

SEPARATE STATEMENT OF FINANCIAL POSITION

(As of December 31, 2024)

Unit: VND

Target	Index code	TM	Dec 31, 2024	Jan 01, 2024
ASSET				
A - CURRENT ASSETS(100)=110+120+130+140+150	100		110,481,625,030	96,873,293,593
I. Cash and cash equivalents	110		7,641,034,814	1,043,904,804
1. Cash	111	V.01	1,641,034,814	1,043,904,804
2. Cash equivalents	112		6,000,000,000	
II. Short-term investments	120	V.02	40,956,710,506	61,219,025,187
1. Trading securities	121		725,549,276	616,049,276
2. Provision for diminution in value of trading securities (*)	122		(81,014,775)	(14,199,975)
3. Held to maturity investments	123		40,312,176,005	60,617,175,886
III. Short-term receivables	130		58,568,011,872	33,069,633,120
1. Short-term trade receivables	131		47,047,551,990	9,926,164,013
2. Short-term prepayments to suppliers	132		11,645,604,468	11,997,618,047
3. Short-term intra-company receivables	133			
5. Short-term loan receivables	135		-	11,200,000,000
6. Other short-term receivables	136	V.03	96,151,759	167,147,405
7. Provision for short-term doubtful debts (*)	137		(221,296,345)	(221,296,345)
IV. Inventory	140		3,218,380,705	1,539,449,232
1. Inventory	141	V.04	3,218,380,705	1,539,449,232
2. Provision for devaluation of inventories (*)	149			
V. Other current assets	150		97,487,133	1,281,250
1. Short-term prepaid expenses	151		32,395,151	1,281,250
2. Deductible VAT	152		-	
3. Taxes and other receivables from State budget	153	V.05	28,454,546	
5. Other current assets	155		36,637,436	
B - LONG-TERM ASSETS(200 = 210 + 220 + 240 + 250 + 260)	200		127,644,017,238	129,933,329,605
I- Long-term receivables	210		34,661,000,000	29,301,000,000
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub-units	213			
5. Long-term loan receivable	215	V.06	34,660,000,000	29,300,000,000
6. Other long-term receivables	216	V.07	1,000,000	1,000,000
7. Provision for long-term doubtful debts (*)	219			
II. Fixed assets	220		15,700,184,631	17,977,801,664
1. Tangible fixed assets	221	V.08	12,001,900,080	14,466,656,697
- Historical costs	222		46,457,469,498	45,122,520,230

- Accumulated depreciation (*)	223		(34,455,569,418)	(30,655,863,533)
2. Finance lease fixed assets	224	V.09		
- Historical costs	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	3,698,284,551	3,511,144,967
- Historical costs	228		7,072,637,997	6,691,637,997
- Accumulated depreciation (*)	229		(3,374,353,446)	(3,180,493,030)
III. Investment properties	230	V.12	24,475,020,255	25,200,362,079
- Historical costs	231		51,544,546,189	51,544,546,189
- Accumulated depreciation (*)	232		(27,069,525,934)	(26,344,184,110)
IV. Long-term unfinished assets	240		8,143,255,376	9,655,709,431
1. Long-term work in progress	241			
2. Construction in progress	242	V.11	8,143,255,376	9,655,709,431
V. Long-term financial investment	250		44,371,970,046	47,592,530,870
1. Investment in subsidiaries	251		45,000,000,000	45,000,000,000
2. Investments in joint ventures and associates	252		7,520,000,000	7,520,000,000
3. Equity investments in other entities	253	V.13	159,699,200	159,699,200
4. Provision for devaluation of long-term investments (*)	254		(8,307,729,154)	(5,087,168,330)
5. Investments held to maturity	255			
VI. Other long-term assets	260		292,586,930	205,925,561
1. Long-term prepaid expenses	261	V.14	292,586,930	205,925,561
2. Deferred income tax assets	262	V.21		
4. Other long-term assets	268			
TOTAL ASSETS(270 = 100 + 200)	270		238,125,642,268	226,806,623,198
CAPITAL				
C - LIABILITIES (300 = 310 + 320)	300		36,187,235,369	23,158,480,052
I. Current liabilities	310		35,448,221,915	22,902,396,598
1. Short-term trade payables	311	V.15	11,340,999,329	6,387,420,535
2. Short-term prepayments from customers	312		335,755,450	33,616,000
3. Taxes and other payables to State budget	313	V.16	1,244,462,977	851,542,558
4. Payables to employees	314		1,432,324,864	1,799,828,237
5. Short-term accrued expenses	315	V.17	-	
6. Short-term intra-company payables	316			
7. Payables according to the progress of construction contracts	317			
9. Other short-term payables	319	V.18	16,659,120,520	11,929,620,493
10. Short-term borrowings and finance lease liabilities	320		3,735,190,000	1,200,000,000
12. Bonus and welfare fund	322		700,368,775	700,368,775
II. Non-current liabilities	330		739,013,454	256,083,454
1. Long-term trade payables	331			
2. Long-term prepayments from customers	332	V.19		
3. Other long-term payables	333			
6. Long-term unearned revenue	336			
8. Long-term borrowings and finance lease liabilities	338	V.20	739,013,454	256,083,454
11. Deferred tax liabilities	341	V.21		

