

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Thôn Văn, Phường Thanh Liệt, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Ward, Hanoi City, Vietnam

BÁO CÁO TÌNH HÌNH TÀI CHÍNH
STATEMENT OF FINANCIAL POSITION

Tại ngày 31 tháng 03 năm 2026/As at March 31, 2026

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
A. TÀI SẢN NGẮN HẠN/A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		257,011,609,962	221,737,220,826
I. Tiền và các khoản tương đương tiền I. Cash and cash equivalents (110 = 111 + 112)	110		33,508,253,037	101,815,403,479
1. Tiền 1. Cash	111	V.01	33,508,253,037	68,815,403,479
2. Các khoản tương đương tiền 2. Cash equivalents	112		-	33,000,000,000
II. Đầu tư tài chính ngắn hạn II. Short-term investments (120 = 121 + 122 + 123 + 124 + 125 + 126)	120	V.02	72,000,000,000	25,000,000,000
1. Chứng khoán kinh doanh 1. Trading securities	121		-	-
2. Dự phòng giảm giá chứng khoán kinh doanh (*) 2. Allowance for decline in value of trading securities (*)	122		-	-
3. Đầu tư nắm giữ đến ngày đáo hạn 3. Held to maturity investments	123		72,000,000,000	25,000,000,000
4. Dự phòng đầu tư nắm giữ đến ngày đáo hạn ngắn hạn 4. Allowance for short-term held-to-maturity investments	124			
5. Đầu tư ngắn hạn khác 5. Other short-term investments	125			
6. Dự phòng tổn thất các khoản đầu tư ngắn hạn khác 6. Allowance for impairment of other short-term investments	126			
III. Các khoản phải thu ngắn hạn III. Short-term accounts receivable (130 = 131 + 132 + 133 + 134 + 135 + 139)	130		49,752,552,471	35,975,615,777
1. Phải thu ngắn hạn của khách hàng 1. Short-term trade receivables	131		47,291,731,783	35,099,560,516
2. Trả trước cho người bán ngắn hạn 2. Short-term advances to suppliers	132		1,585,086,441	227,559,371
3. Phải thu nội bộ ngắn hạn 3. Short-term inter-company receivables	133		-	-
4. Phải thu theo tiến độ kế hoạch hợp đồng xây dựng 4. Receivables based on agreed progress of construction contract	134		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
5. Các khoản phải thu ngắn hạn khác 5. Other short-term receivables	136	V.03	875,734,247	648,495,890
6. Dự phòng phải thu ngắn hạn khó đòi (*) 6. Allowance for doubtful short-term debts (*)	139		-	-
7. Tài sản thiếu chờ xử lý 7. Assets in shortage awaiting resolution	137		-	-
IV. Hàng tồn kho IV. Inventories (140 = 141 + 149)	140		80,772,635,337	58,946,201,570
1. Hàng tồn kho 1. Inventories	141	V.04	81,756,593,517	58,946,201,570
2. Dự phòng giảm giá hàng tồn kho (*) 2. Allowance for decline in inventories (*)	149		(983,958,180)	-
V. Tài sản sinh học ngắn hạn V. Short-term biological assets (150 = 151 + 152 + 153)	150			
1. Súc vật nuôi lấy sản phẩm một lần ngắn hạn 1. Short-term biological assets for single harvest	151			
2. Cây trồng theo mùa vụ hoặc lấy sản phẩm một lần ngắn hạn 2. Seasonal or short-term crops with a single harvest cycle	152			
3. Allowance for impairment of short-term biological assets	153			
VI. Tài sản ngắn hạn khác VI. Other current assets (160 = 161 + 162 + 163 + 164 + 165)	160		20,978,169,117	-
1. Chi phí chờ phân bổ ngắn hạn 1. Short-term prepaid expenses	161		-	-
2. Thuế GTGT được khấu trừ 2. VAT deductibles	162		-	-
3. Thuế và các khoản khác phải thu nhà nước 3. Taxes and other receivables from the State	163	V.05	978,169,117	-
4. Giao dịch mua bán lại trái phiếu Chính phủ 4. Reacquisition of government bonds	164		-	-
5. Tài sản ngắn hạn khác 5. Other current assets	165		20,000,000,000	-
B. TÀI SẢN DÀI HẠN/B - NON- CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		19,011,644,023	19,407,813,725
I. Các khoản phải thu dài hạn I. Long-term receivables (210 = 211 + 212 + 213 + 218 + 219)	210		-	-
1. Phải thu dài hạn của khách hàng 1. Long-term trade receivables	211		-	-
2. Trả trước cho người bán dài hạn 2. Long-term advances to suppliers	212		-	-
3. Vốn kinh doanh ở đơn vị trực thuộc 3. Capital in subsidiaries	213		-	-
4. Phải thu nội bộ dài hạn 4. Inter-company long-term receivables	214	V.06	-	-
5. Phải thu dài hạn khác 5. Other long-term receivables	215	V.07	-	-
6. Dự phòng phải thu dài hạn khó đòi (*) 6. Provisions for long-term bad debts (*)	216		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
II. Tài sản cố định II. Fixed assets (220 = 221 + 224 + 227 + 230)	220		18,168,559,840	18,264,648,327
1. Tài sản cố định hữu hình 1. Tangible fixed assets (221 = 222 + 223)	221	V.08	9,044,708,855	8,138,137,988
- Nguyên giá - Cost	222		100,841,114,040	98,826,471,657
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	223		(91,796,405,185)	(90,688,333,669)
2. Tài sản cố định thuê tài chính 2. Finance lease assets (224 = 225 + 226)	224	V.09	-	-
- Nguyên giá - Cost	225		-	-
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	226		-	-
3. Tài sản cố định vô hình 3. Intangible fixed assets (227 = 228 + 229)	227	V.10	9,123,850,985	10,112,010,189
- Nguyên giá - Cost	228		17,525,873,265	18,732,149,311
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	229		(8,402,022,280)	(8,620,139,122)
IV. Bất động sản đầu tư IV. Investment properties (240 = 241 + 242)	240	V.12	-	-
- Nguyên giá - Cost	241		-	-
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	242		-	-
V. Tài sản dở dang dài hạn V. Long-term unfinished asset	250	V.11	-	14,500,150
1. Chi phí sản xuất, kinh doanh dở dang dài hạn 1. Long-term work in process	251		-	-
2. Chi phí xây dựng cơ bản dở dang 2. Construction in progress	252		-	14,500,150
VI. Đầu tư tài chính dài hạn VI. Long-term investments (260 = 261 + 262 + 263 + 264 + 265 + 266)	260		-	-
1. Đầu tư vào công ty con 1. Investment in subsidiaries	261		-	-
2. Đầu tư vào công ty liên kết, liên doanh 2. Investments in joint ventures, associates	262		-	-
3. Đầu tư góp vốn vào đơn vị khác 3. Investments in equity of other entities	263	V.13	-	-
4. Dự phòng tổn thất đầu tư vào đơn vị khác dài hạn 4. Allowance for impairments of long - term investments in other entities	264		-	-
5. Đầu tư nắm giữ đến ngày đáo hạn 5. Held to maturity investments	265		-	-
6. Dự phòng đầu tư nắm giữ đến ngày đáo hạn dài hạn 6. Allowance for long-term held-to-maturity investments	266			

