

**3rd QUARTER OF 2025 SEPARATE STATEMENT OF FINANCIAL POSITION***(As at September 30, 2025)*

Unit: VND

ITEMS	CODE	NOTE	September 30, 2025	January 1, 2025
<b>A - SHORT-TERM ASSETS</b> <small>ASSETS(100)=110+120+130+140+150</small>	<b>100</b>		<b>97,872,788,328</b>	<b>120,350,372,394</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>13,506,564,289</b>	<b>3,660,347,098</b>
1. Money	111	V.01	13,506,564,289	1,660,347,098
2. Cash equivalents	112		-	2,000,000,000
<b>II. Short-term financial investments</b>	<b>120</b>	V.02	<b>53,511,878,925</b>	<b>44,956,710,506</b>
1. Short-term investment	121		725,549,276	725,549,276
2. Provision for decline in value of trading securities	122		(88,967,776)	(81,014,775)
3. Held-to-maturity investments	123		52,875,297,425	44,312,176,005
<b>III. Short-term receivables</b>	<b>130</b>		<b>29,573,952,791</b>	<b>67,130,406,788</b>
1. Customer receivables	131		19,628,356,132	45,637,127,551
2. Prepayment to the seller	132		7,987,410,428	11,621,786,387
3. Short-term internal receivables	133			
5. Short-term loan receivables	135		2,050,000,000	9,960,000,000
6. Other receivables	136	V.03	129,482,576	132,789,195
7. Provision for short-term doubtful receivables (*)	137		(221,296,345)	(221,296,345)
<b>IV. Inventory</b>	<b>140</b>		<b>1,216,392,324</b>	<b>4,570,512,851</b>
1. Inventory	141	V.04	1,216,392,324	4,570,512,851
2. Provision for inventory price reduction (*)	149			
<b>V. Other short-term assets</b>	<b>150</b>		<b>63,999,999</b>	<b>32,395,151</b>
1. Short-term prepaid expenses	151		63,999,999	32,395,151
2. Deductible VAT	152		-	
3. Taxes and other amounts receivable from the State	153	V.05		
5. Other short-term assets	155			
<b>B - LONG-TERM ASSETS</b> <small>(200 = 210 + 220 + 240 + 250 + 260)</small>	<b>200</b>		<b>123,751,641,967</b>	<b>112,724,543,699</b>
<b>I- Long-term receivables</b>	<b>210</b>		<b>44,701,000,000</b>	<b>24,701,000,000</b>
1. Long-term receivables from customers	211			
2. Long-term prepayment to the seller	212			
3. Business capital in affiliated units	213			
5. Long-term loan receivables	215	V.06	44,700,000,000	24,700,000,000
6. Other long-term receivables	216	V.07	1,000,000	1,000,000