12. Provisions for long-term payables	342			
13. Science and technology development fund	343			
D - OWNER'S EQUITY(400 = 410 + 430)	400		201,938,406,899	203,648,143,146
I. Owner's equity	410	V.22	201,938,406,899	203,648,143,146
1. Contributed capital	411		61,725,230,000	61,725,230,000
- Ordinary shares with voting rights	411a		61,725,230,000	61,725,230,000
- Preference shares	411b			
2. Share Premium	412		137,662,054,443	137,662,054,443
4. Other capital	414		2,140,945,047	2,140,945,047
5. Treasury shares (*)	415		(11,666,581,607)	(11,666,581,607)
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417		-	
8. Development and investment funds	418		2,243,857,861	2,243,857,861
9. Enterprise reorganization assistance fund	419		-	
10. Other equity funds	420			
11. Retained earnings	421		9,832,901,155	11,542,637,402
- Retained earnings accumulated till the end of the previous year	421a		5,805,928,402	5,897,751,625
- Retained earnings of the current year	421b		4,026,972,753	5,644,885,777
12. Capital expenditure fund	422			
II. Non-business funds and other funds	430			
1. Non-business funds	431	V.23		
2. Funds that forming fixed assets	432			
TOTAL CAPITAL(440 = 300 + 400)	440		238,125,642,268	226,806,623,198

Preparer

Nguyen Thi Ngoc Duyen

Chief Accountant

Nguyen Thi Ngoc Duyen

Established on Jan 26, 2024

General Director



Hoang Minh Anh Tu



CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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Financial report
Fiscal Year Q4 - 2024
Form No. B02-DN

SEPARATE STATEMENT OF INCOME - QUARTER IV - 2024

Unit: VND

ITEM	QUARTER IV/2024	QUARTER IV/2023	Accumulated to this quarter 2024	Accumulated to this quarter 2023
1. Revenue from sales of goods and rendering of services	55,018,683,895	17,554,321,642	148,796,677,048	72,613,271,721
2. Revenue deductions		285,475,454	74,250,000	285,475,454
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	55,018,683,895	17,268,846,188	148,722,427,048	72,327,796,267
4. Cost of goods sold	46,175,795,595	19,848,193,664	131,133,990,102	59,011,589,707
5. Gross revenue from sales of goods and rendering of services (20 = 10 - 11)	8,842,888,300	(2,579,347,476)	17,588,436,946	13,316,206,560
6. Financial income	98,004,312	1,501,782,239	5,221,416,187	6,857,214,810
7. Financial expense	(1,043,639,635)	(2,094,512,545)	3,731,238,229	(420,683,753)
- In which: Interest expense	157,165,235	(135,069,489)	332,366,918	6,746,370
8. Profit or loss in joint ventures and associates				-
8. Selling expenses	26,000,831	92,824,467.00	906,543,554	1,286,109,757
9. General administrative expense	3,832,821,014	45,243,447	13,309,286,966	14,131,207,944
10. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	6,125,710,402	878,879,394	4,862,784,384.00	5,176,787,422
11. Other income	3,000,603	104	82,984,842	2,202,114,329
12. Other expense		130,522,385	24,853,285	379,441,131
13. Other profits (40 = 31 - 32)	3,000,603	(130,522,281)	58,131,557	1,822,673,198
14. Total net profit before tax (50 = 30 + 40)	6,128,711,005	748,357,113	4,920,915,941.00	6,999,460,620
15. Current corporate income tax expense	893,943,188	258,359,922	893,943,188	1,354,574,843
16. Deferred corporate income tax			-	-
17. Profit after corporate income tax (60 = 50 - 51 - 52)	5,234,767,817	489,997,191	4,026,972,753.00	5,644,885,777
18. Basic earnings per share (*)				