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
VII. Tài sản dài hạn khác VII. Other long-term assets (270 = 271 + 272 + 273 + 274)	270		843,084,183	1,143,165,398
1. Chi phí chờ phân bổ dài hạn 1. Long-term prepaid expenses	271	V.14	843,084,183	1,143,165,398
2. Tài sản thuế thu nhập hoãn lại 2. Deferred tax assets	272	V.21	-	-
3. Thiết bị, vật tư, phụ tùng thay thế dài hạn 3. Long-term equipment and spare parts for replacement	273		-	-
4. Tài sản dài hạn khác 4. Other long-term assets	274		-	-
TỔNG CỘNG TÀI SẢN/TOTAL ASSETS (270 = 100 + 200)	280		276,023,253,985	241,145,034,551
NGUỒN VỐN/RESOURCES				
C. NỢ PHẢI TRẢ/A - LIABILITIES (300 = 310 + 330)	300		50,014,831,514	39,934,112,801
I. Nợ ngắn hạn/Current liabilities (310 = 311 + 312 + ... + 319 + 320 + 323)	310		50,014,831,514	39,934,112,801
1. Phải trả người bán ngắn hạn 1. Short-term trade payables	311	V.15	25,986,563,997	16,970,630,471
2. Người mua trả tiền trước ngắn hạn 2. Short-term advances from customers	312		890,821,353	1,772,598,559
3. Phải trả cổ tức, lợi nhuận 3. Dividends and profits payable	313			
4. Thuế và các khoản phải nộp Nhà nước ngắn hạn 4. Short-term Tax payables and statutory obligations	314		7,222,881,700	2,401,880,568
5. Phải trả người lao động 5. Payables to employees	315	V.16	5,641,693,976	4,958,572,394
6. Chi phí phải trả ngắn hạn 6. Accrued expenses payable	316		1,731,259,653	2,205,679,172
7. Phải trả nội bộ ngắn hạn 7. Inter-company payables	317	V.17	-	-
8. Phải trả theo tiến độ kế hoạch hợp đồng xây dựng ngắn hạn 8. Short-term Payables based on agreed progress of	318		-	-
9. Doanh thu chờ phân bổ ngắn hạn 9. Short-term deferred revenues	319		-	-
10. Phải trả ngắn hạn khác 10. Other payables	320		4,459,583,630	8,393,178,660
11. Vay và nợ thuê tài chính ngắn hạn 11. Short-term loans and finance lease liabilities	321	V.18	-	-
12. Dự phòng phải trả ngắn hạn 12. Provision for short-term payables	322		-	-
13. Quỹ khen thưởng phúc lợi 13. Bonus and welfare fund	323		4,082,027,205	3,231,572,977
14. Quỹ bình ổn giá 14. Price stabilization fund	324		-	-
15. Giao dịch mua bán lại trái phiếu Chính phủ 15. Reacquisition of government bonds	325		-	-
II. Nợ dài hạn/Long-term liabilities (330 = 331 + 332 + ... + 338 + 339)	330		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
1. Phải trả người bán dài hạn 1. Long-term trade payables	331		-	-
2. Người mua trả tiền trước dài hạn 2. Long-term advances from customers	332		-	-
3. Thuế và các khoản phải nộp Nhà nước dài hạn 3. Long-term Tax payables and statutory obligations	333			
4. Chi phí phải trả dài hạn 4. Long-term accrued expenses payable	334	V.19	-	-
5. Phải trả nội bộ về vốn kinh doanh 5. Operating capital intra-company payables	335		-	-
6. Phải trả dài hạn nội bộ 6. Inter-company long-term payables	336		-	-
7. Doanh thu chờ phân bổ dài hạn 7. Long-term deferred revenues	337		-	-
8. Phải trả dài hạn khác 8. Other long-term payables	338	V.20	-	-
9. Vay và nợ thuê tài chính dài hạn 9. Long-term loans and finance lease liabilities	339		-	-
10. Trái phiếu chuyển đổi 10. Convertible bonds	340	V.21	-	-
11. Cổ phiếu ưu đãi 11. Preference shares	341		-	-
12. Thuế thu nhập hoãn lại phải trả 12. Deferred tax payables	342		-	-
13. Dự phòng phải trả dài hạn 13. Provision for long-term payables	343			
14. Quỹ phát triển khoa học và công nghệ 14. Science and technology development fund	344			
D. VỐN CHỦ SỞ HỮU/B. OWNER'S EQUITY (400 = 410 + 430)	400		226,008,422,471	201,210,921,750
1. Vốn góp của chủ sở hữu 1. Owners' equity contribution	411		120,270,860,000	120,270,860,000
- Cổ phiếu phổ thông có quyền biểu quyết (<i>Voting common shares</i>)	411a			
- Cổ phiếu ưu đãi (<i>Preference shares</i>)	411b			
2. Thặng dư vốn 2. Ordinary shares capital	412		14,060,000,000	14,060,000,000
3. Quyền chọn chuyển đổi trái phiếu 3. Option of bonds conversion	413		-	-
4. Vốn khác của chủ sở hữu 4. Other owners' capital	414		-	-
5. Cổ phiếu mua lại của chính mình (*) 5. Treasury shares (*)	415		-	-
6. Chênh lệch đánh giá lại tài sản 6. Asset revaluation differences	416		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	31/03/2025	31/03/2025
(1)	(2)	(3)	(4)	(4)
7. Chênh lệch tỷ giá hối đoái 7. Foreign exchange differences	417		-	-
8. Quỹ đầu tư phát triển 8. Investment and development fund	418		39,195,797,496	38,151,435,908
9. Quỹ khác thuộc vốn chủ sở hữu 9. Other funds belonging to owners' equity	419		3,290,158,674	3,290,158,674
10. Lợi nhuận sau thuế chưa phân phối 10. Undistributed earnings	420		49,191,606,301	25,438,467,168
- LNST chưa phân phối lũy kế đến cuối kỳ trước - Post undistributed earnings	420a		20,550,810,024	20,861,590,350
- LNST chưa phân phối kỳ này - Accumulate undistributed earnings	420b		28,640,796,277	4,576,876,818
TỔNG CỘNG NGUỒN VỐN/TOTAL RESOURCES (440 = 300 + 400)	440		276,023,253,985	241,145,034,551

