

Số: 140/2025/CBTT-HHC  
No: 140/2025/CBTT-HHC

Hà Nội, ngày 30 tháng 10 năm 2025  
Hanoi, 30 October 2025

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH  
PEORIDIC INFORMAION DISCLOSURE OF FINANCIAL SATATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội  
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 3 năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

*Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Hai Ha Confectionery Joint Stock Company discloses the financial statements (FS) for the third quarter of 2025 to the Hanoi Stock Exchange as follows:*

**1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ**

**Organization information:**

- Mã chứng khoán: HHC  
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Tương Mai, TP Hà Nội.

*Address: 25 – 27 Truong Dinh Street, Tuong Mai Ward, Hanoi City*

- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Email: ..... Website: <http://www.haihaco.com.vn/>

**2. Nội dung công bố/Content of disclosed information:**

- BCTC quý 3/2025:

*Q3/2025 financial statements*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

*Separated FS (the listed company does not have subsidiaries, superior accounting unit with affiliated units);*

☐ BCTC hợp nhất (TCNY có công ty con);

*Consolidated FS (the listed company has subsidiaries);*

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

*Combinied FS (the listed company has affiliated accounting units with separate accounting*

organizations);

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

*Cases requiring explanation*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

*The audit organization gives an opinion that is not a full acceptance opinion for the FS (for the FS that have been reviewed/ audited...)*

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán trong năm 2024):

*Profit after tax in the reporting period has a difference before and after the audit of 5% or more, changing from loss to profit or vice versa (for audited financial statements):*

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

*Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year*

☒ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☒ Có/Yes

☐

Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

*Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa:*

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes

☒

Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2025 tại đường dẫn <https://www.haihaco.com.vn/vi/bao-cao-tai-chinh>

*This information has been published on the Company's website on 30 October 2025 at the link <https://www.haihaco.com.vn/vi/bao-cao-tai-chinh>*

**3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý 3/2025:**

***Report on transactions valued as of 35% of the total assets in Q3/2025***

- Nội dung giao dịch/*Transaction content*:
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất:

*The proportion of transaction value/total asset value of the enterprise (%) based on the most recent financial statements:*

- Ngày hoàn thành giao dịch/*Transaction completion date*:

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

*We hereby certify that the disclosed information above is true and take full responsibility before the law for the content of the disclosed information*

Đại diện tổ chức  
Người được ủy quyền CBTT



ĐỖ THỊ HỒNG THỦY

## BALANCE SHEET

As at 30 Sep 2025

(Currency: VND)

Item		Code	Note	30/09/2025	01/01/2025
1		2	3	4	5
	<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>456.320.907.755</b>	<b>698.745.833.466</b>
<b>I.</b>	<b>Cash and cash equivalents</b>	<b>110</b>		<b>17.222.814.167</b>	<b>64.834.713.056</b>
1.	Cash	111	VI.1	17.222.814.167	19.234.713.056
2.	Cash equivalents	112	VI.1	-	45.600.000.000
<b>II.</b>	<b>Short-term receivables</b>	<b>130</b>		<b>372.387.837.767</b>	<b>573.981.539.486</b>
1.	Short-term trade accounts receivable	131	VI.2	58.802.190.368	127.567.217.147
2.	Short-term advances to suppliers	132		4.125.002.008	9.314.991.162
3.	Other short-term receivables	136	VI.3a	310.692.675.693	438.013.817.879
4.	Provision for doubtful debts	137		(1.588.477.005)	(1.270.933.405)
5.	Shortage of assets awaiting resolution	139		356.446.703	356.446.703
<b>III.</b>	<b>Inventories</b>	<b>140</b>		<b>65.285.467.853</b>	<b>59.597.174.248</b>
1.	Inventories	141	VI.4	65.285.467.853	59.597.174.248
<b>IV.</b>	<b>Other current assets</b>	<b>150</b>		<b>1.424.787.968</b>	<b>332.406.676</b>
1.	Short-term prepayments	151	VI.5a	1.399.387.495	262.038.734
2.	Value added tax deductibles	152		17.840.151	17.840.151
3.	Taxes and Other Receivables from State Budget	153	VI.7.b	7.560.322	52.527.791
	<b>B - NON-CURRENT ASSETS</b>	<b>200</b>		<b>391.554.051.222</b>	<b>243.602.759.573</b>
	<b>(200=210+220+260)</b>				
<b>I.</b>	<b>Long-term receivables</b>	<b>210</b>		<b>211.397.426.975</b>	<b>62.456.226.975</b>
1.	Long-term receivables	216	VI.3.b	211.397.426.975	62.456.226.975
<b>II.</b>	<b>Fixed assets</b>	<b>220</b>		<b>126.360.411.541</b>	<b>137.972.343.419</b>
1.	Tangible fixed assets	221	VI.14	<b>125.995.215.058</b>	<b>137.532.375.689</b>
	Cost	222		416.954.740.459	415.675.408.395
	Accumulated depreciation (*)	223		(290.959.525.401)	(278.143.032.706)
2.	Intangible fixed asset	227	VI.15	<b>365.196.483</b>	<b>439.967.730</b>
	Cost	228		1.561.941.580	1.242.819.280
	Accumulated depreciation (*)	229		(1.196.745.097)	(802.851.550)
<b>III.</b>	<b>Non-current property in progress</b>	<b>240</b>		<b>1.733.352.900</b>	-
1	Construction in progress	242	VI.6	1.733.352.900	-
<b>IV</b>	<b>Other long-term assets</b>	<b>260</b>		<b>52.062.859.806</b>	<b>43.174.189.179</b>
1.	Long-term prepayments	261	VI.5.b	52.062.859.806	43.174.189.179
	<b>Total assets</b> <b>(270 = 100 +200)</b>	<b>270</b>		<b>847.874.958.977</b>	<b>942.348.593.039</b>



RESOURCES		Code	Note	30/09/2025	01/01/2025
1		2	3	4	5
	<b>C - LIABILITIES</b>	<b>300</b>		<b>211.308.353.412</b>	<b>301.100.448.414</b>
I.	<b>Current liabilities</b>	<b>310</b>		<b>209.425.040.547</b>	<b>299.191.735.549</b>
1	Short-term trade accounts payable	311	VI.6	40.493.259.252	19.139.900.795
2	Short-term advance from customers	312		4.502.365.881	1.776.545.663
3	Taxes and amounts payable to State Budget	313	VI.7.a	5.737.146.700	10.791.995.173
4	Payables to employees	314		9.386.059.465	22.633.201.580
5	Short-term accrued expenses	315	VI.8	13.573.521.840	12.523.712.813
6	Short-term unearned revenue	318	VI.10	9.265.237.466	26.558.826.531
7	Other short-term payables	319	VI.9.a	22.899.354.750	20.292.253.381
8	Short-term loans and finance lease liabilities	320	VI.11	94.939.712.187	175.278.434.197
9	Bonus and welfare funds	322		8.628.383.006	10.196.865.416
II.	<b>Long-term liabilities</b>	<b>330</b>		<b>1.883.312.865</b>	<b>1.908.712.865</b>
1	Other long-term payables	337	VI.9.b	1.883.312.865	1.908.712.865
	<b>D - EQUITY</b>	<b>400</b>		<b>636.566.605.565</b>	<b>641.248.144.625</b>
	<b>(400=410+430)</b>				
I.	<b>Owners' equity</b>	<b>410</b>	<b>VI.16</b>	<b>636.566.605.565</b>	<b>641.248.144.625</b>
1	Owners' contributed capital	411		164.250.000.000	164.250.000.000
	- Ordinary shares with voting rights	411a		164.250.000.000	164.250.000.000
2	Share premium	412		33.502.910.000	33.502.910.000
3	Other legal capital	414		3.656.202.300	3.656.202.300
4	Investment and development fund	418		413.175.543.518	392.785.590.599
5	Retained earnings	421		<b>21.981.949.747</b>	<b>47.053.441.726</b>
	- Accumulated to the prior year end	421a		2.801.785.026	2.801.785.026
	- Undistributed earnings of the current year	421b		19.180.164.721	44.251.656.700
	<b>TOTAL RESOURCES</b> <b>(440 = 300 +400)</b>	<b>440</b>		<b>847.874.958.977</b>	<b>942.348.593.039</b>

Hanoi, 29 Oct 2025

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan

Chairman



HOANG HUNG

INCOME STATEMENT  
Quarter III 2025

(Currency: VND)

No	Target	Code	Explanation	This quarter		Accumulated from the beginning of the year to the end of this quarter	
				This year	Last year	This year	Last year
1	Revenue from goods sold and services rendered	01	VII.1	166.319.116.162	172.212.807.378	463.026.742.249	530.681.252.687
2	Deductions	02	VII.2	8.934.590.778	12.080.875.696	24.417.012.511	28.025.407.163
3	Net revenue from goods sold and services rendered	10		157.384.525.384	160.131.931.682	438.609.729.738	502.655.845.524
4	Cost of goods sold and services rendered	11	VII.3	119.738.061.381	122.130.541.597	341.051.470.625	388.900.782.470
5	Gross profit from goods sold and services rendered	20		37.646.464.003	38.001.390.085	97.558.259.113	113.755.063.054
6	Financial income	21	VII.4	10.925.535.346	8.307.013.199	33.476.732.314	79.977.690.635
7	Financial expenses	22	VII.5	1.997.271.099	16.980.980	8.001.616.494	53.136.792.728
	- Of which: Loan interest charged	23		1.977.956.673	2.909.421.389	7.871.188.037	32.225.178.306
8	Selling expenses	25	VII.8	23.543.385.144	19.879.248.749	65.861.225.136	64.607.226.937
9	General and administration expenses	26	VII.9	11.402.377.096	8.754.174.445	32.902.726.406	27.584.669.041
10	Operating profit	30		11.628.966.010	17.657.999.110	24.269.423.391	48.404.064.983
11	Other income	31	VII.6	163.720.889	2.322	163.794.360	26.484.614
12	Other expenses	32	VII.7	258.734.436	636.479.141	633.505.247	1.293.292.565
13	Profit from other activities	40		(95.013.547)	(636.476.819)	(469.710.887)	(1.266.807.951)
14	Accounting profit before tax	50		11.533.952.463	17.021.522.291	23.799.712.504	47.137.257.032
15	Current corporate income tax expense	51	VII.10	2.094.353.251	4.116.162.817	4.613.728.826	10.169.873.514
16	Deferred Tax Expense	52		-		-	
16	Net profit after corporate income tax	60		9.439.599.212	12.905.359.474	19.185.983.678	36.967.383.518
17	Earning per share	70		574	786	1.166	2.251

Hanoi, 29 Oct 2025

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan

Chairman



HOANG HUNG



**CASH FLOW STATEMENT**  
(Indirect method)  
Quarter III 2025

(Currency: VND)

Target	Code	Accumulated from the beginning of the year to the end of this quarter	
		This year	Last year
<b>I. Cash flow from operating activities</b>			
1. Profit for the quarter	01	11.533.952.463	47.137.257.032
2. Adjustment for		-	-
- Depreciation and amortization of fixed assets	02	13.210.386.242	12.930.306.873
- Foreign exchange loss (gain) upon revaluation of monetary items denominated in foreign currency	04	(365.424.632)	(266.107.352)
- (Gain)/Loss from investing activities	05	(33.476.441.191)	(34.257.182.839)
- Interest expenses	06	7.871.188.037	8.466.930.717
<b>3. Operating profit before movements in working capital</b>	<b>08</b>	<b>(1.226.339.081)</b>	<b>34.011.204.431</b>
- Increase, decrease in receivables	09	31.598.933.782	142.715.558.576
- Increase, decrease in inventory	10	(4.835.615.852)	19.372.514.307
- Increase, decrease in payables (exclude interest expenses, CIT)	11	(40.493.259.252)	(215.117.459.254)
- Increase, decrease in prepayments and others	12	2.296.994.222	2.416.569.674
- Interest paid	14	(8.001.616.494)	(41.393.226.115)
- Corporate income tax paid	15	(8.682.467.853)	(11.064.131.960)
- Other cash inflows	16	44.633.150.441	5.790.821
- Other cash outflows	17	(1.381.412.295)	(679.089.137)
<b>Net cash from operating activities</b>	<b>20</b>	<b>7.975.656.437</b>	<b>(69.732.268.657)</b>
<b>II. Cash flow from investing activities</b>		-	-
1. Acquisition of fixed assets and other long-term assets	21	(9.543.903.562)	(1.310.490.000)
2. Interest earned, dividend and profit received	27	17.107.624.111	60.013.210.602
<b>Net cash from investing activities</b>	<b>30</b>	<b>24.671.344.660</b>	<b>58.702.720.602</b>
<b>III. Cash flow from financing activities</b>		-	-
1. Proceeds from borrowings	33	313.611.097.909	413.216.837.884
2. Repayments of borrowings	34	(393.949.819.919)	(401.869.701.760)
<b>Net cash from financing activities</b>	<b>40</b>	<b>(80.338.722.010)</b>	<b>11.347.136.124</b>
<b>Net cash flow during the period</b>	<b>50</b>	<b>(47.691.720.913)</b>	<b>317.588.069</b>
<b>Cash and cash equivalents at the beginning of year</b>	<b>60</b>	<b>64.834.713.056</b>	<b>11.713.871.250</b>
Effect of changes in foreign exchange rates	61	79.822.024	253.413.771
<b>Cash and cash equivalents at the end of quarter</b>	<b>70</b>	<b>17.222.814.167</b>	<b>12.284.873.090</b>

Hanoi, 29 Oct 2025

Preparer

Chief Accountant

Chairman

Truong Thi Ha Van

Cao Thi Ngoc Lan



HOANG HUNG

## NOTES TO FINANCIAL STATEMENTS

QUARTER III 2025

### **I Business operations characteristics**

1 Form of capital ownership :

Capital contributed by shareholders

2 Business Field:

Production and trading of all kinds of confectionery and confectionery materials.

3 Business Line

- Production and trading of foods and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic beverages, mineral water...;

- Wholesale of other machinery, equipment and spare parts;

- Investment in construction, leasing of offices, houses, commercial centers.

4 Normal production and business cycle:

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

5 Corporate structure: The company has the following branches and dependent factories::

- Ho Chi Minh City Branch;

- Danang Branch;

- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory I (in Phu Tho province);

- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory II (in Nam Dinh province).

- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory VSIP Bac Ninh

### **II Accounting period, currency used in accounting**

1 Accounting period: Starts from January 1 and ends on December 31 of the calendar year.

2 Currency used in accounting: Vietnamese Dong

### **III Applicable accounting standards and regimes**

1 Applicable accounting regime: Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.

2 Statement on Compliance with Accounting Standards and Accounting Regime

The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards and Enterprise Accounting Regime issued together with Circular No.200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.

### **IV Accounting policies applied**



- Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (In case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong.
- 2 Types of exchange rates applied in accounting:  
Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.
  - 3 Principles of inventory recognition
    - Inventory valuation principle: At original cost
    - Inventory valuation method: First In-First Out
    - Inventory accounting method: Perpetual declaration
    - Provision for inventory depreciation: No
  - 4 Principles of recording and depreciating fixed assets and investment real estate:
    - Principle of recording fixed assets HH are presented at original cost minus accumulated depreciation.
    - The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs..
    - Fixed asset depreciation is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.;

Some fixed assets belonging to the machinery, equipment and means of transport groups are calculated using the adjusted decreasing balance method. The specific depreciation periods of fixed assets are as follows::

- Factory, architecture	05 – 30
- Machinery and equipment	03 – 12
- Means of transport	05 – 10
- Management equipment and tools	03 – 07
- Intangible fixed assets and depreciation:	

Intangible fixed assets are stated at cost less accumulated amortization, representing the value of management and accounting software programs. Software programs are amortized using the straight-line method over a period of 03 years..

- 5 Deferred income tax accounting principles:

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method..

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.

- 6 Accounting principles for long-term prepaid expenses include:

- Prepaid expenses for land rental at Tan Tao Industrial Park and VSIP Industrial Park - Bac Ninh, warehouse rental expenses, store rental expenses and other long-term prepaid expenses.
- Other long-term expenses: Tools, supplies and other expenses are considered to be capable of providing future economic benefits to the Company for a period of one year or more..

These costs are capitalized as long-term prepayments and are allocated to the Income Statement using the straight-line method over 02 years in accordance with current accounting regulations..



7 Principle of equity recognition:

- Record owner's capital, equity surplus, and other owner's capital according to reality
- Principles of recording exchange rate differences:

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.

- Principle of recording undistributed profits according to reality

8 Principles and methods of revenue recognition

- Sales revenue: Sales revenue is recognized upon delivery and transfer of ownership to the buyer.
- Revenue from rendering of services: Revenue from rendering of services is recognized when there is evidence of the percentage of services provided completed at the end of the accounting period..
- Financial activity revenue: Interest on deposits is recorded based on the balance of deposit accounts and the interest rate applied according to the bank's notice..
- Other income: From liquidation and sale of assets,...

9 Accounting principles for revenue deductions:

Revenue deductions include: Trade discounts and sales returns

10 Principles of accounting for cost of goods sold:

Reflects the cost of goods sold during the period..

11 Principles of financial cost accounting:

Reflects financial expenses or losses related to financial investment activities.

12 Principles of accounting for sales costs and business management costs:

Reflects actual costs incurred in the process of selling products, goods, services and general management costs of the business..

13 Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses:

Determination of the Company's income tax is based on current tax regulations.

14 Other accounting principles and practices: None

**VI Additional information on items presented in the balance sheet**

		<i>Unit: VND</i>	
		<b>End of quarter</b>	<b>Beginning of the year</b>
<b>1 Cash and cash equivalents</b>			
Cash on hand		95.530.520	99.377.642
Cash in bank		17.127.283.647	19.135.335.414
Cash equivalents		-	45.600.000.000
<b>Total</b>		<b>17.222.814.167</b>	<b>64.834.713.056</b>
<b>2 Short-term trade accounts receivables</b>		<b>End of quarter</b>	<b>Beginning of the year</b>
Brach of Mesa Asia Pacific Trading Services Company		30.828.536.843	55.553.946.284
ACI Vietnam Joint Stock Company		10.000.000.000	10.000.000.000
IMPACT CO., LTD ( SHINE WIN TRADING)		2.788.300.580	4.219.435.634
TAMBA Production and Service Company Limited		2.643.138.125	1.938.435.348
Other objects		12.542.214.820	55.855.399.881
<b>Total</b>		<b>58.802.190.368</b>	<b>127.567.217.147</b>

<b>3 Other receivables</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<i>a Short term</i>	<b>310.692.675.693</b>	<b>438.013.817.879</b>
Advance	176.930.513	24.076.728.130
Interest on accrued deposits	26.017.003.421	10.401.973.700
Other receivables	284.498.741.759	403.535.116.049
<i>b Long term</i>	<b>211.397.426.975</b>	<b>62.456.226.975</b>
AMBER FINANCE COMPANY LIMITED	90.000.000.000	-
Phuong Mai Joint Stock Company	71.000.000.000	-
Mesa Asia Pacific Trading Services Company Limited	50.000.000.000	
Reina Service and Trading Company Limited	-	62.000.000.000
Interest on accrued deposits		
Long-term deposit and margin	397.426.975	456.226.975
<b>Total</b>	<b>522.090.102.668</b>	<b>500.470.044.854</b>
<b>4 Inventories</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
Goods in transit		952.966.280
Raw materials	37.161.465.037	40.501.839.864
Tools and supplies	58.492.451	77.331.044
Work in progress	293.435.683	-
Finished goods	27.329.980.441	16.079.936.898
Merchandises	442.094.241	1.985.100.162
<b>Total</b>	<b>65.285.467.853</b>	<b>59.597.174.248</b>
<b>5 Prepayments</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<i>a Short term</i>	<b>1.399.387.495</b>	<b>262.038.734</b>
Insurance costs	21.822.987	221.045.228
Renovation and repair costs for the VSIP factory	303.510.046	
Other items	1.074.054.462	40.993.506
<i>b Long term</i>	<b>52.062.859.806</b>	<b>43.174.189.179</b>
Land rent at Tan Tao Industrial Park	1.999.175.307	2.060.112.012
Land rent at VSIP Industrial Park - Bac Ninh	39.245.192.843	40.190.738.198
Repair costs, tools and equipment	1.465.058.006	-
Other long-term prepayments	9.353.433.650	923.338.969
<b>Total</b>	<b>53.462.247.301</b>	<b>43.436.227.913</b>
<b>6 Short-term trade accounts payables</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
KINH BAC TRANSPORTATION TRADING AND SERVICE INVESTMENT LIMITED LIABILITY COMPANY	685.939.504	1.987.333.057
Brach of Mesa Asia Pacific Trading Services Company	29.637.410.757	9.640.665.164
VN THERMAL EQUIPMENT - FOOD AND ENVIRONMENT JOINT STOCK COMPANY	622.550.382	880.024.438

MINH PHUONG NAM HA NOI INVESTMENT AND COMMERCIAL COMPANY LIMITED	1.300.788.410	2.550.144.411
PT MANE INDONESIA	1.121.244.285	989.302.781
Others	7.125.325.914	3.092.430.944
<b>Total</b>	<b>40.493.259.252</b>	<b>19.139.900.795</b>
<b>7 Taxes and amounts payable to State Budget</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<b>a Payable</b>		
VAT	1.972.538.399	4.677.258.614
Corporate income tax	1.936.957.008	6.005.696.035
Personal income tax	75.183.412	75.934.242
Property Tax, Land Rental Fees	1.750.267.982	
Fees, charges and other amounts payable	2.199.899	33.106.282
<b>Total</b>	<b>5.737.146.700</b>	<b>10.791.995.173</b>
<b>b Receivable</b>		
VAT on imported goods	7.560.322	7.560.322
Corporate income tax		-
Property Tax, Land Rental Fees	-	44.967.469
<b>Total</b>	<b>7.560.322</b>	<b>52.527.791</b>
<b>8 Accrued expense</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<b>a Short term</b>		
Accrued interest	250.791.276	359.866.519
Accrued transportation expenses	639.527.603	822.921.057
Accrued selling expenses	5.481.936.321	4.981.540.896
Other payable expenses	7.201.266.640	6.359.384.341
<b>Total</b>	<b>13.573.521.840</b>	<b>12.523.712.813</b>
<b>9 Other payables</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<b>a Short term</b>		
Unemployment insurance, Union dues, Social insurance, Health insurance	6.165.359.013	3.722.340.631
Short-term collaterals and deposits received	106.000.000	106.000.000
Dividend, profit payable	16.436.912.750	16.436.912.750
Other payables	191.082.987	27.000.000
<b>Total</b>	<b>22.899.354.750</b>	<b>20.292.253.381</b>
<b>b Long term</b>		
Long-term collaterals and deposits received	1.883.312.865	1.908.712.865
<b>Total</b>	<b>1.883.312.865</b>	<b>1.908.712.865</b>

<b>10 Unearned Revenue</b>	<b>End of quarter</b>	<b>Beginning of the year</b>
<i>a Short term</i>		
Unearned Revenue	9.265.237.466	26.558.826.531
<b>Total</b>	<b>9.265.237.466</b>	<b>26.558.826.531</b>
<b>11 Short-term loans and finance lease liabilities</b>		
Bank loan	94.937.712.187	175.276.434.197
Personal loan	2.000.000	2.000.000
<b>Total</b>	<b>94.939.712.187</b>	<b>175.278.434.197</b>



12 - Increase or decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation Vehicles	Management device	Total
<b>Cost</b>					
Beginning of Quarter Balance	153.342.171.638	240.760.223.288	20.054.133.615	1.518.879.854	415.675.408.395
Purchasing	2.440.467.100		1.358.259.258	32.046.296	3.830.772.654
Contructions	5.711.740.238				5.711.740.238
Liquidation, disposal	-	-	-	110.973.490	110.973.490
End of quarter balance	153.342.171.638	240.760.223.288	21.412.392.873	1.439.952.660	416.954.740.459
<b>Accumulated depreciation</b>					
Beginning of Quarter Balance	82.791.149.461	177.574.267.998	17.261.814.328	515.800.919	278.143.032.706
Depreciation	3.749.477.056	8.313.703.494	648.734.185	330.960.655	13.042.875.390
Liquidation, disposal	-	-	-	110.973.490	110.973.490
End of quarter balance	86.425.217.312	185.887.971.492	17.910.548.513	735.788.084	290.959.525.401
<b>Net book value</b>					
- At the beginning of the quarter	70.551.022.177	63.185.955.290	2.792.319.287	1.003.078.935	137.532.375.689
- At the end of the quarter	66.916.954.326	54.872.251.796	3.501.844.360	704.164.576	125.995.215.058

Cost of tangible fixed assets fully depreciated but still in use

169.435.758.304



**13 - Increase or decrease of intangible fixed assets**

Item	Land use rights	Computer software	Brand of goods	Total
Cost				
Beginning of Quarter Balance		1.242.819.280		1.242.819.280
Purchasing		319.122.300		319.122.300
End of quarter balance		1.561.941.580		1.561.941.580
Accumulated depreciation				
Beginning of Quarter Balance		802.851.550		802.851.550
Depreciation		393.893.547		393.893.547
End of quarter balance		1.196.745.097		1.196.745.097
Net book value				
- At the beginning of the quarter		439.967.730		439.967.730
- At the end of the quarter		365.196.483		365.196.483

#### 14. Owner's equity

##### a. Equity Fluctuation Reconciliation Table

Target	Owner's equity	Share premium	Other legal capital	Investment and development fund	Undistributed earnings	Total
A	1		2	3	5	6
As at 01/01/2024	164,250,000.000	33,502,910.000	3,656,202.300	345,688,716.262	52,377,442.223	599,475,270.785
- Profit for the period	-	-	-	-	44,251,656.700	44,251,656.700
- Profit distribution	-	-	-	47,096,874.337	(49,575,657.197)	(2,478,782.860)
As at 01/01/2025	164,250,000.000	33,502,910.000	3,656,202.300	392,785,590.599	47,053,441.726	641,248,144.625
- Profit for the period	-	-	-	-	9,746,384.466	9,746,384.466
- Profit distribution	-	-	-	44,251,656.700	(44,251,656.700)	-
As at 30/09/2025	164,250,000.000	33,502,910.000	3,656,202.300	413,175,543.518	21,981,949.747	636,566,605.565

## **VII Additional information for items presented in the income statement**

	This quarter this year	This quarter last year
<b>1 Revenue from goods sold and services rendered</b>	<b>166.319.116.162</b>	<b>172.212.807.378</b>
Revenue from finished goods	161.767.033.559	166.775.266.142
Revenue from services	4.552.082.603	5.193.359.846
Other revenue	-	244.181.390
<b>2 Deductions</b>	<b>8.934.590.778</b>	<b>12.080.875.696</b>
- Sales discount	7.482.542.849	9.073.989.947
- Sales return	1.452.047.929	3.006.885.749
<b>3 Cost of goods sold and services rendered</b>	<b>119.738.061.381</b>	<b>122.130.541.597</b>
Cost of good sold	119.738.061.381	122.130.541.597
<b>4 Financial income</b>	<b>10.925.535.346</b>	<b>8.307.013.199</b>
Interest on deposits, Investment cooperation income	10.854.892.722	8.300.741.099
Gain on foreign exchange difference	21.956.646	6.272.100
Unrealized exchange rate gain	48.685.978	-
<b>5 Financial expense</b>	<b>1.997.271.099</b>	<b>16.980.980</b>
Interest expense, Investment cooperation expense	1.977.956.673	2.909.421.389
Realized exchange loss	19.314.426	13.733.369
Other financial costs	-	(3.000.000.000)
<b>6 Other income</b>	<b>163.720.889</b>	<b>2.322</b>
Fine received	163.720.889	-
Other		2.322
<b>7 Other expense</b>	<b>258.734.436</b>	<b>636.479.141</b>
Remaining value of fixed assets and costs of liquidation and sale of fixed assets	-	
Penalties	-	396.330.652
Other	258.734.436	240.148.489

<b>8 Selling expenses</b>	<b>23.543.385.144</b>	<b>19.879.248.749</b>
Material, package expense	492.956.268	226.739.327
Staff expenses	16.151.307.251	13.952.910.910
Depreciation expense	175.565.077	119.425.383
Outsourced expense	6.089.190.102	5.145.620.764
Other expenses	634.366.446	434.552.365
		-
<b>9 General and administration expenses</b>	<b>11.402.377.096</b>	<b>8.754.274.445</b>
Material expense for administration	656.270.817	205.962.720
Staff expenses	3.745.764.226	2.638.553.825
Fixed asset depreciation costs	310.162.976	246.135.612
Tax, fee	1.693.818.783	1.443.691.659
Outsourced expense	4.678.816.695	4.207.736.185
Other expenses	317.543.600	12.194.444
		-
<b>10 Current corporate income tax expense</b>	<b>2.094.353.251</b>	<b>4.116.162.817</b>
Corporate income tax expense calculated on current quarter taxable income	2.094.353.251	4.116.162.817
		-
<b>11 Production and business cost by nature</b>	<b>154.613.759.311</b>	<b>157.604.284.155</b>
Material and consumables cost	97.105.555.626	106.372.961.751
Labor cost	33.914.864.453	30.544.078.784
Depreciation	4.537.969.585	4.329.840.807
Outsourced expense	18.421.003.201	14.466.964.345
Other expenses	634.366.446	1.890.438.468

Hanoi, 29 Oct 2025

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan

Chairman




Hoang Hung