7. Provision for long-term doubtful receivables (*)	219			
<b>II. Fixed assets</b>	<b>220</b>		<b>13,605,893,412</b>	<b>15,700,184,631</b>
1. Tangible fixed assets	221	V.08	10,076,816,673	12,001,900,080
- Original price	222		46,077,869,498	46,457,469,498
- Accumulated depreciation value (*)	223		(36,001,052,825)	(34,455,569,418)
2. Financial leased fixed assets	224	V.09		
- Original price	225			
- Accumulated depreciation value (*)	226			
3. Intangible fixed assets	227	V.10	3,529,076,739	3,698,284,551
- Original price	228		7,072,637,997	7,072,637,997
- Accumulated depreciation value (*)	229		(3,543,561,258)	(3,374,353,446)
<b>III. Investment real estate</b>	<b>230</b>	V.12	<b>23,931,013,887</b>	<b>30,483,293,954</b>
- Original price	231		51,544,546,189	57,552,819,888
- Accumulated depreciation value (*)	232		(27,613,532,302)	(27,069,525,934)
<b>IV. Long-term unfinished assets</b>	<b>240</b>		<b>1,713,099,222</b>	<b>2,134,981,677</b>
1. Cost of production and unfinished business	241			
2. Cost of unfinished basic construction	242	V.11	1,713,099,222	2,134,981,677
<b>V. Long-term financial investment</b>	<b>250</b>		<b>39,674,145,568</b>	<b>39,412,496,507</b>
1. Investment in subsidiaries	251		45,000,000,000	45,000,000,000
2. Investment in joint ventures and associates	252		7,520,000,000	7,520,000,000
3. Investing capital in other units	253	V.13	159,699,200	159,699,200
4. Long-term financial investment reserve (*)	254		(13,005,553,632)	(13,267,202,693)
5. Held-to-maturity investments	255			
<b>VI. Other long-term assets</b>	<b>260</b>		<b>126,489,878</b>	<b>292,586,930</b>
1. Long-term prepaid expenses	261	V.14	126,489,878	292,586,930
2. Deferred income tax assets	262	V.21		
4. Other long-term assets	268			
<b>TOTAL ASSETS(270 = 100 + 200)</b>	<b>270</b>		<b>221,624,430,295</b>	<b>233,074,916,093</b>
<b>CAPITAL SOURCES</b>				
<b>C - LIABILITIES PAYABLE(300 = 310 + 320)</b>	<b>300</b>		<b>24,681,627,047</b>	<b>34,031,008,389</b>
<b>I. Short-term debt</b>	<b>310</b>		<b>24,681,627,047</b>	<b>34,031,008,389</b>
1. Short-term payables to suppliers	311	V.15	7,680,069,532	11,320,510,280
2. Short-term prepayment by the buyer	312		311,802,120	33,616,000
3. Taxes and amounts payable to the State	313	V.16	899,291,379	483,703,233
4. Must pay employees	314		722,638,871	1,451,787,864
5. Short-term payable expenses	315	V.17	-	
6. Short-term internal payables	316			
7. Payable according to construction contract progress schedule	317			
9. Other short-term payables	319	V.18	14,367,456,370	15,566,818,783



10. Short-term loans and financial leases	320			4,474,203,454
12. Reward and welfare fund	322		700,368,775	700,368,775
<b>II. Long-term debt</b>	<b>330</b>		-	-
1. Long-term payables to suppliers	331			
2. Long-term prepayment by buyer	332	V.19		
3. Long-term payable expenses	333			
6. Long-term unrealized revenue	336			
8. Long-term loans and financial leases	338	V.20	-	
11. Deferred income tax payable	341	V.21		
12. Long-term payable provisions	342			
13. Science and Technology Development Fund	343			
<b>D - OWNER'S EQUITY(400 = 410 + 430)</b>	<b>400</b>		<b>196,942,803,248</b>	<b>199,043,907,704</b>
<b>I. Equity</b>	<b>410</b>	V.22	<b>196,942,803,248</b>	<b>199,043,907,704</b>
1. Owner's capital	411		61,725,230,000	61,725,230,000
- Common shares with voting rights	411a		61,725,230,000	61,725,230,000
- Preferred shares	411b			
2. Share capital surplus	412		137,662,054,443	137,662,054,443
4. Other owners' capital	414		2,140,945,047	2,140,945,047
5. Treasury shares (*)	415		(11,666,581,607)	(11,666,581,607)
6. Difference in asset revaluation	416			
7. Exchange rate differences	417		-	
8. Development investment fund	418		2,243,857,861	2,243,857,861
9. Business arrangement support fund	419		-	
10. Other equity funds	420			
11. Undistributed profit after tax	421		4,837,297,504	6,938,401,960
- Undistributed profit after tax at the end of the previous period	421a		3,496,376,560	5,805,928,402
- Undistributed profit after tax at the end of this period	421b		1,340,920,944	1,132,473,558
12. Investment capital for construction and development	422			
<b>TOTAL CAPITAL(440 = 300 + 400)</b>	<b>440</b>		<b>221,624,430,295</b>	<b>233,074,916,093</b>

Ho Chi Minh city, October 30th, 2025

Preparer

Chief Accountant

General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoàng Minh Anh Tu





# ALTA COMPANY

Lot II-3, Group CN2, Road No.11, Tân Bình Industrial Park, Tây Thạnh Ward, HCM City  
 ☎ +84 28 3816 2884 - 28 3816 2885 - 28 3816 2886 - 28 2210 8685 ✉ alta@alta.com.vn 🌐 http://alta.com.vn