Hà Nội, Ngày 16 tháng 04 năm 2026

Ha Noi, 16 April 2026

Người lập biểu
Reparer



Đỗ Minh Tâm

Kế toán trưởng
Chief accountant



Phạm Thu Hà



Tổng Giám đốc
General Director

Nguyễn Ngọc Anh

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH

STATEMENT OF COMPREHENSIVE INCOME

Tại ngày 31 tháng 03 năm 2026/As at March 31, 2026

Mẫu B 02 - DN (Ban hành theo Thông tư số 200 ngày 22/12/2014 của Bộ Tài Chính)
Form B 02 - DN (Issued according to Circular No. 200 dated December 22, 2014 of the Ministry of Finance)

Chi tiêu Item	Mã số Code	Thuyết minh Note	Quý I/2026 Quarter I/2026	Quý I/2025 Quarter I/2025	Lũy kế 3 tháng đầu năm 2026 Accumulated in 2026	Lũy kế 3 tháng đầu năm 2025 Accumulated in 2025
(1)	(2)	(3)	(4)	(4)	(6)	(7)
1. Doanh thu bán hàng và cung cấp dịch vụ	01	VI.25	120,491,434,210	100,088,755,010	120,491,434,210	100,088,755,010
1. Revenue from sale of goods and rendering of services						
2. Các khoản giảm trừ doanh thu	02		5,786,843,376	82,111,560	5,786,843,376	82,111,560
2. Deductible items						
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10		114,704,590,834	100,006,643,450	114,704,590,834	100,006,643,450
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)						
4. Giá vốn hàng bán	11	VI.27	96,440,000,466	85,490,877,208	96,440,000,466	85,490,877,208
4. Cost of goods sold						
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20		18,264,590,368	14,515,766,242	18,264,590,368	14,515,766,242
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)						
6. Lãi/ổ cầu hoạt động bán, thanh lý bất động sản đầu tư	21					
6. Profit/(loss) from disposal of investment property						
7. Doanh thu hoạt động tài chính	22	VI.26	844,837,470	923,058,901	844,837,470	923,058,901
7. Revenue from financial income						
8. Chi phí tài chính	23	VI.28	1,147,748,649	1,005,794,165	1,147,748,649	1,005,794,165
8. Financial expenses						
- Chi phí đi vay	24					
- Interest expenses						
9. Chi phí bán hàng	25		3,499,900,044	3,285,222,936	3,499,900,044	3,285,222,936
9. Selling expenses						
10. Chi phí quản lý doanh nghiệp	26		6,318,997,516	5,209,097,720	6,318,997,516	5,209,097,720
10. General administrative expenses						

Chi tiêu Item	Mã số Code	Thuyết minh Note	Quý I/2026 Quarter I/2026	Quý I/2025 Quarter I/2025	Lũy kế 3 tháng đầu năm 2026 Accumulated in 2026	Lũy kế 3 tháng đầu năm 2025 Accumulated in 2025
(1)	(2)	(3)	(4)	(4)	(6)	(7)
11. Lợi nhuận thuần từ hoạt động kinh doanh [30 = 20 + (21-22) - (24 + 25)]	30		8,142,781,629	5,938,710,322	8,142,781,629	5,938,710,322
10. Net profit from operating activities [30 = 20 + (21-22) - (24 + 25)]						
12. Thu nhập khác	31		28,378,617,805		28,378,617,805	
12. Other income						
13. Chi phí khác	32		675,445,280	174,091,439	675,445,280	174,091,439
13. Other expense						
14. Lợi nhuận khác (40 = 31 - 32)	40		27,703,172,525	-174,091,439	27,703,172,525	-174,091,439
14. Other profit (loss) (40 = 31 - 32)						
15. Tổng lợi nhuận trước thuế (50 = 30 + 40)	50		35,845,954,154	5,764,618,883	35,845,954,154	5,764,618,883
15. Total profit before tax (50 = 30 + 40)						
16. Chi phí thuế thu nhập DN hiện hành	51	VI.30	7,205,157,877	1,187,742,065	7,205,157,877	1,187,742,065
16. Current business income tax expenses						
17. Chi phí thuế thu nhập DN hoãn lại	52	VI.30				
17. Deferred business income tax expenses						
18. Lợi nhuận sau thuế (60 = 50 - 51 - 52)	60		28,640,796,277	4,576,876,818	28,640,796,277	4,576,876,818
18. Profit after tax						
19. Lãi cơ bản trên cổ phiếu	70					
19. Basic earnings per share						
20. Lãi suy giảm trên cổ phiếu	71					
20. Diluted earnings per share						

