

**EVN INTERNATIONAL JOINT STOCK COMPANY**

Lot No.91 Xo Viet Nghe Tinh St., Khue Trung Ward, Cam Le Dist., Da Nang City

Form No. B 01a-DN

(Issued under Circular No. 200/201/TT-BTC dated 22/12/2014 of the Ministry of Finance)

**INTERIM BALANCE SHEET**

Quarter 4 of the year 2024

Unit: Dong

ASSETS	Item code	Note	At the end of the quarter	At the beginning of the year
<b>A- CURRENT ASSETS</b>	<b>100</b>		<b>106,797,273,543</b>	<b>120,776,957,167</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>3,817,461,022</b>	<b>4,671,932,892</b>
1. Cash	111		617,461,022	121,932,892
2. Cash equivalents	112		3,200,000,000	4,550,000,000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>91,200,000,000</b>	<b>105,270,000,000</b>
1. Trading securities	121			
2. Provision for diminution in the value of trading securities	122			
3. Held-to-maturity investments	123		91,200,000,000	105,270,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>7,918,178,602</b>	<b>8,320,225,398</b>
1. Short-term trade receivables	131		6,148,038,064	6,581,500,565
2. Short-term prepayments to suppliers	132		-	-
3. Short-term intra-company receivables	133		-	-
4. Receivables according to progress of construction contract	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136		2,105,806,503	2,074,390,798
7. Provision for short-term doubtful debts	137		(335,665,965)	(335,665,965)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>3,016,571,395</b>	<b>1,948,986,126</b>
1. Inventories	141		3,016,571,395	1,948,986,126
2. Provision for decline in value of inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>845,062,524</b>	<b>565,812,751</b>
1. Short-term prepaid expenses	151		421,530,966	157,155,351
2. Deductible value added tax	152		-	-
3. Taxes and other amounts receivable from the State	153		14,874,158	-
4. Government bonds purchased for resale	154		-	-
5. Other current assets	155		408,657,400	408,657,400



<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>316,987,734,620</b>	<b>316,382,141,016</b>
<b>I. Long-term receivables</b>	<b>210</b>		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216		-	-
7. Provision for long-term doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>23,875,819,603</b>	<b>22,547,127,882</b>
<b>1. Tangible fixed assets</b>	<b>221</b>		<b>4,807,819,603</b>	<b>3,479,127,882</b>
- Cost	222		11,283,575,864	9,723,855,520
- Accumulated depreciation	223		(6,475,756,261)	(6,244,727,638)
<b>2. Finance lease fixed assets</b>	<b>224</b>			
- Cost	225		-	-
- Accumulated depreciation	226		-	-
<b>3. Intangible fixed assets</b>	<b>227</b>		<b>19,068,000,000</b>	<b>19,068,000,000</b>
- Cost	228		19,106,721,745	19,106,721,745
- Accumulated amortization	229		(38,721,745)	(38,721,745)
<b>III. Investment property</b>	<b>230</b>		<b>21,186,274,726</b>	<b>21,315,605,135</b>
- Cost	231		22,847,263,434	22,847,263,434
- Accumulated depreciation	232		(1,660,988,708)	(1,531,658,299)
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>40,266,466,962</b>	<b>40,266,466,962</b>
1. Long-term work in process	241		-	-
2. Construction in progress	242		40,266,466,962	40,266,466,962
<b>V. Long-term financial investments</b>	<b>250</b>		<b>231,146,788,190</b>	<b>231,146,788,190</b>
1. Investments in subsidiaries	251		-	-
2. Investments in associates, joint ventures	252		-	-
3. Equity investments in other entities	253		231,146,788,190	231,146,788,190
4. Provision for long-term financial investments	254		-	-
5. Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>512,385,139</b>	<b>1,106,152,847</b>
1. Long-term prepaid expenses	261		512,385,139	1,106,152,847
2. Deferred income tax assets	262		-	-
3. Long-term spare parts, supplies, equipment	263		-	-
4. Other long-term assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>423,785,008,163</b>	<b>437,159,098,183</b>