Financial reports  
 Fiscal Year Quarter III - 2025  
 Form No. B02-DN

## 3rd QUARTER OF 2025 SEPARATE INCOME STATEMENT for the period ended 30 September 2025

Unit: VND

ITEMS	COD E	NOT E	QUARTER III/2025	QUARTER III/2024	Accumulated to this quarter of 2025	Accumulated to this quarter of 2024
1. Sales and service revenue	01	V-16	26,759,975,579	18,359,253,708	76,168,898,197	93,777,993,153
2. Revenue deductions	02				-	74,250,000
3. Net revenue from sales and service provision (10 = 01 - 02)	10		26,759,975,579	18,359,253,708	76,168,898,197	93,703,743,153
4. Cost of goods sold	11	V-17	23,436,907,060	16,723,270,567	67,257,701,151	84,958,194,507
5. Gross profit from sales and service provision (20 = 10 - 11)	20		3,323,068,519	1,635,983,141	8,911,197,046	8,745,548,646
6. Financial revenue	21	V-18	1,457,572,175	806,359,892	3,500,532,196	5,123,411,875
7. Financial costs	22	V-19	246,228,501	(1,146,640,841)	632,909	4,774,877,864
- Including: Interest expense	23		174,961,817	142,981,018	250,951,152	175,201,683
8. Profit/loss in joint ventures and associates	24		-			-
8. Selling expenses	25		18,761,650	51,222,232.00	825,059,724	880,542,723
9. Business management costs	26		3,214,595,933	3,126,356,415	9,992,788,209	9,476,465,952
10. Net profit from business activities {30 = 20 + (21 - 22) - (25 + 26)}	30		1,301,054,610	411,405,227	1,593,248,400	(1,262,926,018)
11. Other income	31		110,855,384	80	121,383,088	79,984,239
12. Other expenses	32		123,652,817	14,313,365.00	178,542,812	24,853,285
13. Other profits (40 = 31 - 32)	40		(12,797,433)	(14,313,285)	(57,159,724)	55,130,954
14. Total accounting profit before tax (50 = 30 + 40)	50		1,288,257,177	397,091,942	1,536,088,676	(1,207,795,064)
15. Current corporate income tax expense	51		195,167,732		195,167,732	-
16. Deferred corporate income tax	52					-
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		1,093,089,445	397,091,942	1,340,920,944	(1,207,795,064)
18. Basic earnings per share (*)	70					-

Preparer

Chief Accountant

Hồ Chí Minh, October 30th, 2025  
 General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu



**3rd QUARTER OF 2025 SEPARATE STATEMENT OF CASH FLOW  
for the period ended 30 September 2025**

Unit: VND

ITEMS	CO DE	Accumulated to this quarter of 2025	Accumulated to this quarter of 2024
<b><u>I. Cash flow from operating activities</u></b>			
<i>1. Profit before tax</i>	<b>1</b>	<i>1,536,088,676</i>	<i>(1,207,795,064)</i>
<i>2. Adjustments for the amounts</i>		<i>304,492,244</i>	<i>3,188,548,013</i>
- Depreciation of fixed assets and investment real estate	2	3,814,475,361	3,481,465,069
- Provisions	3	(261,649,061)	4,554,543,028
- Exchange rate difference gains and losses due to revaluation of foreign currency items	4	226,752	50,375,054
Profit and loss from investment activities	5	(3,499,511,960)	(5,073,036,821)
- Interest expense	6	250,951,152	175,201,683
- Other adjustments	7		
<i>3. Operating profit before changes in working capital</i>	<b>8</b>	<i>1,840,580,920</i>	<i>1,980,752,949</i>
- Increase, decrease in receivables	9	29,643,147,378	2,839,455,674
- Increase, decrease inventory	10	3,354,120,527	(1,571,334,545)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	(6,296,701,793)	23,380,677,531
- Increase, decrease prepaid expenses	12	134,492,204	(236,233,136)
- Increase or decrease securities account	13	-	109,500,000
- Interest paid	14	(250,951,152)	(175,201,683)
- Corporate income tax paid	15	(161,637,990)	(814,130,355)
Other income from business activities	16		
- Other expenses for business operations	17		-
<i>Net cash flow from operating activities</i>	<b>20</b>	<i>28,263,050,094</i>	<i>25,513,486,435</i>
<b><u>II. Cash flow from investing activities</u></b>			
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	(1,283,337,000)	(1,715,949,268)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22	23,636,364	
3. Money spent on lending and purchasing debt instruments of other entities	23	(23,850,415,373)	(21,000,000,000)



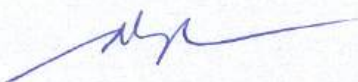
4. Money recovered from lending and reselling debt instruments of other entities	24	11,110,000,000	5,600,000,000
5. Money spent on capital investment in other units	25		
6.Recovery of capital investment in other entities	26		
7. Interest income, dividends and profits distributed	27	3,499,511,960	5,073,036,821
<b>Net cash flow from investing activities</b>	<b>30</b>	<b>(10,500,604,049)</b>	<b>(12,042,912,447)</b>
<b>III. Cash flow from financial activities</b>			
1. Proceeds from issuing shares and receiving capital contributions from owners	31		
2. Money to return capital to owners, buy back shares issued by the enterprise	32		
3.Proceeds from borrowing	33	3,157,523,380	
4. Loan principal repayment	34	(7,631,726,834)	
5. Payment of principal of financial lease	35		
6. Dividends and profits paid to owners	36	(3,442,025,400)	(5,736,709,000)
<b>Net cash flow from financing activities</b>	<b>40</b>	<b>(7,916,228,854)</b>	<b>(5,736,709,000)</b>
<b>Net cash flow during the period (50 = 20+30+40)</b>	<b>50</b>	<b>9,846,217,191</b>	<b>7,733,864,988</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>3,660,347,098</b>	<b>1,043,904,804</b>
Impact of foreign exchange rate changes	61		
<b>Cash and cash equivalents at the end of the period (70 = 50+60+61)</b>	<b>70</b>	<b>13,506,564,289</b>	<b>8,777,769,792</b>

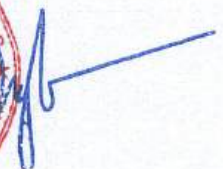
Ho Chi Minh city, October 30, 2025

Prepaper

Chief Accountant

General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu



## NOTES TO THE 3rd QUARTER OF 2025 SEPARATE FINANCIAL STATEMENTS

**as at 30 September 2025 and for the period then ended**

### 1 . BUSINESS ACTIVITIES CHARACTERISTICS

#### Form of capital ownership

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

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

#### The company has the following subsidiaries:

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

#### The company has the following joint ventures and associates:

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

#### Business field

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

#### Business lines

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

### 2 . ACCOUNTING POLICIES AND REGIMES APPLIED AT THE COMPANY

#### Accounting period, currency used in accounting



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

### **Applicable Accounting Standards and Regimes**

#### *Applicable accounting regime*

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

#### *Statement on compliance with Accounting Standards and Accounting Regime*

The Company has applied Vietnamese Accounting Standards and the documents guiding the Standards issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current Accounting Regime in force.

#### *Applicable accounting form*

The company applies computerized accounting.

### **Principles of recording cash and cash equivalents**

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturity of not more than three months, highly liquid, easily convertible to known amounts of cash and subject to an insignificant risk of conversion into cash.

### **Principles for recording provisions for doubtful debts**

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

### **Principles of inventory recognition**

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

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

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

### **Principles of recording and depreciating fixed assets**

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

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

- |                           |              |
|---------------------------|--------------|
| - Houses and structures   | 05 - 50 year |
| - Machinery and equipment | 05 - 10 year |



- Means of transport	05 - 07 year
- Office equipment	04 - 07 year
- Management software	03 year
- Land use rights	48 year

### **Principles of recording investment real estate**

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

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

### **Principles of recording financial investments**

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

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

Securities investments at the reporting date, if:

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

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

### **Principles of recognition and capitalization of borrowing costs**

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



Borrowing costs directly related to the construction or production of an asset in progress are included in the cost of that asset (capitalized), including interest, amortization of discounts or premiums when issuing bonds, and additional costs incurred in connection with the borrowing process.

