

BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY
FINANCIAL STATEMENTS
QUARTER III YEAR 2025

Hanoi - October 2025

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REPORT OF THE EXECUTIVE BOARD

The Executive Board of Big Group Holdings Investment Joint Stock Company ("the Company") is pleased to present its report and the Financial Statements of the Company for the financial period ended 30 September 2025.

CORPORATE INFORMATION

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, The Certificate has been amended several times, with the 12th amendment dated 12 August 2025 relating to the Company's charter capital, head office address, and the contact address of the legal representative, updated in accordance with the new administrative boundaries of the Company was also issued by the Hanoi Department of Planning and Investment.

Authorized Capital of the Company under the 12th Amended Enterprise Registration Certificate No. 0108045831 dated 12 August 2025 is VND 159,895,300,000 (In word: One hundred fifty nine billion eight hundred ninety five million three hundred thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF MANAGEMENT, EXECUTIVE BOARD AND BOARD OF SUPERVISORS

The members of the Board of Management during the fiscal period and at the date of this report include:

Board of Management

Mr. Vo Phi Nhat Huy	Chairman	
Mr. Kieu Van Khoa	Member	
Mrs. Tran Thi Mua Thao	Member	Resigned from 27 April 2025
Mr. Vo Thuan Hoa	Independent member	Appointed from 27 April 2025

Executive board

Mrs. Tran Thi Mua Thao	General Director
Mrs. Nguyen Thi Hao	Vice General Director

Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board	
Mr. Trieu Thi Khanh	Member	
Mrs. Trinh Thi Thanh Phuong	Member	Resigned from 27 April 2025
Mr. Vo Tuan Hai	Member	Appointed from 27 April 2025

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive board is responsible for preparing the Financial Statements for the financial period ended 30 September 2025, which give a true and fair view of the Company's financial position as at 30 September 2025 and of its results and cash flows for the financial period ended 30 September 2025. The Executive board believes there were no contingent events that might affect the going concern of the Company. In preparing those Interim Financial Statements, the Executive board is required to:

- Select suitable accounting policies and then apply them consistently;

REPORT OF THE EXECUTIVE BOARD (Continued)

THE EXECUTIVE BOARD'S RESPONSIBILITY (Continued)

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed (if any) and explained in the financial statements;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Financial Statements to minimize errors and frauds.

The Executive Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the Financial Statements.

On behalf of the Board of Management,



Chairman of the Management Board

Hanoi, 10 October 2025

BALANCE SHEET
As at 30 September 2025

ASSETS	Code	Notes	30/09/2025	01/01/2025
			VND	VND
A. CURRENT ASSETS	100		215,628,932,445	230,437,536,353
I. Cash and cash equivalents	110	5.1	28,646,073,641	33,196,042,677
1. Cash	111		27,646,073,641	33,196,042,677
2. Cash equivalents	112		1,000,000,000	-
II. Current financial investments	120		-	-
1. Trading securities	121	5.5	-	-
III. Current receivables	130		158,651,735,436	159,490,389,495
1. Current trade receivables	131	5.2	24,692,456,094	133,149,298,821
2. Current advance to suppliers	132	5.3	133,918,845,540	15,836,998,811
3. Other current receivables	136	5.4	40,433,802	10,504,091,863
IV. Inventories	140		28,171,337,755	37,587,349,260
1. Inventories	141	5.7	28,171,337,755	37,587,349,260
V. Other current assets	150		159,785,613	163,754,921
1. Current prepaid expenses	151	5.6	156,785,613	160,754,921
2. Deductible value added tax	152		-	-
3. Taxes and other receivables from the State	153	5.14	3,000,000	3,000,000
B. NON - CURRENT ASSETS	200		135,645,022,060	128,591,985,255
I. Non - current receivables	210		1,500,000,000	640,000,000
1. Other non-current receivables	216	5.4	1,500,000,000	640,000,000
II. Fixed assets	220		112,422,429,921	75,471,789,555
1. Tangible fixed assets	221	5.9	47,625,329,921	30,224,789,555
- Historical cost	222		51,511,312,409	32,383,703,091
- Accumulated depreciation	223		(3,885,982,488)	(2,158,913,536)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.10	64,797,100,000	45,247,000,000
- Historical cost	228		64,902,641,800	45,352,541,800
- Accumulated depreciation	229		(105,541,800)	(105,541,800)
III. Investment properties	230	5.8	20,466,379,496	20,748,592,145
- Historical cost	231		21,407,088,327	21,407,088,327
- Accumulated depreciation	232		(940,708,831)	(658,496,182)
IV. Non - current assets in progress	240		-	-
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		-	-
V. Non - current financial investments	250	5.5	-	30,896,000,000
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures, associates	252		-	-
3. Investments in equity of other entities	253		-	30,896,000,000
VI. Other non - current assets	260		1,256,212,643	835,603,555
1. Non - current prepaid expenses	261	5.6	1,256,212,643	835,603,555
TOTAL ASSETS (270=100+200)	270		351,273,954,505	359,029,521,608

BALANCE SHEET
As at 30 September 2025
(Continued)

RESOURCES	MS	TM	30/09/2025	01/01/2025
			VND	VND
C. LIABILITIES	300		184,630,907,861	195,982,112,785
I. Current liabilities	310		134,549,593,861	169,822,112,785
1. Current trade payables	311	5.12	15,553,430,934	128,364,733,407
2. Current prepayments from customers	312	5.13	6,250,400,187	1,253,561,500
3. Taxes and other payables to the State	313	5.14	1,725,953,359	2,178,975,647
4. Payables to employees	314		478,578,000	293,638,087
5. Current accrual expenses	315	5.15	441,265,506	260,536,368
6. Other current payables	319	5.16	324,088,889	164,667,776
7. Current loans and finance lease liabilities	320	5.18	109,775,876,986	37,306,000,000
II. Non - current liabilities	330		50,081,314,000	26,160,000,000
1. Other non - current payables	337	5.16	210,000,000	210,000,000
2. Non - current loans and finance lease liabilities	338	5.18	49,871,314,000	25,950,000,000
D - OWNER'S EQUITY	400		166,643,046,644	163,047,408,823
I. Owner's equity	410	5.19	166,643,046,644	163,047,408,823
1. Contributed capital	411		159,895,300,000	150,846,890,000
2. Exchange rate differences	417		-	-
3. Development investment fund	418		-	-
4. Undistributed post-tax profits	421		6,747,746,644	12,200,518,823
- Undistributed post-tax profits accumulated by the end 421a			3,152,108,823	2,396,045,124
- Undistributed post-tax profits of current period 421b			3,595,637,821	9,804,473,699
II. Other funds	430		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
TOTAL RESOURCES (440=300+400)	440		351,273,954,505	359,029,521,608