Preparer

Nguyen Thi Ngoc Duyen

Chief Accountant

Nguyen Thi Ngoc Duyen

Established on Jan 26, 2024

General Director

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CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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Financial report
 Fiscal Year Q4 - 2024
 Form No. B03a-DN

SEPARATE STATEMENT OF CASH FLOWS

Unit: VND

Target	Index code	Accumulated to this quarter 2024	Accumulated to this quarter 2023
I. Cash flow from operating activities			
1. Profit before tax	1	4,920,915,941	6,999,460,620
2. Adjustments for		3,151,280,742	(2,617,479,922)
- Depreciation of fixed assets	2	4,718,908,125	4,894,402,008
- Provisions	3	3,220,560,824	(681,833,490)
- Gains and losses of unrealized exchange rate difference.	4	50,430,531	(668,590)
- Gains / losses from investment	5	(5,170,985,656)	(6,836,126,220)
- Interest expense	6	332,366,918	6,746,370
	7		
3. Operating profit before changes in working capital	8	8,072,196,683	4,381,980,698
- Increase or decrease in receivables	9	(11,117,979,660)	8,780,375,286
- Increase or decrease in inventories	10	(1,678,931,473)	(29,150,854)
Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11	5,183,099,615	(2,596,376,273)
- Increase or decrease in prepaid expenses	12	(117,775,270)	230,259,309
- Increase/Decrease in trading securities	13	109,500,000	75,049,603
- Interest paid	14	(332,366,918)	(6,746,370)
- Corporate income tax paid	15	(814,130,355)	(2,246,416,661)
- Other receipts from operating activities	16		
- Other expenses on operating activities	17		(18,537,000)
Net cash flow from operating activities	20	(696,387,378)	8,570,437,738
II. Cash flow from investing activities			
1. Purchase or construction of fixed assets and other long-term	21	(1,715,949,268)	(4,436,251,422)
2. Proceeds from disposals of fixed assets and other long-term assets	22		
3. Loans and purchase of debt instruments from other entities	23	(22,000,000,000)	(62,036,400,261)
4. Collection of loans and resale of debt instrument of other entities	24	27,840,000,000	49,475,923,054
5. Equity investments in other entities	25		
6. Proceeds from equity investment in other entities	26		
7. Interest and dividend received	27	5,170,985,656	6,836,126,220

Target	Index code	Accumulated to this quarter 2024	Accumulated to this quarter 2023
<i>Net cash flow from investing activities</i>	30	9,295,036,388	(10,160,602,409)
III. Cash flow from financial activities			
1. Proceeds from issuance of shares and receipt of contributed capital	31		
2. Repayment of contributions capital and repurchase of stock issued	32		
3. Proceeds from borrowings	33	8,043,820,000	639,034,985
4. Repayment of principal	34	(4,308,630,000)	(639,034,985)
5. Repayment of financial principal	35		
6. Dividends or profits paid to owners	36	(5,736,709,000)	(5,718,524,100)
<i>Net cash flow from financing activities</i>	40	(2,001,519,000)	(5,718,524,100)
Net cash flow during the period (50 = 20+30+40)	50	6,597,130,010	(7,308,688,771)
Cash and cash equivalents at the beginning of the period	60	1,043,904,804	8,351,924,985
Effect of exchange rate fluctuations	61		668,590
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	7,641,034,814	1,043,904,804

Established on Jan 26, 2024

Preparer

Chief Accountant

General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu

NOTES TO FINANCIAL STATEMENTS

QUARTER IV - 2024

1 . BUSINESS ACTIVITIES CHARACTERISTICS

Form of capital ownership

Tan Binh Cultural Joint Stock Company is a joint stock company converted from a State-owned enterprise into a Joint Stock Company according to Decree No. 28/CP dated May 7, 1996 of the Government on converting State-owned enterprises into joint stock companies and Decision No. 3336/QĐ-UB-KT dated June 26, 1998 of the People's Committee of Ho Chi Minh City on announcing the enterprise value of Tan Binh General Service Cultural Company and converting it into Tan Binh Cultural Joint Stock Company.