Người lập biểu
Preparer

Đỗ Minh Tâm

Kế toán trưởng
Chief accountant

Phạm Thu Hà

Hà Nội, ngày 16 tháng 04 năm 2026
Ha Noi, 16 April 2026



Nguyễn Ngọc Anh

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Thôn Văn, Phường Thanh Liệt, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Ward, Hanoi City, Vietnam

LƯU CHUYỂN TIỀN TỆ (THEO PHƯƠNG PHÁP TRỰC TIẾP)
CASH FLOW STATEMENT (BY DIRECT METHOD)

Tại ngày 31 tháng 03 năm 2026/As at March 31, 2026

Chỉ tiêu Item	Mã Code	Th. Minh Note	31/03/2026	31/03/2025
(1)	(2)	(3)	(4)	(4)
I. Lưu chuyển tiền từ hoạt động kinh doanh I. Cash flow from operating activities				
1. Tiền thu từ bán hàng, cung cấp dịch vụ và doanh thu khác 1. Cash receipts from goods sale, services supply and others	01		122,429,203,842	96,364,118,188
2. Tiền chi trả cho người cung cấp hàng hóa và dịch vụ 2. Cash payments to goods suppliers and service providers	02		-77,243,278,899	-72,075,873,145
3. Tiền chi trả cho người lao động 3. Cash payments to employees	03		-12,246,930,140	-9,982,962,517
4. Chi phí đi vay đã trả 4. Cash payments of loan interests	04		0	0
5. Thuế thu nhập doanh nghiệp đã nộp 5. Cash payment of enterprise income tax	05		-1,598,200,869	-1,274,563,558
6. Tiền thu khác từ hoạt động kinh doanh 6. Other cash receipts from business activities	06		478,404,188	14,337,189
7. Tiền chi khác cho hoạt động kinh doanh 7. Other cash payments to production and business activities	07		-9,655,063,962	-2,264,468,913
Lưu chuyển tiền thuần từ hoạt động kinh doanh Net cash flows from business activities	20		22,164,134,160	10,780,587,244
II. Lưu chuyển tiền từ hoạt động đầu tư II. Cash flow from investment activities				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác 1. Cash payments to procure and/or construct fixed assets and other long-term assets	21		0	0
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các tài sản dài hạn khác 2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		0	0
3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác 3. Cash payments to provide loans, to acquire debt instruments of other units	23		-45,000,000,000	-58,000,000,000
4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác 4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		31,000,000,000	52,000,000,000
5. Tiền chi đầu tư góp vốn vào đơn vị khác 5. Cash payments of investments in capital contributions to other units	25		-20,000,000,000	0
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác 6. Cash recovered from investments in capital contributions to other units	26		0	0
7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia 7. Cash receipts from loan interests, dividends and earned profits	27		0	923,058,901
Lưu chuyển tiền thuần từ hoạt động đầu tư Net cash flow from investment activities	30		-34,000,000,000	-5,076,941,099

Chỉ tiêu Item	Mã Code	Th. Minh Note	31/03/2026	31/03/2025
(1)	(2)	(3)	(4)	(4)
III. Lưu chuyển tiền từ hoạt động tài chính III. Cash flow from financial activities				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ sở hữu 1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31		0	0
2. Tiền trả lại vốn góp cho các chủ sở hữu, mua lại cổ phiếu đã phát hành 2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32		0	0
3. Tiền thu từ đi vay 3. Cash receipts from borrowings	33		0	0
4. Tiền trả nợ gốc vay 4. Cash repayments of principals of borrowings	34		0	0
5. Tiền trả nợ gốc thuê tài chính 5. Cash repayments of financial leasing debts	35		0	0
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu 6. Cash payments of dividends or profits to owners or shareholders	36		0	0
Lưu chuyển tiền thuần từ hoạt động tài chính Net cash flow from financial activities	40		0	0
Lưu chuyển tiền thuần trong kỳ (50 = 20+30+40) Net cash flow in the period (50=20+30+40)	50		-11,835,865,840	5,703,646,145
Tiền và tương đương tiền đầu kỳ Cash and cash equivalents at the beginning of period	60		45,344,118,877	63,111,757,334
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ Effects of changes in foreign exchange rates	61		0	0
Tiền và tương đương tiền cuối kỳ (70 = 50+60+61) Cash and cash equivalents at the end of period (70 = 50+60+61)	70	VII.34	33,508,253,037	68,815,403,479

Hà Nội, Ngày 16 tháng 04 năm 2026
Ha Noi, 16 April 2026

Người lập biểu
Preparer



Đỗ Minh Tâm

Kế toán trưởng
Chief accountant



Phạm Thu Hà

Tổng Giám đốc
General Director
CÔNG TY
CỔ PHẦN
SƠN TÔNG HỢP
HÀ NỘI
H. THANH TRÍ T.P HÀ NỘI
Nguyễn Ngọc Anh