### **Principles of recording and allocating prepaid expenses**

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

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

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

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

### **Principles of recording payable expenses**

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

### **Principles for recording provisions for payables**

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

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

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

### **Principles of equity recognition**

Owner's equity is recorded according to the owner's actual capital contribution.



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

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

Treasury shares are shares issued by the Company and subsequently repurchased. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction of equity. The Company does not recognize any gain or loss on the purchase, sale, issuance or cancellation of treasury shares.

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

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

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

#### **Foreign currency transactions**

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

#### **Principles and methods of revenue recognition**

##### *Sales revenue*

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

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

##### *Service revenue*



Revenue from the rendering of services is recognized when the outcome of the transaction can be reliably estimated. In cases where the provision of services involves several periods, revenue is recognized in the period according to the results of the work completed on the date of the Balance Sheet of that period. The outcome of the service provision transaction is determined when the following conditions are satisfied:

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

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

#### *Financial operating revenue*

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

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

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

#### **Principles and methods of recording financial expenses**

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;
- Cost of lending and borrowing;
- Losses due to changes in exchange rates of transactions involving foreign currencies;
- Provision for decline in securities investment value.

The above amounts are recorded at the total amount arising in the period, without offsetting against financial operating revenue.

#### **Principles and methods of recording taxes**

##### *Current tax*

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



**V- Additional information for items presented in the Balance Sheet and Income Statement:****1- Cash and cash equivalents:**

Item	September 30, 2025	January 1, 2025
- Cash	76,840,529	26,624,663
- Bank deposits	13,429,723,760	1,633,722,435
- Cash equivalents	-	2,000,000,000
<b>Total</b>	<b>13,506,564,289</b>	<b>3,660,347,098</b>

**2- Short-term financial investments**

Item	September 30, 2025	January 1, 2025
- Savings deposits from 3 months to 12 months	52,875,297,425	44,312,176,005
<b>Add</b>	<b>52,875,297,425</b>	<b>44,312,176,005</b>

**3- Loan receivables**

Item	September 30, 2025	January 1, 2025
<i>Receivables from short-term loans:</i>		
Au Lac Technology Application and Media Services Company Limited	2,050,000,000	9,960,000,000
<i>Receivables from long-term loans:</i>		
Au Lac Technology Application and Media Services Company Limited	21,700,000,000	21,700,000,000
- Au Lac Plastic Engineering Technology Application Company Limited	23,000,000,000	3,000,000,000
<b>Total</b>	<b>46,750,000,000</b>	<b>34,660,000,000</b>

**4- Other receivables**

Item	September 30, 2025	January 1, 2025
- Must collect social insurance	58,110,885	56,552,025
- Receivables from margin deposits (short term)	36,637,436	36,637,436
- Receivables from margin deposits (long term)	1,000,000	1,000,000
- Other receivables	34,734,255	39,599,734
<b>Total</b>	<b>130,482,576</b>	<b>133,789,195</b>

**5- Inventory:**

Item	September 30, 2025	January 1, 2025
- Raw materials	210,647,049	1,176,096,571
- Tools, equipment	5,393,000	355,781,181
- Cost of unfinished production and business	-	2,717,527,845
- Goods	1,000,352,275	321,107,254
<b>Total</b>	<b>1,216,392,324</b>	<b>4,570,512,851</b>



