

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

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BÁO CÁO TÀI CHÍNH

Quý III năm 2025

Financial Statements of

Third Quarter 2025

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

Thôn Văn, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

BẢNG CÂN ĐỐI KẾ TOÁN
STATEMENT OF FINANCIAL POSITION

Tại ngày 30 tháng 09 năm 2025/As at September 30, 2025

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	30/09/2025	30/09/2024
(1)	(2)	(3)	(4)	(4)
A. TÀI SẢN NGẮN HẠN/A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		202,978,772,153	209,224,948,578
I. Tiền và các khoản tương đương tiền I. Cash and cash equivalents (110 = 111 + 112)	110		45,062,818,833	67,520,442,285
1. Tiền 1. Cash	111	V.01	45,062,818,833	56,520,442,285
2. Các khoản tương đương tiền 2. Cash equivalents	112			11,000,000,000
II. Các khoản đầu tư tài chính ngắn hạn II. Short-term investments (120 = 121 + 129)	120	V.02	58,000,000,000	47,000,000,000
1. Chứng khoán kinh doanh 1. Trading securities	121		-	-
2. Dự phòng giảm giá chứng khoán kinh doanh (*) 2. Allowance for decline in value of trading securities (*)	122		-	-
3. Đầu tư nắm giữ đến ngày đáo hạn 3. Held to maturity investments	123		58,000,000,000	47,000,000,000
III. Các khoản phải thu ngắn hạn III. Short-term accounts receivable (130 = 131 + 132 + 133 + 134 + 135 + 139)	130		39,932,922,984	40,502,734,799
1. Phải thu ngắn hạn của khách hàng 1. Short-term trade receivables	131		38,061,819,274	38,850,276,971
2. Trả trước cho người bán ngắn hạn 2. Short-term advances to suppliers	132		1,119,988,710	501,457,828
3. Phải thu nội bộ ngắn hạn 3. Short-term inter-company receivables	133		-	-
4. Phải thu theo tiến độ kế hoạch hợp đồng xây dựng 4. Receivables based on agreed progress of construction contract	134		-	-
5. Phải thu về cho vay ngắn hạn 5. Short-term loan receivables	135		-	-
6. Các khoản phải thu ngắn hạn khác 6. Other short-term receivables	136	V.03	751,115,000	1,151,000,000
7. Tài sản thiếu chờ xử lý 7. Assets in shortage awaiting resolution	137		-	-
8. Dự phòng phải thu ngắn hạn khó đòi (*) 8. Allowance for doubtful short-term debts (*)	139		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	30/09/2025	30/09/2024
(1)	(2)	(3)	(4)	(4)
IV. Hàng tồn kho				
IV. Inventories	140		59,983,017,536	54,201,771,494
(140 = 141 + 149)				
1. Hàng tồn kho	141	V.04	59,983,017,536	54,201,771,494
1. Inventories				
2. Dự phòng giảm giá hàng tồn kho (*)	149		-	-
2. Allowance for decline in inventories (*)				
V. Tài sản ngắn hạn khác				
V. Other current assets	150		12,800	-
(150 = 151 + 152 + 154 + 158)				
1. Chi phí trả trước ngắn hạn	151		-	-
1. Short-term prepaid expenses				
2. Thuế GTGT được khấu trừ	152		12,800	-
2. VAT deductibles				
3. Thuế và các khoản khác phải thu nhà nước	153	V.05	-	-
3. Taxes and other receivables from the State				
4. Giao dịch mua bán lại trái phiếu Chính phủ	154		-	-
4. Reacquisition of government bonds				
5. Tài sản ngắn hạn khác	155		-	-
5. Other current assets				
B - TÀI SẢN DÀI HẠN/B - NON- CURRENT ASSETS	200		21,104,454,649	18,410,203,944
(200 = 210 + 220 + 240 + 250 + 260)				
I. Các khoản phải thu dài hạn				
I. Long-term receivables	210		-	-
(210 = 211 + 212 + 213 + 218 + 219)				
1. Phải thu dài hạn của khách hàng	211		-	-
1. Long-term trade receivables				
2. Trả trước cho người bán dài hạn	212		-	-
2. Long-term advances to suppliers				
3. Vốn kinh doanh ở đơn vị trực thuộc	213		-	-
3. Capital in subsidiaries				
4. Phải thu dài hạn nội bộ	214	V.06	-	-
4. Inter-company long-term receivables				
5. Phải thu về cho vay dài hạn	215			
5. Long-term loan receivables				
6. Phải thu dài hạn khác	216	V.07	-	-
6. Other long-term receivables				
7. Dự phòng phải thu dài hạn khó đòi (*)	219		-	-
7. Provisions for long-term bad debts (*)				
II. Tài sản cố định				
II. Fixed assets	220		20,081,418,306	18,286,050,979
(220 = 221 + 224 + 227 + 230)				
1. Tài sản cố định hữu hình				
1. Tangible fixed assets	221	V.08	10,209,119,547	7,894,043,679
(221 = 222 + 223)				
- Nguyên giá	222		101,844,993,153	96,894,608,842
- Cost				
- Giá trị hao mòn lũy kế (*)	223		(91,635,873,606)	(89,000,565,163)
- Accumulated depreciation (*)				
2. Tài sản cố định thuê tài chính				
2. Finance lease assets	224	V.09	-	-
(224 = 225 + 226)				
- Nguyên giá	225		-	-
- Cost				