The Company's headquarters is at: Lot II-3, Group CN2, Road No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Tan Phu District, Ho Chi Minh City.

The company has the following affiliated units:

<u>Unit name</u>	<u>Address</u>	<u>Business activities</u>
- Alta Export Manufacturing Factory	Ho Chi Minh City	Production of plastic bags
- Alta General Printing Enterprise	Ho Chi Minh City	Printing, film production

The company has the following subsidiaries:

<u>Unit name</u>	<u>Address</u>	<u>Business activities</u>
- Au Lac Technology Application & Media Services Company Limited	Ho Chi Minh City	Technology, media
- Au Lac Plastic Engineering Technology Application Company Limited	Ho Chi Minh City	Production, service
- Au Lac Software Development Company Limited	Ho Chi Minh City	Information technology

The company has the following joint ventures and associates:

<u>Unit name</u>	<u>Address</u>	<u>Business activities</u>
- Au Lac Advertising and Commercial Printing Joint Stock Company	Ho Chi Minh City	Printing, advertising
- Song An Medical Joint Stock Company	Ho Chi Minh City	Medical, hospital

Business Field

The Company's business areas are: manufacturing, trade and services.

Business sector

- + Printing industry, paper packaging industry, plastic packaging industry, tissue industry...
- Production of plastic chemicals and colored plastic granules
- + Commercial and service business

2 . ACCOUNTING POLICIES AND REGIMES APPLIED AT THE COMPANY

Accounting period, currency used in accounting

The Company's annual accounting period begins on January 1 and ends on December 31 of each year. The currency used in accounting records is Vietnamese Dong (VND)

Applicable Accounting Standards and Regimes

Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/QD-BTC dated December 22, 2014 of the Minister of Finance.

Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and guidance documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard and guidance circular. Guide to implementing current applicable accounting standards and regimes.

Applicable accounting form

The company applies computerized accounting.

Principles of recording cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturity of no more than three months, highly liquid, readily convertible to known amounts of cash and subject to an insignificant risk of conversion into cash.

Principles of recording provisions for doubtful debts

Provision for doubtful debts is made for receivables that are overdue for six months or more, or receivables that the debtor is unlikely to be able to pay due to liquidation, bankruptcy or other difficulties. similar towel

Principles of inventory recognition

Inventories are stated at cost. Where the net realizable value is lower than the cost price, the net realizable value shall be used. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

The provision for inventory devaluation is made at the end of the year as the difference between the original cost of inventory and their net realizable value.

Principles of recording and depreciating fixed assets

Tangible fixed assets and intangible fixed assets are recorded at original cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

Depreciation is calculated using the straight-line method. The estimated depreciation period is as follows:

- Houses, buildings	05 - 50 year
- Machinery and equipment	05 - 10 year
- Means of transport	05 - 07 year
- Office equipment	04 - 07 year
- Management software	03 year
- Land use rights	48 year

Principles of recording investment real estate

Investment properties are recorded at cost. While held for capital appreciation or for operating lease, investment properties are recorded at cost, less accumulated depreciation and residual value.

Investment real estate is calculated and depreciated like other fixed assets of the Company.

Principles of recording financial investments

Investments in subsidiaries over which the Company has control are accounted for using the cost method. Distributions from the accumulated profits of the subsidiaries arising subsequent to the date on which the Company gains control are recognized in the parent's income statement for the period. Other distributions are considered a return of investment and are deducted from the investment cost.

Investments in associates over which the Company has significant influence are accounted for using the cost method. Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the Company's income statement. Other distributions are considered a return of investment and are deducted from the investment value.

Securities investments at the reporting date, if:

- Investments with a maturity or recovery period of not more than 3 months from the date of purchase are considered "cash equivalents";
- Having a capital recovery period of less than 1 year or within 1 business cycle is classified as a short-term asset;
- Assets with a payback period of more than 1 year or more than 1 business cycle are classified as long-term assets.

The investment devaluation reserve established at the end of the year is the difference between the original cost of investments recorded in the accounting books and their market value at the time of establishing the reserve.

Principles of recognition and capitalization of borrowing costs

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are included in the cost of that asset (capitalized), including interest, amortization of discounts, and other costs incurred in connection with the acquisition. or additional costs when issuing bonds, additional costs arising in connection with the loan procedure.

Principles of recognition and allocation of prepaid expenses

Prepaid expenses related only to current fiscal year production and business costs are recorded as short-term prepaid expenses and included in production and business costs in the fiscal year.