THỰC HIỆN NGHĨA VỤ VỚI NGÂN SÁCH NHÀ NƯỚC/PERFORMING OBLIGATIONS TO THE STATE BUDGET
 QUÝ I NĂM 2026

Số hiệu Number	Chi tiêu Item	Số còn phải nộp đầu năm The remaining amount must be paid at the beginning of the year	Phát sinh trong năm Arising during the year		Số còn phải nộp cuối kỳ The remaining amount must be paid at the end of the term
			Số phải nộp Number to be paid	Số đã nộp Number submitted	
1	2	3	4	5	6
333	Thuế và các khoản phải nộp nhà nước/Taxes and other amounts payable to the state				
33311	Thuế GTGT đầu ra/Output VAT		4,434,297,825	4,434,297,825	-
33312	Thuế GTGT hàng nhập khẩu/VAT on imported goods	-	338,846,129	338,846,129	-
3332	Thuế tiêu thụ đặc biệt/Special consumption tax	-	-	-	-
3333	Thuế xuất, nhập khẩu/Import and export tax	-	40,908,714	40,908,714	-
3334	Thuế thu nhập doanh nghiệp/Corporate income tax	1,598,200,869	7,205,157,877	1,598,200,869	7,205,157,877
3335	Thuế thu nhập cá nhân/Personal income tax	140,102,667	111,986,706	243,489,373	8,600,000
3336	Thuế tài nguyên/Resource tax	-	-	-	-
3337	Thuế nhà đất, tiền thuê đất/Real estate tax, land rent	-	411,000,000	411,000,000	-

3338	Thuế bảo vệ môi trường và các loại thuế khác/Environmental protection tax and other taxes	9,123,823	-	-	9,123,823
3339	Phí, lệ phí và các khoản phải nộp khác/Fees, charges and other payables	-	65,866,948	65,866,948	-
	Tổng cộng/Total	1,747,427,359	12,608,064,199	7,132,609,858	7,222,881,700

Hà Nội, Ngày 16 tháng 04 năm 2026

Hà Nội, 16 March 2026

Người lập biểu
Preparer



Đỗ Minh Tâm

Kế toán trưởng
Chief accountant



Phạm Thu Hà

Tổng Giám đốc
General Director



Nguyễn Ngọc Anh

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

1. COMPANY INFORMATION**1.1. Ownership structure**

Hanoi Synthetic Paint Joint Stock Company was established under the Certificate of Business Registration of Joint Stock Company No. 0100103619 issued by Hanoi Department of Planning and Investment on 20 December 2005, registered for the 11th change on June 25, 2020.

Transaction name in English: Hanoi Synthetic Paint Joint Stock Company.

Abbreviated name: HASYNPAINTCO.

According to the 11th amendment of the Business Registration Certificate dated 25/06/2020, the charter capital of the Company is VND 120,270,860,000 (*In words: One hundred and twenty billion, two hundred and seventy million, eight hundred and sixty thousand VND*).

The Company's stock is currently listed on the UpCOM Stock Exchange with stock code: HSP

The Company's registered office is located at: Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam.

1.2. Business lines

Manufacturing and trading of paints

1.3. Operating industries and principle activities

- Other production not yet classified: Production of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint industry, printing inks, varnishes and surface coatings;
- Wholesale of other specialized businesses that have not yet been classified into: Trading in paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to paints, printing inks, varnishes and surface coatings;
- The remaining business support service activities have not been classified anywhere: Import and export of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint, printing inks, varnishes and surface coatings;
- Other professional, scientific, and technological activities not classified elsewhere. These include: Research, technology transfer, consulting, processing, and technical services related to the paint, ink, varnish, and surface coating industries;
- Real estate business, land use rights belonging to the owner, user or lessee;
- Production of fertilizers and nitrogen compounds. Specifically: production of organic fertilizers and biofertilizers;
- (Excluding industries and trades that are prohibited by law from doing business and only doing business after fully meeting the conditions prescribed by law)/.

The principal activities of the Company during the period: Production and trading of paints

1.4. Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

1.5. The Company's operating characteristics during the financial year have an impact on the Financial Statements:

The Financial Statements have been prepared on a going concern basis, assuming that the Company will continue its operations in the foreseeable future. As at the date of approval and issuance of these Financial Statements, there are no events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

1.6. CORPORATE STRUCTURE:

Head Office:

Thôn Văn, Thanh Liet Ward, Hanoi City

- Representative Office in Ho Chi Minh City – Hanoi Synthetic Paint Joint Stock Company
Address: 319 A13 Ly Thuong Kiet Street, Phu Tho Ward, Ho Chi Minh City
- Hanoi Synthetic Paint Joint Stock Company – Hung Yen Branch
Address: Minh Duc Industrial Park, Thuong Hong Ward, Hung Yen Province

1.7. The number of employees as at March 31, 2026 was 236 (as at December 31, 2025: 237).

1.8. Statement on Comparability of Financial Information:

The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost convention, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

1.9. Explanatory notes on other information in the Financial Statements in accordance with relevant regulations

The Company has also reclassified certain figures in the Statement of Financial Position as at March 31, 2026 and the Statement of Profit or Loss for the period ended March 31, 2026 in accordance with Circular 99, in order to ensure consistency with the figures of the current period.

The Company has prepared its accounting records and financial statements in compliance with the prevailing Vietnamese Accounting Standards and the Vietnamese Accounting System.

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND)..

3. ACCOUNTING STANDARDS AND SYSTEM**3.1. ACCOUNTING STANDARDS**

The preparation of the financial statements in accordance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets, and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenues and expenses for the accounting period ended March 31, 2026. Actual results may differ from those estimates and assumptions

3.2. APPLIED ACCOUNTING REGIME

The Company applied the Accounting Regime for Enterprises prior to January 1, 2026 in accordance with Circular No. 200/2014/TT-BTC.

From January 1, 2026, the Company applies Circular No. 99/2025/TT-BTC, which replaces Circular No. 200/2014/TT-BTC

4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED**4.1. Principles for translating financial statements from foreign currency into Vietnamese Dong**

The Company does not use a foreign currency as the presentation currency in its financial statements.

The currency used by the Company for accounting records and presentation of its financial statements is Vietnamese Dong (VND)

4.2. Types of Exchange Rates Applied in Accounting

Exchange rates selected for recognizing exchange rate differences arising during the period and exchange rates used for revaluation of foreign currency monetary items;

Exchange rate applied when exchange differences arise during the period:

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

Actual transaction exchange rate: using the exchange rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) where the Company maintains its foreign currency bank accounts.

Exchange rate applied for revaluation of foreign currency monetary items at period-end:

Revalued using the **average transfer exchange rate** at the end of the period of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank).