**06 - Increase and decrease of tangible fixed assets:**

Item	Houses and structures	Machinery and equipment	Management equipment and tools	Means of transport and transmission	Other fixed assets	Total
<b>Original price of tangible fixed</b>						
Beginning balance	23,268,857,107	3,572,286,138	748,922,342	16,860,346,946	2,007,056,965	46,457,469,498
Purchase during the period	-		1,248,400,000		-	1,248,400,000
- Liquidation, sale		(1,628,000,000)				(1,628,000,000)
<b>Ending balance</b>	23,268,857,107	1,944,286,138	1,997,322,342	16,860,346,946	2,007,056,965	46,077,869,498
<b>Accumulated depreciation</b>						
Beginning balance	19,299,754,712	3,416,924,687	674,265,201	10,281,271,349	783,353,469	34,455,569,418
- Depreciation during the period	822,067,268	413,733,331	-	1,615,157,595	250,302,987	3,101,261,181
- Liquidation, sale		(1,555,777,774)				(1,555,777,774)
<b>Ending balance</b>	20,121,821,980	2,274,880,244	674,265,201	11,896,428,944	1,033,656,456	36,001,052,825
<b>Residual value of tangible fixed</b>						
- At the beginning of the period	3,969,102,395	155,361,451	74,657,141	6,579,075,597	1,223,703,496	12,001,900,080
- At the end of the period	3,147,035,127	(330,594,106)	1,323,057,141	4,963,918,002	973,400,509	10,076,816,673

**07- Increase and decrease of intangible fixed assets:**

Item	Land use rights	Computer software	Total
<b>Original price of intangible fixed assets</b>			
Beginning balance	6,237,885,093	834,752,904	7,072,637,997
- Purchase during the period			-
Ending balance	6,237,885,093	834,752,904	7,072,637,997
<b>Accumulated depreciation</b>			
Beginning balance	2,876,150,542	498,202,904	3,374,353,446
- Depreciation during the period	112,057,812	57,150,000	169,207,812
<b>Ending balance</b>	2,988,208,354	555,352,904	3,543,561,258
<b>Residual value of intangible assets</b>			
- At the beginning of the period	3,361,734,551	336,550,000	3,698,284,551
- At the end of the period	3,249,676,739	279,400,000	3,529,076,739



**08- Cost of unfinished basic construction:**

Item	September 30, 2025	January 1, 2025
+ Equipment, material and construction management fees for fire protection system at Tan Binh Industrial Park	655,910,852	1,212,730,307
+ Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai	750,870,370	650,870,370
+ Parking fee at Celadon location (A5b) B2.242	209,622,000	174,685,000
+ Fast Business software design cost	96,696,000	96,696,000
<b>Add</b>	<b>1,713,099,222</b>	<b>2,134,981,677</b>

**09- Increase and decrease of investment real estate:**

Item	Home	Infrastructure	Add
<b>Original cost of investment real estate</b>			
- Beginning balance	42,185,879,276	15,366,940,612	57,552,819,888
- Increase in period			
- Decrease in period	(6,008,273,699)		(6,008,273,699)
- Ending balance	<b>36,177,605,577</b>	<b>15,366,940,612</b>	<b>51,544,546,189</b>
<b>Accumulated depreciation</b>			
- Beginning balance	11,702,585,322	15,366,940,612	27,069,525,934
- Increase in period	544,006,368		544,006,368
- Depreciation amount	544,006,368	-	544,006,368
- Ending balance	<b>12,246,591,690</b>	<b>15,366,940,612</b>	<b>27,613,532,302</b>
<b>Residual value of investment property</b>			
- Beginning balance	30,483,293,954	-	30,483,293,954
- Ending balance	<b>23,931,013,887</b>	-	<b>23,931,013,887</b>



## 10- Long-term financial investments

Item	September 30, 2025	January 1, 2025
a/. Investment in subsidiaries	45,000,000,000	42,500,000,000
+ Au Lac Technology Application & Media Services One Member Co., Ltd.	20,000,000,000	20,000,000,000
+ Au Lac Software Company Limited	5,000,000,000	2,500,000,000
Au Lac Plastic Engineering Technology Application Company Limited	20,000,000,000	20,000,000,000
b/. Investment in associated companies and joint venture	7,520,000,000	4,700,000,000
+ Au Lac Advertising and Commercial Printing Joint Stock Company	7,520,000,000	4,700,000,000
c/. Financial investment reserve	(13,005,553,632)	(13,267,202,693)
. Investment reserve of Au Lac Media Company	(13,005,553,632)	(10,598,457,222)
. Investment reserve of Au Lac Software Company		(2,668,745,471)
e/. Other long-term investments	159,699,200	659,699,200
<b>Total</b>	<b>39,674,145,568</b>	<b>34,592,496,507</b>