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses to be gradually allocated to the business results over many years:

- Start-up costs; pre-operating costs
- Relocation costs, business reorganization costs;
- Tools and equipment used have great value;
- The cost of major repairs to fixed assets incurred at one time is too large.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

Principle of recording payable expenses

Actual expenses that have not yet arisen but are deducted in advance from production and business expenses in the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses based on the principle of matching revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

Principles of recording provisions for payables

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the annual or interim reporting period.

Only expenses related to the originally established provision for payables are offset against that provision for payables.

The difference between the unused provision established in the previous accounting period and the provision established in the reporting period is reversed and recorded as a reduction in production and business expenses in the period, except for the larger difference of the provision for construction warranty payable which is reversed and recorded as other income in the period.

Principle of equity recognition

Owner's equity is recorded at the actual capital contributed by the owner.

Share capital surplus is recorded as the difference greater/less between the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares.

Other capital of the owner is recorded at the remaining value between the fair value of assets that the enterprise receives as gifts from other organizations and individuals after deducting (-) taxes payable (if any).) related to these donated assets; and additional amounts from business results.

Treasury shares are shares issued by the Company and subsequently repurchased. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction in equity. The Company does not Recognize gains (losses) when purchasing, selling, issuing or canceling treasury stock.

Undistributed profit after tax is the profit from the business's operations after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

Undistributed profits after tax are distributed to investors through the general meeting of shareholders after setting aside reserve funds in accordance with the Company's Charter and the provisions of Vietnamese law.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the Resolution of the annual general meeting of shareholders.

Foreign currency transactions

Transactions in currencies other than the Company's accounting currency (VND/USD) are recorded at the actual exchange rate at the time of the transaction. At the end of the fiscal year, foreign currency items are revalued at the average interbank exchange rate announced by the State Bank at that time. All actual exchange rate differences arising during the period and differences due to revaluation of foreign currency balances at the end of the period are recorded in the business results of the fiscal year.

Principles and methods of revenue recognition

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Service revenue

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where the provision of services involves several periods, revenue is recognised in the period according to the results of the work performed. completed at the Balance Sheet date of that period. The outcome of a service transaction is determined when the following conditions are satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed on the date of the Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The portion of service work completed is determined by the method of assessing completed work.

Financial revenue

Revenue arising from interest, royalties, dividends, shared profits and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

Principles and methods of recording financial expenses

Expenses recorded in financial expenses include:

- Costs or losses related to financial investment activities;
- Cost of lending and borrowing;

- Losses due to changes in exchange rates of transactions involving foreign currencies;
- Provision for decline in securities investment value.

The above amounts are recorded at the total amount incurred during the period, without offsetting against financial revenue.

Principles and methods of recording taxes

Current Tax

Tax assets and liabilities for the current and prior years are measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

V- Additional information for items presented in the Balance Sheet and Income Statement:

1- Cash and cash equivalents:

Item	Dec 31, 2024	Jan 01, 2024
- Cash	7,312,379	89,854,933
- Bank deposit	1,633,722,435	954,049,871
- Cash equivalents	6,000,000,000	
Total	7,641,034,814	1,043,904,804

2- Financial investments

Item	Dec 31, 2024	Jan 01, 2024
- Time Deposits with Maturities from 3 to 12 Months	40,312,176,005	60,617,175,886
Total	40,312,176,005	60,617,175,886

3- Loan receivables

Item	Dec 31, 2024	Jan 01, 2024
<i>Receivables from short-term loans:</i>		
- Au Lac Technology Applications and Media Services Co., Ltd.		11,200,000,000
<i>Receivables from long-term loans:</i>		
- Au Lac Technology Applications and Media Services Co., Ltd.	31,660,000,000	7,800,000,000
- Au Lac Plastics Engineering Technology Applications Co., Ltd.	3,000,000,000	21,500,000,000
Total	34,660,000,000	40,500,000,000

4- Other receivables

Item	Dec 31, 2024	Jan 01, 2024
- Accrued Interest on Deposits	4,865,479	
- Receivables from social insurance	56,552,025	48,141,451
- Other receivables	37,324,081	119,005,954
- Deposit	36,637,436	1,000,000
	1,000,000	
Total	136,379,021	168,147,405

5- Inventory:

