

QP Green Investment Joint Stock Company

Address: 31 Dien Bien Phu, Da Kao Ward, District 1, Ho Chi Minh City

FINANCIAL STATEMENTS

Including

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- 3 Cashflow Statement
- 4 Financial Descriptions

Hochiminh city, date 17th January 2025



QP Green Investment Joint Stock Company

Address: 31 Dien Bien Phu, Da Kao Ward, District 1, Ho Chi Minh City

Financial Statement Quarter 4/2024

BALANCE SHEETS

At 31 December 2024

Unit: VND

	Code	Note	<u>31/12/2024</u>	<u>01/01/2024</u>
A - SHORT-TERM ASSETS	100		68.395.836.358	88.432.662.579
I Cash and cash equivalents	110	V1	2.214.960.125	1.426.423.896
1 Cash	111		2.214.960.125	1.426.423.896
2 Cash equivalents	112		-	-
II Short-term financial investments	120		-	-
1 Trading securities	121		-	-
2 Provision for devaluation of trading securities (*)	122		-	-
3 Held to maturity investments	123		-	-
III Short-term receivables	130		59.970.000.193	74.601.517.328
1 Short-term receivables from customers	131	V2	3.399.569.266	41.527.059.731
2 Short-term advance payments to sellers	132	V3	57.830.030	1.651.549.668
3 Short-term internal receivables	133		-	-
4 Receivables according to construction contract plan pr	134		-	-
5 Short-term loan receivables	135	V4	12.700.000.000	32.600.000.000
6 Other short-term receivables	136	V5	44.999.104.353	9.411.385
7 Provision for short-term doubtful debts (*)	137	V6	(1.186.503.456)	(1.186.503.456)
8 Missing assets awaiting resolution	139		-	-
IV Inventories	140		5.595.483.421	12.404.721.355
1 Inventories	141	V7	5.595.483.421	12.404.721.355
2 Provision for devaluation of inventory (*)	149		-	-
V Other short-term assets	150		615.392.619	-
1 Short-term prepaid expenses	151		608.424.213	-
2 VAT is deductible	152		6.684.106	-
3 Taxes and other amounts receivable from the State	153	V12	284.300	-
4 Repurchase transactions of Government bonds	154		-	-
5 Other short-term assets	155		-	-

Balance sheet (continued)

	Code	Note	<u>31/12/2024</u>	<u>01/01/2024</u>
B - LONG-TERM ASSETS	200		23.144.657.363	32.497.277.265
I Long-term receivables	210		-	-
1 Long-term receivables from customers	211		-	-

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2	Long-term advance payments to sellers	212			
3	Business capital in affiliated units	213			
4	Long-term internal receivables	214			
5	Receivables from long-term loans	215			
6	Other long-term receivables	216	V5		
7	Provision for long-term doubtful debts	219			
II	Fixed assets	220		3.844.657.363	5.588.853.052
1	Tangible fixed assets	221	V9	3.844.657.363	5.588.853.052
-	Original price	222		20.769.296.151	23.174.296.151
-	Accumulated depreciation value (*)	223		(16.924.638.788)	(17.585.443.099)
2	Financial leased fixed assets	224		-	-
-	Original price	225		-	-
-	Accumulated depreciation value (*)	226		-	-
3	Intangible fixed assets	227		-	-
-	Original price	228		-	-
-	Accumulated depreciation value (*)	229		-	-
III	Investment real estate	230		-	-
-	Original price	231		-	-
-	Accumulated depreciation value (*)	232		-	-
IV	Long-term assets in progress	240		-	-
1	Long-term production in progress	241		-	-
2	Construction in progress	242		-	-
V	Long-term financial investment	250		19.300.000.000	26.300.000.000
1	Investments in subsidiaries	251		-	-
2	Investments in associates, joint-ventures	252		-	-
3	Investments in other entities	253		19.300.000.000	26.300.000.000
4	Provision for long-term financial investments (*)	254		-	-
5	Held to maturity investments	255		-	-
VI	Other long-term assets	260		-	608.424.213
1	Long-term prepaid expenses	261	V8	-	608.424.213
2	Deferred tax assets	262		-	-
3	Equipment, supplies, and long-term replacement parts	263		-	-
4	Other long-term assets	268		-	-
	TOTAL ASSETS	270		91.540.493.721	120.929.939.844

Balance sheet (continued)

	Code	Note	31/12/2024	01/01/2024
C - LIABILITIES	300		20.071.231.764	50.302.315.313
I Short -term liabilities	310		20.071.231.764	50.302.315.313
1 Short-term payables to suppliers	311	V10	1.747.160.792	34.591.702.150
2 Short-term advances from customers	312	V11	2.896.626.572	56.549

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3	Taxes and amounts payable to the State	313	V12	206.509.780	442.107.357
4	Payable to employees	314		-	4.095.000
5	Short-term payable expenses	315	V13		
6	Short-term internal payables	316			
7	Payable according to construction contract plan progre	317			
8	Short-term unearned revenue	318		-	-
9	Other short-term payables	319	V14	(19.001.741)	27.343.396
10	Short-term borrowings and financial leases	320	V15a	15.000.000.000	14.997.074.500
11	Provision for short-term payables	321			
12	Bonus and welfare fund	322	V16	239.936.361	239.936.361
13	Price stabilization fund	323			
14	Resale transactions of Government bonds	324			
II	Long-term liabilities	330		-	-
1	Long-term trade payables	331		-	-
2	Long-term advances from customers	332		-	-
3	Long-term accrued expenses	333		-	-
4	Internal payables for business capital	334		-	-
5	Long-term internal payables	335		-	-
6	Long-term unearned revenue	336		-	-
7	Other long-term payables	337		-	-
8	Long-term borrowings and financial leases	338	V15b	-	-
9	Convertible bonds	339		-	-
10	Preferred shares	340		-	-
11	Deferred income tax payable	341		-	-
12	Provision for long-term payables	342		-	-
13	Science and technology development fund	343		-	-

Balance sheet (continued)

	Code	Note	31/12/2024	01/01/2024
D - OWNER'S CAPITAL	400		71.469.261.957	70.627.624.531
I Equity	410	V17	71.469.261.957	70.627.624.531
1 Owner's capital contribution	411		61.350.290.000	61.350.290.000
- Common stock with voting right	411a		61.350.290.000	61.350.290.000
- Preferred stock	411b		-	-
2 Share premium	412		-	-
3 Bond conversion option	413		-	-
4 Other capital of the owner	414		-	-
5 Treasury shares (*)	415		-	-
6 Assets revaluation differences	416		-	-
7 Foreign exchange differences	417		-	-
8 Development investment fund	418		287.923.633	287.923.633
9 Fund to support business arrangements	419		-	-
10 Other equity funds	420		-	-
11 Undistributed after-tax profits	421		9.831.048.324	8.989.410.898
- the end of the previous period	421a		8.976.402.989	8.528.397.737

INCOME STATEMENT
 For the three month period ended 31 December 2024

Unit: VND

		Code	Note	Quarter 4 / 2024	Quarter 4 /2023	Cumulative from the beginning of the year to the end of the quarter 4 / 2024	Cumulative from the beginning of the year to the end of the quarter 4 / 2023
1.	Revenue from sales of goods and provision of services	01	VI.1	1.760.738.909	72.285.416.744	115.188.432.401	215.651.459.314
2.	Revenue Deduction	02		-	-	-	-
3.	Net revenue	10		1.760.738.909	72.285.416.744	115.188.432.401	215.651.459.314
4.	Cost of goods sold	11	VI.2	1.943.234.628	71.999.944.739	114.128.940.424	215.589.919.503
5.	Gross profit	20		(182.495.719)	285.472.005	1.059.491.977	61.539.811
6.	Financial income	21	VI.3	881.626.434	171.930.709	2.336.929.137	2.624.116.097
7.	Financial expenses	22	VI.4	741.614.834	27.601.736	1.715.977.546	1.424.855.714
	Of which: Interest expenses	23		40.500.134	27.601.736	1.014.418.880	1.424.855.714
8.	Selling expenses	25	VI.5				
9.	General and administrative expenses	26	VI.6	43.544.022	318.741.732	567.605.845	569.231.754
10.	Net Operating profit	30		(86.028.141)	111.059.246	1.112.837.723	691.568.440
11.	Other income	31	VI.7	405.000.000		810.631.500	
12.	Other expenses	32	VI.8	448.442.166	16.784.012	873.758.373	11.526.577
13.	Results of Other activities	40		(43.442.166)	(16.784.012)	(63.126.873)	(11.526.577)
14.	Accounting Profit before tax	50		(129.470.307)	94.275.234	1.049.710.850	680.041.863
15.	Income tax expense - current	51	VI.12	(34.317.893)	56.210.703	195.065.515	136.008.373
16.	Income tax (benefit)/expense - deferred	52		-	-	-	-
17.	Net profit after tax	60		(95.152.414)	38.064.531	854.645.335	544.033.490
18.	Earnings per share	70	VI.10	-15,51	6,20	139,31	88,68
19.	Diluted earnings per share	71	VI.9				

Issued date 17 /01/2025

Chief Accountant



Nguyễn Thị Hương

General Director



Ngô Minh Hải

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Financial Statement Quarter 4/2024

-	<i>Undistributed earnings in this period</i>	421b	854.645.335	461.013.161
12	Source of investment capital for capital construction	422	-	-
II	Other sources of funding and funds	430	-	-
1	Funding source	431	-	-
2	Funding source to form fixed assets	432	-	-
	TOTAL CAPITAL RESOURCES	440	91.540.493.721	120.929.939.844

Issued date 17/ 01/2025

Chief Accountant



Nguyễn Thị Hương

General Director



Ngô Minh Hải

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Financial Statement Quarter 4/2024

CASH FLOWS STATEMENT

(Direct method)

For the three month period ended 31 December 2024

Unit: VND

	Code	Cumulative from the beginning of the year to the end of Q4 this year	Cumulative from the beginning of the year to the end of Q4 last year
1	2	3	4
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Cash receipts from sale of goods, provision of services and other revenue	01	162.715.480.449	239.743.819.579
2. Cash paid to suppliers for goods and services	02	(143.918.222.258)	(229.661.482.881)
3. Cash paid to employees	03	(80.434.039)	(10.431.805.000)
4. Interest paid	04	(1.014.418.880)	(1.424.855.714)
5. Corporate income tax paid	05	(286.420.018)	(196.042.633)
6. Other receipts from operating activities	06	3.632.163.310	18.742.849.315
7. Other payments for operating activities	07	(48.799.466.972)	(297.871.957)
<i>Net cash flows from operating activities</i>	20	(27.751.318.408)	16.474.610.709
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payment for fixed assets, constructions and other long-term assets	21		
2. Receipts from disposal of fixed assets and other long-term assets	22		
3. Loans, purchases of other entities' debt instruments	23	(36.900.000.000)	(29.300.000.000)
4. Receipts from loan repayments, sale of other entities' debt instruments	24	56.800.000.000	10.000.000.000
5. Payments for investment in other entities	25		
6. Collections on investment in other entities	26	6.300.000.000	2.700.000.000
7. Dividends, interest and profit received	27	2.336.929.137	2.084.116.097
<i>Net cash flows from investing activities</i>	30	28.536.929.137	(14.515.883.903)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Receipts from equity issue and owner's capital contribution	31		
2. Payment for share repurchases	32		
3. Proceeds from borrowings	33	16.300.000.000	39.994.994.500
4. Principal repayments	34	(16.297.074.500)	(41.407.530.025)
5. Repayment of financial leases	35		
6. Dividends paid, profits distributed to owners	36		
<i>Net cash flows from financing activities</i>	40	2.925.500	(1.412.535.525)
Net cash flows during the period	50	788.536.229	546.191.281
Cash and cash equivalents at beginning of the period	60	1.426.423.896	247.082.755
Exchange difference due to re-valuation of ending balances	61	-	-
Cash and cash equivalents at end of the period	70	2.214.960.125	793.274.036

Chief Accountant


Nguyễn Thị Hương

General Director



Notes to the separate interim financial statement for three month period ended ended 31 December 2024

- I Reporting entity**
 - 1 Ownership structure**

QP Green Investment Joint Stock Company ("the Company") is a joint stock company incorporated in Vietnam.
 - 2 Business sectors**

The company's business sectors are manufacturing and commercial trading.
 - 3 Principal activities**

The company's main business activities include:

 - + Manufacturing, processing, and outsourcing agricultural and forestry products.
 - + Producing, processing, and outsourcing agricultural and forestry products.
 - + Importing and exporting goods related to the company's business operations.
 - 4 Normal operating cycle**

The normal operating cycle of the Company is generally within 12 months.
 - 5 Statement on the comparability of information in the financial statements**

The level of information included in those comparative financial statements is comparable with that of the financial
- II Annual accounting period, Accounting currency**
 - 1 Annual accounting period**

The annual accounting period of the Company is from 1 January- to 31 December.
 - 2 Accounting and presentation currency**

The Company's accounting currency is Vietnam Dong ("VND") which is also the currency used for financial
- III Applicable accounting standards and regimes**
 - 1 Applicable Accounting Standards**

The company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, along with guiding circulars on current accounting standards issued by the Ministry of Finance in the preparation and presentation of financial statements.
 - 2 Statement of compliance**

The Board of Directors ensures that it has complied with the requirements of Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting the Financial Statements.
- IV Applicable Accounting Policies**
 - 1 Basis of preparation**

These financial statements are prepared on the accrual basis (except for the statement of cash flows)
 - 2 Foreign currency transactions**

Transactions in foreign currencies are translated at the exchange rate on the date of the transaction, and the balance of foreign currency items at the end of the financial year is translated at the exchange rate on that date. Exchange rate differences arising during the year from foreign currency transactions are recorded in financial income or financial expenses. Exchange rate differences due to revaluation of foreign currency items at the end of the financial year after offsetting the increase and decrease are recorded in financial income or financial expenses. The exchange rate used to convert transactions in foreign currencies is the actual exchange rate at the time of the transaction. The actual exchange rate for foreign currency transactions is determined as follows:
For foreign exchange contracts (spot contracts, forward contracts, futures contracts, options contracts, and swap contracts): the exchange rate specified in the foreign exchange contract between the Company and the bank is applied.
For accounts receivable: the foreign currency buying rate of the commercial bank designated by the Company for the customer to settle the transaction at the time it occurs is applied.
The exchange rate used to revalue the balances of monetary items denominated in foreign currencies at the financial year-end is determined as follows:
For foreign currency deposits at banks: the foreign currency buying rate of the bank where the Company maintains its foreign currency account is applied.
 - 3 Cash and Cash equivalents**

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.
 - 4 Accounts receivable**

Accounts receivable are presented at their carrying amount, net of allowances for doubtful debts. The classification of receivables into trade receivables and other receivables is based on the following principles: Trade receivables represent receivables of a commercial nature arising from purchase-and-sale transactions between the Company and buyers who are independent entities. Other receivables represent non-commercial receivables not related to purchase-and-sale transactions. Allowances for doubtful debts are established for individual doubtful receivables based on the aging of overdue debts or the estimated potential losses, specifically as follows:

For overdue receivables:

30% of the value for receivables overdue between 6 months and less than 1 year.

50% of the value for receivables overdue between 1 year and less than 2 years.

70% of the value for receivables overdue between 2 years and less than 3 years.

100% of the value for receivables overdue for 3 years or more.

For receivables not yet overdue but deemed uncollectible:

Allowances are established based on the estimated potential loss.

Increases or decreases in the balance of the allowance for doubtful debts, as required at the financial year-end, are

5 **Inventory**

Inventory is recorded at the lower of cost and net realizable value.

The cost of inventory is determined as follows:

+ Raw materials and merchandise: Includes purchase costs and other directly related expenses incurred to bring the inventory to its current location and condition.

+ Work-in-progress: Includes the costs of main raw materials, labor costs, and other directly related expenses.

+ Finished goods: Includes the costs of raw materials, direct labor, and directly related manufacturing overhead allocated based on normal activity levels. Costs also include land use rights, direct costs, and related overhead incurred during the investment and construction process of real estate.

The cost of inventory issued is calculated using the weighted average method and accounted for under the perpetual inventory system.

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

6 **Prepaid expenses**

Prepaid expenses include actual costs that have been incurred but relate to the business performance results of multiple accounting periods.

The Company's prepaid expenses primarily consist of costs related to tools and equipment. These prepaid expenses are allocated over the periods in which the corresponding economic benefits are generated from these costs.

Tools and Equipment

7 **Tangible fixed assets**

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets includes all expenses incurred by the Company to acquire the asset up to the point it is ready for its intended use.

Subsequent expenditures are added to the cost of the asset only if it is certain that these expenses will increase the future economic benefits derived from the use of the asset. Expenditures that do not meet these criteria are recognized as production and business expenses in the year incurred.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized. Any resulting gain or loss from the disposal is recognized in the income or expenses of the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation periods for various types of tangible fixed assets are as follows:

Types of Tangible Fixed Assets

Buildings and structures - (08 -20)

8 **Accounts payable and accrued expenses**

Accounts payable and accrued expenses are recognized for amounts payable in the future related to goods and services received. Accrued expenses are recorded based on reasonable estimates of the amounts payable.

The classification of payables is carried out according to the following principles:

+ Accounts Payable to Suppliers reflects amounts payable that arise from commercial transactions for the purchase of goods, services, or assets, where the seller is independent of the company.

+ Accrued Expenses reflect amounts payable for goods or services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting documentation. It also includes amounts payable to employees for accrued wages, vacation leave, and expenses that need to be accrued for production or business activities.

+ Other Payables reflects liabilities that are not of a commercial nature and are not related to transactions of buying, selling, or providing goods or services.

Accounts Payable and Accrued Expenses are classified as short-term and long-term on the balance sheet based on

9

Equity

Owner's equity

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

10

Profit Distribution

Profit After Tax is distributed to shareholders after setting aside allocations for reserves in accordance with the company's bylaws and legal regulations, and once approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into consideration non-cash items within the net profit that could impact cash flow and dividend payment capacity, such as gains from asset revaluation contributions, revaluation gains on monetary items, financial instruments, and other non-monetary items.

11

Revenue Recognition

Revenue from sales of goods and finished products

Revenue from sales of goods and finished products is recognized when the following conditions are simultaneously satisfied:

+ The company has transferred the majority of the risks and benefits associated with the ownership of goods to the buyer.

+ The company no longer retains the management rights over the goods, products, as an owner, or the control over them.

+ Revenue is considered to be relatively certain. When a contract allows the buyer to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist, and the buyer no longer has the right to return the goods (except in cases where customers have the right to return the goods for exchange with other goods or services).

12

Borrowing costs

Borrowing costs include interest on borrowings and other costs directly attributable to the borrowing of funds.

Borrowing costs are recognized as an expense in the period in which they are incurred.

13

Expenses

Expenses are defined as amounts that reduce economic benefits and are recognized at the time the transaction occurs, or when it is reasonably certain that they will occur in the future, regardless of whether the payment has been made yet.

Expenses and the revenues they generate must be recognized simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses should be recognized based on

14

Corporate Income Tax

The tax expense includes both current income tax and deferred income tax.

Current Income Tax

Current income tax is the tax payable or refundable based on taxable income. The taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, nondeductible expenses, as well as adjustments for taxable income not subject to tax and tax loss carryforwards.

Deferred Income Tax

Deferred income tax is the tax that will be payable or refundable in future periods due to temporary differences between the book value of assets and liabilities for financial reporting purposes and their tax base. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is probable that future taxable profits will be available to use those temporary differences.

The carrying amount of deferred income tax assets is reviewed at the end of each financial year and will be reduced to the extent that it is no longer probable that sufficient future taxable profits will be available to allow all or part of the deferred tax asset to be utilized. Deferred income tax assets that were not recognized before are reviewed at the end of each financial year and are recognized when it is probable that future taxable profits will be available to use those deferred tax assets.

Deferred Tax Assets and Deferred Tax Liabilities are determined based on the tax rates expected to apply in the periods when the asset is realized or the liability is settled, using the tax rates in effect at the end of the financial year. Deferred tax is recognized in the income statement and is only recorded directly in equity when it relates to items that are directly recognized in equity.

Deferred tax assets and deferred tax liabilities are offset when:

The company has a legally enforceable right to offset current income tax assets against current income tax liabilities; and the deferred tax assets and deferred tax liabilities relate to income taxes administered by the same tax authority.

15 **Related Parties**

Related Parties are defined as parties that can control or significantly influence each other in making financial and operational decisions. Related parties also include those that share joint control or significant common influence. In assessing the relationship between related parties, the substance of the relationship takes precedence over its legal

16 **Segment Reporting**

A business segment is a part that can be separately identified, involved in producing or providing products or services, and that has different economic risks and benefits compared to other business segments.

A geographical segment is a part that can be separately identified, engaged in producing or providing products or services within a specific economic environment, and that has different economic risks and benefits compared to other segments in different economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied to the preparation

17 **Financial Instruments** **Financial Assets**

The classification of financial assets depends on the nature and purpose of the financial asset and is determined at initial recognition. The company's financial assets include cash and cash equivalents, trade receivables, other receivables, and loans.

At initial recognition, financial assets are recorded at cost, which includes the original amount plus any directly attributable transaction costs associated with acquiring the financial asset.

Financial Liabilities

The classification of financial liabilities depends on the nature and purpose of the financial liability and is determined at initial recognition. The company's financial liabilities include trade payables, borrowings and debts, and other payables.

At initial recognition, financial liabilities are recorded at cost, which is the amount received (or payable) less any directly attributable transaction costs associated with acquiring or issuing the financial liability.

Equity Instruments

An equity instrument is a contract that shows the residual interest in the assets of the company after deducting all its liabilities.

Offsetting Financial Instruments

Notes to the separate interim financial statement for three month period ended ended 31 December 2024 (continued)

V Additional Information for Items Presented in the Balance Sheet

1 Cash and cash equivalents

	31/12/2024	01/01/2024
Cash	11.787.939	1.338.221.187
Demand Deposit	2.203.172.186	88.202.709
Total	2.214.960.125	1.426.423.896

2 Short-term receivables from customers

	31/12/2024	01/01/2024
Công ty TNHH Đầu tư và thương mại dịch vụ An Đức	-	4.572.953.500
Công ty TNHH TM và dịch vụ nội thất Gia Huy	-	8.819.635.353
Công ty TNHH tư vấn Dương Minh Tuệ	-	8.626.754.000
Công ty CP Sao Kim Venusy	-	10.081.611.000
Công ty cổ phần thương mại và đầu tư nông nghiệp Nasaifarm	-	2.744.134.000
Công ty TNHH Trà và đặc sản Tây Bắc	445.500.000	1.188.334.660
Công ty cổ phần xây dựng và thương mại vận tải Minh Châu	943.284.100	-
Công ty cổ phần in và thương mại dịch vụ Thèn Thương	563.713.700	1.188.334.660
Công ty TNHH thương mại Bani	-	7.370.724.572
Các khách hàng khác	1.447.071.466	867.046.646
Total	3.399.569.266	41.527.059.731

3 Inventories

	31/12/2024		01/01/2024	
	Cost	Allowance	Cost	Allowance
Raw materials	1.242.976	-	1.242.976	-
Finished goods	96.316	-	96.316	-
Commodity	5.594.144.108	-	12.403.382.042	-
Total	5.595.483.400		12.404.721.334	

4 Long-term prepaid expenses

The cost of tools and equipment yet to be allocated

5 Tangible fixed assets

	Building and Structures VND	Machinery and equipment VND	Total VND
Cost			
Opening Balance	11.568.934.724	11.605.361.427	23.174.296.151
Closing balance	11.568.934.724	10.925.361.427	22.494.296.151
Accumulated depreciation			
Opening Balance	7.464.158.067	10.121.285.032	16.632.851.576
Liquidation of fixed assets	-	1.306.979.167	1.306.979.167
Depreciation in the period	553.091.524	384.333.332	937.424.856
Closing balance	8.017.249.591	9.198.639.197	17.215.888.788
Net book value			
Opening Balance	4.104.776.657	1.484.076.395	6.541.444.575
Closing balance	3.551.685.133	1.099.743.063	4.651.428.196

6 Short-term payables to suppliers

	31/12/2024	01/01/2024
Công ty TNHH đầu tư và thương mại Healthyproducts	-	-
Công ty cổ phần thực phẩm Thiên Vương	-	11.540.096.700
Chi nhánh Tổng công ty Thái Sơn tại Hà Nội	-	13.250.925
Công ty cổ phần Petec Bình Định	-	-
Công ty TNHH thương mại và đầu tư xây dựng Thiên Kim	-	30.869.273.957
Các nhà cung cấp khác	1.747.160.792	2.858.641.286
Total	1.747.160.792	58.177.066.870

7 Owner's Equity

	Share Capital VND	Investment and Development Fund VND	Retained Profits VND	Total VND
Previous year				

<i>Opening Balance</i>	61.350.290.000	287.923.633	8.528.397.737	70.166.611.370
Interest Income in year			461.013.161	461.013.161
<i>Closing balance</i>	61.350.290.000	287.923.633	8.989.410.898	70.627.624.531
Current year				
<i>Opening Balance</i>	61.350.290.000	287.923.633	8.989.410.898	70.627.624.531
Interest Income in year			854.645.335	854.645.335
<i>Closing balance</i>	61.350.290.000	287.923.633	9.831.048.324	71.469.261.957

VI Additional Information for Items Presented in the Income Statement

6,1 Revenue from sales of goods and provision of services

6.1.1 Total Revenue

	Quarter 4 - 2024	Quarter 4 - 2023
Revenue from the sale of commodity	1.760.738.909	77.370.779.238
Revenue from the sale of finished goods	.....	.....
Total	1.760.738.909	77.370.779.238

6.1.2 Revenue from sales and services to related parties

The company has not generated any transactions from sales or providing services to related parties.

6,2 Revenue Deduction

Is the discount on sales

6,3 Cost of goods sold

	Quarter 4 - 2024	Quarter 4 - 2023
Cost of goods sold from the sale of commodity	1.943.234.628	78.203.590.393
Cost of goods sold from the sale of finished goods	.....	.....
Total	1.943.234.628	78.203.590.393

6,4 Financial income

	Quarter 4 - 2024	Quarter 4 - 2023
Interest on loans	881.626.434	1.148.303.152
Interest on demand deposits	.....	.....
Exchange rate differences on revaluation of monetary items in foreign curr	.....	.....
Exchange rate difference income	.....	.....
Total	881.626.434	1.148.303.152

6,5 Financial expenses

	Quarter 4 - 2024	Quarter 4 - 2023
Interest expenses	741.614.834	388.255.849
Others	.....	.....
Total	741.614.834	388.255.849

6,6 General and administrative expenses

	Quarter 4 - 2024	Quarter 4 - 2023
	43.544.022	28.171.205
Total	43.544.022	28.171.205

6,7 Other income

	Quarter 4 - 2024	Quarter 4 - 2023
Disposal of tools and equipment	.....	.....
Others	405.000.000	.....
Total	405.000.000	.....

6,8 Other expenses

	Quarter 4 - 2024	Quarter 4 - 2023
	448.442.166	.....
Total	448.442.166	.....

6.8.1 Other Information

No common stock transactions or potential common stock transactions occurred from the end of the fiscal year until the issuance of this financial report.

Chief Accountant

Nguyễn Thị Hương



Ngô Minh Hải

