

Số: 110/2025/CBTT-HHC
No: 110/2025/CBTT-HHC

Hà Nội, ngày 30 tháng 07 năm 2025
Hanoi, 30 July 2025

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PEORIDIC INFORMAION DISCLOSURE OF FINANCIAL SATATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2 năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Hai Ha Confectionery Joint Stock Company discloses the financial statements (FS) for the second quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ

Organization information:

- Mã chứng khoán: HHC
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Tương Mai, TP Hà Nội.

Address: 25 – 27 Truong Dinh Street, Tuong Mai Ward, Hanoi City

- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Email: Website: <http://www.haihaco.com.vn/>

2. Nội dung công bố/Content of disclosed information:

- BCTC quý 2/2025:

Q2/2025 financial statements

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separated FS (the listed company does not have subsidiaries, superior accounting unit with affiliated units);

☐ BCTC hợp nhất (TCNY có công ty con);

Consolidated FS (the listed company has subsidiaries);

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

Combinied FS (the listed company has affiliated accounting units with separate accounting

organizations);

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring explanation

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The audit organization gives an opinion that is not a full acceptance opinion for the FS (for the FS that have been reviewed/ audited...)

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán trong năm 2024):

Profit after tax in the reporting period has a difference before and after the audit of 5% or more, changing from loss to profit or vice versa (for audited financial statements):

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year

☒ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☒ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☒

Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 30/07/2025 tại đường dẫn <http://www.haihaco.com.vn/bao-cao-tai-chinh>

This information has been published on the Company's website on 30 July 2025 at the link

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý 2/2025:

Report on transactions valued as of 35% of the total assets in Q2/2025

- Nội dung giao dịch/*Transaction content*:
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất:

The proportion of transaction value/total asset value of the enterprise (%) based on the most recent financial statements:

- Ngày hoàn thành giao dịch/*Transaction completion date*:

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

We hereby certify that the disclosed information above is true and take full responsibility before the law for the content of the disclosed information

Đại diện tổ chức
Người được ủy quyền CBTT



ĐỖ THỊ HỒNG THỦY

BALANCE SHEET

As at 30 June 2025

(Currency: VND)

Item		Code	Note	30/06/2025	01/01/2025
1		2	3	4	5
	A - CURRENT ASSETS	100		490,267,856,602	698,745,833,466
I.	Cash and cash equivalents	110		16,077,269,898	64,834,713,056
1.	Cash	111	VI.1	16,077,269,898	19,234,713,056
2.	Cash equivalents	112	VI.1	-	45,600,000,000
II.	Short-term receivables	130		404,822,637,304	573,981,539,486
1.	Short-term trade accounts receivable	131	VI.2	68,337,045,083	127,567,217,147
2.	Short-term advances to suppliers	132		19,260,496,373	9,314,991,162
3.	Other short-term receivables	136	VI.3a	318,139,582,550	438,013,817,879
4.	Provision for doubtful debts	137		(1,270,933,405)	(1,270,933,405)
5.	Shortage of assets awaiting resolution	139		356,446,703	356,446,703
III.	Inventories	140		67,802,686,781	59,597,174,248
1.	Inventories	141	VI.4	67,802,686,781	59,597,174,248
2.	Provision for devaluation of inventories (*)	149		-	-
IV.	Other current assets	150		1,565,262,619	332,406,676
1.	Short-term prepayments	151	VI.5a	1,241,453,091	262,038,734
2.	Value added tax deductibles	152		312,676,121	17,840,151
3.	Taxes and Other Receivables from State Budget	153	VI.7.b	11,133,407	52,527,791
4.	Other current assets	155		-	-
	B - NON-CURRENT ASSETS	200		400,734,833,119	243,602,759,573
	(200=210+220+260)				
I.	Long-term receivables	210		217,076,021,493	62,456,226,975
1.	Long-term receivables	216	VI.3.b	217,076,021,493	62,456,226,975
2.	Provision for long-term doubt debts (*)	219		-	-
II.	Fixed assets	220		138,434,968,594	137,972,343,419
1.	Tangible fixed assets	221	VI.14	137,887,173,867	137,532,375,689
	Cost	222		424,607,947,797	415,675,408,395
	Accumulated depreciation (*)	223		(286,720,773,930)	(278,143,032,706)
2.	Intangible fixed asset	227	VI.15	547,794,727	439,967,730
	Cost	228		1,561,941,580	1,242,819,280
	Accumulated depreciation (*)	229		(1,014,146,853)	(802,851,550)
III.	Non-current property in progress	240		1,060,977,900	-
1	Construction in progress	242	VI.6	1,060,977,900	-
IV	Other long-term assets	260		44,162,865,132	43,174,189,179
1.	Long-term prepayments	261	VI.5.b	44,162,865,132	43,174,189,179
	Total assets (270 = 100 +200)	270		891,002,689,721	942,348,593,039