Item	Dec 31, 2024	Jan 01, 2024
- Raw materials	1,176,096,571	734,403,921
- Tools, instruments	355,781,181	155,396,010
- Finished product	321,107,254	59,919,791
- Inventory		589,729,510
Total	1,852,985,006	1,539,449,232

06 - Increase and decrease of tangible fixed assets:

Item	Houses, buildings	Machinery and equipment	Management equipment	Means of transport, transmission	Other fixed assets	Total
Intangible fixed asset costs						
Opening balance	23,268,857,107	3,572,286,138	748,922,342	16,860,346,946	672,107,697	<u>45,122,520,230</u>
- Purchase during the period	-				1,334,949,268	1,334,949,268
- Completed construction investment						-
Closing balance	23,268,857,107	3,572,286,138	748,922,342	16,860,346,946	2,007,056,965	46,457,469,498
Accumulated depreciation						
Opening balance	18,119,460,207	3,062,302,539	674,265,201	8,127,727,889	672,107,697	<u>30,655,863,533</u>
- Depreciation during the period	1,180,294,505	354,622,148	-	2,153,543,460	111,245,772	3,799,705,885
Closing balance	19,299,754,712	3,416,924,687	674,265,201	10,281,271,349	783,353,469	34,455,569,418
Carrying amount of intangible						
- At the beginning of the period	5,149,396,900	509,983,599	74,657,141	8,732,619,057	-	14,466,656,697
- At the end of the period	3,969,102,395	155,361,451	74,657,141	6,579,075,597	1,223,703,496	12,001,900,080

07- Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Total
Intangible fixed asset costs			
Opening balance	6,237,885,093	705,645,304	6,943,530,397
- Purchase during the period		381,000,000	381,000,000
Closing balance	6,237,885,093	834,752,904	7,324,530,397
Accumulated depreciation			
Opening balance	2,726,740,126	453,752,904	3,180,493,030
- Depreciation for the period	149,410,416	44,450,000	193,860,416
Closing balance	2,876,150,542	498,202,904	3,374,353,446
Carrying amount of intangible assets			
- At the beginning of the period	3,511,144,967	-	3,511,144,967
- At the end of the period	3,361,734,551	336,550,000	3,698,284,551

08- Cost of unfinished basic construction:

Item	Dec 31, 2024	Jan 01, 2024
+ Purchase of Celedon Apartment B3.10.05 - GAMUDA LAND (HCMC)	6,008,273,699	6,008,273,699
+ Purchase of 1 SR.E1A-04.10 Apartment - Nova Riverside Real Estate Co., Ltd.		2,800,988,368
+ Equipment, Materials, and Project Management Fees for Fire Protection System Installation of Solar Power System (Phase 1)	1,212,730,307	741,636,364
+ Equipment, Materials, and Project Management Fees for Fire Protection System Installation at 91B2 Pham Van Hai	650,870,370	
+ Parking Lot Purchase Fee at Celadon (A5b) B2.242	174,685,000	104,811,000
+ Fast Business Software	96,696,000	
Total	8,143,255,376	9,655,709,431

09- Increase and decrease of investment real estate:

Item	Home	Infrastructure	Add
Original cost of investment property			
- Beginning balance	36,177,605,577	15,366,940,612	51,544,546,189
- Increase in period			
- Decrease in period			-
- Ending balance	36,177,605,577	15,366,940,612	51,544,546,189
Accumulated depreciation			
- Beginning balance	10,977,243,498	15,366,940,612	26,344,184,110
- Increase in period	725,341,824		725,341,824
<i>- Depreciation amount</i>	<i>725,341,824</i>	-	<i>725,341,824</i>
- Decrease in period			
- Ending balance	11,702,585,322	15,366,940,612	27,069,525,934
Residual value of investment property			
- Beginning balance	25,200,362,079	-	25,200,362,079
- Ending balance	24,475,020,255	-	24,475,020,255