4.3. Principles for determining the effective interest rate

The effective interest rate for term deposits shall be determined in accordance with the deposit agreement between the Company and the Bank

4.4. PRINCIPLES FOR RECOGNITION OF CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments or other highly liquid investments. Highly liquid investments are those that can be readily converted into known amounts of cash within no more than three (03) months from the date of investment and are subject to an insignificant risk of changes in value

4.5. PRINCIPLES OF FINANCIAL INVESTMENTS

4.5.1. Held-to-maturity investments

Time deposit contracts at SeABank with a term of 6 months

Interest income from deposits is recognized as financial income during the period

4.5.2. Investments in Other Entities

The Company's investments in other entities: entrusted investment managed by SGI Capital Fund Management Joint Stock Company

- Investments are initially recognized at cost, including the purchase price and directly attributable costs related to the investment.
- A provision for investment impairment is recognized when there is evidence that the recoverable amount is lower than the carrying amount.
- Dividends and profit distributions are recognized as financial income when the Company has the right to receive them

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

4.6. ACCOUNTING PRINCIPLES FOR RECEIVABLES AND PROVISION FOR DOUBTFUL DEBTS

Receivables comprise trade receivables, advances to suppliers, and other receivables as at the reporting date.

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at carrying amount less allowance for doubtful debts.

An allowance for doubtful debts is assessed and recognized for receivables that are overdue and difficult to collect, or for receivables where the debtor is unlikely to settle due to liquidation, bankruptcy, or similar financial difficulties.

4.7. ACCOUNTING PRINCIPLES FOR INVENTORIES

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated weighted average method.

Unfinished production and business expenses are aggregated according to the actual costs incurred for each stage of production.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decline in the net realizable value compared to the original price of the inventory

4.8. TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	04 - 25
Machinery and equipment	04 - 08
Motor vehicles	06 - 10
Others	04 - 10

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

4.9. Prepaid Expenses

Prepaid expenses reflect the actual costs incurred, but the results are relevant to business and production activities of many accounting periods and the associated transfer costs into the cost of production and business subsequent accounting periods.

Prepaid expenses are stated at cost and are classified under short-term and long-term on the balance sheet, the interim accounting period based on the allocation time of each contract.

4.10. Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Company and the seller.

Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services

4.11. Dividend and profit distribution

- An enterprise may only distribute dividends when it has after-tax profits.
- It must have fully paid corporate income tax and fulfilled all other financial obligations to the State.
- It must appropriate funds to required reserves (e.g., reserve fund, development investment fund) if required by its Charter or by law.
- Only the remaining balance may be distributed as dividends.
- After paying dividends, the enterprise must still ensure its ability to fully settle due debts and other asset obligations.

4.12. Principles for recognizing accrued expenses

- Expenses must be recognized in accordance with the revenues incurred during the period.
- Expenses are recognized when the obligation arises, regardless of the timing of payment.
- Accrued expenses are only considered deductible (valid) expenses when supported by complete documentation and evidence, and when payment has been made

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

4.13. Recognizing deferred revenue

Deferred revenue must be allocated over time or in accordance with the progress of satisfying performance obligations.

Some common items recorded as deferred revenue include: advance receipts for asset leases and service revenue collected in advance for multiple periods.

4.14. PROVISIONS

The Company shall recognize a provision only when all three of the following conditions are met:

- A present obligation (legal or constructive) has arisen from a past event.
- It is certain or highly probable that an outflow of resources (cash, assets, etc.) will be required to settle the obligation.
- The amount of the obligation can be estimated reliably.

The amount of the provision is the best estimate of the expenditure required to settle the obligation at the reporting date.

4.15. Deferred corporate income tax

Deferred corporate income tax represents the amount of tax payable or recoverable in the future arising from temporary differences between the carrying amounts of assets/liabilities in the financial statements and their tax bases.

Deferred tax liabilities are recognized for all taxable temporary differences.

Deferred corporate income tax expense or income is recognized in the statement of profit or loss

4.16. Loans and Finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs"

4.17. Owners' Equity

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

Capital is recorded according to the actual amounts invested by shareholders.

Undistributed profits are determined on the basis of the business results after corporate income tax and the distribution of profits of the Company.

The Company's after-tax profit shall be deducted for dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after setting up funds under the Company's Charter.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders

4.18 Revenue and other income

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Costs related to transactions can be determined

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

4.19. Revenue deductions

Revenue deductions includes:

Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.

Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.

Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.

In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, the Company recognises as the following principles:

If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

If incurred after issuance of financial statements: reducing revenue of the occurrence period

4.20. Cost of goods sold

Including the cost of products, goods and services sold in the year recorded in accordance with the revenue in the year.

The provision for inventory depreciation is calculated and the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value is less than the original price of inventory.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of warehousing products shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products goods that have not been determined to be consumed

4.21. Financial Expenses

Accounting principles for financial expenses under the Vietnamese Enterprise Accounting Regime, Circular 99/2025/TT-BTC:

- Financial expenses must be recognized in the period in which they are incurred.
- Financial expenses must be recognized in accordance with the revenues generated in the same period.
- Financial expenses – Account 635: includes interest expenses and foreign exchange loss.

4.22. Selling expenses and administrative expenses

Accounting principles for selling expenses (Account 641) and general and administrative expenses (Account 642) under the current accounting regime – Circular 99/2025/TT-BTC:

- **Selling expenses:** These reflect costs directly related to selling activities. They are recognized as expenses incurred during the period. At the end of the period, the entire amount is transferred to Account 911 – Determination of business results.
- **General and administrative expenses:** These reflect general management costs of the enterprise, including: salaries of management personnel, office expenses, depreciation of tools, supplies and fixed assets, taxes, fees, and charges. At the end of the period, the entire amount is transferred to Account 911 – Determination of business results.

4.23. The sale and liquidation of Property, Plant and Equipment (PPE) and Investment Property

The accounting principle for the sale and liquidation of Property, Plant and Equipment (PPE) and Investment Property is to recognize the reduction in assets and record the related income or expenses.