RESOURCES		Code	Note	30/06/2025	01/01/2025
1		2	3	4	5
	C - LIABILITIES	300		240,008,160,630	301,100,448,414
	I. Current liabilities	310		238,124,847,765	299,191,735,549
1.	Short-term trade accounts payable	311	VI.6	8,176,751,077	19,139,900,795
2.	Short-term advance from customers	312		3,260,216,572	1,776,545,663
3.	Taxes and amounts payable to State Budget	313	VI.7.a	264,836,327	10,791,995,173
4.	Payables to employees	314		8,300,073,902	22,633,201,580
5.	Short-term accrued expenses	315	VI.8	12,051,698,957	12,523,712,813
6.	Short-term unearned revenue	318	VI.10	12,823,127,073	26,558,826,531
7.	Other short-term payables	319	VI.9.a	24,049,372,729	20,292,253,381
8.	Short-term loans and finance lease liabilities	320	VI.11	160,383,318,008	175,278,434,197
9.	Provision for current payables	321		-	-
10.	Bonus and welfare funds	322		8,815,453,120	10,196,865,416
	II. Long-term liabilities	330		1,883,312,865	1,908,712,865
1.	Long-term trade payables	331		-	-
2.	Other long-term payables	337	VI.9.b	1,883,312,865	1,908,712,865
3.	Long-term provisions			-	-
	D - EQUITY	400		650,994,529,091	641,248,144,625
	I. Owners' equity	410	VI.16	650,994,529,091	641,248,144,625
1.	Owners' contributed capital	411		164,250,000,000	164,250,000,000
	- Ordinary shares with voting rights	411a		164,250,000,000	164,250,000,000
2.	Share premium	412		33,502,910,000	33,502,910,000
3.	Other legal capital	414		3,656,202,300	3,656,202,300
4.	Investment and development fund	418		437,037,247,299	392,785,590,599
5.	Retained earnings	421		12,548,169,492	47,053,441,726
	- Accumulated to the prior year end	421a		2,801,785,026	2,801,785,026
	- Undistributed earnings of the current year	421b		9,746,384,466	44,251,656,700
	TOTAL RESOURCES (440 = 300 +400)	440		891,002,689,721	942,348,593,039

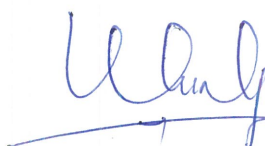
Hanoi, 29 July 2025

Preparer



Luu Hoang Nhat

Chief Accountant



Nguyen Tuyet Nhung



HOANG HUNG

INCOME STATEMENT
Quarter II 2025

(Currency: VND)