RESOURCES	Item code	Note	At the end of the quarter	At the beginning of the year
<b>C. LIABILITIES</b>	<b>300</b>		<b>32,253,816,407</b>	<b>10,291,602,244</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>32,210,356,407</b>	<b>10,277,952,244</b>
1. Short-term trade payables	311		522,256,800	541,219,960
2. Short-term advances from customers	312		245,488,738	514,767,771
3. Taxes and amounts payable to the State	313		477,674,320	748,518,806
4. Payables to employees	314		970,461,000	1,682,887,360
5. Short-term accrued expenses	315		18,044,916	20,467,407
6. Short-term intra-company payables	316		-	-
7. Payables according to progress of construction contract	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319		29,187,261,490	6,038,246,970
10. Short-term loans and finance lease liabilities	320		-	-
11. Provision for short-term payables	321		-	-
12. Reward and welfare fund	322		789,169,143	731,843,970
13. Price stabilization fund	323		-	-
14. Government bonds purchased for resale	324		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>43,460,000</b>	<b>13,650,000</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Intra-company payables for working capital received	334		-	-
5. Long-term intra-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		43,460,000	13,650,000
8. Long-term loans and finance lease liabilities	338		-	-
9. Convertible bond	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Provision for long-term payables	342		-	-
13. Science and technology development fund	343		-	-



<b>D.EQUITY</b>	<b>400</b>		<b>391,531,191,756</b>	<b>426,867,495,939</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>391,531,191,756</b>	<b>426,867,495,939</b>
<b>1. Share capital</b>	<b>411</b>		<b>366,771,450,000</b>	<b>366,771,450,000</b>
- Common shares with voting rights	411a		366,771,450,000	366,771,450,000
- Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares	415		-	-
6. Differences upon assets revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity funds	420		-	-
<b>11. Undistributed profit after tax</b>	<b>421</b>		<b>24,759,741,756</b>	<b>60,096,045,939</b>
- Undistributed profit after tax accumulated to the end of	421a		21,344,178,886	17,487,308,371
- Undistributed profit after tax of current period	421b		3,415,562,870	42,608,737,568
12. Capital expenditure fund	422		-	-
<b>II. Other budget resources, funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Budget resources	431		-	-
2. Resources financing fixed assets	432		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>423,785,008,163</b>	<b>437,159,098,183</b>

Da Nang City, 17 January 2025



**TRAN VU QUOC TAI**  
PREPARER



**PHAM THI THUY**  
CHIEF ACCOUNTANT



**TRUONG QUANG MINH**  
CHAIRMAN OF THE BOARD OF DIRECTORS



INTERIM INCOME STATEMENT  
QUARTER 4 OF THE YEAR 2024

Unit: Dong

Items	Code	Note	This quarter		Accumulated from the beginning of	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales and service provision	01	VI.25	6,383,536,259	6,777,917,554	10,972,911,239	8,000,352,958
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and service provision (10=01-02)	10		6,383,536,259	6,777,917,554	10,972,911,239	8,000,352,958
4. Cost of goods sold	11	VI.27	5,359,033,547	5,730,135,094	9,046,696,219	6,601,036,446
5. Gross profit from sales and service provision (20=10-11)	20		1,024,502,712	1,047,782,460	1,926,215,020	1,399,316,512
6. Financial income	21	VI.26	1,473,720,501	1,988,216,286	68,031,365,045	57,850,859,133
7. Financial expenses	22		-	-	8,812,608,684	6,602,400,000
- In which: Interest expense	23		-	-	-	-
8. Selling expenses	25		-	-	-	-
9. Administrative expenses	26		2,033,467,433	1,910,954,602	10,085,512,070	9,226,502,969
10. Net operating profit (30=20+(21-22)-(25+26))	30		464,755,780	1,125,044,144	51,059,459,311	43,421,272,676
11. Other income	31		2,349,946	-	38,742,005	-
12. Other expenses	32		-	8,784,821	-	8,784,821
13. Other profit (40=31-32)	40		2,349,946	(8,784,821)	38,742,005	(8,784,821)
14. Accounting profit before tax (50=30+40)	50		467,105,726	1,116,259,323	51,098,201,316	43,412,487,855
15. Current corporate income tax expense	51	VI.30	2,349,946	278,665,666	2,349,946	651,532,172
16. Deferred corporate income tax expense	52		-	-	-	-
17. Profit after tax (60=50-51-52)	60		464,755,780	837,593,657	51,095,851,370	42,760,955,683
18. Basic earnings per share (*)	70		13	23	1,393	1,166
19. Diluted earnings per share (*)	71		13	23	1,393	1,166


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PHAM THI THUY  
CHIEF ACCOUNTANT

Da Nang City, 17 January 2025

TRƯƠNG QUANG MINH  
CHAIRMAN OF THE BOARD OF DIRECTORS

**EVN INTERNATIONAL JOINT STOCK COMPANY**

Lot No. 91 Xo Viet Nghe Tinh St., Khue Trung Ward, Cam Le Dist., Da Nang City

Form No. B03- DN

(Issued under Circular No. 200/2014/TT-BTC dated  
22/12/2014 of the Ministry of Finance)

**STATEMENT OF CASH FLOWS  
(Indirect method)  
QUARTER 4 OF THE YEAR 2024**

Unit: Dong

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
<b>I. Cash flows from operating activities</b>				
<b>1. Profit before tax</b>	01		<b>51,098,201,316</b>	<b>43,230,289,855</b>
<b>2. Adjustments for</b>				
- Depreciation and amortization	02		360,359,032	390,038,280
- Provisions	03		-	-
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in	04		(109,874)	(32,128)
- Profits/losses from investing activities	05		(59,294,122,862)	(51,032,008,442)
- Interest expense	06		-	-
- Other adjustments	07		-	-
<b>3. Operating profit before changes in working capital</b>	08		<b>(7,835,672,388)</b>	<b>(7,411,712,435)</b>
- Increase/decrease in receivables	09		592,606,796	2,113,437,141
- Increase/decrease in inventories	10		(1,067,585,269)	(867,916,043)
- Increase/decrease in payables (excluding loan Interest and corporate income tax payable)	11		(1,075,790,749)	(2,513,278,501)
- Increase/decrease in prepaid expenses	12		329,392,093	768,394,066
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(265,909,885)	(357,786,100)
- Other cash receipts from operating activities	16		8,240,000	-
- Other cash payments for operating activities	17		(2,025,636,880)	(3,888,838,300)
<b>Net cash used in operating activities</b>	20		<b>(11,340,356,282)</b>	<b>(12,157,700,172)</b>



<b>II. Cash flows from investing activities</b>			-	-
1. Cash paid for purchases, construction of fixed assets and other long-term assets	21		(1,559,720,344)	-
2. Proceeds from sales, disposal of fixed assets and other long-term assets	22		-	-
3. Cash paid for loans, acquisition of debt instruments	23		(98,800,000,000)	(107,570,000,000)
4. Recovery of loans, resales of debt instruments	24		112,870,000,000	158,550,000,000
5. Cash paid for equity investments in other entities	25		-	-
6. Recovery of equity investments in other entities	26		-	-
7. Proceeds from loans interest, dividends, shared profit	27		59,103,562,862	51,423,436,442
<b>Net cash provided by investing activities</b>	<b>30</b>		<b>71,613,842,518</b>	<b>102,403,436,442</b>
<b>III. Cash flows from financing activities</b>			-	-
1. Proceeds from stock issuance, capital contribution	31		-	-
2. Repayments of contributed capital, recall of issued stocks	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of borrowings	34		-	-
5. Cash paid for finance lease liabilities	35		-	-
6. Cash paid for dividends, profit to owners	36		(61,128,067,980)	(94,129,820,555)
<b>Net cash used in financing activities</b>	<b>40</b>		<b>(61,128,067,980)</b>	<b>(94,129,820,555)</b>
<b>Net cash flows for the period (50=20+30+40)</b>	<b>50</b>		<b>(854,581,744)</b>	<b>(3,884,084,285)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>4,671,932,892</b>	<b>8,555,985,049</b>
<b>Impacts of exchange rate fluctuations</b>	<b>61</b>		<b>109,874</b>	<b>32,128</b>
<b>Cash and cash equivalents at the end of the period (70=50+60+61)</b>	<b>70</b>		<b>3,817,461,022</b>	<b>4,671,932,892</b>

Da Nang City, 17 January 2025



**TRAN VU QUOC TAI**  
**PREPARER**



**PHAM THI THUY**  
**CHIEF ACCOUNTANT**



**TRUONG QUANG MINH**  
**CHAIRMAN OF THE BOARD OF DIRECTORS**



**EVN INTERNATIONAL JOINT STOCK COMPANY**  
Address: Lot No. 91 Xô Viet Nghe Tinh Street, Khue Trung Ward,  
Cam Le District, Da Nang City

**Form No. B09-DN**  
(Issued under Circular No. 200/2014/TT-BTC dated  
22/12/2014 of the Ministry of Finance)

**Notes to the financial statements**

*Quarter 4 Year 2024*

**I. Nature of operations**

1. Ownership structure: Joint Stock Company; EVN International Joint Stock Company (“the Company”) has Enterprise Registration Certificate for Joint Stock Company No. 0102379203 which was initially issued by Da Nang City Planning and Investment Department on 25/09/2008, registered for the sixth change on 18/5/2016. Head office: Lot No. 91 Xo Viet Nghe Tinh Street, Khue Trung Ward, Cam Le District, Da Nang City, Viet Nam.  
The Company’s charter capital is 366,771,450,000 dong; total number of shares is 36,677,145 shares; par value is 10,000 dong/share; Actually-contributed capital of the shareholders as at 30/09/2024
2. Field of business: Project management, power generation, consulting and supervision of power construction works.
3. Operating activities: Electric power generation, transmission and distribution; Vocational training; Trading of own or rented property and land use right; Technical consultancy (construction supervision...); Management of hydropower projects in Cambodia and Laos, etc.
4. Normal production and business cycle: 12 months commencing on 01/01
5. Characteristics of operations of the Company during the fiscal year that affect the financial statements: The Company contributed capital to establish Hydro power Lower Sesan 2 Co., Ltd in Cambodia; The Company is surveying for establishing investment projects for the projects: Lower se san 1/Se san 5 in Cambodia, Nam Mo 1 in Laos, Sekong Hydropower Project in Cambodia; the Company provides supervision and project management consulting for projects and packages
6. Disclosure of information comparability in the financial statements: Corresponding figures of the interim balance sheet are the figures of the financial statements for the year ended 31/12/2023. Corresponding figures of the interim income statement and the interim statement of cash flows are the figures of the interim financial statements for the third quarter of the year 2023

**II. Accounting period, accounting currency**

1. Annual accounting period (from 01/01 to 31/12).
2. Accounting currency: VND

**III. Applied accounting standards and accounting system**

1. Applied accounting system: Implementing in accordance with Circular No. 200/2014/BTC dated 22/12/2014 of the Ministry of Finance
2. Declaration of compliance with accounting standards and accounting system: Complying with the accounting system issued by the State.

**IV. Applied accounting policies**

1. Principle for conversion of financial statements prepared in foreign currency into Vietnamese dong (In case the accounting currency is different from Vietnamese Dong); effects (if any) due to conversion of financial statements prepared in foreign currency into Vietnamese dong.
2. Exchange rates applied in accounting.
3. Principle for determination of the real interest rate (effective interest rate) used to discount cash flows.
4. Principle for recognition of cash and cash equivalents:
5. Accounting principle for financial investments: Investments in subsidiaries, joint ventures, associates and other financial investments are recorded at cost. The provision is made in accordance with Circular No. 48/2019/TT-BTC dated 08/8/2019 of the Ministry of Finance.
  - a) Trading securities;
  - b) Held-to-maturity investments;



- c) Investments in subsidiaries, associates, joint ventures;
- 6. Accounting principle for receivables
- 7. Principle for recognition of inventories:
  - Principle for recognition of inventories;
  - Method of calculating value of inventories;
  - Method of accounting for inventories;
  - Method of appropriating provision for decline in value of inventories.
- 8. Principle for recognition and depreciation of fixed assets, finance lease fixed assets and investment property:
- 9. Accounting principle for deferred Corporate Income Tax .
- 10. Accounting principle for prepaid expenses.
- 11. Accounting principle for payables.
- 12. Principle for recognition of accrued expenses.
- 13. Principle and method for recognition of provision for payables.
- 14. Principle for recognition of unearned revenue.
- 15. Principle for recognition of owners' equity:
  - Principle for recognition of share capital, share premium, conversion options on convertible bonds, other owners' capital.
  - Principle for recognition of differences from revaluation of assets.
  - Principle for recognition of foreign exchange differences.
  - Principle for recognition of undistributed profit.
- 16. Principle and method for recognition
  - Sales revenue;
  - Service revenue;
  - Financial income;
  - Other income
- 17. Accounting principle for revenue deductions
- 18. Accounting principle for cost of goods sold.
- 19. Accounting principle for financial expenses.
- 20. Accounting principle for selling expenses, administrative expenses.
- 21. Principle and method for recognition of current CIT expense, deferred CIT expense.

**V. SUPPLEMENT INFORMATION TO ITEMS PRESENTED IN THE BALANCE SHEET**

<b>1. Cash</b>	<b>At the end of the period</b>	<b>At the beginning of the year</b>
- Cash on hand	2 973 923	5 943 500
- Bank demand deposits	614 487 099	115 989 392
- Cash in transit		
<b>Total</b>	<b>617 461 022</b>	<b>121 932 892</b>

<b>2. Financial investments</b>	<b>At the end of the period</b>			<b>At the beginning of the year</b>				
	<b>Cost</b>	<b>Fair value</b>	<b>Provision</b>	<b>Cost</b>	<b>Fair value</b>	<b>Provision</b>		
a) Trading securities								
b) Held-to-maturity investments	<b>At the end of the period</b>			<b>At the beginning of the year</b>				
	<b>Cost</b>	<b>Fair value</b>		<b>Cost</b>	<b>Fair value</b>			
b1) Short-term	91 200 000 000	91 200 000 000		105 270 000 000	105 270 000 000			
- Term deposits	91 200 000 000	91 200 000 000		105 270 000 000	105 270 000 000			
b2) Long-term								
c) Equity investments in other entities (Breakdown of investments by ratio of equity holding and voting rights)	<b>Ratio of capital contribution</b>	<b>Ratio of voting rights</b>	<b>At the end of the period</b>			<b>At the beginning of the year</b>		
			<b>Cost</b>	<b>Provision</b>	<b>Fair value</b>	<b>Cost</b>	<b>Provision</b>	<b>Fair value</b>
- Investments in subsidiaries								
- Investments in joint ventures, associates;								
- Investments in other entities;			231 146 788 190		231 146 788 190	231 146 788 190		231 146 788 190

Investment: Investment in Hydro power Lower Sesan 2 Co., Ltd.

Amount: The Company's contributed capital is all realized costs of Hydro power Lower Sesan 2 project and the connection line to Hydro power Lower Sesan 2 Co., Ltd.

Value: the Company's contributed capital is equal to 10% of the owners' equity of Hydro power Lower Sesan 2 Co., Ltd, which also means 10% of the owners' equity of Ha Se San 2 Hydropower project.

<b>3. Trade receivables</b>	<b>At the end of the period</b>	<b>At the beginning of the year</b>
a) Short-term trade receivables	6 148 038 064	6 581 500 565
b) Long-term trade receivables		
c) Trade receivables from related parties		

4. Other receivables	At the end of the period		At the beginning of the year	
	Value	Provision	Value	Provision
a) Short-term				
- Receivable from equitization;				
- Receivable from dividends and shared profit;				
- Receivable from employees;	122 960 503		299 887 357	
- Deposits, collaterals;	25 000 000		5 000 000	
- Advances				
- Amounts paid on others' behalf;				
- Other receivables.	1 957 846 000		1 769 503 441	
Sub-total	2 105 806 503		2 074 390 798	
b) Long-term				
Sub-total				
<b>Total (a+b)</b>	<b>2 105 806 503</b>		<b>2 074 390 798</b>	
5. Inventories	At the end of the period		At the beginning of the year	
	Cost	Provision	Cost	Provision
- Work in process;	3 016 571 395		1 948 986 126	

6. Long-term assets in progress	At the end of the period		At the beginning of the year	
	Cost	Recoverable value	Cost	Recoverable value
a) Long-term work in process				
b) Construction in progress			At the end of the period	At the beginning of the year
- New purchase				
- Capital construction;			40 266 466 962	40 266 466 962
- Repair				

**7. Movements in tangible fixed assets:**

Items	Buildings, architectures	Machinery, equipment	Motor vehicles	Office equipment	Others	Total
<b>Cost</b>						
Balance at the beginning of the year	5 726 541 518	297 272 727	3 342 007 200	358 034 075		9 723 855 520
- Newly-purchased			1 559 720 344			
- Self-constructed						



- Cost of intangible fixed assets at the end of the period that were fully amortized but still in active use;								
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- Disclosures of figures and other explanations:

**9. Movements in investment property:**

Items	Amount at the beginning of the year	Accumulated increase from the beginning of the year	Accumulated decrease from the beginning of the year	Amount at the end of the period
Leased investment property				
<b>Cost</b>	<b>22 847 263 434</b>			<b>22 847 263 434</b>
- Land use rights	19 068 000 000			19 068 000 000
- Houses	3 779 263 434			3 779 263 434
- Houses and land use rights				
- Infrastructure				
<b>Accumulated depreciation and amortization</b>	<b>1 531 658 299</b>	<b>129 330 409</b>		<b>1 660 988 708</b>
- Land use rights				
- Houses	1 531 658 299	129 330 409		1 660 988 708
- Houses and land use rights				
- Infrastructure				
<b>Net book value</b>	<b>21 315 605 135</b>			<b>21 186 274 726</b>
- Land use right	19 068 000 000			19 068 000 000
- Houses	2 247 605 135			2 118 274 726
- Houses and land use rights				
- Infrastructure				

<b>10. Prepaid expenses</b>		<b>At the end of the period</b>	<b>At the beginning of the year</b>		
a) Short-term		421 530 966	157 155 351		
- Prepaid expenses for operating lease fixed assets;					
- Tools, instruments put into use;		119 752 279	30 781 291		
- Borrowing costs;					
- Other prepayments (specify if any).		301 778 687	126 374 060		
b) Long-term		512 385 139	1 106 152 847		
<b>Total(a+b)</b>		<b>933 916 105</b>	<b>1 263 308 198</b>		
<b>11. Other assets</b>					
a. Short-term		408 657 400	408 657 400		
b. Long-term					
<b>Total</b>		<b>408 657 400</b>	<b>408 657 400</b>		
<b>12. Taxes and amounts payable to the State</b>		<b>At the beginning of the year</b>	<b>Amount incurred from the beginning of the year</b>	<b>Amount actually paid from the beginning of the year</b>	<b>At the end of the period</b>
<b>Total</b>		<b>748 518 806</b>	<b>1 242 676 052</b>	<b>1 528 394 696</b>	<b>462 800 162</b>
- Value added tax		453 691 073	380 738 885	612 864 383	221 565 575
- Corporate income tax		248 685 781	2 349 946	265 909 885	- 14 874 158
- Personal income tax		45 082 667	817 879 022	606 852 944	256 108 745
- Land and house tax and land rent			38 195 492	38 195 492	
- Environmental protection tax and other taxes			3 000 000	3 000 000	
- Others		1 059 285	512 707	1 571 992	
<b>13. Accrued expenses</b>		<b>At the end of the period</b>	<b>At the beginning of the year</b>		
a) Short-term					
b) Long-term					
- Loan interest					

<b>14. Other payables</b>		
a) Short-term		
- Short-term deposits, collaterals received;	29 187 261 490	6 038 246 970
- Dividends, profit payable;	42 980 000	47 200 000
- Other payables.	29 079 933 490	5 850 567 970
b) Long-term		
- Long-term deposits, collaterals received	64 348 000	140 479 000
- Other payables	43 460 000	13 650 000
	43 460 000	13 650 000