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	30/09/2025	30/09/2024
(1)	(2)	(3)	(4)	(4)
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	226		-	-
3. Tài sản cố định vô hình 3. Intangible fixed assets (227 = 228 + 229)	227	V.10	9,744,130,665	10,392,007,300
- Nguyên giá - Cost	228		18,732,149,311	18,482,422,686
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	229		(8,988,018,646)	(8,090,415,386)
III. Bất động sản đầu tư III. Investment properties (240 = 241 + 242)	230	V.12	-	-
- Nguyên giá - Cost	231		-	-
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	232		-	-
IV. Tài sản dở dang dài hạn IV. Long-term unfinished asset	240	V.11	128,168,094	-
1. Chi phí sản xuất, kinh doanh dở dang dài hạn 1. Long-term work in process	241		-	-
2. Chi phí xây dựng cơ bản dở dang 2. Construction in progress	242		128,168,094	-
V. Đầu tư tài chính dài hạn V. Long-term investments (250 = 251 + 252 + 258 + 259)	250		-	-
1. Đầu tư vào công ty con 1. Investment in subsidiaries	251		-	-
2. Đầu tư vào công ty liên kết, liên doanh 2. Investments in joint ventures, associates	252		-	-
3. Đầu tư góp vốn vào đơn vị khác 3. Investments in equity of other entities	253	V.13	-	-
4. Dự phòng giảm giá đầu tư tài chính dài hạn 4. Allowance for impairments in other entities	254		-	-
5. Đầu tư nắm giữ đến ngày đáo hạn 5. Held to maturity investments	255		-	-
VI. Tài sản dài hạn khác VI. Other long-term assets (260 = 261 + 262 + 268)	260		1,023,036,343	124,152,965
1. Chi phí trả trước dài hạn 1. Long-term prepaid expenses	261	V.14	1,023,036,343	124,152,965
2. Tài sản thuế thu nhập hoãn lại 2. Deferred tax assets	262	V.21	-	-
3. Thiết bị, vật tư, phụ tùng thay thế dài hạn 3. Long-term equipment and spare parts for replacement	263		-	-
4. Tài sản dài hạn khác 4. Other long-term assets	268		-	-
TỔNG CỘNG TÀI SẢN/TOTAL ASSETS (270 = 100 + 200)	270		224,083,226,802	227,635,152,522
NGUỒN VỐN/RESOURCES				
A - NỢ PHẢI TRẢ/A - LIABILITIES (300 = 310 + 330)	300		32,823,842,503	45,402,317,666
I. Nợ ngắn hạn/Current liabilities (310 = 311 + 312 + ... + 319 + 320 + 323)	310		32,823,842,503	45,402,317,666

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	30/09/2025	30/09/2024
(1)	(2)	(3)	(4)	(4)
1. Phải trả người bán ngắn hạn 1. Short-term trade payables	311	V.15	12,567,797,283	23,031,796,305
2. Người mua trả tiền trước ngắn hạn 2. Short-term advances from customers	312		788,558,646	1,262,386,723
3. Thuế và các khoản phải nộp Nhà nước 3. Tax payables and statutory obligations	313		2,409,676,672	1,325,688,296
4. Phải trả người lao động 4. Payables to employees	314	V.16	6,910,984,813	2,635,486,285
5. Chi phí phải trả ngắn hạn 5. Accrued expenses payable	315		1,214,083,009	5,822,110,996
6. Phải trả nội bộ ngắn hạn 6. Inter-company payables	316	V.17	-	-
7. Phải trả theo tiến độ kế hoạch hợp đồng xây dựng 7. Payables based on agreed progress of construction contract	317		-	-
8. Doanh thu chưa thực hiện ngắn hạn 8. Short-term unrealized revenues	318		-	-
9. Phải trả ngắn hạn khác 9. Other payables	319		4,810,504,875	2,260,019,006
10. Vay và nợ thuê tài chính ngắn hạn 10. Short-term loans and finance lease liabilities	320	V.18	-	5,785,409,478
11. Dự phòng phải trả ngắn hạn 11. Provision for short-term payables	321		-	-
12. Quỹ khen thưởng phúc lợi 12. Bonus and welfare fund	322		4,122,237,205	3,279,420,577
13. Quỹ bình ổn giá 13. Price stabilization fund	323		-	-
14. Giao dịch mua bán lại trái phiếu Chính phủ 14. Reacquisition of government bonds	324		-	-
II. Nợ dài hạn/Long-term liabilities (330 = 331 + 332 + ... + 338 + 339)	330		-	-
1. Phải trả người bán dài hạn 1. Long-term trade payables	331		-	-
2. Người mua trả tiền trước dài hạn 2. Long-term advances from customers	332		-	-
3. Chi phí phải trả dài hạn 3. Long-term accrued expenses payable	333	V.19	-	-
4. Phải trả nội bộ về vốn kinh doanh 4. Operating capital intra-company payables	334		-	-
5. Phải trả dài hạn nội bộ 5. Inter-company long-term payables	335		-	-
6. Doanh thu chưa thực hiện dài hạn 6. Long-term unrealized revenues	336		-	-
7. Phải trả dài hạn khác 7. Other long-term payables	337	V.20	-	-
8. Vay và nợ thuê tài chính dài hạn 8. Long-term loans and finance lease liabilities	338		-	-
9. Trái phiếu chuyển đổi 9. Convertible bonds	339	V.21	-	-
10. Cổ phiếu ưu đãi 10. Preference shares	340		-	-
11. Thuế thu nhập hoãn lại phải trả 11. Deferred tax payables	341		-	-

TÀI SẢN ASSETS	Mã số Code	Thuyết minh Note	30/09/2025	30/09/2024
(1)	(2)	(3)	(4)	(4)
12. Dự phòng phải trả dài hạn 12. Provision for long-term payables	342			
13. Quỹ phát triển khoa học và công nghệ 13. Science and technology development fund	343			
B. VỐN CHỦ SỞ HỮU/B. OWNER'S EQUITY (400 = 410 + 430)	400		191,259,384,299	182,232,834,856
I. Vốn chủ sở hữu I. Equity	410		191,259,384,299	182,232,834,856
1. Vốn đầu tư của chủ sở hữu 1. Owners' shares capital	411		120,270,860,000	120,270,860,000
2. Thặng dư vốn cổ phần 2. Ordinary shares capital	412		14,060,000,000	14,060,000,000
3. Quyền chọn chuyển đổi trái phiếu 3. Option of bonds conversion	413		-	-
4. Vốn khác của chủ sở hữu 4. Other owners' capital	414		-	-
5. Cổ phiếu quỹ (*) 5. Treasury shares (*)	415		-	-
6. Chênh lệch đánh giá lại tài sản 6. Asset revaluation differences	416		-	-
7. Chênh lệch tỷ giá hối đoái 7. Foreign exchange differences	417		-	-
8. Quỹ đầu tư phát triển 8. Investment and development fund	418		38,151,435,908	38,151,435,908
9. Quỹ dự phòng tài chính 9. Financial reserve fund	419		1,044,361,588	-
10. Quỹ khác thuộc vốn chủ sở hữu 10. Other funds belonging to owners' equity	420		3,290,158,674	3,290,158,674
11. Lợi nhuận sau thuế chưa phân phối 11. Undistributed earnings	421		14,442,568,129	6,460,380,274
- LNST chưa phân phối lũy kế đến cuối kỳ trước - Post undistributed earnings	421a		10,613,014	88,691,626
- LNST chưa phân phối kỳ này - Accumulate undistributed earnings	421b		14,431,955,115	6,371,688,648
12. Nguồn vốn đầu tư XDCB 12. Capital expenditure fund	422		-	-
II. Nguồn kinh phí và quỹ khác II. Other capital and funds	430		-	-
1. Nguồn kinh phí 1. Subsidized not-for-profit funds	431	V.23	-	-
2. Nguồn kinh phí đã hình thành TSCĐ 2. Funds invested in fixed assets	432		-	-
TỔNG CỘNG NGUỒN VỐN/TOTAL RESOURCES (440 = 300 + 400)	440		224,083,226,802	227,635,152,522