10- Long-term financial investments

Item	Dec 31, 2024	Jan 01, 2024
a/. Investment in subsidiaries	45,000,000,000	42,500,000,000
+ Au Lac Technology Application & Media Services One Member Co., Ltd.	20,000,000,000	20,000,000,000
+ Au Lac Software Company Limited	5,000,000,000	2,500,000,000
+ Au Lac Plastics Engineering Technology Applications Co., Ltd.	20,000,000,000	20,000,000,000
b/. Investment in associated companies and joint venture	7,520,000,000	4,700,000,000
+ Au Lac Advertising and Commercial Printing Joint Stock Company	7,520,000,000	4,700,000,000
c/. Financial investment reserve	(8,307,729,154)	(8,568,485,714)
. Investment reserve of Au Lac Media Company	(5,594,740,297)	(6,516,516,533)
. Investment reserve of Au Lac Software Company	(2,712,988,857)	(2,051,969,181)
e/. Other long-term investments	159,699,200	659,699,200
Total	44,371,970,046	39,291,213,486

a - Investment in subsidiaries:

Details of the Company's subsidiaries as at December 31, 2024 are as follows:

Subsidiary name	Place of establishment and operation	Rate of Benefit	Voting rights ratio	Main business activities
Au Lac Technology Application & Media Services One Member Co., Ltd.	Ho Chi Minh City	100%	100%	Technology, media
Au Lac Software Development Company Limited	Ho Chi Minh City	100%	100%	Information technology
Au Lac Plastic Engineering Technology Application Company Limited	Ho Chi Minh City	100%	100%	Production, service

b - Investment in associates:

Details of the Company's subsidiaries as at December 31, 2024 are as follows:

Name of affiliated company	Place of establishment and operation	Rate of Benefit	Voting rights ratio	Main business activities
Au Lac Advertising and Commercial Printing Joint Stock Company	Ho Chi Minh City	37.6%	47%	Printing, advertising
Song An Medical Joint Stock Company (*)	Ho Chi Minh City	50%	50%	Medical, hospital

(*) Song An Medical Joint Stock Company is in the process of contributing capital and has not officially come into operation.

c - Other long-term investments	Dec 31, 2024		Jan 01, 2024	
	Quantity	Value	Quantity	Value
- Stock investment				
+ Buy shares of Dong Nai Pharmaceutical Company	11,052	100,199,200	7,315	100,199,200
+ Buy shares of Le Hoa Paper Joint Stock Company	5,450	59,500,000	5,450	59,500,000
+ Buy Company Stocks				
Add	16,502	159,699,200	12,765	159,699,200

11- Prepaid expenses

Item	Dec 31, 2024	Jan 01, 2024
Short term		
- Other short-term prepaid expenses	32,395,151	1,281,250
Long term		
- Other long-term prepaid expenses	292,586,930	205,925,561
Add	324,982,081	207,206,811

12- Other short-term payables and receivables

Item	Dec 31, 2024	Jan 01, 2024
- Dividends payable	60,386,030	119,726,030
- Accept short-term deposits and bets	7,290,182,872	7,371,182,872
- Fund must pay employees	1,016,597,442	1,073,555,442
- Other payables	8,291,954,176	3,365,156,149
Add	16,659,120,520	11,929,620,493

13- Short-term and long-term loans payable

Item	Dec 31, 2024	Jan 01, 2024
Short-term loans:	3,018,120,000	-
- Loan from Vietcombank	3,018,120,000	
Long-term loans:	1,456,083,454	1,456,083,454
- Loan from Vietcombank		
- Loan from VP bank	1,456,083,454	1,456,083,454
Add	4,474,203,454	1,456,083,454

14- Taxes and other payments to the state

Item	Beginning of year receivables	Amount payable at the beginning of the year	Amount payable during the year	Amount actually paid during the year	Year-end receivables	Amount payable at the end of the year
Value Added Tax		3,314,447	3,318,596,361	3,009,750,203	28,454,546	305,531,711
Export, import duties			389,607,406	389,607,406		
Business income tax		801,268,283	801,268,283	814,130,355	-	881,081,116
Personal Income Tax		13,553,603	508,168,823	463,872,276		57,850,150
Property tax and land rental		33,406,225	91,189,264	124,595,489		-
Contractor Tax			11,919,330	11,919,330		-
Other taxes			13,660,643	13,660,643		-
Total		851,542,558	5,134,410,110	4,827,535,702	28,454,546	1,244,462,977