Hanoi, 10 October 2025

Prepared

Chief Accountant

Chairman of the Management Board

Le Van Hung

Le Van Hung



Yo Phi Nhat Huy

INCOME STATEMENT
For the third quarter ended 30 September 2025

ITEMS	CODE	NOTES	Quarter III		Accumulated from the beginning of the year to the end of the quarter	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Revenue from sale of goods and rendering of services	01	6.1	83,255,892,932	79,557,836,455	291,949,676,850	185,652,768,886
2. Revenue deductions	02	6.2	-	-	-	-
3. Net revenue from sale of goods and rendering of services	10		83,255,892,932	79,557,836,455	291,949,676,850	185,652,768,886
4. Costs of goods sold	11	6.3	75,918,528,053	80,174,994,439	274,698,641,499	186,064,756,341
5. Gross profit/(loss) from sale of goods and rendering of services	20		7,337,364,879	(617,157,984)	17,251,035,351	(411,987,455)
6. Finance income	21	6.4	4,691,152	137,110	448,835,768	4,765,970
7. Finance expenses	22	6.5	3,047,168,918	1,547,074,765	7,128,305,269	4,599,231,629
- In which: Interest expense	23		3,047,168,918	1,547,074,765	7,128,305,269	4,599,231,629
8. Selling expenses	25	6.6	863,834,557	525,383,283	1,689,992,239	1,424,477,995
9. General and administrative expenses	26	6.6	1,616,882,158	860,759,624	4,248,601,963	2,735,783,291
10. Net profit/(loss) from operating activities	30		1,814,170,398	(3,550,238,546)	4,632,971,648	(9,166,714,400)
11. Other income	31	6.7	42,500,000	1,027,000	42,500,000	1,027,000
12. Other expenses	32	6.7	168,241,253	92,678,192	180,924,372	445,636,401
13. Other profit/(loss)	40		(125,741,253)	(91,651,192)	(138,424,372)	(444,609,401)
14. Profit/(loss) before tax	50		1,688,429,145	(3,641,889,738)	4,494,547,276	(9,611,323,801)
15. Current corporate income tax expense	51	6.9	337,685,829	-	898,909,455	-
16. Deferred corporate income tax expense	52		-	-	-	-
17. Net profit/(loss) after tax	60		1,350,743,316	(3,641,889,738)	3,595,637,821	(9,611,323,801)
18. Earnings per share	70	6.10	84	(728)	225	(1,922)
19. Diluted earnings per share	71	6.11	43	(241)	116	(637)

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Hanoi, 10 October 2025

Chairman of the Management Board



CASH FLOW STATEMENT
(Indirect method)

For the third quarter ended 30 September 2025

ITEMS	CODE	NOTES	Accumulated from the beginning of the year to the end of the quarter	
			Current year VND	Prior year VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	01		4,494,547,276	(9,611,323,801)
2. Adjustment for:				
- Depreciation	02		2,009,281,601	1,970,465,157
- Provisions	03		-	-
- Profit (loss) from investment activities	05		(5,580,871)	(4,765,970)
- Interest expense	06		7,128,305,269	4,599,231,629
3. Operating profit/(loss) before changes in working capital	08		13,626,553,275	(3,046,392,985)
- Increase/(decrease) in receivables	09		(3,521,345,941)	(23,494,065,174)
- Increase/(decrease) in inventories	10		9,416,011,505	4,363,235,004
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11		(107,233,575,755)	(454,277,511)
- Increase/(decrease) in prepaid expenses	12		(416,639,780)	(795,347,822)
- Increase/(decrease) in trading securities	13		-	4,942,402,500
- Interest paid	14		(6,993,141,227)	(4,772,357,218)
- Corporate income tax paid	15		(1,542,893,652)	(1,352,599,326)
Net cash inflows (outflows) from operating activities	20		(96,665,031,575)	(24,609,402,532)
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long - 21 term assets			(38,677,709,318)	-
2. Acquisition of investments in other entities	25		-	(8,000,000,000)
3. Recovery of capital investment in other entities	26		34,396,000,000	13,131,000,000
4. Interest and dividends received	27		5,580,871	503,457
Net cash inflows (outflows) from investing activities	30		(4,276,128,447)	5,131,503,457
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Borrowing received	33		183,392,113,149	175,944,337,900
2. Borrowing repayment	34		(87,000,922,163)	(130,464,757,592)
Net cash inflows (outflows) from financial activities	40		96,391,190,986	45,479,580,308
NET CASH INFLOWS (OUTFLOWS)	50		(4,549,969,036)	26,001,681,233
Cash and cash equivalents at the beginning of the year	60	5.1	33,196,042,677	12,249,190,526
Effect of foreign exchange on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the year	70	5.1	<u>28,646,073,641</u>	<u>38,250,871,759</u>

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Hanoi, 10 October 2025

Chairman of the Management Board



Võ Phi Nhật Huy

NOTES TO THE FINANCIAL STATEMENTS

For the third quarter ended 30 September 2025

1. CORPORATE INFORMATION

1.1 Formal equity

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, The Certificate has been amended several times, with the 12th amendment dated 12 August 2025 relating to the Company's charter capital, head office address, and the contact address of the legal representative, updated in accordance with the new administrative boundaries of the Company was also issued by the Hanoi Department of Planning and Investment.

Authorized Capital of the Company under the 12th Amended Enterprise Registration Certificate No. 0108045831 dated 12 August 2025 is VND 159,895,300,000 (In word: One hundred fifty nine billion eight hundred ninety five million three hundred thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

The number of Company's employees as at 30 September 2025 was 39 people, of which manager was 06. (The number of Company's employees as at 31 December 2024 was 21 people).

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, Intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical Infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building Infrastructure for cemeteries and graveyards to transfer land use rights attached to Infrastructure;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

1. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, agricultural products, brokerage consulting, real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 The Company's structure

As at 30 September 2025, the Company has associates as follows:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Da Nang city (*)	No. 26 Phan Huy Thuc, Son Tra Ward, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business Location	No. 35-37, Street No. 4, Binh Hung Commune, Ho Chi Minh City

(*) Da Nang branch and Representative office in Hanoi is in the process of closing tax code but has not completed it.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

1.4 The Company's structure (Continued)

The Company is in the process of contributing capital to its subsidiaries in accordance with the Board of Directors' Resolutions No. 1507/2025/NQ/BIG-HDQT, No. 0108/2025/NQ/BIG-HDQT, and No. 1109/2025/NQ/BIG-HDQT. As of September 30, 2025, the capital contribution procedures to the subsidiaries had not yet been completed.

1.5 Declaration on comparative information in the Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC dated 22 December 2014 issued by the Ministry of Finance, therefore, information and data are presented in the Financial Statements is comparable.

2. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year starts from 01 January and ends on 31 December of the calendar years.

The Company's Financial Statements are prepared for the 9-month financial period from 01 January to 30 September.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

3.1 Accounting system applied

The Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Ministry of Finance in Circular No. 200/2014/TT - BTC dated at 22 December 2014 and Circular 53/2016/TT - BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC.

3.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Basic for preparing financial statement

The accompanying Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of financial statements.

Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the financial statements as well as revenue and expenditure in the fiscal year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting estimates (Continued)

Although the accounting estimates are made with the knowledge of the Executive Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalents comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

Accounting principle of Financial investments

Other investments

Other investments are presented at cost in the Financial Statements.

Distributions of profits received by the Company from the accumulated profits of other companies after the date of investment are recognized in the Company's Income statement for the period. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

Provision for loss of investments

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Tangible fixed assets (Continued)

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

	<u>Years</u>
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai Province and No. 31-53 Tran Quang Khai Street, Cai Khe Ward, Can Tho, which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property to the time of purchase or completion of such Investment Property.

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the period, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recognized as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Building and structures	25 years

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of prepaid expenses (Continued)

Office repaired cost

Office repaired costs are allocated to expenses using the straight-line method over an allocation period of 15 to 49 months.

Others

Other prepaid costs include insurance allocated for 12 months, fire protection system repair costs allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 12 months and 24 months.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, laundry expenses, internet... payable in September 2025.

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate leased, and revenue from short-term accommodation rentals.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Other Revenue

Other revenue includes interest income from deposits and payment discounts. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Gains from the payment discounts is recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold and services provide and cost of real estate leased during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost that are borrowing costs.

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the period and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Executive board considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam, so the segment report will be prepared according to business segments.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET

5.1 Cash and cash equivalents

	30/09/2025	01/01/2025
	VND	VND
Cash on hand	2,721,858	73,779,558
Cash at bank	27,643,351,783	33,122,263,119
Cash equivalents	1,000,000,000	-
- Term deposit under 3 month	1,000,000,000	-
Total	28,646,073,641	33,196,042,677

5.2 Current trade receivables

	30/09/2025	01/01/2025
	VND	VND
OPMEC Company Limited	5,997,307,987	1,706,293,252
Celine Vietnam Company Limited	-	19,002,385,850
Dac Loc Company Limited	-	10,322,633,230
Dai Phat Vina Joint Stock Company	-	9,954,426,755
HTH Logistics DV TM Company Limited	-	51,237,421,000
Pham Le International Trading Investment JSC	-	22,643,908,666
Industrial Mechanics and Automation Co., Ltd	-	2,943,715,226
Dai Phat Trading - Construction Co., Ltd.	2,087,401,880	3,332,340,000
Saka Joint Stock Company	1,810,126,185	7,395,637,895
Hoang Kim Vietnam Production and Trading Co., Ltd	3,828,053,350	-
Hai Phuc Thinh Steel Production and Trading Co., Ltd	3,082,794,303	-
Others	7,886,772,389	4,610,536,947
Total	24,692,456,094	133,149,298,821

5.3 Current advance to suppliers

	30/09/2025	01/01/2025
	VND	VND
Fitran Invest Joint Stock Company	239,420,150	1,784,420,150
TMDV TNB Joint Stock Company	72,668,408,341	11,663,343,699
Thuan Thien Construction Material Co., LTD	18,392,869,200	-
Tran Phat Steel Company Limited	7,256,860,453	-
BLG Real Estate Co., Ltd	19,770,000,000	-
Others	15,591,287,396	2,389,234,962
Total	133,918,845,540	15,836,998,811

5.4 Other receivables

	30/09/2025	01/01/2025
	VND	VND
Current	40,433,802	10,504,091,863
Advance	36,341,939	-
- Mr Vo Phi Nhat Huy	14,341,939	-
- Mr Vo Tuan Hai	22,000,000	-
Current deposit	-	7,000,000,000
- Mrs Ton Thi Thao	-	7,000,000,000
Other current receivables	4,091,863	3,504,091,863
- Mr Pham Van Dung	-	3,500,000,000
- Others	4,091,863	4,091,863
Non-current	1,500,000,000	640,000,000
Deposit	1,500,000,000	640,000,000
Total	1,540,433,802	11,144,091,863

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.5 Financial investments (Continued)

a. Trading securities

Shares	Symbol	Number of shares	30/09/2025 (VND)			01/01/2025 (VND)		
			Original cost	Fair value	Provision	Original cost	Fair value	Provision
Total			-	-	-	-	-	-

b. Investment in other entities

	Ratio		30/09/2025 (VND)			01/01/2025 (VND)		
	Equity held	Voting rights	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
Investment in other entities			-		-	30,896,000,000		-
BND Technology Joint Stock Company (ii)	17.85%	17.85%	-		-	9,996,000,000		-
BGD Agriculture Products Import Export JSC (ii)	19.00%	19.00%	-		-	11,400,000,000		-
Dai Than Long Agriculture JSC (ii)	19.00%	19.00%	-		-	9,500,000,000		-
Total			-		-	30,896,000,000		-

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): During the year, the Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG_JSC-NQ dated 07 March 2025.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**5.6 Prepaid expenses**

	30/09/2025 (VND)	01/01/2025 (VND)
Current	156,785,613	160,754,921
Tools and supplies	92,544,302	100,938,192
Insurance expense	47,840,019	43,689,502
Others	16,401,292	16,127,227
Non - current	1,256,212,643	835,603,555
Tools and supplies	69,551,042	125,710,382
Office repaired	956,129,067	351,084,808
Fire protection system	225,022,996	337,534,500
Others	5,509,538	21,273,865
Total	1,412,998,256	996,358,476

5.7 Inventories

	30/09/2025 (VND)		01/01/2025 (VND)	
	Cost	Provision	Cost	Provision
Goods sold (i)	28,171,337,755	-	37,587,349,260	-
Total	28,171,337,755	-	37,587,349,260	-

(i) Details of inventories currently stored at other companies' warehouses are as follows:

Company	Type of goods	30/09/2025	01/01/2025
Dak Lak An Loc Phat XNK			
Investment Joint Stock Company	Coffee bean	-	24,586,402,941

5.8 Investment real estate

Currency: VND

	Opening Balance	Increase in the year	Decrease in the year	Closing Balance
a) REAL ESTATE FOR RENT				
HISTORICAL COST	21,407,088,327	-	-	21,407,088,327
House and land use rights	21,407,088,327	-	-	21,407,088,327
DEPRECIATION	658,496,182	282,212,649	-	940,708,831
House and land use rights	658,496,182	282,212,649	-	940,708,831
NET BOOK VALUE	20,748,592,145		282,212,649	20,466,379,496
House and land use rights	20,748,592,145		282,212,649	20,466,379,496

Real estate that the Company is leasing includes:

- Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease during the 9 month are presented in Notes 6.1 and 6.2 with the amounts of VND 258.763.638 and VND 282.212.649 respectively.

In accordance with Vietnamese Accounting Standard (VAS) No. 05 – Investment Property, the fair value of Real estate as at 30 September 2025 must be presented. However, with the asset being the land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, the Company does not have sufficient information to determine the fair value of this asset as at the date of preparing the Interim Balance Sheet.

The remaining value of the investment real estate used as mortgage or pledge to secure loans as at 30 September 2025 is VND 20.466.379.496 (31 December 2024: VND 20,748,592,145).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.9 Tangible fixed assets

Currency: VND

	Building and structure	Transportation equipment	Total
HISTORICAL COST			
As at 01 January 2025	32,383,703,091	-	32,383,703,091
Purchased in period	17,561,227,500	1,566,381,818	19,127,609,318
As at 30 September 2025	49,944,930,591	1,566,381,818	51,511,312,409
ACCUMULATED DEPRECIATION			
As at 01 January 2025	2,158,913,536	-	2,158,913,536
Depreciation in period	1,635,696,678	91,372,274	1,727,068,952
As at 30 September 2025	3,794,610,214	91,372,274	3,885,982,488
NET BOOK VALUE			
As at 01 January 2025	30,224,789,555	-	30,224,789,555
As at 30 September 2025	46,150,320,377	1,475,009,544	47,625,329,921

The remaining value of tangible fixed assets used as collateral for loans as of 30 September 2025 is VND 47,625,329,921 (31 December 2024: VND 30,224,789,555).

5.10 Intangible fixed assets

Currency: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2025	45,247,000,000	105,541,800	45,352,541,800
Increase during the period	19,550,100,000	-	19,550,100,000
Purchased in period	19,550,100,000	-	19,550,100,000
As at 30 September 2025	64,797,100,000	105,541,800	64,902,641,800
ACCUMULATED DEPRECIATION			
As at 01 January 2025	-	105,541,800	105,541,800
As at 30 September 2025	-	105,541,800	105,541,800
NET BOOK VALUE			
As at 01 January 2025	45,247,000,000	-	45,247,000,000
As at 30 September 2025	64,797,100,000	-	64,797,100,000

The remaining value of intangible fixed assets used as collateral for loans as of 30 September 2025 is VND 64,797,100,000 (31 December 2024: VND 45,247,000,000).

The historical cost of fixed assets includes assets that have been fully depreciated but are still in use as of 30 September 2025 of VND 105,541,800 (31 December 2024: VND 105,541,800).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.12 Trade payables

	30/09/2025 (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Current	15,553,430,934	15,553,430,934	128,364,733,407	128,364,733,407
IDcast Vietnam Pressure Casting				
Joint Stock Company	-	-	3,674,735,474	3,674,735,474
Vietnam Clean Agricultural				
Products Investment Co., Ltd	-	-	39,640,916,400	39,640,916,400
Dak Lak An Loc Phat XNK				
Investment JSC	-	-	15,467,396,005	15,467,396,005
Cuong Tin Loc Company Limited	-	-	24,041,981,356	24,041,981,356
SGG Architecture Construction				
Corporation	413,490,610	413,490,610	21,677,871,194	21,677,871,194
Loc Phat Steel Development,				
Production and Trading Co., Ltd.	3,555,358,670	3,555,358,670	-	-
Nhat Thien Trading - Service -				
Construction JSC	4,107,670,079	4,107,670,079	-	-
M.A.P Global JSC	3,715,798,004	3,715,798,004	4,673,410,673	4,673,410,673
P.N.G Joint Stock Company	-	-	910,239,713	910,239,713
Tran Phat Steel Co., Ltd	-	-	11,100,220,516	11,100,220,516
Others	3,761,113,571	3,761,113,571	7,177,962,076	7,177,962,076
Non - current	-	-	-	-
Total	15,553,430,934	15,553,430,934	128,364,733,407	128,364,733,407
<i>In which:</i>				
Payable to related parties		-		-
Details in note 7.1				

5.13 Current customer advances

	30/09/2025 (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Industrial Automation and				
Mechanical Engineering Co.,				
Ltd.	6,173,400,187	6,173,400,187	-	-
PCL Seafood Import Export				
Services Trading Co., Ltd	-	-	1,253,561,500	1,253,561,500
Others	77,000,000	77,000,000	-	-
Total	6,250,400,187	6,250,400,187	1,253,561,500	1,253,561,500

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.14 Taxes and payables to the State

a. Taxes and payables to the State

	01/01/2025 (VND)	Payable in the year	Paid in the year	30/09/2025 (VND)
Value added tax	566,778,214	343,667,623	369,507,324	540,938,513
Corporate income tax	1,542,893,653	898,909,455	1,542,893,652	898,909,456
Personal income tax	69,303,780	117,259,654	53,458,044	133,105,390
Business-license tax	-	7,000,000	7,000,000	-
Fee, charges and others	-	978,000,000	825,000,000	153,000,000
Total	2,178,975,647	2,344,836,732	2,797,859,020	1,725,953,359

b. Taxes and receivables to the State

	30/09/2025	01/01/2025
	VND	VND
Business-license tax overpaid	3,000,000	3,000,000
Total	3,000,000	3,000,000

5.15 Current accrued expenses

	30/09/2025	01/01/2025
	VND	VND
Bank loan interest	284,220,068	149,056,026
Electricity and water costs	152,114,111	106,546,592
Others	4,931,327	4,933,750
Total	441,265,506	260,536,368

5.16 Other payables

	30/09/2025	01/01/2025
	VND	VND
Current	324,088,889	164,667,776
Social Insurance	98,607,308	1,513,578
Health Insurance	37,786,750	256,750
Unemployment Insurance	16,438,712	118,712
Current deposit	170,300,000	15,000,000
Other payables	956,119	147,778,736
Others	956,119	147,778,736
Non - current	210,000,000	210,000,000
Non - current deposit	210,000,000	210,000,000
Total	534,088,889	374,667,776

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.18 Loans and finance leases

a. Loans

	30/09/2025 (VND)		During the year (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Current loan	106,251,616,986	106,251,616,986	156,192,113,149	85,366,496,163	35,426,000,000	35,426,000,000
+ Loc Phat Vietnam Joint Stock Commercial Bank - ho Chi Minh City Branch (i)	18,804,329,282	18,804,329,282	18,804,329,282	-	-	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	35,000,000,000	35,000,000,000	35,000,000,000	-	-	-
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	16,532,287,704	16,532,287,704	25,939,000,000	9,406,712,296	-	-
+ Vietnam Prosperity JS Commercial Bank - Ho Chi Minh City Branch (iv)	14,915,000,000	14,915,000,000	17,915,000,000	18,426,000,000	15,426,000,000	15,426,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	20,000,000,000	20,000,000,000	40,000,000,000	40,000,000,000	20,000,000,000	20,000,000,000
+ Commercial Bank (HDBANK) - Hang Xanh Branch	-	-	16,533,783,867	16,533,783,867	-	-
+ Vietnam JS Commercial Bank for Industry and Trade - Branch 7 - Ho Chi Minh City (vi)	1,000,000,000	1,000,000,000	1,000,000,000	-	-	-
+ SHINHAN Vietnam Limited Liability Bank - Phu My hung Branch (Credit Card)	-	-	1,000,000,000	1,000,000,000	-	-
Non-current loan due to date	3,524,260,000	3,524,260,000	3,054,260,000	1,410,000,000	1,880,000,000	1,880,000,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	1,494,260,000	1,494,260,000	1,494,260,000	-	-	-
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	150,000,000	150,000,000	150,000,000	-	-	-
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	1,880,000,000	1,880,000,000	1,410,000,000	1,410,000,000	1,880,000,000	1,880,000,000
Total current loan	109,775,876,986	109,775,876,986	159,246,373,149	86,776,496,163	37,306,000,000	37,306,000,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.18 Loans and finance leases (Continued)

Non-current loan	49,871,314,000	49,871,314,000	27,200,000,000	3,278,686,000	25,950,000,000	25,950,000,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	24,356,314,000	24,356,314,000	26,000,000,000	1,643,686,000	-	-
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	975,000,000	975,000,000	1,200,000,000	225,000,000	-	-
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	24,540,000,000	24,540,000,000	-	1,410,000,000	25,950,000,000	25,950,000,000
Total	159,647,190,986	159,647,190,986	186,446,373,149	90,055,182,163	63,256,000,000	63,256,000,000

b. Current loan details

(i) Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch

Credit limit contract No. HEDT503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, loan term is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by assets of a third party.

(ii) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch

Credit facility agreement No. 0114/SGN.KHIDNLD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHIDNLD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the effective period of the credit facility agreement is dated 13 May 2025. The credit facility includes: Loan Agreement No. 0115/SGN.KHIDNLD25 dated May 13, 2025, Amended and Supplemented Agreement No. 0115/SGN.KHIDNLD25-01 dated 10 June 2025, Bank Guarantee Limit Agreement No. 0116/SGN.KHIDNLD25 dated 13 May 2025, Amendment and Supplement Agreement No. 0116/SGN.KHIDNLD25-01 dated 10 June 2025, Letter of Credit Facility Agreement No. 0117/SGN.KHIDNLD25 dated 13 May 2025, Amendment and Supplement Agreement No. 0117/SGN.KHIDNLD25-01 dated 10 June 2025. The credit limit is maintained for a period of 12 months. The maximum loan term for each debt is 06 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big Group Holdings Investment Joint Stock Company deposited in account No. 094C024301.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.

(iii) Military Commercial Joint Stock Bank - Cu Chi Branch

Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025, contract appendix No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, contract appendix No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, contract appendix No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025. Limit of VND 30,000,000,000, credit term from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party.

(iv) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan under the Credit Framework Agreement No. CLC-38542/7961774.TTK dated 24 March 2025; Credit Contract No. CLC-56772-01 dated 10 September 2025, credit limit of VND 3,000,000,000; Credit Contract No. CLC-51165-01 dated 29 July 2025, credit limit of VND 38,000,000,000. Credit term of 12 months. Interest rate according to each promissory note. Purpose: Supplementing capital for iron, steel and other metal trading activities. The loan is secured by third-party assets.

(v) Bank for Agriculture and Rural Development - Lao Cai Branch

Credit contract No. 8000-LAVI202401178/HDT dated 31 July 2024, credit limit: VND 20,000,000,000, Term: 12 months from 31 July 2024. Interest rate of 5.5%/year with periodic adjustment every 2 months. Loan purpose is to supplement working capital. Collateral is Land Use Right: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area 218.82m², House on land with area 121.8m², floor area 639m² according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(vi) Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 - Ho Chi Minh City

Limit loan contract No. 0605/2025-HDCVIM/NHCHT924-BIG dated 20 June 2025. Limit: VND 40,000,000,000. The credit limit is maintained from 20 June 2025 to 31 May 2026. Interest rate according to each debt receipt. Loan purpose is to supplement working capital. Collateral is the balance of deposit in the Efstat system worth VND 1 billion, term of 1 month, interest rate of 1.6% issued on 25 June 2025.

11/05/2025

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.18 Loans and finance leases (Continued)

c. Non - current loan details

(i) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan contract No. CLC-38542-01 dated 24 March 2025 (Long-term loan contract), Disbursement request and Debt acknowledgement contract dated 25 March 2025. Limit: VND 26,000,000,000. Term: 180 months from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate: VP2334 Can Tho Land Registration Office issued on May 14, 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho City, in the name of the Company. (Details in Note No. 5.9 and 5.10).

(ii) SHINGHAN Bank Vietnam Limited - Phu My Hung Branch

Credit contract No. SHBVN/SSO/2025-HDTD-070 dated 25 February 2025 (Long-term loan contract), Loan withdrawal application cum Debt acknowledgement agreement dated 3 March 2025. Limit: VND 1,200,000,000. Purpose of loan is to purchase assets as cars for business activities. Term: 96 months from 3 March 2025. Interest rate is 7.9% from 3 March 2025 and adjusted every 3 months. The collateral is a Vinfast VP9 Plus E6AC01 vehicle with license plate 51L-619.60 according to the vehicle registration certificate No. 50 079280 of the Company. (Details in Note No. 5.9 and 5.10).

(iii) Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch

Loan under Credit Contract 8300-LAV-20241462 dated 13 September 2024, limit of VND 28,500,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. The collateral is the Land Use Rights and assets on the land at plot 34, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area of 525.5m² of the Company (Details in Note No. 5.9 and 5.10).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.19 Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Total
Beginning balance of previous year	50,000,000,000	9,892,935,124	59,892,935,124
Capital increase in the previous year	93,350,000,000	-	93,350,000,000
Profit from previous year	-	9,804,473,699	9,804,473,699
Transfer profits into capital	7,496,890,000	-	7,496,890,000
Dividend to shareholders	-	(7,496,890,000)	(7,496,890,000)
Ending balance of previous year/ Beginning balance of current year	150,846,890,000	12,200,518,823	163,047,408,823
Capital increase in this year	-	-	-
Profit for this period	-	3,595,637,821	3,595,637,821
Transfer profits into capital	9,048,410,000	-	9,048,410,000
Dividend to shareholders (*)	-	(9,048,410,000)	(9,048,410,000)
Ending balance	159,895,300,000	6,747,746,644	166,643,046,644

(*): The Company pays dividends according to Resolution of the Board of Directors No. 14/2024/NQ/BIG-HDQT dated 27 April 2025 on issuing shares to pay dividends. The dividend payment ratio in shares is 50:3, implemented and completed on 8 July 2025 according to Official Dispatch 3226/UBCK-QLCB of the State Securities Commission.

b. Detail of owner's equity

	30/09/2025	01/01/2025
	VND	VND
Mr. Vo Phi Nhat Huy	28,620,560,000	26,726,530,000
Mr. Tran Sinh Vuong	25,480,000,000	26,030,000,000
Ms. Pham Thi Quynh Tram	23,063,290,000	23,070,090,000
Mr. Nguyen Quoc Truong	13,250,000,000	12,500,000,000
Others	69,481,450,000	62,520,270,000
Total	159,895,300,000	150,846,890,000

c. Capital transactions with owners and distribution of dividends, profits:

	Fiscal year ended 30/09/2025	Fiscal year ended 30/09/2024
	VND	VND
Contributed capital		
+ Beginning balance	150,846,890,000	50,000,000,000
+ Increase	9,048,410,000	-
+ Ending balance	159,895,300,000	50,000,000,000
Dividends, distributed profits	9,048,410,000	-

d. Shares

	30/09/2025	01/01/2025
	Shares	Shares
Number of shares registered for issuance	15,989,530	15,084,689
Number of shares sold to the public	15,989,530	15,084,689
Common shares	15,989,530	15,084,689
Number of shares outstanding	15,989,530	15,084,689
Common shares	15,989,530	15,084,689
Par value of outstanding shares (VND/share):		10,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Revenue from sales of merchandise, finished goods	73,954,324,273	77,422,254,903	274,666,053,132	180,868,269,811
Revenue from rendering of services	9,203,386,840	2,073,181,552	17,024,860,080	4,597,299,075
Revenue from real estate business	98,181,819	62,400,000	258,763,638	187,200,000
<i>In which: Revenue from leasing investment real estate</i>	<i>98,181,819</i>	<i>62,400,000</i>	<i>258,763,638</i>	<i>187,200,000</i>
Total	83,255,892,932	79,557,836,455	291,949,676,850	185,652,768,886
<i>In which</i>				
Revenue with related parties	-	-	10,290,741	-
Details in note 7.1				

6.2 Revenue deductions

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Returned goods	-	-	-	-
Total	-	-	-	-

6.3 Cost of goods sold

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Cost of merchandise, finished goods	73,085,866,586	77,141,415,434	267,838,693,454	178,958,123,997
Cost of services rendered	2,738,590,584	2,939,508,122	6,577,735,396	6,824,419,695
Cost of real estate business	94,070,883	94,070,883	282,212,649	282,212,649
<i>In which: Cost of leasing investment real estate</i>	<i>94,070,883</i>	<i>94,070,883</i>	<i>282,212,649</i>	<i>282,212,649</i>
Provision for depreciation of investment real estate	-	-	-	-
Total	75,918,528,053	80,174,994,439	274,698,641,499	186,064,756,341

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)

6.4 Finance income

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Deposits and loan receivable interest	4,691,152	137,110	5,580,871	4,765,970
Payment discounts	-	-	443,254,897	-
Total	4,691,152	137,110	448,835,768	4,765,970

6.5 Finance expense

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Loan interest	3,047,168,918	1,547,074,765	7,128,305,269	4,599,231,629
Total	3,047,168,918	1,547,074,765	7,128,305,269	4,599,231,629

6.6 Selling expenses and general and administrative expenses

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Selling expenses	863,834,557	525,383,283	1,689,992,239	1,424,477,995
Employee expenses	670,040,367	261,353,702	1,308,131,928	835,656,173
Expenses of office equipments	9,921,926	49,524,367	14,690,793	152,860,189
Outsourcing service expenses	119,960,057	130,073,019	276,723,812	266,357,373
Other cash expenses	63,912,207	84,432,195	90,445,706	169,604,260
General and administrative expenses	1,616,882,158	860,759,624	4,248,601,963	2,735,783,291
Employee expenses	946,064,320	599,839,144	2,573,824,024	2,064,400,456
Expenses of management equipments	96,001,495	28,525,615	200,099,269	117,439,924
Fixed asset depreciation	-	-	52,212,728	-
Taxes, charges and fees	-	-	7,000,000	6,000,000
Outsourcing service expenses	397,146,249	146,000,000	979,853,154	420,496,541
Other cash expenses	177,670,094	86,394,865	435,612,788	127,446,370
Total	2,480,716,715	1,386,142,907	5,938,594,202	4,160,261,286

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the third quarter ended 30 September 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)

6.7 Other incomes and expenses

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Other incomes	42,500,000	1,027,000	42,500,000	1,027,000
Income from contract penalties	42,500,000		42,500,000	-
Other incomes		1,027,000	-	1,027,000
Other expenses	168,241,253	92,678,192	180,924,372	445,636,401
Late payment in tax, social insurance interest	43,241,253	92,678,192	55,924,372	445,636,401
Other penalties	125,000,000	-	125,000,000	-
Other Income/Other Expenses (Net)	(125,741,253)	(91,651,192)	(138,424,372)	(444,609,401)

6.8 Production and business expenses by factor

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Raw materials	105,923,421	78,049,982	214,790,062	270,300,113
Labor	1,616,104,687	861,192,846	3,881,955,952	2,900,056,629
Fixed asset depreciation	742,270,530	656,821,719	1,970,122,055	1,970,465,157
Outsourcing service expenses	2,476,816,741	1,072,294,279	5,915,112,615	2,997,434,879
Other cash expenses	372,262,803	1,751,363,086	816,561,563	3,128,636,852
Total	5,313,378,182	4,419,721,912	12,798,542,247	11,266,893,630

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)

6.9 Current corporate income tax (CIT)

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Net profit (loss) before tax	1,688,429,145	(3,641,889,738)	4,494,547,276	(9,611,323,801)
Adjustments for increase/decrease according to accounting	-	-	-	-
Adjusted net profit before loss carry forward and tax	1,688,429,145	(3,641,889,738)	4,494,547,276	(9,611,323,801)
Loss carried forward	-	-	-	-
Income subject to corporate income tax	1,688,429,145	-	4,494,547,276	-
CIT tax rate	20%	20%	20%	20%
Current CIT expense	337,685,829	-	898,909,455	-
Current CIT expense	337,685,829	-	898,909,455	-

6.10 Earnings per share

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Accounting profit after corporate income tax (VND)	1,350,743,316	(3,641,889,738)	3,595,637,821	(9,611,323,801)
Profits/ losses distributed to common share holders (VND)	1,350,743,316	(3,641,889,738)	3,595,637,821	(9,611,323,801)
Average outstanding common shares during the period (shares)	15,989,530	5,000,000	15,989,530	5,000,000
Earnings per share (VND/share)	84	(728)	225	(1,922)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)

6.11 Diluted earnings per share

The Company uses the following information to calculate diluted earnings per share:

	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Accounting profit after corporate income tax	1,350,743,316	(3,641,889,738)	3,595,637,821	(9,611,323,801)
Profits distributed to common share holders	1,350,743,316	(3,641,889,738)	3,595,637,821	(9,611,323,801)
Average outstanding common shares during the period (shares)	15,989,530	5,000,000	15,989,530	5,000,000
Common shares expected to be issued (*)	15,084,689	10,084,689	15,084,689	10,084,689
Diluted earnings per share	43	(241)	116	(637)

On 27 April 2025, the Company issued Resolution No. 01/2025/BIG/NQ-DHĐCĐ of the plan to issue additional shares to the public with an expected increase in share capital of VND 150,846,890,000.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

7 OTHER INFORMATION

7.1 Related parties

a. Remuneration of the Board of Directors, Supervisors and Managements

Remuneration of the Board of Management, Supervisors, Directors and Chief Accountant of the Company during the year, details are as follows:

		Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
		VND	VND	VND	VND
Salary and allowances		665,302,660	505,535,699	1,847,383,155	1,664,900,931
Total		665,302,660	505,535,699	1,847,383,155	1,664,900,931

Name	Position	Quarter III/2025	Quarter III/2024	Accumulated of the Y2025	Accumulated of the Y2024
		VND	VND	VND	VND
Board of Directors		299,298,333	197,214,999	761,783,887	617,639,997
Mr. Vo Phi Nhat Huy	Chairman	115,965,000	97,215,000	322,895,000	305,640,000
Mr. Kieu Van Khoa	Member	99,999,999	99,999,999	299,999,997	311,999,997
Mr. Vo Thuan Hoa	Independent Member (Appointed on 27 April 2025)	83,333,334	-	138,888,890	-
Board of Supervisors		189,999,999	135,967,331	541,344,773	420,672,319
Mr. Tan Loc Louis	Head of Supervisory Board	83,333,334	66,666,666	227,777,778	206,666,665
Mr. Trieu Hieu Khanh	Member	16,666,665	16,666,665	49,999,995	50,999,996
Mrs. Trinh Thi Thanh Phuong	Member (Resigned on 27 April 2025)	45,000,000	52,634,000	140,320,000	163,005,658
Mr. Vo Tuan Hai	Member (Appointed on 27 April 2025)	45,000,000	-	123,247,000	-
Board of Supervisors, and other key management personnel		176,004,328	172,353,369	544,254,495	626,588,615
Mrs. Tran Thi Mua Thao	General Director	60,000,000	93,016,211	221,842,620	300,216,194
Mrs. Nguyen Thi Hao	Deputy General Director	71,004,328	24,737,158	186,786,875	157,506,105
Mr. Le Van Hung	Chief Accountant	45,000,000	54,600,000	135,625,000	168,866,316

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

7 OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

b. Transactions with related parties

Related parties	Relationship	Transaction	Quarter III/2025 VND	Quarter III/2024 VND	Accumulated of the Y2025 VND	Accumulated of the Y2024 VND
Sales						
Mrs. Tran Thi Mua Thao	General Director	Room renting	-	-	10,290,741	-
Tổng			-	-	10,290,741	-

Related parties	Relationship	Transaction	Quarter III/2025 VND	Quarter III/2024 VND	Accumulated of the Y2025 VND	Accumulated of the Y2024 VND
Tạm ứng						
Mr. Vo Phi Nhat Huy	Chairman	Advance	14,341,939	-	214,341,939	200,000,000
		Refund	-	30,000,000	200,000,000	200,000,000
Mrs. Tran Thi Mua Thao	General Director and Member of the BOD	Advance	200,000,000	186,320,000	1,200,000,000	12,486,320,000
		Refund	200,000,000	129,700,000	1,200,000,000	5,692,100,000
Mrs. Nguyen Thi Hao	Deputy General Director	Advance	-	100,000,000	100,000,000	15,160,000,000
		Refund	-	200,000,000	100,000,000	4,272,200,000
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory Board	Advance	-	185,000,000	93,403,000	465,000,000
		Refund	-	68,503,000	93,403,000	334,550,000
Mr. Le Van Hung	Chief Accountant	Advance	-	185,000,000	100,000,000	469,000,000
		Refund	-	84,000,000	100,000,000	284,000,000
Mr. Vo Tuan Hai	Member of	Advance	19,000,000	-	22,000,000	-
Mr. Vo The Hanh	Husband of General Director	Advance	-	185,000,000	-	368,083,000
		Refund	-	183,083,000	-	183,083,000

c. Balances with related parties

Related parties	Relationship	Quarter III/2025 VND	Quarter III/2024 VND	Accumulated of the Y2025 VND	Accumulated of the Y2024 VND
Advance		33,341,939	-	36,341,939	-
Mr. Vo Phi Nhat Huy	Chairman	14,341,939	-	14,341,939	-
Mr. Vo Tuan Hai	Member of Supervisory Board	19,000,000	-	22,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the third quarter ended 30 September 2025

7 OTHER INFORMATION (Continued)

7.2 Segment report

Segment results report for first half of the year as at 30 September 2025

Items	Trading	Real Estate Services and Rentals	Total
<i>Net revenues from sales of goods and rendering of services</i>			
- External sales revenue	274,666,053,132	17,283,623,718	291,949,676,850
Total	274,666,053,132	17,283,623,718	291,949,676,850
<i>Business expense</i>	<i>273,425,718,753</i>	<i>7,211,516,948</i>	<i>280,637,235,701</i>
- Cost of goods sold and services rendered	267,838,693,454	6,859,948,045	274,698,641,499
- Selling expenses	1,589,943,524	100,048,715	1,689,992,239
- Administrative expenses	3,997,081,775	251,520,188	4,248,601,963
Business results	1,240,334,379	10,072,106,770	11,312,441,149
- Income from financial activities			(6,679,469,501)
- Other profits			(138,424,372)
- Profit/(loss) before tax	1,240,334,379	10,072,106,770	4,494,547,276
Assets			
Cash and cash equivalents	26,950,206,178	1,695,867,463	28,646,073,641
Current receivables	107,868,870,553	50,782,864,883	158,651,735,436
Inventories	28,171,337,755	-	28,171,337,755
Other Current Assets	150,326,194	9,459,419	159,785,613
Others non - current receivables	1,411,198,958	88,801,042	1,500,000,000
Fixed Assets	1,475,009,544	110,947,420,377	112,422,429,921
Investment Property	-	20,466,379,496	20,466,379,496
Other non- current Assets	1,181,843,982	74,368,661	1,256,212,643
Long-term construction in progress		-	-
Total	167,208,793,163	184,065,161,342	351,273,954,505
Liabilities			
Current debt	126,584,164,419	7,965,429,442	134,549,593,861
Non-current debt	47,116,465,414	2,964,848,586	50,081,314,000
Total Liabilities	173,700,629,833	10,930,278,028	184,630,907,861

7.3 Comparative figures

The comparative information on the income statement and cash flow statement and related notes are Financial Statement figures for the fiscal year ended 31 December 2024 audited by CPA VIETNAM Auditing Company Limited - Northern Branch.

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Hanoi, 10 October 2025
Chairman of the Management Board