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

- When selling or liquidating PPE, the asset must be derecognized from the accounting records. Proceeds from the sale or liquidation of PPE are recorded as **Other Income (Account 711)**.
- Any expenses related to the sale or liquidation are recorded as **Other Expenses (Account 811)**.

4.24. Current corporate income tax expense and deferred corporate income tax expense/ Current and deferred corporate income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The difference between taxable income and accounting profit is due to the adjustment of differences between accounting profits and taxable income according to current tax policies.

- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The company applies a corporate income tax rate of 20%.

The determination of income tax of the Company is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

4. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**4.1 Cash and cash equivalents**

	31/03/2026	31/12/2025
	VND	VND
Cash on hand	483.373.966	3.724.322.989
Bank deposits	33.024.879.071	41.613.941.507
Cash equivalents (term deposits of less than 3 months)		
Seabank - Lang Ha Branch		
Teachcombank - Dong Do Branch		

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.

Form B 09 - DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

Total	33.508.253.037	45.338.264.496
4.2 Receivables from Customers		
Short - Term	31/03/2026	31/12/2025
	VND	VND
Vietnam Precision Industry Company Limited 1	1.037.152.912	771.502.930
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	2.604.501.575	1.052.181.999
HONDA Vietnam Company	9.432.246.051	7.735.168.015
BINH LAM TRADING AND SERVICES COMPANY LIMITED	1.075.639.799	662.578.645
Hai Phong Plastic and Mechanical Joint Stock Company	1.577.386.808	123.446.074
VIETNAM MECHANICAL AND MACHINERY ASSEMBLY JOINT STOCK COMPANY	672.098.000	672.098.000
THAI HUY KHANG COMPANY LIMITED	221.287.925	487.373.583
Other customers	30.671.418.713	4.816.344.702
Total	47.291.731.783	16.320.693.948
4.3. Repayments to suppliers		
	31/03/2026	31/12/2025
	VND	VND
Short-term		
GREENTECH VINA Engineering Co., Ltd		40.500.000
Quang Vinh Trading and Printing Services Company Limited		
Behn Meyer Specialties (M) PLT		144.168.454
Thai Thong Hung Yen Co., Ltd		103.915.916
Mitsui Bussan	1.281.372.160	
Other customers	303.714.281	116.840.630

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.

Form B 09 - DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

Total	1.585.086.441	405.425.000
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4.4 INVENTORIES

	31/03/2026	31/12/2025	
	Giá gốc	Giá gốc	Dự phòng
	VND	VND	VND
Goods			-
Raw Materials	52.292.630.685	54.768.701.320	-
Finished Goods	29.463.962.832	30.233.065.357	-
Total	81.756.593.517	85.001.766.677	

4.5**FIX ASSETS****4.5.1 - Tangible fixed assets:**

Items	Building and Structures	Machinery and Equipment	Transportation means	Other tangible fixed assets	Total
History cost					
As at 01/01/2026	23.719.524.297	47.366.008.849	13.786.568.797	14.123.788.767	98.995.890.710
- Increase					0
- Completed basic construction					0
- Reclassification					0
- Decrease (Reclassification)					0
As at 30/06/2026	23.719.524.297	47.366.008.849	13.786.568.797	14.123.788.767	98.995.890.710

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Accumulated depreciation					
As at 01/01/2026	21.190.720.027	46.459.039.620	9.652.215.426	13.692.829.917	90.994.804.990
- Deprecation	174.926.433	82.732.251	378.161.513	19.340.115	655.160.312
- Increase					0
- Reclassification					0
; - Decrease					0
- Decrease (Reclassification)					0
As at 31/03/2026	21.365.646.460	46.541.771.871	10.030.376.939	13.712.170.032	91.649.965.302
New book value					
As at 01/01/2026	2.528.804.270	906.969.229	4.134.353.371	430.958.850	8.001.085.720
As at 31/03/2026	2.353.877.837	824.236.978	3.756.191.858	411.618.735	7.345.925.408

4.5.2- Intangible fixed assets:

Items	Land use rights	Software	Total	Items	Land use rights
History cost					
As at 01/01/2026	17.261.158.686	1.470.990.625	0	0	18.732.149.311
- Increase					
- Decrease	1.206.276.046				1.206.276.046
As at 31/03/2026	16.054.882.640	1.470.990.625	0	0	17.525.873.265
Accumulated depreciation					

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As at 01/01/2026	8.014.810.848	1.157.147.560	0	0	917.195.8408
- Increase	108.643.601	67.038.915			175.682.516
- Decrease	260.657.402				260.657.402
As at 31/03/2026	8.877.046.835	1.224.186.475	0	0	9.086.983.522
New book value					
As at 01/01/2026	9.246.347.838	313.843.065	0	0	9.560.190.903
As at 31/03/2026	8.192.085.593	246.804.150	0	0	8.438.889.743

4.6. Other Assets:

	31/03/2026	31/12/2025
	VND	VND
Long - term expenses	843.084.183	966.044.221

4.7 Trade payables

	31/03/2026		31/12/2025	
	Book value	Repayable	Book value	Repayable
		amuont		amuont
	VND	VND	VND	VND
Short-term				
Hanh Duc Trading Company Limited			1.550.835.000	1.550.835.000
HA ANH PHAT TRADING COMPANY LIMITED	5.799.517.920	5.799.517.920	3.154.655.203	3.154.655.203
Mega Vietnam General Trading Company Limited	1.515.888.000	1.515.888.000	0	0
A.D.V Company Limited	1.116.146.304	1.116.146.304	0	0
Payable to other customers	17.555.011.773	17.555.011.773	1.983.023.814	1.983.023.814
Total	25.986.563.997	25.986.563.997	6.688.514.017	6.688.514.017

4.8 Prepayments from customers

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	<u>31/03/2026</u>	<u>31/12/2025</u>
	<u>VND</u>	<u>VND</u>
Short-term		
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	-	-
Nam Hai Construction Trading and Service Company Limited	-	262.468.776
TRUNG HONG NINH THUAN ONE MEMBER CO., LTD	6.000.000	58.212.081
DAT THANH PHAT PRODUCTION AND TRADING COMPANY LIMITED	-	58.267.912
VAN AN INVESTMENT AND TRADING SERVICES JOINT STOCK COMPANY	42.712.247	267.462.660
Hung Thinh Investment and Production Company Limited	-	54.542.329
Hong Dang Company Limited	-	2.553.828
THANG LONG HANOI TRADING IMPORT EXPORT JOINT STOCK COMPANY I	-	197.010.692
216 Joint Stock Company		-
Other customers	842.109.106	1.856.280.374
Total	<u>890.821.353</u>	<u>2.756.798.652</u>

4.8 Taxes and payables to State Treasury

	<u>01/01/2026</u>	<u>Additions</u>	<u>Paid</u>	<u>31/03/2026</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Value added tax		4.434.297.825	4.434.297.825	-
Value added tax on imports		338.846.129	338.846.129	-
Corporate income tax	1.598.200.869	7.205.157.877	1.598.200.869	7.205.157.877

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Import-export tax		40.908.714	40.908.714	-
Personal income tax	140.102.667	111.986.706	243.489.373	8.600.000
Resource tax				-
Real estate tax, land rent		411.000.000	411.000.000	-
Other taxes and fees	9.123.823	65.866.948	65.866.948	9.123.823
Total	1.747.427.359	12.608.064.199	7.132.609.858	7.222.881.700

4.9 OTHER PAYABLES

	31/03/2026	31/12/2025
	VND	VND
Short-term		
- Union fees	2.397.137.940	2 404 747 930
- Salary withholding amounts payable to employees	5.641.693.976	7.398.341.370
- Other payables	2.062.873.850	1.942.323.359
Total	10.101.705.766	11 745 412 659

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As at 31/03/2026

4.27. Owners' Equity**a- Changes of owners' equity**

	Owners' capital	Share premium	Development investment fund	Financial reserve fund	Other equity funds	Retained profits	Total
A	1	2	3	3	4	7	9
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	20.861.590.350	196.634.044.932
- Increase						20.540.197.010	20.540.197.010
- Profit in previous year						20.540.197.010	20.540.197.010
- Appropriation to equity funds							0
- De crease							
- Dividends							
- Appropriation to equity funds							
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	20.550.810.024	197.367.626.194
- Increase						28.640.796.277	28.640.796.277
- Profit in this year						28.640.796.277	28.640.796.277
- Appropriation to equity funds							
- De crease							
- Dividends							
- Appropriation to equity funds							
At as 31/03/2026	120.270.860.000	14.060.000.000 0	38.151.435.908 8	1.044.361.588 8	3.290.158.674 4	49.191.606.301	226.008.422.471

5. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**5.1 Net revenues from sales and services rendered**

	31/03/2026 VND	Năm 2025 VND
Sales and service revenue	120.491.434.210	463 229 817 881
Revenue deductions	5.786.843.376	30 172 928 209
Total	114.704.590.834	433.056.889.672

5.2 Cost of good services

NOTES TO THE FINANCIAL STATEMENTS

As at 31/03/2026

	31/03/2026 VND	Năm 2025 VND
Costs of goods and services	96.440.000.466	360.648.449.325
Total	96.440.000.466	360.648.449.325
5.3 Financial income		
	31/03/2026 VND	Năm 2025 VND
Interest income from deposit	844.837.470	2.790.872.155
Foreign exchange gains	-	-
Total	844.837.470	2.567.834.818
5.4 Financial Operating Expenses		
	31/03/2026 VND	Năm 2025 VND
Payment discount expenses	1.147.748.649	3.747.672.957
Total	1.147.748.649	3.747.672.957
5.5 Selling expenses and General and administrative expenses		
	31/03/2026 VND	Năm 2025 VND
<i>Selling expenses</i>	3.499.900.044	17 333 114 362
- Employee expenses	1.887.754.762	6 806 126 927
- Depreciation expenses	8.455.158	42 929 760
- Outsourcing service costs	13.670.411	
- Other cash expenses	1.590.019.713	10 048 193 094
<i>General and administrative expenses</i>	6.318.997.516	28 733 135 911
- Employee expenses	3.149.277.331	13 832 991 066
- Cost of tools and supplies	85.929.582	393 668 892
- Depreciation expenses	678.793.222	2 623 673 333
- Taxes, fees, charges	411.000.000	1 469 774 213
- Outsourcing service costs		
- Other cash expenses	1.993.997.381	10 413 028 407
Total	9.818.897.560	46.066.250.273

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As at 31/03/2026

5.6 Production and business expenses by factors

	31/03/2026 VND	Năm 2025 VND
Cost of raw materials	90.081.867.635	333 122 789 000
Labor costs	3.772.672.419	23 584 361 189
Fixed asset depreciation costs	302.752.825	576 655 911
Outsourced service costs and other cash costs	3.842.333.377	14 356 226 080
Total	97.999.626.256	363.232.296.319

5.7 Current corporate income tax expense

	31/03/2026 VND	Năm 2025 VND
Total accounting profit before tax	35.845.954.154	25 779 943 013
Non-deductible expenses	179.835.229	802 102 686
Subtract non-taxable income		
Unrealized exchange rate gain		
Total taxable income for the year	36.025.789.383	26 582 045 699
Tax rate	20%	20%
Current corporate income tax expense	7.205.157.877	5.316.409.140

6. Financial instruments

Details of the significant accounting policies and methods applied by the Company (including the criteria for recognition, the basis for determining value and the basis for recording income and expenses) for the main types of assets and financial liabilities

Preparer

Do Minh Tam**Accountant**

Pham Thu Ha

Hanoi, 16th April 2026
General Director

Nguyễn Ngọc Anh