Hà Nội, Ngày 14 tháng 10 năm 2025

Ha Noi, 14 October 2025

Người lập biểu
Reparer

Kế toán trưởng
Chief accountant

Tổng Giám đốc
General Director



Đỗ Minh Tâm



Phạm Thu Hà



Nguyễn Ngọc Anh

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH
STATEMENT OF COMPREHENSIVE INCOME

Tại ngày 30 tháng 09 năm 2025/As at September 30, 2025

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

Chỉ tiêu Item	Mã số Code	Thuyết minh Note	Quý III/2025 Quarter III/2025	Quý III/2024 Quarter III/2024	Lũy kế 9 tháng đầu năm 2025 Accumulated for the first 9 months of 2025	Lũy kế 9 tháng đầu năm 2024 Accumulated for the first 9 months of 2024
(1)	(2)	(3)	(4)	(4)	(6)	(7)
1. Doanh thu bán hàng và cung cấp dịch vụ 1. Revenue from sale of goods and rendering of services	01	VI.25	120,006,017,951	99,764,081,335	346,484,646,527	294,978,764,858
2. Các khoản giảm trừ doanh thu 2. Deductible items	02		7,912,337,850		20,021,392,711	.
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02) 3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		112,093,680,101	99,764,081,335	326,463,253,816	294,978,764,858
4. Giá vốn hàng bán 4. Cost of goods sold	11	VI.27	95,657,600,643	87,933,334,097	277,626,602,751	253,672,487,447
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11) 5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		16,436,079,458	11,830,747,238	48,836,651,065	41,306,277,411
6. Doanh thu hoạt động tài chính 6. Revenue from financial income	21	VI.26	714,431,536	1,391,598,953	2,053,761,533	2,699,792,397
7. Chi phí tài chính 7. Financial expenses	22	VI.28	761,195,505		2,926,989,670	
- Trong đó : Lãi vay phải trả - In which: Interest expenses	23					
8. Chi phí bán hàng 8. Selling expenses	24		2,411,209,934	2,446,853,298	10,209,677,326	9,170,740,641
9. Chi phí quản lý doanh nghiệp 9. General administrative expenses	25		7,319,774,939	3,310,865,897	19,550,169,387	19,411,308,746

Chỉ tiêu Item	Mã số Code	Thuyết minh Note	Quý III/2025 Quarter III/2025	Quý III/2024 Quarter III/2024	Lũy kế 9 tháng đầu năm 2025 Accumulated for the first 9 months of 2025	Lũy kế 9 tháng đầu năm 2024 Accumulated for the first 9 months of 2024
(1)	(2)	(3)	(4)	(4)	(6)	(7)
10. Lợi nhuận thuần từ hoạt động kinh doanh [30 = 20 + (21- 22) - (24 + 25)]	30		6,658,330,616	7,464,626,996	18,203,576,215	15,424,020,421
10. Net profit from operating activities [30 = 20 + (21- 22) - (24 + 25)]						
11. Thu nhập khác	31				22,727,273	
11. Other income						
12. Chi phí khác	32		28,920,797	194,767,470	58,437,913	203,395,125
12. Other expense						
13. Lợi nhuận khác (40 = 31 - 32)	40		(28,920,797)	(194,767,470)	(35,710,640)	(203,395,125)
13. Other profit (loss) (40 = 31 - 32)						
14. Tổng lợi nhuận trước thuế (50 = 30 + 40)	50		6,629,409,819	7,269,859,526	18,167,865,575	15,220,625,296
14. Total profit before tax (50 = 30 + 40)						
15. Chi phí thuế thu nhập DN hiện hành	51	VI.30	1,364,648,217	2,037,758,569	3,735,910,460	3,688,350,779
15. Current business income tax expenses						
16. Chi phí thuế thu nhập DN hoãn lại	52	VI.30				
16. Deferred business income tax expenses						
17. Lợi nhuận sau thuế (60 = 50 - 51 - 52)	60		5,264,761,602	5,232,100,957	14,431,955,115	11,532,274,517
17. Profit after tax						

Hà Nội, ngày 14 tháng 10 năm 2025
Ha Noi, 14 October 2025

Người lập biểu
Preparer

Kế toán trưởng
Chief accountant

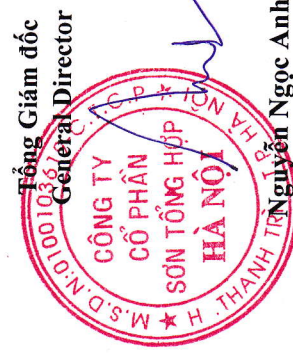
Tổng Giám đốc
General Director



Đỗ Minh Tâm



Phạm Thu Hà



Nguyễn Ngọc Anh

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

Thôn Văn, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

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

Tại ngày 30 tháng 09 năm 2025/As at September 30, 2025

Chỉ tiêu Item	Mã Code	Th. Minh Note	9/30/2025	9/30/2024
(1)	(2)	(3)	(4)	(4)
I. Lưu chuyển tiền từ hoạt động kinh doanh I. Cash flow from operating activities				
1. Tiền thu từ bán hàng, cung cấp dịch vụ và doanh thu khác 1. Cash receipts from goods sale, services supply and others	01		339,350,960,008	316,742,037,051
2. Tiền chi trả cho người cung cấp hàng hóa và dịch vụ 2. Cash payments to goods suppliers and service providers	02		(279,117,249,742)	(404,738,245,767)
3. Tiền chi trả cho người lao động 3. Cash payments to employees	03		(25,795,100,817)	(26,105,306,905)
4. Tiền chi trả lãi vay 4. Cash payments of loan interests	04		0	0
5. Tiền chi nộp thuế thu nhập doanh nghiệp 5. Cash payment of enterprise income tax	05		(3,583,327,874)	(3,718,552,338)
6. Tiền thu khác từ hoạt động kinh doanh 6. Other cash receipts from business activities	06		2,331,891,574	146,529,990,000
7. Tiền chi khác cho hoạt động kinh doanh 7. Other cash payments to production and business activities	07		(26,839,764,501)	(11,127,163,838)
Lưu chuyển tiền thuần từ hoạt động kinh doanh Net cash flows from business activities	20		6,347,408,648	17,582,758,203
II. Lưu chuyển tiền từ hoạt động đầu tư II. Cash flow from investment activities				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác 1. Cash payments to procure and/or construct fixed assets and other long-term assets	21		(214,528,663)	(463,505,000)
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các tài sản dài hạn khác 2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		0	0
3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác 3. Cash payments to provide loans, to acquire debt instruments of other units	23		(122,000,000,000)	(149,000,000,000)
4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác 4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		116,000,000,000	144,000,000,000
5. Tiền chi đầu tư góp vốn vào đơn vị khác 5. Cash payments of investments in capital contributions to other units	25		0	0
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác 6. Cash recovered from investments in capital contributions to other units	26		0	0
7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia 7. Cash receipts from loan interests, dividends and earned profits	27			2,775,907,465
Lưu chuyển tiền thuần từ hoạt động đầu tư Net cash flow from investment activities	30		(6,214,528,663)	(2,687,597,535)

Chỉ tiêu Item	Mã Code	Th. Minh Note	9/30/2025	9/30/2024
(1)	(2)	(3)	(4)	(4)
III. Lưu chuyển tiền từ hoạt động tài chính III. Cash flow from financial activities				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ sở hữu 1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31		0	0
2. Tiền chi trả vốn góp cho các chủ sở hữu, mua lại cổ phiếu của doanh nghiệp đã phát hành 2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32		0	0
3. Tiền vay ngắn hạn, dài hạn nhận được 3. Cash receipts from short- or long-term borrowings	33		0	0
4. Tiền chi trả nợ gốc vay 4. Cash repayments of principals of borrowings	34		0	0
5. Tiền chi trả nợ thuê tài chính 5. Cash repayments of financial leasing debts	35		0	0
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu 6. Cash payments of dividends or profits to owners or shareholders	36		(18,181,818,486)	0
Lưu chuyển tiền thuần từ hoạt động tài chính Net cash flow from financial activities	40		(18,181,818,486)	0
Lưu chuyển tiền thuần trong kỳ (50 = 20+30+40) Net cash flow in the period (50=20+30+40)	50		(18,048,938,501)	14,895,160,668
Tiền và tương đương tiền đầu kỳ Cash and cash equivalents at the beginning of period	60		63,111,757,334	65,716,564,411
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ Effects of changes in foreign exchange rates	61		0	0
Tiền và tương đương tiền cuối kỳ (70 = 50+60+61) Cash and cash equivalents at the end of period (70 = 50+60+61)	70	VII.34	45,062,818,833	80,611,725,079

Hà Nội, ngày 14 tháng 10 năm 2025
Ha Noi, 14 October 2025

Người lập biểu
Preparer



Đỗ Minh Tâm

Kế toán trưởng
Chief accountant



Phạm Thu Hà

Tổng Giám đốc
General Director




Nguyễn Ngọc Anh

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

Thôn Vần, Xã Thanh Liệt, Huyện Thanh Trì, Thành phố Hà Nội, Việt Nam
 Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam

THỰC HIỆN NGHĨA VỤ VỚI NGÂN SÁCH NHÀ NƯỚC/PERFORMING OBLIGATIONS TO THE STATE BUDGET
QUÝ III NĂM 2025

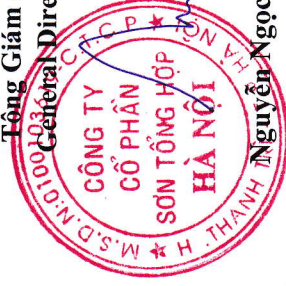
Số hiệu Number	Chỉ tiêu Item	Số còn phải nộp đầu năm The remaining amount must be paid at the beginning of the year	Phát sinh trong năm Arising during the year		Số còn phải nộp cuối kỳ The remaining amount must be paid at the end of the term
			Số phải nộp Number to be paid	Số đã nộp Number submitted	
1	2	3	4	5	6
333	Thuế và các khoản phải nộp nhà nước/Taxes and other amounts payable to the state				
33311	Thuế GTGT đầu ra/Output VAT	102,233	9,140,007,977	8,454,383,850	685,726,360
33312	Thuế GTGT hàng nhập khẩu/VAT on imported goods	-	309,648,398	309,648,398	-
3332	Thuế tiêu thụ đặc biệt/Special consumption tax	-	-	-	-
3333	Thuế xuất, nhập khẩu/Import and export tax	-	59,602,266	59,602,266	-
3334	Thuế thu nhập doanh nghiệp/Corporate income tax	1,135,142,276	1,364,648,217	1,121,022,251	1,378,768,242
3335	Thuế thu nhập cá nhân/Personal income tax	41,417,000	87,516,153	78,533,153	50,400,000
3336	Thuế tài nguyên/Resource tax	(12,800)			(12,800)
3337	Thuế nhà đất, tiền thuê đất/Real estate tax, land rent	-	285,658,247		285,658,247
3338	Thuế bảo vệ môi trường và các loại thuế khác/Environmental protection tax and other taxes	9,123,823			9,123,823
3339	Phí, lệ phí và các khoản phải nộp khác/Fees, charges and other payables	-	261,408,797	261,408,797	-
	Tổng cộng/Total	1,185,772,532	11,508,490,055	10,284,598,715	2,409,663,872

Người lập biểu
Preparer

Kế toán trưởng
Chief accountant

Hà Nội, ngày 14 tháng 10 năm 2025
 Ha Noi, 14 October 2025

Tổng Giám đốc
General Director



Đỗ Minh Tâm

Phạm Thu Hà

Nguyễn Ngọc Anh

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

1. COMPANY INFORMATION

1.1. Ownership structure

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

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

Abbreviated name: HASYNPAINTCO.

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

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

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

The total number of the Company's employees as at 30/09/2025 is: 243 people (as at 31/12/2024 is: 243 people).

1.2. Operating industries and principle activities

- Other production not yet classified: Production of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint industry, printing inks, varnishes and surface coatings;
- Wholesale of other specialized businesses that have not yet been classified into: Trading in paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to paints, printing inks, varnishes and surface coatings;
- The remaining business support service activities have not been classified anywhere: Import and export of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint, printing inks, varnishes and surface coatings;
- Wholesale of solid, liquid, gaseous fuels and related products; Wholesale crude oil; Wholesale of petroleum and related products;
- Retailing of motor fuel in specialty stores;
- Trading in real estate, land use rights belonging to owners, users or leases; Real estate business;
- Transport goods by road. Details: Cargo transportation business by car;
- Other road passenger transportation: Passenger transportation by car on fixed routes; Passenger transportation business by bus; Passenger transportation business by taxi; Passenger transport business under contracts; Business of transporting tourists by car;
- Road passenger transport in inner cities and suburbs (except for bus transport);
- (Excluding industries and trades that are prohibited by law from doing business and only doing business after fully meeting the conditions prescribed by law)/.

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

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Statement of information comparability on the financial statements

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance. Therefore, the information and figures presented in the financial statements are comparable.

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

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

2.2 Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting system

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated December 22, 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Directors of the Company ensures that it has fully complied with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements for the fiscal year ending December 31, 2024.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements

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

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: Including Cash, Bank deposits (non-term).

Cash and bank deposits are recognized on the basis of actual revenue and expenditure.

Cash equivalents

Including short-term investments, time deposits whose recovery period or maturity not exceeding 3 months from the date of investment, deposits could be liquidated into particular amount and have no liquidation risk as at reporting time.

Financial investments

Held to maturity investments

Investments held to maturity include term bank deposits, for the purpose of earning periodic interest, and other investments held to maturity.

Investments held to maturity are recorded at the original price and determined at fair value based on the recoverability of the investment.

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Foreign currency

The Company applies the Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014 guiding the handling of exchange rate differences as follows:

Operations arising in foreign currencies arising in the fiscal year shall comply with the actual exchange rate at the time of occurrence of foreign currency transactions of the commercial banks where the enterprises have transactions arising in accordance with law.

For the revaluation of foreign currency balances at the end of the period, the purchase rate of the commercial bank where the enterprise opens the account shall be announced at the time of making the financial statements.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

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

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

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

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

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

Tangible fixed assets and Depreciation

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

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

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

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

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization

The Company's intangible fixed assets are the value of land use rights and software programs reflected at the original price and are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Land use rights are depreciated according to the straight-line method of 20 years, computer software is depreciated by the straight-line method based on the estimated useful life of 03 years.

Prepaid expenses

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

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

Prepaid expenses are gradually allocated on a straight-line basis over their estimated useful lives within 03 years.

Payables

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

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

- Trade payables: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Company and the seller.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans and finance lease liabilities

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

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

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

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The expenses to be paid will be settled with the actual expenses incurred, the difference in the amount deducted in advance and the actual expenses will be refunded.

Owners' equity

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

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

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

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

Revenue and other income

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

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

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

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

Revenue deductions

Revenue deductions includes:

- Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.
- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, the Company recognises as the following principles:
- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period
- If incurred after issuance of financial statements: reducing revenue of the occurrence period

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cost of goods sold

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

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

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

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

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

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

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

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

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

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

Earnings per share

Basic earnings per shares share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period/ year.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors said that the Company operates in the departments according to the business field of production and trading of paint products, only serving this activity... and operates in a division according to the only geographical area of Vietnam. Therefore, the Company does not make a Department Report.

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

5. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**5.1 Cash and cash equivalents**

	30/09/2025 VND	31/12/2024 VND
Cash on hand	10.480.167.945	6.967.697.177
Bank deposits	34.582.650.888	56.144.060.157
Cash equivalents (term deposits of less than 3 months)		
Seabank - Lang Ha Branch		27.000.000.000
Teachcombank - Dong D Branch		
Total	45.062.818.833	90.111.757.334

5.2 Held to maturity investments

	30/09/2025 VND	31/12/2024 VND
Short-term		
Term deposits of less than 6 to 12 months at		
Seabank - Lang Ha Branch	58.000.000.000	25.000.000.000
Total	58.000.000.000	25.000.000.000

5.3 Receivables from customers

	30/09/2025 VND	31/12/2024 VND
Short-term		
Vietnam Precision Industry Company Limited		
1	641.036.447	846.767.300
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	2.425.275.522	-
HONDA Vietnam Company	8.667.393.085	10.486.341.210
BINH LAM TRADING AND SERVICES COMPANY LIMITED	1.990.617.721	2.834.961.559
Hai Phong Plastic and Mechanical Joint Stock Company	645.785.634	2.721.578.156
VIETNAM MECHANICAL AND MACHINERY ASSEMBLY JOINT STOCK COMPANY	1.637.276.720	
THAI HUY KHANG COMPANY LIMITED	658.903.706	
Other customers	21.395.530.439	6.579.863.530
Total	38.061.819.274	23.469.511.755

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

5.4 Repayments to suppliers

	30/09/2025 VND	31/12/2024 VND
Short-term		
QUANG MINH COMMUNICATION SOLUTION DEVELOPMENT JOINT STOCK COMPANY	280.098.000	
Quang Vinh Trading and Printing Services Company Limited		24.300.000
Behn Meyer Specialties (M) PLT	661.781.304	
Other customers	178.109.406	153.436.897
Total	1.119.988.710	177.736.897

5.5 Other receivables

	30/09/2025 VND	31/12/2024 VND
Short-term		
Estimated Interest on bank	750.143.836	648.495.890
Total	750.143.836	648.495.890

5.6 Inventories

	30/09/2025 Original price VND	31/12/2024 Original price VND	Preventive VND
Goods		140.000.000	-
Raw materials	29.971.303.268	38.469.967.319	-
Finished goods	30.011.714.268	30.443.658.422	-
Total	59.983.017.536	69.053.625.741	