15- Equity

a- Equity fluctuation comparison table

Item	Owner's equity	Other owners' equity	Capital surplus	Treasury stock	Development investment fund	Undistributed earnings	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Previous year opening balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	11,634,460,625	203,739,966,369
- Profit in previous year						5,644,885,777	5,644,885,777
- Distribute profit						(5,736,709,000)	(5,736,709,000)
Previous year closing balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	11,542,637,402	203,648,143,146
Current year opening							
- Dividend payment according to the resolution of the General Meeting of						(5,736,709,000)	(5,736,709,000)
- Profit of the current year						4,026,972,753	4,026,972,753
Closing balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	9,832,901,155	201,938,406,899

b- Details of owner's investment capital

Item	Dec 31, 2024	Jan 01, 2024
- State capital contribution	7,602,110,000	7,602,110,000
- Capital contribution of other subjects	54,123,120,000	54,123,120,000
Add	61,725,230,000	61,725,230,000

Value of bonds converted into shares during the year

* Number of treasury shares: **435,814 shares**

c- Capital transactions with owners and dividend distribution, profit sharing

Item	Dec 31, 2024	Jan 01, 2024
* Owner's invested capital		
+ At the beginning of the year	61,725,230,000	61,725,230,000
+ Increase in the year		
+ Decrease in the year		
+ At the end of the year	61,725,230,000	61,725,230,000
- Dividend payment		

d- Stocks

Item	Dec 31, 2024	Jan 01, 2024
- Quantity of Authorized issuing shares	6,172,523	5,356,212
- Quantity of issued shares	6,172,523	6,172,523
+ Common share	6,172,523	6,172,523
+ Preferred stock		
- Number of additional shares issued		
+ Common stock		
+ Preferred stock		
- Number of Treasury Shares Repurchased	435,814	435,814
+ Common stock	435,814	435,814
+ Preferred stock		
Number of shares outstanding	5,736,709	5,736,709
+ Common stock	5,736,709	5,736,709
+ Preferred stock		
Outstanding share value	10,000	10,000

e- Corporate funds:

Item	Dec 31, 2024	Jan 01, 2024
- Development investment fund	2,243,857,861	2,243,857,861
Add	2,243,857,861	2,243,857,861

16- Sales and service revenue:

Item	Dec 31, 2024	Dec 31, 2023
- Revenue from sale of goods and rendering of services	148,796,677,048	72,613,271,721
+ Sale of goods	96,809,544,617	39,507,594,917
+ Revenue from rendering of services	51,987,132,431	33,105,676,804
- Deductible items	74,250,000	285,475,454
+ Returned goods		930,000
+ Sales discount	74,250,000	284,545,454
- Net revenue	148,722,427,048	72,327,796,267
In which: + Net revenue from goods exchange	96,735,294,617	39,222,119,463
+ Net revenue from service exchange	51,987,132,431	33,105,676,804

17- Cost of goods sold:

Item	Dec 31, 2024	Dec 31, 2023
- Costs of finished goods, merchandise	86,498,180,040	36,831,161,821
- Cost of services provided	44,635,810,062	22,180,427,886
Total	131,133,990,102	59,011,589,707

18- Finance income:

Item	Dec 31, 2024	Dec 31, 2023
- Interest income, interest from loans	4,685,064,056	6,029,256,220
- Other financial interest		20,420,000
- Dividends, profits earned	485,921,600	806,870,000
- Realized gain from foreign exchange difference	50,430,531	668,590
- Unrealized gain from foreign exchange difference		751,306
Add	5,221,416,187	6,857,966,116

19- Financial expenses:

Item	Dec 31, 2024	Dec 31, 2023
- Loan interest	332,366,918	6,746,370
- Provision for investment depreciation		211,848,697
- Reversal of provision for diminution in value of		7,504,267
- Provision for decline in value of trading securities	5,991,886,621	
- Reversal of provision for devaluation of trading securities	(2,771,325,797)	
- Exchange rate difference loss arising during the period	128,774,150	
- Payment discount, interest on deferred payment purchases	(61,959,350)	(696,669,656)
- Other financial costs	11,573,753	49,886,569
Exchange rate difference loss at the end of the period	99,921,934	
Add	3,731,238,229	(420,683,753)

20- Business and productions cost by items

Item	Dec 31, 2024	Dec 31, 2023
- Raw materials	27,611,506,498	9,847,330,312
- Labour expenses	9,583,635,837	10,918,920,300
- Depreciation expenses	4,718,908,125	4,894,402,008
- Expenses of outsourcing services	6,821,272,398	11,479,040,604
- Other expenses in cash	4,853,322,556	6,175,380,612
Total	53,588,645,414	43,315,073,836

The chartist

Chief Accountant

Established on Jan 26, 2024

General Director



Nguyen Thi Ngoc Duyen Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu