

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2025

Unit: VND

ASSETS	Code	Note	03/31/2025	12/31/2024
A . Current assets	100		610,584,182,510	642,003,705,919
I. Cash and cash equivalents	110		25,140,127,216	39,729,999,107
1. Cash	111		25,140,127,216	39,729,999,107
2. Cash equivalents	112			
II- Short-term financial investments	120			
1. Trading securities	121			
2. Allowance for diminution in the value of trading securities	122			
3. Held-to-maturity investment	123			
III. Accounts Receivable - short-term	130		172,497,522,946	170,481,955,933
1. Short-term receivable from customers	131		151,930,763,406	149,725,564,057
2. Prepayments to suppliers	132		13,910,586,978	14,560,007,492
3. Short-term internal receivables	133			
4. Receivables according to the progress of construction contract plans	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136		6,656,172,562	6,196,384,384
7. Allowance for doubtful debts (*)	137			
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140		381,982,477,860	404,444,891,540
1. Inventories	141		405,782,530,102	417,087,965,886
2. Allowance for inventories (*)	149		(23,800,052,242)	(12,643,074,346)
V. Other current assets	150		30,964,054,488	27,346,859,339
1. Short-term prepaid expenses	151		8,745,634,522	10,297,423,483
2. Deductible value added tax	152		21,950,820,989	16,781,836,879
3. Taxes receivable from State Treasury	153		267,598,977	267,598,977
4. Purchase and resale of government bonds	154			
5. Other short-term assets	155			
B. Long-term assets	200		340,510,628,268	345,285,556,347
I. Accounts receivable - long-term	210		31,957,619,385	39,288,746,385
1. Long-term receivables from customers	211			

2. Prepayments to suppliers in long-term	212		
3. Working capital provided to subordinate units	213		
4. Long-term intercompany receivables	214		
5. Receivables on long-term loans	215		
6. Other long-term receivables	216	31,957,619,385	39,288,746,385
7. Allowance for doubtful long-term receivables (*)	219		

ASSETS	Code	Note	03/31/2025	12/31/2024
II. Fixed assets	220		244,510,852,846	239,436,914,102
1. Tangible fixed assets	221		238,152,830,655	232,823,331,021
- Cost	222		1,603,139,323,372	1,607,598,981,747
- Accumulated depreciaton (*)	223		(1,364,986,492,717)	(1,374,775,650,726)
2. Finance lease fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		6,358,022,191	6,613,583,081
- Cost	228		11,861,270,752	11,861,270,752
- Accumulated depreciation (*)	229		(5,503,248,561)	(5,247,687,671)
III. Investment property	230			
- Cost	231			
- Accumulated depreciation (*)	232			
IV- Long-term work in progress	240		60,074,858,512	64,530,547,371
1. Cost of long-term work in progress	241			
2. Cost of construction in progress	242		60,074,858,512	64,530,547,371
V. Long-term financial investments	250			
1. Investments in subsidiaries	251			
2. Investments in associates, joint-ventures	252			
3. Investments in other units	253			
4. Allowance for diminution in the value of long-term financial investments	254			
5. Held-to-maturity investments	255			
VI. Other non-current assets	260		3,967,297,525	2,029,348,489
1. Long-term prepaid expenses	261		3,967,297,525	2,029,348,489
2. deferred tax assets	262			
3. Long-term equipment, supplies and spare parts	263			
4. Other long-term assets	268			
5. Goodwill	269			
TOTAL ASSETS	270		951,094,810,778	987,289,262,266

RESOURCES	Code	Note	03/31/2025	12/31/2024
A. Liabilities	300		606,643,392,346	622,435,852,009
I. Current liabilities	310		582,939,695,268	612,665,481,836
1. Accounts payable to suppliers	311		164,013,737,502	153,679,652,381
2. Advances from customers	312		34,920,132,446	35,296,261,823
3. Taxes payable to State Treasury	313		83,951,206	5,220,150
4. Payables to employees	314		7,371,766,124	8,770,796,510
5. Accrued expenses	315		6,861,988,853	9,812,611,191
6. Short-term intercompany payables	316			
7. Payables according to the progress of construction contract plans	317			
8. Short-term unearned revenue	318			
9. Other short-term payables	319		7,308,396,371	351,611,431
10. Short-term borrowings	320		362,379,722,766	404,749,328,350
11. Short-term provisions	321			
12. Bonus and welfare fund	322			
13. Price stabilization fund	323			
14. Purchase and resale of government bonds	324			
II. Long-term liabilities	330		23,703,697,078	9,770,370,173
1. Long-term supplier payables	331			
2. Long-term deferred revenue	332			
3. Long-term expenses payables	333			
4. Intercompany payables on working capital	334			
5. Long-term intercompany payables	335			
6. Long-term unearned revenue	336			
7. Other long-term unearned payables	337		1,925,455,661	1,664,421,173
8. Long-term borrowings	338		21,778,241,417	
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax	341			
12. Allowance for long-term payables	342			
13. Scientific and technological development fund	343			
B. Equity	400		344,451,418,432	364,853,410,257
I. Owners' equity	410		344,451,418,432	364,853,410,257
1. Share capital	411		454,328,360,000	454,328,360,000
- Ordinary shares with voting rights	411a		454,328,360,000	454,328,360,000
- Preference shares	411b			
2. Share premium	412		86,520,960,000	86,520,960,000
3. Convertible bonds	413			
4. Other owners' capital	414			
5. Treasury shares (*)	415		(76,940,800)	(76,940,800)

6. Asset revaluation differences	416		
7. Foreign exchange differences	417		
8. Investment and development fund	418	19,599,451,064	19,599,451,064
9. Enterprise reorganization assistance fund	419		
10. Other equity fund	420	20,623,551,856	20,623,551,856
11. Retained profits	421	(236,543,963,688)	(216,141,971,863)
- Retained profits brought forward	421a	(216,141,971,863)	(155,072,464,929)
- Retained profits for the current period	421b	(20,401,991,825)	(61,069,506,934)
12. Capital expenditure fund	422		
13. Non-controlling interest	429		
II. Funding and other funds	430		
1. Funding	431		
2. Funds that form fixed assets	432		
TOTAL RESOURCES	440	951,094,810,778	987,289,262,266

OFF-BALANCE SHEET ITEMS

As at 31 March 2025

Items	Note	03/31/2025	12/31/2024
1. Outsourced assets			
2. Materials handling and storage			
3. Goods for sale on consignment			
4. Settled bad debt			
5. Foreign currencies			
- United States Dollar (USD)		84,752.40	374,718.98
- Euro (EUR)			
- Japanese Yen (JPY)			
- Philippine peso (PHP)			
- New Taiwan dollar (TWD)		83.00	83.00
6. Operating expense estimates			

Dong Nai, April 26, 2025

Prepared by



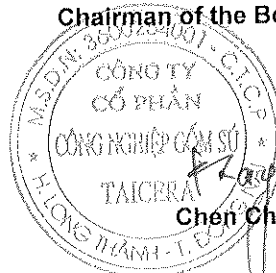
Tran Dinh Tam

Chief Accountant



Ho Chin Hung

Chairman of the Board of Directors



Chen Cheng Jen

CÔNG TY CỔ PHẦN CÔNG NGHIỆP GM S TAICERA

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TAICERA ENTERPRISE COMPANY

CONSOLIDATED INCOME STATEMENT

Q1 2025

Indicator	Code	Notes	Q1		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
[1]	[2]	[3]	[4]	[5]	[6]	[7]
1. Revenue from sales of goods and provision of services	01		190,806,668,968	172,320,815,140	190,806,668,968	172,320,815,140
2. Revenue deductions	02		1,911,960,696	3,048,269,020	1,911,960,696	3,048,269,020
3. Net revenue from sales of goods and provision of services	10		188,894,708,272	169,272,546,120	188,894,708,272	169,272,546,120
4. Cost of goods sold	11		182,203,508,875	160,278,575,115	182,203,508,875	160,278,575,115
5. Gross profit from sales of goods and provision of services	20		6,691,199,397	8,993,971,005	6,691,199,397	8,993,971,005
6. Financial income	21		1,682,070,299	2,217,426,566	1,682,070,299	2,217,426,566
7. Financial expenses	22		8,046,683,733	6,509,989,123	8,046,683,733	6,509,989,123
<i>In which: Interest expense</i>	23		6,858,229,456	4,244,107,484	6,858,229,456	4,244,107,484
8. Share of profit or loss in joint ventures and associates	24		-	-	-	-
9. Selling expenses	25		15,000,901,736	13,204,201,354	15,000,901,736	13,204,201,354
10. Administrative expenses	26		7,295,284,145	9,541,349,051	7,295,284,145	9,541,349,051
11. Net profit from operating activities	30		(21,969,599,918)	(18,044,141,957)	(21,969,599,918)	(18,044,141,957)
12. Other income	31		1,591,346,369	1,698,797,895	1,591,346,369	1,698,797,895
13. Other expenses	32		23,738,276	1,469,196,632	23,738,276	1,469,196,632
14. Other profit	40		1,567,608,093	229,601,263	1,567,608,093	229,601,263
15. Total accounting profit before tax	50		(20,401,991,825)	(17,814,540,694)	(20,401,991,825)	(17,814,540,694)
16. Current corporate income tax expenses	51		-	-	-	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Net profit after tax	60		(20,401,991,825)	(17,814,540,694)	(20,401,991,825)	(17,814,540,694)
19. Net profit after tax attributable to the parent company's shareholders	61		(20,401,991,825)	(17,814,540,694)	(20,401,991,825)	(17,814,540,694)
20. Net profit after tax attributable to minority shareholders	62		-	-	-	-
21. Basic earnings per share (*)	70		(449)	(392)	(449)	(392)
22. Diluted earnings per share (*)	71					

Dong Nai, April 26, 2025

Chairman of the Board of Directors

Prepared by

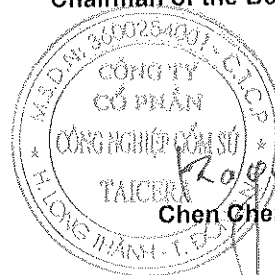


Tran Dinh Tam

Chief Accounting



Ho Chin Hung



Chen Cheng Jen

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CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)
Q1 2025

Unit: VND

Items	Code	Q1 2025	Q1 2024
I. Cash flows from operating activities			
1. Accounting profit before tax	01	(20,401,991,825)	(17,814,540,694)
2. Adjustment for			
- Depreciation and amortisation	02	7,770,749,256	7,156,558,553
- Allowances and provisions	03	11,156,977,896	700,000,000
- Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	323,532,508	492,723,962
- Profit/(loss) from investment activities	05	(57,672,554)	(77,885,887)
- Interest expense	06	6,858,229,456	4,244,107,484
- Other adjustment	07		
3. Operating profit before changes in working capital	08	5,649,824,737	(5,299,036,582)
- Change in receivable	09	146,575,877	(3,425,874,070)
- Change in inventories	10	11,305,435,784	(25,874,283,802)
- Change in payable (excluding interest payable and corporate income tax payable)	11	12,530,897,112	(12,527,018,952)
- Change in prepaid expense	12	(386,160,075)	2,890,231,561
- Change in trading securities	13		
- Interest paid	14	(7,069,087,746)	(4,175,999,967)
- Income tax paid	15		
- Other income from operating activities	16	261,034,488	613,034,939
- Other payments for operating activities	17		
Net cash flows from operating activities	20	22,438,520,177	(47,798,946,873)
II. Cash flows from investing activities			
1. Payments for additions to fixed assets and other long-term assets	21	(8,388,999,141)	(10,275,940,971)
2. Receipts from disposals of fixed assets and construction in progress	22		
3. Payments for term deposits	23		
4. Receipts from term deposits	24		
5. Payments for investments in other entities	25		

Items	Code	Q1 2025	Q1 2024
6. Collections from investments in other entites	26		
7. Receipts of interest and dividend	27	57,672,554	77,885,887
Net cash flows from investing activities	30	(8,331,326,587)	(10,198,055,084)
III. Cash flows from financing activities			
1. Proceeds from capital contribution and issuance of shares	31		
2. Payments to return capital contribution	32		
3. Drawdown of borrowings	33	173,957,644,879	205,086,564,478
4. Repayment of borrowings	34	(202,654,958,046)	(183,976,073,589)
5. Principal repayment of financial lease	35		
6. Dividend paid	36		
Net cash flows from financing activities	40	(28,697,313,167)	21,110,490,889
Net cash flows during the year	50	(14,590,119,577)	(36,886,511,068)
Cash and cash equivalents at the beginning of the year	60	39,729,999,107	64,937,405,261
<i>Effect of exchange rate fluctuations on cash and cash equi</i>	<i>61</i>	<i>247,686</i>	<i>36,064,192</i>
Cash and cash equivalents at the end of the year	70	25,140,127,216	28,086,958,385

Dong Nai, April 26, 2025

Preparer


Trần Đình Tâm

Chief Accountant


Ho Chin Hung

Chairman of the Board of Directors



Chen Cheng Jen



TAICERA ENTERPRISE COMPANY

Go Dau Industrial Park - Phuoc Thai - Long Thanh - Dong Nai

Form No. B 09 – DN

Issued under Circular No.
202/2014/TT-BTC dated
December 22, 2014 of the
Minister of Finance

Notes to the Consolidated Financial Statements Q1 2025

I- The characteristics of a business's operations

- 1- Ownership structure: *Joint stock company*
- 2- Business field: *Industrial production*
- 3- Business activities:
 - + *Manufacturing of non-fireproof construction bricks, tiles, and ceramics (quartz reflective bricks, enamel tiles, and ceramic products)*
 - + *Manufacturing of metal faucets, valves, pipes, and sanitary equipment for kitchens and bathrooms*
- 4- Normal production and business cycle:
- 5- Business activities in the fiscal year affecting the financial statements:
- 6- Corporate structure:
 - Total number of subsidiaries: 01
 - + Number of subsidiaries consolidated: 01
 - + Number of subsidiaries not consolidated: 0
 - Information about group restructuring
 - List of subsidiaries consolidated
 - + **Teknia Co., Ltd. (undergoing dissolution procedures since August 2022)**
 - * Address: 247 Ly Thuong Kiet Street, Ward 15, District 11, Ho Chi Minh City
 - * Parent company's interest ratio: 100%
 - * Parent company's voting rights: 100%
 - Subsidiaries excluded from consolidation: 0
 - List of significant associates reflected in the consolidated financial statements using the equity method
 - List of associates where the equity method is no longer applied or not applied in the preparation of the consolidated financial statements
 - List of significant joint ventures reflected in the consolidated financial statements using the equity method
 - List of joint ventures where the equity method is no longer applied or not applied in the preparation of the consolidated financial statements

- Significant events impacting the business operations of the Group during the reporting year

II- Accounting period and currency used in accounting

- 1- Fiscal year: *Starts from January 1 and ends on December 31 annually*
- 2- Currency used in accounting: *Vietnam Dong (VND)*

III- Accounting standards and practices applied

- 1- Accounting regime applied: The Vietnamese Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, the Vietnamese Accounting Standards issued by the Ministry of Finance, and accompanying amendments, supplements, and implementation guidelines
- 2- Declaration of compliance with Accounting Standards and Accounting Regime: These financial statements are prepared and presented in accordance with the Vietnamese Accounting Standards and Accounting Regime.

IV- Accounting Policies Applied

- 1- Principles for Converting Financial Statements Prepared in Foreign Currencies into Vietnamese Dong:
- 2- Types of Exchange Rates Applied in Accounting:
- 3- Principles for Determining the Effective Interest Rate (Real Interest Rate) Used for Discounting Cash Flows:
- 4- Principles for Recognizing Cash and Cash Equivalents: *Recognized based on the historical cost principle*
- Principles for Determining Cash Equivalents: *Cash equivalents are investments that can be readily converted into known amounts of cash with minimal risk of changes in value during the conversion process.*
- 5- Principles of Accounting for Financial Investments:
 - a) Trading Securities:
 - b) Held-to-Maturity Investments:
 - c) Loans Granted:
 - d) Investments in Subsidiaries, Joint Ventures, and Associates:
 - đ) Investments in Equity Instruments of Other Entities:
 - e) Accounting Methods for Other Transactions Related to Financial Investments:
- 6- Principles of Accounting for Receivables:

7- Principles for Inventory Recognition

- Principle for Inventory Recognition: *Recognized at historical cost*
- Inventory Valuation Method: *Weighted average*
- Inventory Accounting Method: *Perpetual system*
- Method for Making Provisions for Inventory Devaluation:

8- Principles for Recognition and Depreciation of Fixed Assets, Leased Fixed Assets, and Investment Properties:

- Principles for Recognizing Tangible Fixed Assets: Tangible fixed assets are recorded at historical cost. During their usage, fixed assets are recognized based on their original cost, accumulated depreciation, and net book value.
- Depreciation Method for Tangible Fixed Assets: *Straight-line method*
 - + Buildings and Structures: 4 %
 - + Machinery and Equipment: 8 ~ 12,5%
 - + Transportation Vehicles: 10 %
 - + Office Equipment: 12,5 %
 - + Molds: 16 %
 - + Other Machinery and Equipment: 10 %

9- Principles of Accounting for Joint Business Contracts:

10- Principles of Accounting for Deferred Corporate Income Tax (CIT):

11- Principles of Accounting for Prepaid Expenses:

12- Principles of Accounting for Liabilities:

13- Principles for Recognizing Loans and Financial Lease Liabilities:

14- Principles for Recognizing and Capitalizing Borrowing Costs:

- Principles for Capitalizing Borrowing Costs: Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets are capitalized as part of the cost of those assets during the period in which the assets are being prepared for their intended use. Other borrowing costs are expensed in the income statement when incurred.
- Capitalization rate is used to determine the borrowing costs eligible for capitalization during the reporting period:

15- Principles for Recognizing Accrued Expenses:

Accrued expenses are actual expenses that have not yet occurred but are estimated and allocated as business expenses in the current period. This ensures the matching principle between revenue and expenses based on reasonable and reliable evidence that these expenses will be incurred.

16- Principles and Methods for Recognizing Provisions Payable:

17- Principles for Recognizing Unearned Revenue:

18- Principles for Recognizing Convertible Bonds:

19- Principles for Recognizing Equity:

- Owner's Equity: Recorded at the actual capital contributed by the owners

- *Share Premium: Recognized as the positive (or negative) difference between the actual issuance price and the par value of shares issued, after deducting issuance costs.*

- Convertible bond option

- Other Owner's Equity:

- Principles for Recognizing Revaluation Differences of Assets:

- Principles for Recognizing Exchange Rate Differences:

- Principles for Recognizing Undistributed Profits: Post-tax profits not yet distributed are presented in the Balance Sheet as the net profit from the enterprise's operations after deducting current corporate income tax expenses.

20- Principles and Methods for Revenue Recognition:

- Sales Revenue: Recognized in compliance with the conditions of Accounting Standard No. 14. Customer advances are not recognized as revenue durir

- Service Revenue:

- Financial Revenue: Recognized in compliance with the conditions of Accounting Standard No. 14

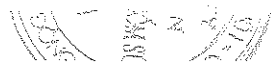
- Construction Contract Revenue:

- Other Income:

21- Principles for Accounting for Revenue Deductions:

22- Principles for Accounting for the Cost of Goods Sold (COGS):

23- Principles for Accounting for Financial
Expenses:



Financial expenses reported in the income statement represent the total financial costs incurred during the period (not offset with financial revenue)

24- Principles for Accounting for Selling Expenses and Administrative Expenses:

25- Principles and Methods for Recognizing Corporate Income Tax (CIT) Expenses:

- Current CIT Expense: Determined based on taxable income for the year and the applicable CIT rate (20%)

26- Other Accounting Principles and Methods

a) Accounting method for business combinations achieved in stages

b) Method for recognizing the non-controlling interest

c) Accounting method for recognizing gains or losses when there is a change in the ownership interest in a subsidiary

d) Method for eliminating intercompany transactions

VI- Additional Information for Items Presented in the Balance Sheet

Unit: Vietnam dong (VND)

	<u>End of Period</u>	<u>Beginning of Period</u>
01- Cash		
- Cash	838,001,470	834,987,854
- Demand deposits at banks	24,302,125,746	38,895,011,253
- Cash in transit	-	-
Total	25,140,127,216	39,729,999,107

02- Financial Investments	<u>End of Period</u>			<u>Beginning of Period</u>		
	Cost Price	Fair Value	Provision	Cost Price	Fair Value	Provision
a) Trading Securities						
- Total Value of Shares						
(Details of each type of share accounting for 10% or more of the total value of shares)						
- Total Value of Bonds						
- Bonds						
- Other Investments						
- Reasons for Changes in Each Investment/Type of Shares/Bonds						
+ Regarding Quantity						
+ Regarding Value						

Item	<u>End of Period</u>		<u>Beginning of Period</u>	
	Cost Price	Book value	Cost Price	Book value
b) Held-to-Maturity Investments	-	-	-	-
b1) Short-term	-	-	-	-
- Time deposits (NH E-Sun)				
- Total value of Bonds				
b2) Long-term	-	-	-	-
- Time deposits				
- Bonds				
- Other investments				

03- Accounts Receivable from Customers

	<u>End of Period</u>	<u>Beginning of Period</u>
a) Short-Term Accounts Receivable from Customers	151,930,763,406	149,725,564,057

(Details of accounts receivable from customers constituting 10% or more of total customer receivables)

- CASTELLON TILE LLC	37,564,996,570	22,151,055,198
- DAVARE FLOORS INC	15,627,215,048	22,330,514,077
- Other accounts receivable from customers	98,738,551,788	105,243,994,782

b) Long-Term Accounts Receivable from Customers

- Tekknia Co., Ltd.	-	-
- Taicera Development Co., Ltd.	-	-

04- Other Receivables

<u>End of Period</u>		<u>Beginning of Period</u>	
Value	Provision	Value	Provision

a) Short-term

6,656,172,562	-	6,196,384,384	-
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- Deposits and escrow	-	-	-
- Severance benefits	1,557,077,001	1,557,077,001	-
- Land lease for Cat Lai Industrial Zone	-	-	-
- Advances to employees	1,020,454,300	775,857,556	-
- Loans to TCR Company	-	-	-
- Other receivables	4,078,641,261	3,863,449,827	-

b) Long-term

31,957,619,385	-	39,288,746,385	-
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- Deposits and escrow	31,957,619,385	39,288,746,385	-
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Total	38,613,791,947	-	45,485,130,769	-
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05- Unresolved Assets

<u>End of Period</u>		<u>Beginning of Period</u>	
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Quantity	Value	Quantity	Value
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a) Cash	-
b) Inventories	-
c) Fixed Assets	-
d) Other Assets	-

06- Bad Debts	<u>End of Period</u>			<u>Beginning of Period</u>		
	Cost Price	Recoverable value	Provision	Cost Price	Recoverable value	Provision
- Accounts receivable	-	-	-	-	-	-
+ Other parties (TCR)			-	-		-
			-			-
- Recoverability of overdue accounts receivable						
Total						

07- Inventories

<u>End of Period</u>		<u>Beginning of Period</u>	
Cost Price	Provision	Cost Price	Provision

- Goods in transit	-	-
- Raw materials	81,405,438,517	85,826,797,683
- Tools and instruments	-	-
- Work in progress	40,417,127,527	45,653,192,913
- Finished products	283,959,964,058 (23,800,052,242)	285,607,975,290 (12,643,074,346)
- Merchandise	-	-
- Merchandise in bonded warehouse	-	-

Total cost of inventories	405,782,530,102 (23,800,052,242)	417,087,965,886 (12,643,074,346)
----------------------------------	---	---

* Value of inventory that is obsolete or impaired and not sellable at the end of the period; reasons and handling plans for such inventory

* Value of inventory pledged or mortgaged to secure liabilities at the end of the period

* Reasons for additional provisions or reversals of inventory write-downs

08- Long-term Work in Progress

<u>End of Period</u>		<u>Beginning of Period</u>	
Value	Recoverable value	Value	Recoverable value

a) Short-term work in progress costs

Total

b) In-progress construction (Details for projects accounting for 10% or more of the total value of construction in progress)

<u>End of Period</u>	<u>Beginning of Period</u>
----------------------	----------------------------

- Procurement		
- Construction in progress	45,424,700,875	51,828,904,685
+ Machinery and equipment for Workshop 1	2,361,400,000	-
+ Machinery and equipment for Workshop 2	9,121,087,171	9,121,087,171
+ Machinery and equipment for Workshop 3	25,849,547,348	23,321,226,494
+ Machinery and equipment for Workshop 4	-	-
+ Procurement of other fixed assets	8,092,666,356	19,386,591,020
- Repairs and improvements	14,650,157,637	12,701,642,686

Total

60,074,858,512 64,530,547,371

Notes to the Consolidated Financial Statements

Q1 2025

09. Increase or Decrease in Tangible Fixed Assets:

Unit: VND

Item	Buildings, Structures	Machinery & Equipment	Transport, Communication Equipment	Management Tools & Equipment	Other Tangible Fixed Assets	Total
I- Original Cost						
1-Beginning balance	312,615,918,293	1,205,224,191,185	17,790,171,408	2,554,373,753	69,414,327,108	1,607,598,981,747
2-Increase during the period		12,844,688,000	645,454,545			13,490,142,545
- Purchased during the period		12,844,688,000				12,844,688,000
- Completed construction-in-progress (CIP)						
- Other increases			645,454,545			645,454,545
3-Decrease during the period		16,986,332,463	963,468,457			17,949,800,920
property						
- Liquidation, sale		16,986,332,463	318,012,600			17,304,345,063
- Other decreases			645,455,857			645,455,857
4-Ending balance	312,615,918,293	1,201,082,546,722	17,472,157,496	2,554,373,753	69,414,327,108	1,603,139,323,372
II- Accumulated Depreciation						
1. Beginning balance	219,764,415,224	1,079,441,953,008	15,793,675,134	970,347,221	58,805,260,139	1,374,775,650,726
2. Increase due to internal transfer	2,452,526,544	4,469,243,229	750,890,134	58,490,064	429,492,940	8,160,642,911
- Depreciation for the period expensed	2,452,526,544	4,469,243,229	105,435,589	58,490,064	429,492,940	7,515,188,366
- Other increase			645,454,545			645,454,545
3. Decrease due to internal transfer		16,986,332,463	963,468,457			17,949,800,920
- Transferred to investment property						
- Liquidated, sold		16,986,332,463	318,012,600			17,304,345,063
- Other decrease			645,455,857			645,455,857
Ending balance	222,216,941,768	1,066,924,863,774	15,581,096,811	1,028,837,285	59,234,753,079	1,364,986,492,717
III- Net Value						
At the beginning of the period	92,851,503,069	125,782,238,177	1,996,496,274	1,584,026,532	10,609,066,969	232,823,331,021
At the end of the period	90,398,976,525	134,157,682,948	1,891,060,685	1,525,536,468	10,179,574,029	238,152,830,655

* The remaining value at the end of the period of tangible fixed assets used as collateral for securing loans: 100.364.955.145 đồng

* The original cost of tangible fixed assets at the end of the period that have been fully depreciated but are still in use: 1.113.180.917.980 đồng

10- Increase, Decrease in Intangible Assets:

Item	Land Use Rights	Copyrights, Patents	Trademarks	Computer Software	Other Intangible Assets	Total
I. Cost Price						
Opening Balance	-	-	-	11,861,270,752	-	11,861,270,752
- Purchased during the period	-	-	-	-	-	-
- Internally generated by the enterprise	-	-	-	-	-	-
- Increase due to business consolidation	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Disposal, sale	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing Balance	-	-	-	11,861,270,752	-	11,861,270,752
II. Accumulated Amortization						
Opening Balance	-	-	-	5,247,687,671	-	5,247,687,671
- Amortization during the period	-	-	-	255,560,890	-	255,560,890
- Other increases	-	-	-	-	-	-
- Disposal, sale	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing Balance	-	-	-	5,503,248,561	-	5,503,248,561
III. Net Value						
- At the beginning of the period	-	-	-	6,613,583,081	-	6,613,583,081
- At the end of the period	-	-	-	6,358,022,191	-	6,358,022,191

*Net Value at the End of the Period of Intangible Assets Used as Collateral for Loans: 0

*Cost Price of Intangible Assets Fully Amortized but Still in Use: 0

*Explanations and Other Disclosures

11- Increase, Decrease of Finance Lease Assets:

Item	Buildings	Machinery and Equipment	Transportation and Communication Equipment	Other Fixed Assets	Intangible Assets	Total
I- Cost Price						
1-Beginning Balance						-
2-Increase During the Period	-	-	-	-	-	-
- Finance lease assets during the year						-
- Repurchased finance lease assets						-
- Other Increase						-
3-Decrease During the Period	-	-	-	-	-	-
- Returned finance lease assets						-
- Giảm khác						-
4-End of Period Balance	-	-	-	-	-	-
II- Accumulated Depreciation						
Beginning Balance						-
- Depreciation for the period						-
- Repurchased finance lease assets						-
- Other Increase						-
- Return of leased fixed assets						-
- Other Decrease						-
End of Period Balance	-	-	-	-	-	-
III- Remaining Value						-
- Beginning of the Period	-	-	-	-	-	-
- End of the Period	-	-	-	-	-	-

* Additional lease payments incurred are recognized as expenses during the year

* Basis for determining additional lease payments

* Lease renewal terms or the option to purchase the asset

12- Increase and Decrease in Investment Property:

Item	Beginning balance	Increase during the period	Decrease during the period	Ending balance
a) Investment Properties for Lease				

Cost Price				
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				
Accumulated Depreciation	-	-	-	-
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				
Remaining Value				
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				
b) Investment Properties Held for Appreciation				
Cost Price				
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				
Impairment Losses				
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				
Remaining Value				
- Land Use Rights				
- Buildings				
- Buildings and Land Use Rights				
- Infrastructure				

* Remaining Value at End of Period of Investment Properties Used as Collateral for Securing Loans:

* Cost Price of Investment Properties Fully Depreciated but Still Leased or Held for Appreciation:

* Disclosure and Explanation of Other Data

13- Prepaid Expenses	<u>End of Period</u>	<u>Beginning of Period</u>
a) Short-term (detailed by each item)	8,745,634,522	10,297,423,483
- Prepaid expenses for operating lease of fixed assets		
- Tools and supplies used	-	-
- Borrowing costs		
- Borrowing costs detailed if of significant value).		
+ High-value materials used	6,049,577,620	7,688,557,434
+ Short-term prepaid expenses - Hải Âu Co.	-	-
+ Short-term prepaid expenses - IDC Co.	-	-
+ Year-start maintenance costs (used materials)	-	-
+ Other short-term prepaid expenses	2,696,056,902	2,608,866,049
b) Long-term	3,967,297,525	2,029,348,489
- Business establishment costs	-	-
- Insurance expenses	-	-
- Other items (detailed if of significant value).	-	-
+ Construction of water reservoir	-	-
+ Cost of planting greenery	-	-
+ Other long-term prepaid expenses	3,967,297,525	2,029,348,489
Total	12,712,932,047	12,326,771,972

c) Goodwill

- The value of goodwill arising from the acquisition of subsidiaries during the period, including both the investment cost and the fair value of the subsidiary's net assets at the acquisition date

- For subsidiaries with a goodwill impairment higher than the periodic allocation during the period, explain the reasons for the impairment of goodwill

14- Borrowings and Finance Lease Liabilities	<u>End of Period</u>		<u>During the Period</u>		<u>Beginning of Period</u>	
	Value	Amount Repayable	Increase	Decrease	Value	Amount Repayable
a) Short-term Borrowings & Long-term Debt	362,379,722,766	362,379,722,766	159,938,935,879	202,308,541,463	404,749,328,350	404,749,328,350
<i>- Short-term Borrowings</i>	<i>362,379,722,766</i>	<i>362,379,722,766</i>	<i>159,938,935,879</i>	<i>202,308,541,463</i>	<i>404,749,328,350</i>	<i>404,749,328,350</i>
+ Bangkok Bank Ho Chi Minh City	-	-			-	-
+ Vietcombank - Nhon Trach Branch	87,686,811,366	87,686,811,366	44,169,849,762	53,331,937,040	96,848,898,644	96,848,898,644
+ Indovina Bank Dong Nai	71,675,672,908	71,675,672,908	25,332,015,535	28,400,632,876	74,744,290,249	74,744,290,249
+ Chinatrust Bank Ho Chi Minh City	38,374,510,243	38,374,510,243	38,374,510,243	35,536,547,005	35,536,547,005	35,536,547,005
+ Agribank District 7 Ho Chi Minh City	24,920,265,632	24,920,265,632	7,438,126,480	7,384,765,566	24,866,904,718	24,866,904,718
+ FCB Bank Ho Chi Minh City	29,362,853,665	29,362,853,665	29,362,853,665	29,659,119,726	29,659,119,726	29,659,119,726
+ E-SUN Bank Dong Nai	110,359,608,952	110,359,608,952	15,261,580,194	23,521,231,136	118,619,259,894	118,619,259,894
+ Sinopac Bank Ho Chi Minh City	-	-	-	24,474,308,114	24,474,308,114	24,474,308,114
<i>- Long-term Debt Due for Repayment</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
+ Shanghai Bank Dong Nai	-					
b) Long-term Borrowings (by Maturity)	21,778,241,417	21,778,241,417	14,018,709,000	346,416,583	8,105,949,000	8,105,949,000
+ HSBC Bank Ho Chi Minh City	-					
+ Indovina Bank Dong Nai	-					
+ Agricultural Bank District 7, Ho Chi Minh City	17,000,000,000	17,000,000,000	12,000,000,000	-	5,000,000,000	5,000,000,000
+ E-SUN Bank Dong Nai	4,778,241,417	4,778,241,417	2,018,709,000	346,416,583	3,105,949,000	3,105,949,000

c) Finance Lease Liabilities

Term	Current year			Previous year		
	Total Financial Lease Payments	Interest Payments on Lease	Principal Repayment on Lease	Total Financial Lease Payments	Interest Payments on Lease	Principal Repayment on Lease
From 1 year or less						
From 1 year to 5 years						
More than 5 years						

d) Overdue Loans and Financial Lease Payables

	<u>End of Period</u>		<u>Beginning of Period</u>	
	Principal	Interest	Principal	Interest
- Loans				
- Financial Lease Payables				
- Reasons for Non-payment				
Total				

d) Detailed Explanation of Loans and Financial Leases with Related Parties

15- Accounts Payable to Suppliers

	<u>End of Period</u>		<u>Beginning of Period</u>	
	Value	Amount capable of repaying debt	Value	Amount capable of repaying debt
a) Short-Term Accounts Payable to Suppliers				
<i>(Details for each entity accounting for 10% or more of the total payables)</i>				
- Vung Tau Low Pressure Gas Distribution Enterprise	18,615,553,912	18,615,553,912	14,895,437,511	14,895,437,511
- Phuong Quynh Investment Promotion Single-Member Limited Liability Company	25,426,519,710	25,426,519,710	27,499,151,640	27,499,151,640
- Payables to other parties	119,971,663,880	119,971,663,880	111,285,063,230	111,285,063,230
b) Long-Term Accounts Payable to Suppliers				
Total	164,013,737,502	164,013,737,502	153,679,652,381	153,679,652,381

c) Overdue Payables

- Details of any overdue amounts accounting for 10% or more of the total overdue
- Other overdue payables Total

Total

d) Phải trả cho người bán và các bên liên quan (chi tiết cho từng đối tượng)

16-Issued bonds

	<u>End of Period</u>			<u>Beginning of Period</u>		
	Value	Interest	Term	Value	Interest	Term
16.1 Ordinary Bonds (detailed by type)						
a) Issued Bonds						
- Bonds issued at par value						
- Bonds issued at a discount						
- Bonds issued at a premium						
Total						
b) Detailed disclosure of bonds held by related parties (by type of bond)						
Total						

16.2 Convertible Bonds

a. Convertible bonds at the beginning of the period:

- Issue date, original term, and remaining term for each type of convertible bond:

b. Additional convertible bonds issued during the period:

c. Convertible bonds converted into shares during the period:

d. Convertible bonds matured but not converted into shares during the period:

e. Convertible bonds at the end of the period:

g) Detailed disclosure of convertible bonds held by related parties (by type of bond):

17-Taxes and Other Payables to the Government	Beginning of Period	Amount to be paid during the period	Actual amount paid during the period	End of Period
a) Payables to the State				
- Value Added Tax (VAT)	4,332,464	-	4,332,464	-
- Corporate Income Tax	-	-	-	-
- Personal Income Tax	887,686	243,210,221	160,146,701	83,951,206
- Contractor tax	-	-	-	-
Total	5,220,150	243,210,221	164,479,165	83,951,206
b) Receivables from the State				
- Value Added Tax (VAT)	16,781,836,879	5,168,984,110	-	21,950,820,989
- Corporate Income Tax	267,598,977	-	-	267,598,977
- Personal Income Tax	-	-	-	-
- Contractor tax	-	-	-	-
Total	17,049,435,856	5,168,984,110	-	22,218,419,966

18- Accrued expenses	End of Period	Beginning of Period
a) Short-term	6,861,988,853	9,812,611,191
- Accrued expenses for employee leave salaries	-	-
- Expenses incurred during business suspension	-	-
- Provisional accrual for cost of goods sold and sold real estate products	-	-
- Interest payable	538,884,569	749,742,859
- Consultancy support fees from the Parent Company	3,443,757,724	3,190,346,569
- Audit fees	120,000,000	225,000,000
- Export shipping fees + electricity charges	3,680,236,415	2,794,000,000
- Export brokerage fees + sales commission	3,768,820,555	2,745,830,601
- Land rental fees	(4,778,265,381)	-
- Other accrued expenses	88,554,971	107,691,162
b) Long-term	-	-
- Interest payable	-	-
- Other liabilities (detailed by each item)	-	-
Total	6,861,988,853	9,812,611,191

19- Other payables	End of Period	Beginning of Period
a) Short-term		
- Excess assets pending resolution	-	-
- Trade union funding	72,900,900	131,200,000
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Board of Directors and Supervisory Board remuneration	116,038,821	116,038,821

- Borrowed from PTTCR Company	2,500,000,000	-
- Borrowed from TEKKNIA Company	4,200,000,000	-
- Received from Seagull-HK	-	-
- Other payables and liabilities	419,456,650	104,372,610
Total	7,308,396,371	351,611,431

b) Long-term (detailed by each item)

- Long-term deposits and guarantees received	1,925,455,661	1,664,421,173
- Other payables and liabilities		

c) Overdue liabilities (detailed by each item and reasons for non-payment of overdue liabilities)

	<u>End of Period</u>	<u>Beginning of Period</u>
20- Unearned revenue		

a) Short-term

- Advance payments received
- Revenue from traditional customer loyalty programs
- Other unearned revenue

Total

b) Long-term (detailed by each item as in short-term)

c) Potential inability to fulfill customer contracts (detailed by each item and reasons for non-fulfillment)

	<u>End of Period</u>	<u>Beginning of Period</u>
21- Provisions		

a) Short-term

- Provisions for product warranty
- Provisions for construction warranty
- Restructuring provisions
- Other provisions (such as periodic fixed asset repair costs, environmental restoration costs, etc.)

Total



b) Long-term (detailed by each item as in short-term)

22- Deferred income tax assets and deferred income tax liabilities

	<u>End of Period</u>	<u>Beginning of Period</u>
a) Deferred income tax assets:		
Total		

	<u>End of Period</u>	<u>Beginning of Period</u>
b) Deferred income tax liabilities		

23- Equity

a) Change in equity

ITEMS	Equity items							
	Share capital	Capital surplus	Undistributed profit after tax	Development investment fund	Other equity fund	Treasury shares	Non-controlling interest	Total
A	1	2	3	4	5	6	7	
Beginning balance of the prior year	454,328,360,000	86,520,960,000	(155,072,464,929)	21,777,167,849	18,445,835,071	(76,940,800)	-	425,922,917,191
- Increase in capital during the prior year	-							-
- Profit for the prior year			(61,069,506,934)					(61,069,506,934)
- Other increase					2,177,716,785			2,177,716,785
- Dividends								-
- Remuneration					-			-
- Other decreases				(2,177,716,785)	-		-	(2,177,716,785)
Opening balance at the beginning of the year	454,328,360,000	86,520,960,000	(216,141,971,863)	19,599,451,064	20,623,551,856	(76,940,800)	-	364,853,410,257
- Capital increase during the year	-							-
- Profit during the year			(20,401,991,825)					(20,401,991,825)
- Other increases					-			-
- Remuneration								-
- Loss during the year								-
- Other decreases				-				-
Closing balance at the end of the year	454,328,360,000	86,520,960,000	(236,543,963,688)	19,599,451,064	20,623,551,856	(76,940,800)	-	344,451,418,432

b) Details of owner's equity contributions

Ending

Beginning

- Equity contribution from the parent company (if it is a subsidiary)

- Equity contribution from other parties 454,328,360,000 454,328,360,000

- Number of treasury shares (76,940,800) (76,940,800)

Total

454,251,419,200 454,251,419,200

c) Transactions of capital with owners and distribution of dividends, profit sharing

	<u>Current year</u>	<u>Prior year</u>
- Owner's investment capital	454,328,360,000	454,328,360,000
+ Beginning capital contribution		
+ Capital contribution increase during the year		
+ Capital contribution decrease during the year		
- Ending capital contribution	454,328,360,000	454,328,360,000
- Dividends and profit distributed		

d) Shares

	<u>Ending</u>	<u>Beginning</u>
- Number of shares registered for issuance		
- Number of shares sold to the public	45,432,836	45,432,836
+ Common shares	45,432,836	45,432,836
+ Preferred shares (classified as equity capital)		
- Number of shares repurchased (treasury)	7,694	7,694
+ Common shares	7,694	7,694
+ Preferred shares (classified as equity capital)		
- Number of shares outstanding	45,425,142	45,425,142
+ Common shares	45,425,142	45,425,142
+ Preferred shares (classified as equity capital)		

*Par value of outstanding shares: 10.000 VND

đ) Dividends

- Dividends declared after the end of the fiscal year:
 - + Dividends declared on common shares:
 - + Dividends declared on preferred shares:
- Unrecognized cumulative dividends on preferred shares:

e) Enterprise funds:

- Development investment fund:	19,599,451,064	19,599,451,064
- Enterprise restructuring support fund:		
- Other funds under equity:	20,623,551,856	20,623,551,856

g) Income and expenses, profits or losses recognized directly in equity in accordance with accounting standards:

24- Asset revaluation surplus Current year Prior year

Reasons for changes between the beginning and end of the year (revaluation, in which cases, which assets are revalued, based on which decision, etc.)

25- Foreign exchange differences Current year Prior year

- Foreign exchange differences due to the translation of financial statements prepared in foreign currencies to VND
- Foreign exchange differences arising from other causes (specify the reasons)

26- Funding sources Current year Prior year

- Funds allocated during the year
- Project expenses
- Remaining funds at the end of the year

27- Off-Balance Sheet Items Ending Beginning

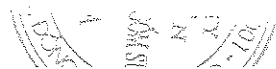
a) Leased assets: Total minimum future lease payments under non-cancellable operating lease agreements by maturity periods

- From 1 year or less
- From 1 year to 5 years
- Over 5 years

b) Custodial Assets: The enterprise must provide detailed disclosures about the quantity, type, specifications, and quality of each type of asset as of the end of the Materials and goods held on consignment, processing, or entrusted:

The company must provide detailed disclosure on the quantity, type, specifications, and quality at the end of the period.

c) Foreign currencies: The enterprise must provide detailed disclosures of the quantity of each type of foreign currency, measured in original currency units. Monetary gold must be presented in terms of both domestic and international units (Ounce), with its value disclosed in USD.



d) Gold and monetary assets: The enterprise must disclose in detail the original cost, quantity (in international units), and types of gold and monetary assets.

đ) Written-off bad debts : The enterprise must disclose in detail the value (in original currency and VND) of written-off bad debts over the past 10 years since the date of write-off, categorized by debtor, reason for write-off, and accounting removal.

e) Other information on off-balance sheet items:

28- Other information disclosed and explained by the enterprise

VII. Additional information for items presented in the income statement

Unit: VND

	<u>Current year</u>	<u>Prior year</u>
1. Revenue from sales of goods and services		
a) Revenue		
- Revenue from sales of goods	188,113,193,247	171,401,831,080
- Revenue from service provision	2,693,475,721	918,984,060
Total	190,806,668,968	172,320,815,140
b) Revenue from related parties (details by entity)		
- Sales to Tekknia Co., Ltd.	-	-
- Sales to Taicera Development Co., Ltd.	-	-
2. Revenue deductible	1,911,960,696	3,048,269,020
- Sales discounts	1,911,960,696	1,960,333,464
- Sales allowances	-	-
- Sales returns	-	1,087,935,556
3. Cost of sales	<u>Current year</u>	<u>Prior year</u>
- Merchandise good sold	-	-
- Finished goods sold	171,046,530,979	160,278,575,115
- Inventories impairment value	-	-
- Allowance for inventories	11,156,977,896	-
Total	182,203,508,875	160,278,575,115

4. Financial income	<u>Current year</u>	<u>Prior year</u>
- Interest on deposits, loans	57,672,554	77,885,887
- Interest from bad debt recovery of Mirolin (TEK)	-	-
- Interest from investment activities in company acc	-	-
- Realized foreign exchange gains	1,953,144,444	2,075,774,487
- Unrealized foreign exchange gains	(328,746,699)	63,766,192
- Interest on installment sales, payment discounts	-	-
- Capital transfer (TCR Development Company)	-	-
Total	1,682,070,299	2,217,426,566
5. Financial expense	<u>Current year</u>	<u>Prior year</u>
- Interest expense	6,858,229,456	4,244,107,484
- Payment discounts, interest on installment purcha	41,600,417	135,940,923
- Losses from the liquidation of financial investmen	-	-
- Realized foreign exchange losses	1,152,068,051	1,573,450,562
- Unrealized foreign exchange losses	(5,214,191)	556,490,154
- Provision for decline in the value of trading securities and investment losses	-	-
- Other financial expenses	-	-
- Deductions from financial expenses	-	-
Total	8,046,683,733	6,509,989,123
6. Other income	<u>Current year</u>	<u>Prior year</u>
- Disposal, sale of fixed assets	-	-
- Sale of raw materials	-	-
- Sale of scrap	293,696,461	198,464,812
- Import tax refunds	-	-
- Debt settlement	-	1,479,662,196
- Other items	1,297,649,908	20,670,887
Total	1,591,346,369	1,698,797,895

7. Other expenses	<u>Current year</u>	<u>Prior year</u>
- Debt settlement	-	-
- Costs of disposal, sale of fixed assets	-	-
- Inventory shrinkage after stocktaking	-	700,000,000
- Other items	23,738,276	769,196,632
Total	23,738,276	1,469,196,632

8. Selling general and administrative expenses	<u>Current year</u>	<u>Prior year</u>
a) Operating expenses incurred during the period	7,295,284,145	9,541,349,051
<i>- Details of items accounting for 10% or more of total operating expenses</i>		
+ Salaries and wages	2,393,410,567	3,386,050,963
+ Outsourcing costs	1,274,954,399	1,350,015,592
- Other operating expenses	3,626,919,179	4,805,282,496
b) Selling expenses incurred during the period	15,000,901,736	13,204,201,354

<i>- Details of items accounting for 10% or more of total selling expenses</i>		
+ Transportation costs	744,313,550	1,700,050,893
+ Export costs	4,992,487,952	3,972,008,576
+ Commission costs	1,440,866,002	1,547,406,764
- Other selling expenses	7,823,234,232	5,984,735,121

c) Items reducing selling expenses and operating expenses

9. Production and business costs by element	<u>Current year</u>	<u>Prior year</u>
- Raw materials and supplies costs	183,603,901,465	156,023,673,125
- Labor costs	22,326,840,193	24,424,343,655

- Depreciation of fixed assets	7,770,749,256	7,156,558,553
- Outsourcing service costs	18,433,866,863	17,705,304,043
- Other monetary costs	5,083,263,255	6,350,321,747
Total	237,218,621,032	211,660,201,123

10. Current income tax expense	<u>Current year</u>	<u>Prior year</u>
- Corporate income tax expense on taxable income for the current year	-	-
- Adjustment of corporate income tax expense for previous years into the current year's income tax expense	-	-
- Total current corporate income tax expense	-	-

11. Deferred tax income expense	<u>Current year</u>	<u>Prior year</u>
- Total deferred tax income expense		

VIII. Additional Information for Items Presented in the Cash Flow Statement

1. Non-Cash Transactions Affecting Future Cash Flows

	<u>Current year</u>	<u>Prior year</u>
- Purchase of assets through assuming related debts or via finance lease transactions		
- Acquisition of a business through the issuance of shares		
- Conversion of debt to equity		
- Other non-cash transactions		

2. Cash held by the company but not available for use: This refers to the presentation of the value and the reasons for cash and cash equivalents that the company holds but cannot use, due to legal restrictions or other binding commitments that the company is obligated to comply with.

3. Actual loan amount collected during the period	<u>Current year</u>	<u>Prior year</u>
- Cash inflows from borrowing under regular agreement	173,957,644,879	205,086,564,478
- Cash inflows from the issuance of regular bonds		
- Cash inflows from the issuance of convertible bonds		
- Cash inflows from the issuance of preferred stock classified as debt		

- Cash inflows from government bond repurchase transactions and securities REPOs
- Cash inflows from borrowing in other forms

4. Actual loan principal paid during the period:	<u>Current year</u>	<u>Prior year</u>
- Cash outflows for repayment of principal under repurchase transactions and securities REPOs	202,654,958,046	183,976,073,589
- Cash outflows for repayment of principal of regular bonds		
- Cash outflows for repayment of principal of convertible bonds		
- Cash outflows for repayment of principal of preferred stock classified as debt		
- Cash outflows for repurchase transactions of government bonds and securities REPOs		
- Cash outflows for repayment of loans in other forms		

IX. Other Information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the end of the accounting period:
3. Information about related parties (in addition to the information explained in the above sections).
4. Presentation of assets, revenue, business results by segment (by business sector or geographical area) according to the provisions of Accounting Standard No. 28 "Segment reporting" (1)
5. Comparative information (changes in information in the Financial Statements of previous accounting years):
6. Information about ongoing concern:
7. Other information

Preparer


Trần Đình Tâm

Chief Accountant


Ho Chin Hung

Dong Nai, April 26, 2025
Chairman of the Board of Directors


Chen Cheng Jen