No	Target	Code	Explan- ation	This quarter		Accumulated from the beginning of the year to the end of this quarter	
				This year	Last year	This year	Last year
1	Revenue from goods sold and services rendered	01	VII.1	126,613,292,114	143,134,593,512	296,707,626,087	358,468,445,309
2	Deductions	02	VII.2	9,391,846,476	7,157,658,842	15,482,421,733	15,944,531,467
3	Net revenue from goods sold and services rendered	10		117,221,445,638	135,976,934,670	281,225,204,354	342,523,913,842
4	Cost of goods sold and services rendered	11	VII.3	94,078,483,068	107,984,266,536	221,313,409,244	266,770,240,874
5	Gross profit from goods sold and services rendered	20		23,142,962,570	27,992,668,134	59,911,795,110	75,753,672,968
6	Financial income	21	VII.4	11,436,178,226	35,875,924,147	22,551,196,968	71,670,677,436
7	Financial expenses	22	VII.5	3,001,334,461	27,023,602,433	6,004,345,395	53,119,811,748
	- Of which: Loan interest charged	23		2,984,651,824	3,230,588,857	5,893,231,364	29,315,756,917
8	Selling expenses	25	VII.8	21,075,562,262	22,905,225,653	42,317,839,992	44,727,978,187
9	General and administration expenses	26	VII.9	9,730,137,249	9,760,618,179	21,500,349,310	18,830,494,597
10	Operating profit	30		772,106,824	4,179,146,016	12,640,457,381	30,746,065,872
11	Other income	31	VII.6	341	26	73,471	26,482,292
12	Other expenses	32	VII.7	44,479,836	492,471,919	374,770,811	656,813,424
13	Profit from other activities	40		(44,479,495)	(492,471,893)	(374,697,340)	(630,331,132)
14	Accounting profit before tax	50		727,627,329	3,686,674,123	12,265,760,041	30,115,734,740
15	Current corporate income tax expense	51	VII.10	153,823,158	737,334,953	2,519,375,575	6,053,710,697
16	Net profit after corporate income tax	60		573,804,171	2,949,339,170	9,746,384,466	24,062,024,043
17	Earning per share	70		35	180	35	180

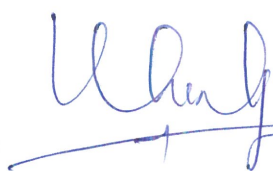
Hanoi, 29 July 2025

Preparer



Luu Hoang Nhat

Chief Accountant



Nguyen Tuyet Nhung

Chairman



HOANG HUNG

CASH FLOW STATEMENT
(Indirect method)
Quarter II 2025

(Currency: VND)

Target	Code	Accumulated from the beginning of the year to the end of this quarter	
		This year	Last year
I. Cash flow from operating activities			
1. Profit for the quarter	01	12,265,760,041	30,115,734,740
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	8,900,010,017	8,600,466,066
- Foreign exchange loss (gain) upon revaluation of monetary items denominated in foreign currency	04	(316,738,654)	(359,933,574)
- (Gain)/Loss from investing activities	05	(21,870,749,726)	(22,956,441,740)
- Interest expenses	06	5,893,231,364	5,557,509,328
3. Operating profit before movements in working capital	08	4,871,513,042	20,957,334,820
- Increase, decrease in receivables	09	19,483,360,293	145,026,117,445
- Increase, decrease in inventory	10	(8,205,512,533)	23,748,281,681
- Increase, decrease in payables (exclude interest expenses, CIT)	11	(39,844,371,863)	(200,554,966,451)
- Increase, decrease in prepayments and others	12	(1,968,090,310)	1,610,436,374
- Interest paid	14	(5,932,711,181)	(38,483,804,726)
- Corporate income tax paid	15	(8,528,644,695)	(9,614,938,648)
- Other cash inflows	16	-	5,790,821
- Other cash outflows	17	(1,381,412,295)	(190,563,181)
Net cash from operating activities	20	(41,505,869,542)	(57,496,311,865)
II. Cash flow from investing activities			
1. Acquisition of fixed assets and other long-term assets	21	(9,543,903,562)	(1,310,490,000)
2. Interest earned, dividend and profit received	27	17,107,624,111	45,310,888,683
Net cash from investing activities	30	7,563,720,549	44,000,398,683
III. Cash flow from financing activities			
1. Proceeds from borrowings	33	269,526,974,486	289,257,941,257
2. Repayments of borrowings	34	(284,422,090,675)	(271,636,160,275)
Net cash from financing activities	40	(14,895,116,189)	17,621,780,982
Net cash flow during the period	50	(48,837,265,182)	4,125,867,800
Cash and cash equivalents at the beginning of year	60	64,834,713,056	11,713,871,251
Effect of changes in foreign exchange rates	61	79,822,024	292,270,322
Cash and cash equivalents at the end of quarter	70	16,077,269,898	16,132,009,373

Hanoi, 29 July 2025

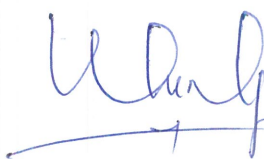
Preparer

Chief Accountant

Chairman



Luu Hoang Nhat



Nguyen Tuyet Nhung



HOANG HUNG

NOTES TO FINANCIAL STATEMENTS

QUARTER II 2025

I Business operations characteristics

- 1 Form of capital ownership :
Capital contributed by shareholders
- 2 Business Field:
Production and trading of all kinds of confectionery and confectionery materials.
- 3 Business Line
 - Production and trading of foods and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic beverages, mineral water...;
 - Wholesale of other machinery, equipment and spare parts;
 - Investment in construction, leasing of offices, houses, commercial centers.
- 4 Normal production and business cycle:
The Company's normal production and business cycle is carried out within a period of no more than 12 months.
- 5 Corporate structure: The company has the following branches and dependent factories::
 - Ho Chi Minh City Branch;
 - Danang Branch;
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory I (in Phu Tho province);
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory II (in Nam Dinh province).
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory VSIP Bac Ninh

II Accounting period, currency used in accounting

- 1 Accounting period: Starts from January 1 and ends on December 31 of the calendar year.
- 2 Currency used in accounting: Vietnamese Dong

III Applicable accounting standards and regimes

- 1 Applicable accounting regime: Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.
- 2 Statement on Compliance with Accounting Standards and Accounting Regime
The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards and Enterprise Accounting Regime issued together with Circular No.200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.

IV Accounting policies applied

- 1 Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (In case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong.
- 2 Types of exchange rates applied in accounting:

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.

3 Principles of inventory recognition

- Inventory valuation principle: At original cost
- Inventory valuation method: First In-First Out
- Inventory accounting method: Perpetual declaration
- Provision for inventory depreciation: No

4 Principles of recording and depreciating fixed assets and investment real estate:

- Principle of recording fixed assets HH are presented at original cost minus accumulated depreciation.
- The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs..
- Fixed asset depreciation is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.;

Some fixed assets belonging to the machinery, equipment and means of transport groups are calculated using the adjusted decreasing balance method. The specific depreciation periods of fixed assets are as follows::

- Factory, architecture	05 – 30
- Machinery and equipment	03 – 12
- Means of transport	05 – 10
- Management equipment and tools	03 – 07

- Intangible fixed assets and depreciation:

Intangible fixed assets are stated at cost less accumulated amortization, representing the value of management and accounting software programs. Software programs are amortized using the straight-line method over a period of 03 years..

5 Deferred income tax accounting principles:

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method..

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.

6 Accounting principles for long-term prepaid expenses include:

- Prepaid expenses for land rental at Tan Tao Industrial Park and VSIP Industrial Park - Bac Ninh, warehouse rental expenses, store rental expenses and other long-term prepaid expenses.
- Other long-term expenses: Tools, supplies and other expenses are considered to be capable of providing future economic benefits to the Company for a period of one year or more..

These costs are capitalized as long-term prepayments and are allocated to the Income Statement using the straight-line method over 02 years in accordance with current accounting regulations..

7 Principle of equity recognition:

- Record owner's capital, equity surplus, and other owner's capital according to reality
- Principles of recording exchange rate differences:

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.

- Principle of recording undistributed profits according to reality

8 Principles and methods of revenue recognition

- Sales revenue: Sales revenue is recognized upon delivery and transfer of ownership to the buyer.
 - Revenue from rendering of services: Revenue from rendering of services is recognized when there is evidence of the percentage of services provided completed at the end of the accounting period..
 - Financial activity revenue: Interest on deposits is recorded based on the balance of deposit accounts and the interest rate applied according to the bank's notice..
 - Other income: From liquidation and sale of assets,...
- 9 Accounting principles for revenue deductions:
Revenue deductions include: Trade discounts and sales returns
- 10 Principles of accounting for cost of goods sold:
Reflects the cost of goods sold during the period..
- 11 Principles of financial cost accounting:
Reflects financial expenses or losses related to financial investment activities.
- 12 Principles of accounting for sales costs and business management costs:
Reflects actual costs incurred in the process of selling products, goods, services and general management costs of the business..
- 13 Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses:
Determination of the Company's income tax is based on current tax regulations.
- 14 Other accounting principles and practices: None

VI Additional information on items presented in the balance sheet

	<i>Unit: VND</i>	
	End of quarter	Beginning of the year
1 Cash and cash equivalents		
Cash on hand	123,832,297	99,377,642
Cash in bank	15,953,437,601	19,135,335,414
Cash equivalents	-	45,600,000,000
Total	16,077,269,898	64,834,713,056
2 Short-term trade accounts receivables	End of quarter	Beginning of the year
Brach of Mesa Asia Pacific Trading Services Company	38,277,391,072	55,553,946,284
ACI Vietnam Joint Stock Company	10,000,000,000	10,000,000,000
IMPACT CO., LTD (SHINE WIN TRADING)	493,894,761	5,098,263,873
TAMBA Production and Service Company Limited	-	11,225,779,780
Other objects	19,565,759,250	45,689,227,210
Total	68,337,045,083	127,567,217,147
3 Other receivables	End of quarter	Beginning of the year
a Short term	318,139,582,550	438,013,817,879
Advance	24,070,954,345	24,076,728,130
Interest on accrued deposits	9,545,304,797	10,401,973,700
Other receivables	284,523,323,408	403,535,116,049
b Long term	217,076,021,493	62,456,226,975
AMBER FINANCE COMPANY LIMITED	90,000,000,000	-
Phuong Mai Joint Stock Company	71,000,000,000	-
Mesa Asia Pacific Trading Services Company Limited	50,000,000,000	
Reina Service and Trading Company Limited	-	62,000,000,000
Interest on accrued deposits	5,619,794,518	

Long-term deposit and margin	456,226,975	456,226,975
Total	535,215,604,043	500,470,044,854
4 Inventories	End of quarter	Beginning of the year
Goods in transit	150,292,001	952,966,280
Raw materials	35,362,175,387	40,501,839,864
Tools and supplies	65,228,868	77,331,044
Work in progress	-	-
Finished goods	25,829,209,157	16,079,936,898
Merchandises	6,395,781,368	1,985,100,162
Total	67,802,686,781	59,597,174,248
5 Prepayments	End of quarter	Beginning of the year
a Short term	1,241,453,091	262,038,734
Insurance costs	93,859,797	221,045,228
Renovation and repair costs for the VSIP factory	899,251,527	
Other items	248,341,767	40,993,506
b Long term	44,162,865,132	43,174,189,179
Land rent at Tan Tao Industrial Park	2,019,487,542	2,060,112,012
Land rent at VSIP Industrial Park - Bac Ninh	39,560,374,628	40,190,738,198
Repair costs, tools and equipment	1,789,007,771	-
Other long-term prepayments	793,995,191	923,338,969
Total	45,404,318,223	43,436,227,913
6 Short-term trade accounts payables	End of quarter	Beginning of the year
KINH BAC TRANSPORTATION TRADING AND SERVICE INVESTMENT LIMITED LIABILITY COMPANY	751,567,541	1,987,333,057
Brach of Mesa Asia Pacific Trading Services Company	-	9,640,665,164
VN THERMAL EQUIPMENT - FOOD AND ENVIRONMENT JOINT STOCK COMPANY	648,447,457	880,024,438
MINH PHUONG NAM HA NOI INVESTMENT AND COMMERCIAL COMPANY LIMITED	102,272,634	2,550,144,411
PT MANE INDONESIA	897,684,750	989,302,781
Others	5,776,778,695	3,092,430,944
Total	8,176,751,077	19,139,900,795
7 Taxes and amounts payable to State Budget	End of quarter	Beginning of the year
a Payable		
VAT	107,881,701	4,677,258,614
Corporate income tax	-	6,005,696,035
Persoral income tax	11,295,897	75,934,242
Property Tax, Land Rental Fees	56,449,199	
Fees, charges and other amounts payable	89,209,530	33,106,282
Total	264,836,327	10,791,995,173

b Receivable		
VAT on imported goods	7,560,322	7,560,322
Corporate income tax	3,573,085	-
Property Tax, Land Rental Fees	-	44,967,469
Total	11,133,407	52,527,791
8 Accrued expense	End of quarter	Beginning of the year
a Short term		
Accrued interest	399,346,336	359,866,519
Accrued transportation expenses	1,071,696,746	822,921,057
Accrued selling expenses	4,981,540,896	4,981,540,896
Other payable expenses	5,599,114,979	6,359,384,341
Total	12,051,698,957	12,523,712,813
9 Other payables	End of quarter	Beginning of the year
a Short term		
Unemployment insurance, Union dues, Social insurance, Health insurance	5,833,561,440	3,722,340,631
Short-term collaterals and deposits received	106,000,000	106,000,000
Dividend, profit payable	16,436,912,750	16,436,912,750
Other payables	1,672,898,539	27,000,000
Total	24,049,372,729	20,292,253,381
b Long term		
Long-term collaterals and deposits received	1,883,312,865	1,908,712,865
Total	1,883,312,865	1,908,712,865
10 Unearned Revenue	End of quarter	Beginning of the year
a Short term		
Unearned Revenue	12,823,127,073	26,558,826,531
Total	12,823,127,073	26,558,826,531
11 Short-term loans and finance lease liabilities		
Bank loan	160,381,318,008	175,276,434,197
Personal loan	2,000,000	2,000,000
Total	160,383,318,008	175,278,434,197

12 - Increase or decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation Vehicles	Management device	Total
Cost					
Beginning of Quarter Balance	153,342,171,638	240,760,223,288	20,054,133,615	1,518,879,854	415,675,408,395
Purchasing	2,440,467,100	-	859,259,258	32,046,296	3,331,772,654
Contructions	5,711,740,238				5,711,740,238
Liquidation, disposal	-	-	-	110,973,490	110,973,490
End of quarter balance	161,494,378,976	240,760,223,288	20,913,392,873	1,439,952,660	424,607,947,797
Accumulated depreciation					
Beginning of Quarter Balance	82,791,149,461	177,574,267,998	17,261,814,328	515,800,919	278,143,032,706
Depreciation	2,490,585,116	5,556,715,597	421,663,739	219,750,262	8,688,714,714
Liquidation, disposal	-	-	-	110,973,490	110,973,490
End of quarter balance	85,281,734,577	183,130,983,595	17,683,478,067	624,577,691	286,720,773,930
Net book value					
- At the beginning of the quarter	70,551,022,177	63,185,955,290	2,792,319,287	1,003,078,935	137,532,375,689
- At the end of the quarter	76,212,644,399	57,629,239,693	3,229,914,806	815,374,969	137,887,173,867

Cost of tangible fixed assets fully depreciated but still in use

169,334,558,304

13 - Increase or decrease of intangible fixed assets

Item	Land use rights	Computer software	Brand of goods	Total
Cost				
Beginning of Quarter Balance	-	1,242,819,280	-	1,242,819,280
Purchasing		319,122,300		319,122,300
End of quarter balance	-	1,561,941,580	-	1,561,941,580
Accumulated depreciation				-
Beginning of Quarter Balance	-	802,851,550	-	802,851,550
Depreciation	-	211,295,303	-	211,295,303
End of quarter balance	-	1,014,146,853	-	1,014,146,853
Net book value				-
- At the beginning of the quarter	-	439,967,730	-	439,967,730
- At the end of the quarter	-	547,794,727	-	547,794,727

14. Owner's equity
a. Equity Fluctuation Reconciliation Table

Target	Owner's equity	Share premium	Other legal capital	Investment and development fund	Undistributed earnings	Total
A	1		2	3	5	6
As at 01/01/2024	164,250,000,000	33,502,910,000	3,656,202,300	345,688,716,262	52,377,442,223	599,475,270,785
- Profit for the period	-	-	-	-	44,251,656,700	44,251,656,700
- Profit distribution	-	-	-	47,096,874,337	(49,575,657,197)	(2,478,782,860)
As at 01/01/2025	164,250,000,000	33,502,910,000	3,656,202,300	392,785,590,599	47,053,441,726	641,248,144,625
- Profit for the period	-	-	-	-	9,746,384,466	9,746,384,466
- Profit distribution	-	-	-	44,251,656,700	(44,251,656,700)	-
As at 30/06/2025	164,250,000,000	33,502,910,000	3,656,202,300	437,037,247,299	12,548,169,492	650,994,529,091

VII Additional information for items presented in the income statement

	This quarter this year	This quarter last year
1 Revenue from goods sold and services rendered	126,613,292,114	143,134,593,512
Revenue from finished goods	121,366,423,496	139,986,128,866
Revenue from services	5,168,321,870	3,071,927,479
Other revenue	78,546,748	76,537,167
2 Deductions	9,391,846,476	7,157,658,842
- Sales discount	8,185,162,356	5,126,437,220
- Sales return	1,206,684,120	2,031,221,622
3 Cost of goods sold and services rendered	94,078,483,068	107,984,266,536
Cost of good sold	94,078,483,068	107,984,266,536
4 Financial income	11,436,178,226	35,875,924,147
Interest on deposits, Investment cooperation income	10,906,394,611	35,465,939,797
Gain on foreign exchange difference	213,044,961	238,267,697
Unrealized exchange rate gain	316,738,654	171,716,653
5 Financial expense	3,001,334,461	27,023,602,433
Interest expense, Investment cooperation expense	2,984,651,824	26,988,836,446
Realized exchange loss	16,682,637	34,765,987
Other financial costs	-	-
6 Other income	341	26
Fine received	-	-
Other	341	26
7 Other expense	44,479,836	492,471,919
Remaining value of fixed assets and costs of liquidation and sale of fixed assets	-	460,570,505
Penalties	12,380,436	-
Other	32,099,400	31,901,414

8	Selling expenses	21,075,562,262	22,905,225,653
	Material, package expense	360,590,712	105,307,189
	Staff expenses	14,787,459,514	13,489,977,756
	Depreciation expense	183,968,147	119,425,383
	Outsourced expense	5,372,039,837	8,268,338,407
	Other expenses	371,504,052	922,176,918
9	General and administration expenses	9,730,137,249	9,760,618,179
	Material expense for administration	338,402,765	55,825,567
	Staff expenses	3,118,625,631	2,878,214,121
	Fixed asset depreciation costs	248,146,336	225,924,167
	Tax, fee	1,694,945,437	1,136,869,239
	Outsourced expense	4,330,017,079	5,434,822,158
	Other expenses	-	28,962,926
10	Current corporate income tax expense	153,823,158	737,334,953
	Corporate income tax expense calculated on current quarter taxable income	153,823,158	737,334,953
11	Production and business cost by nature	134,685,701,401	145,321,349,185
	Material and consumables cost	81,828,133,154	90,491,859,450
	Labor cost	32,066,093,910	29,493,079,819
	Depreciation	4,502,062,880	4,337,558,530
	Outsourced expense	14,222,961,967	18,910,842,303
	Other expenses	2,066,449,489	2,088,009,083

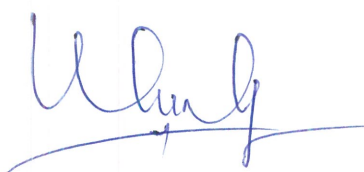
Hanoi, 29 July 2025

Preparer



Luu Hoang Nhat

Chief Accountant



Nguyen Tuyet Nhung

Chairman



Hoang Hung