the Financial Statements (cont.)

11. Owner's equity

	Capital	Treasury shares	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	329,935,500,000	(559,957,325)	72,523,342,462	(1,318,841,970,619)	(916,943,085,482)
Profit in the previous year	-	-	-	(76,938,290,388)	(76,938,290,388)
Ending balance of the previous year	329,935,500,000	(559,957,325)	72,523,342,462	(1,395,780,261,007)	(993,881,375,870)
Beginning balance of the current year	329,935,500,000	(559,957,325)	72,523,342,462	(1,395,780,261,007)	(993,881,375,870)
Profit in the current year	-	-	-	4,313,607	4,313,607
Ending balance of the current year	329,935,500,000	(559,957,325)	72,523,342,462	(1,395,775,947,400)	(993,877,062,263)

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Notes to the Financial Statements (cont.)

12. Sales**12a. Gross sales**

	<u>Current period</u>	<u>Prior period</u>
Sales of construction activities		
Sales of concrete products	28.936.908.964	7.312.143.236
Others	-	658.219.430
Total	28.936.908.964	7.970.362.666

12b. Sales deductions

	<u>Current period</u>	<u>Prior period</u>
Trade discount	-	-
Sales returns	-	-
Sales rebates	-	-
Total	-	-

13. Costs of sales

	<u>Current period</u>	<u>Prior period</u>
Costs of construction activities	-	-
Costs of concrete products	23.102.379.974	6.100.233.833
Other costs	-	284.691.808
Allowance for inventories	-	-
Total	23.102.379.974	6.384.925.641

14. Financial income

	<u>Current period</u>	<u>Prior period</u>
Bank deposit interest	46.502.724	17.361.632
Interest on loans given	-	-
Dividends shared	-	-
Exchange gain arising	-	-
Proceeds from capital transfer	-	-
Other	-	-
Total	46.502.724	17.361.632

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Notes to the Financial Statements (cont.)

15. Financial expenses

	<u>Current period</u>	<u>Prior period</u>
Loan interest expenses	2.016.693.600	-
Interests on purchases with deferred payment	-	-
Exchange loss arising	-	-
Exchange loss due to the revaluation of monetary items in foreign currencies	-	-
Reversal of provisions for devaluation of investments in other entities	-	-
Payment discounts	-	-
Total	2.016.693.600	-

16. Selling expenses

	<u>Current period</u>	<u>Prior period</u>
Employees	-	-
External services rendered	-	-
Other expenses	-	-
Total	-	-

17. General and administration expenses

	<u>Current period</u>	<u>Prior period</u>
Materials and supplies	25.439.405	26.130.244
Employees	1.534.354.909	1.156.979.338
Allowance for doubtful debts	-	-
Land rental	782.167.515	761.800.707
Severance allowance	141.124.915	9.304.821
External services rendered	-	-
Other expenses	1.306.937.763	208.877.895
Total	3.790.024.507	2.163.093.005

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Notes to the Financial Statements (cont.)

18. Other income

	<u>Current period</u>	<u>Prior period</u>
Proceeds from liquidation and disposal of fixed assets	-	-
Proceeds from warranty of construction works	-	-
Other income	-	-
Total	-	-

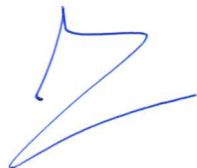
19. Other expenses

	<u>Current period</u>	<u>Prior period</u>
Fines for late payment of social insurance premiums, tax fines and tax collected in arrears	70.000.000	3.779.034
Late payment interest	-	-
Other expenses	-	-
Total	70.000.000	3.779.034

20. Operating costs

	<u>Current period</u>	<u>Prior period</u>
Materials and supplies	18.152.990.164	868.988.320
Labor	4.525.071.127	5.603.651.859
Depreciation of fixed assets	1.248.427.509	1.520.408.382
External services rendered	179.876.381	387.255.839
Other expenses	2.766.662.854	2.454.993.261
Total	26.873.028.035	10.835.297.661

Preparer/Chief Accountant



Nguyen Thi Ngoc Tram

Binh Duong, June 2025

General Director



Nguyen Xuan Vinh