**15. Owners' equity**

a) Statement of changes in owners' equity	Share capital	Share premium	Conversion options on convertible bonds	Other owners' capital	Differences upon assets revaluation	Foreign exchange differences
Balance at the beginning of the previous year	366 771 450 000					
Balance at the beginning of the current year	366 771 450 000					
Balance at the end of the period	366 771 450 000					
	Investment and development fund		Other equity funds	Undistributed profit after tax	Capital expenditure fund	Total
Balance at the beginning of the current year				60 096 045 939		60 096 045 939
- Increase in capital in current year						
- Profit for current year				51 095 851 370		51 095 851 370
- Decrease in capital in current year				86 432 155 553		86 432 155 553
Balance at the end of the period				24 759 741 756		24 759 741 756
b) Breakdown of share capital					At the end of the period	At the beginning of the period
- Common shares with voting rights					366 771 450 000	366 771 450 000
- Preferred shares						
<b>Total</b>					366 771 450 000	366 771 450 000

	Current year	Previous year
c) Capital transactions with owners and distribution of dividends, profits		
- Share capital		
+ At the beginning of the year	366 771 450 000	366 771 450 000
+ At the end of the period	366 771 450 000	366 771 450 000
- Paid dividends, profit		
d) Shares	At the end of the period	At the beginning of the year
- Number of shares registered for issuance	36 677 445	36 677 445
- Number of shares sold to the public		
+ Common shares	36 677 445	36 677 445
+ Preferred shares (classified as owners' equity)		
* Par value of each outstanding share	10 000	10 000

**16. Other information disclosed and explained by the Company.**

VI. Supplement information to items presented in the income statement	This quarter of current year	This quarter of previous year
<b>1. Revenue from sales and service provision</b>	<b>6 383 536 259</b>	<b>6 777 917 554</b>
a) Revenue		
- Revenue from supervision consulting services;	6 119 309 146	6 570 122 100
- Revenue from office lease service;	264 227 113	207 795 454
- Other revenue		
<b>Total</b>	<b>6 383 536 259</b>	<b>6 777 917 554</b>
<b>2. Cost of goods sold</b>		
- Cost of supervision consulting services	5 219 766 996	5 582 845 559
- Cost of office lease service	139 266 551	147 289 535
<b>Total</b>	<b>5 359 033 547</b>	<b>5 730 135 094</b>
<b>3. Financial income</b>		
- Deposit interest, loan interest	1 473 540 067	1 987 730 048
- Shared dividend, profit;		
- Foreign exchange gains;	109 874	32 128
- Interest on deferred payment, payment discounts;	70 560	454 110

<b>Total</b>	<b>1 473 720 501</b>	<b>1 988 216 286</b>
<b>4. Financial expenses</b>		
- Foreign exchange losses;		
- Other financial expenses;		
- Decreases in financial expenses.		
<b>Total</b>		
<b>5. Other income</b>		
- Others.	2 349 946	
<b>Total</b>	<b>2 349 946</b>	
<b>6. Selling expenses and administrative expenses</b>		
a) Administrative expenses incurred in the period	2 033 467 433	1 910 954 602
- Other administrative expenses.		
b) Decreases in selling expenses and administrative expenses		
- Reversal of provision for restructure, other provisions;		
<b>7. Production and business expenses by elements</b>		
- Material costs;	79 890 228	107 347 625
- Labor costs;	202 141 600	525 130 800
- Provision expenses;		
- Depreciation and amortization expenses;	57 301 504	65 172 780
- Externally-hired service expenses;	1 418 095 301	868 172 775
- Other cash expenses.	276 038 800	345 130 622
<b>Total</b>	<b>2 033 467 433</b>	<b>1 910 954 602</b>

10. Current corporate income tax expense	This quarter of current year	This quarter of previous year
- Corporate income tax expenses determined according to taxable income of the current year		259 695 829
- Adjustment of corporate income tax expenses of previous years to current income tax expense of current year	2 349 946	18 969 837
Total current corporate income tax expense	2 349 946	278 665 666

#### VII. Other information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the fiscal-year end:
3. Related-party information (apart from the information disclosed in the above sections).
4. Reporting assets, revenue, business results by segment (business lines or geographical areas) according to the provisions of Accounting Standard No. 28 "Segment reporting"(1):.
5. Comparison information (changes in information in financial statements of previous accounting years):
6. Going-concern information:
7. Other information.



**Tran Vu Quoc Tai**  
Prearer



**Pham Thi Thuy**  
Chief Accountant



Đà Nẵng City, 17 January 2025

**Trương Quang Minh**  
Chairman of the Board of Directors