### a - Investment in subsidiaries:

Details of the Company's subsidiaries as at September 30, 2025 are as follows:

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

### b - Investment in associates:

Details of the Company's associates as at 30/09/2025 are as follows:

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

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



c - Other long-term investments	September 30, 2025		January 1, 2025	
	Quantity	Value	Quantity	Value
- Stock investment				
+ Buy shares of Dong Nai Pharmaceutical Company	11,052	100,199,200	7,315	100,199,200
+ Buy shares of Le Hoa Paper Joint Stock Company	5,450	59,500,000	5,450	59,500,000
+ Buy Company shares				
<b>Total</b>	<b>16,502</b>	<b>159,699,200</b>	<b>12,765</b>	<b>159,699,200</b>

#### 11- Prepaid expenses

Item	September 30, 2025	January 1, 2025
<b>Short term</b>		
- Other short-term prepaid expenses	63,999,999	1,281,250
<b>Long term</b>		
- Other long-term prepaid expenses	126,489,878	205,925,561
<b>Total</b>	<b>190,489,877</b>	<b>207,206,811</b>

#### 12- Other short-term payables and receivables

Item	September 30, 2025	January 1, 2025
- Dividends payable	3,502,411,430	60,386,030
Accept short-term deposits and bets	7,317,182,872	7,290,182,872
- Fund must pay employees	1,016,597,442	1,016,597,442
- Unrealized revenue	1,092,301,737	1,092,301,737
- Other payables	1,438,962,889	7,199,652,439
<b>Total</b>	<b>14,367,456,370</b>	<b>16,659,120,520</b>

#### 13- Short-term and long-term loans payable

Item	September 30, 2025	January 1, 2025
<b>Short-term loans:</b>	-	3,018,120,000
- Loan from Vietcombank		3,018,120,000
<b>Long-term loans:</b>	-	1,456,083,454
- Loan from VP bank		1,456,083,454
<b>Total</b>	-	<b>4,474,203,454</b>



#### 14- Taxes and other payments to the state

Item	Beginning receivables	Amount payable at the beginning of the period	Amount payable during the period	Amount actually paid during the period	Ending receivables	Amount payable at the end of the period
Value Added Tax		277,077,165	1,818,969,098	1,351,332,703	28,454,546	744,713,560
Export and Import Tax			2,913,148	2,913,148		
Corporate Income Tax	12,862,072	161,637,990	161,637,990	161,637,990	-	182,305,660
Personal Income Tax		57,850,150	115,900,655	157,513,060		16,237,745
Real Estate Tax, Land Rent			21,620,048	21,620,048		-
Contractor Tax			5,151,559	5,151,559		-
Other taxes			14,000,000	14,000,000		-
<b>Total</b>		<b>496,565,305</b>	<b>2,140,192,498</b>	<b>1,714,168,508</b>	<b>28,454,546</b>	<b>943,256,965</b>

#### 15- Equity

##### a- Equity fluctuation comparison table

Item	Owner's equity	Other owners' equity	Share capital surplus	Treasury stock	Development investment fund	Undistributed earnings after tax	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Last year's opening balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	11,542,637,402	203,648,143,146
- Profit in the previous year						1,132,473,558	1,132,473,558
- Profit distribution						(5,736,709,000)	(5,736,709,000)
Last year ending balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	6,938,401,960	199,043,907,704
This year beginning balance						(3,442,025,400)	(3,442,025,400)
- Profit distribution						1,340,920,944	1,340,920,944
- Profit this year							
<b>Ending balance</b>	<b>61,725,230,000</b>	<b>2,140,945,047</b>	<b>137,662,054,443</b>	<b>(11,666,581,607)</b>	<b>2,243,857,861</b>	<b>4,837,297,504</b>	<b>196,942,803,248</b>



**b- Details of owner's investment capital**

Item	September 30, 2025	January 1, 2025
- State capital contribution	7,602,110,000	7,602,110,000
- Capital contributions of other entities	54,123,120,000	54,123,120,000
<b>Total</b>	<b>61,725,230,000</b>	<b>61,725,230,000</b>

\* Value of bonds converted into shares during the year

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

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

Item	September 30, 2025	January 1, 2025
* Owner's equity		
Beginning capital contribution	61,725,230,000	61,725,230,000
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
<b>+ Year-end capital contribution</b>	<b>61,725,230,000</b>	<b>61,725,230,000</b>
- Dividends, distributed profits		

**d- Stocks**

Item	September 30, 2025	January 1, 2025
Number of shares registered for issuance	6,172,523	5,356,212
- Number of shares sold to the public	6,172,523	6,172,523
+ Common stock	6,172,523	6,172,523
+ Preferred shares		
- Number of additional shares issued		
+ Common stock		
+ Preferred shares		
- Number of shares bought back	435,814	435,814
+ Common stock	435,814	435,814
+ Preferred shares		
Number of shares outstanding	5,736,709	5,736,709
+ Common stock	5,736,709	5,736,709
+ Preferred shares		
Par value of outstanding shares	10,000	10,000

**e- Corporate funds:**

Item	September 30, 2025	January 1, 2025
- Development investment fund	2,243,857,861	2,243,857,861
<b>Total</b>	<b>2,243,857,861</b>	<b>2,243,857,861</b>



**16- Sales and service revenue:**

Item	September 30, 2025	September 30, 2024
- Sales revenue and service provision	76,168,898,197	93,777,993,153
+ Sales revenue	55,324,592,034	77,436,063,012
+ Service revenue	20,844,306,163	16,341,930,141
- Revenue deductions	-	74,250,000
+ Discount on sales		74,250,000
- Net revenue	76,168,898,197	93,703,743,153
In which: + Net revenue from goods exchange	55,324,592,034	77,361,813,012
+ Net revenue from service exchange	20,844,306,163	16,341,930,141

**17- Cost of goods sold:**

Item	September 30, 2025	September 30, 2024
- Cost of finished products and goods supplied	48,091,045,784	75,770,520,668
- Cost of services provided	19,166,655,367	9,187,673,839
<b>Total</b>	<b>67,257,701,151</b>	<b>84,958,194,507</b>

**18- Financial operating revenue:**

Item	September 30, 2025	September 30, 2024
- Interest on deposits and loans	3,005,173,944	4,587,115,221
- Dividends and profits shared	494,338,016	485,921,600
- End-of-period exchange rate difference	226,752	50,375,054
- Exchange rate difference profit arising during the period	793,484	
<b>Total</b>	<b>3,500,532,196</b>	<b>5,123,411,875</b>

**19- Financial costs:**

Item	September 30, 2025	September 30, 2024
- Loan interest	169,729,145	11,573,753
- Payment discount, interest on installment purchases	81,222,007	
- Provision for investment depreciation	3,900,613,238	5,937,187,652
- Reversal of provisions for diminution in value of	(4,162,262,299)	(1,334,885,249)
- Provision for decline in value of trading securities	88,967,776	47,759,375
- Reversal of provision for devaluation of trading securities	(81,014,775)	(61,959,350)
- Exchange rate difference loss arising during the period	3,377,817	175,201,683
<b>Total</b>	<b>632,909</b>	<b>4,774,877,864</b>



**20- Production and business costs by factor:**

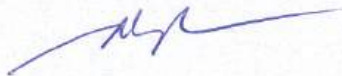
Item	September 30, 2025	September 30, 2024
- Cost of raw materials	125,718,889	17,830,890,258
- Labor costs	6,185,246,959	6,427,233,837
- Fixed asset depreciation costs	3,814,475,361	3,481,465,069
- Outsourcing service costs	7,725,607,792	4,531,470,810
- Other expenses in cash	372,496,912	2,083,477,905
<b>Total</b>	<b>18,223,545,913</b>	<b>34,354,537,879</b>

Ho Chi Minh city, October 30, 2025

Preparer

Chief Accountant

General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoàng Minh Anh Tu