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

5.7 Tangible fixed assets

Unit: VND

Items	Building and Structures	Machinery and Equipment	Transportation means	Other tangible fixed assets	Total
History cost					
As at 01/01/2025	23.282.105.245	47.366.008.849	14.054.568.797	14.123.788.767	98.826.471.658
- Increase		518.500.000	2289408000	41.194.444	2.849.102.444
- Completed basic construction	437.419.052				437.419.052
- Reclassification					0
- Decrease (Reclassification)			268.000.000		268.000.000
As at 30/09/2025	23.719.524.297	47.884.508.849	16.075.976.797	14.164.983.211	101.844.993.154
Accumulated depreciation					
As at 01/01/2025	20.923.741.146	46.336.783.452	9.237.749.461	13.596.891.786	90.095.165.845
- Deprecation	420.760.760	206.930.297	1.072.075.840	108.607.875	1.808.374.772
- Increase					0
- Reclassification					0
;- Decrease			268.000.000		268.000.000
- Decrease (Reclassification)					0
As at 30/09/2025	21.344.501.906	46.543.713.749	10.041.825.301	13.705.499.661	91.635.540.617
New book value					
As at 01/01/2025	2.358.364.099	1.029.225.397	4.816.819.336	526.896.981	8.731.305.813
As at 30/09/2025	2.375.022.391	1.340.795.100	6.034.151.496	459.483.550	10.209.452.537

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5.8 Intangible fixed assets*Unit: VND*

Items	Land use rights	Software	Total
History cost			
As at 01/01/2024	17.261.158.686	1.470.990.625	18.732.149.311
- Increase			
- Decrease			
As at 30/09/2025	17.261.158.686	1.470.990.625	18.732.149.311
Accumulated depreciation			
As at 01/01/2024	7.547.207.460	888.991.900	8.436.199.360
- Increase	350.702.541	201.116.745	551.819.286
- Decrease			
As at 30/09/2025	7.897.910.001	1.090.108.645	8.988.018.646
New book value			
As at 01/01/2025	9.713.951.226	581.998.725	10.295.949.951
As at 30/09/2025	9.363.248.685	380.881.980	9.744.130.665

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As at 30/06/2025

5.9 Trade payables

	30/09/2025		31/12/2024	
	Book value	Repayable	Book value	Repayable
	VND	amuont VND	VND	amuont VND
Short-term				
SII INVESTMENT AND TRADING COMPANY LIMITED	1.284.780.552	1.284.780.552	0	0
HA ANH PHAT TRADING COMPANY LIMITED	2.853.368.100	2.853.368.100	206.193.680	206.193.680
Mega Vietnam General Trading Company Limited	2.391.120.000	2.391.120.000	1.073.600.000	1.073.600.000
A.D.V Company Limited	1.421.722.368	1.421.722.368	3.350.309.600	3.350.309.600
Payable to other customers	4.616.806.263	4.616.806.263	3.206.050.758	3.206.050.758
Total	12.567.797.283	12.567.797.283	7.836.154.038	7.836.154.038

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As at 30/06/2025

5.10 Prepayments from customers

	<u>30/09/2025</u>	<u>31/12/2024</u>
	<u>VND</u>	<u>VND</u>
Short-term		
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY		840.027.392
Nam Hai Construction Trading and Service Company Limited		329.802.615
TRUNG HONG NINH THUAN ONE MEMBER CO., LTD	74.546.992	67.997.736
DAT THANH PHAT PRODUCTION AND TRADING COMPANY LIMITED		246.224.926
VAN AN INVESTMENT AND TRADING SERVICES JOINT STOCK COMPANY	102.654.936	146.987.682
Hung Thinh Investment and Production Company Limited		118.186.623
Hong Dang Company Limited		354.520.850
THANG LONG HANOI TRADING IMPORT EXPORT JOINT STOCK COMPANY		102.046.707
216 Joint Stock Company		810.322.584
Other customers	<u>611.356.718</u>	<u>455.003.147</u>
Total	<u>788.558.646</u>	<u>3.471.120.263</u>

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As at 30/06/2025

5.11 Taxes and payables to State Treasury*Unit: VND*

	01/01/2025	Additions	Paid	30/09/2025
	VND	VND	VND	VND
Value added tax		30.576.239.398	29.890.513.038	685.726.360
Value added tax on imports		1.312.047.005	1.312.047.005	-
Corporate income tax	1.226.185.656	3.735.910.460	3.583.327.874	1.121.022.251
Import-export tax		236.184.573	236.184.573	-
Personal income tax		921.716.122	921.716.122	-
Resource tax		118.400	131.200	(12.800)
Real estate tax, land rent	9.123.823	2.521.488.325	2.235.830.078	294.782.070
Other taxes and fees		490.200.506	490.200.506	-
Total	1.235.309.479	39.793.904.789	38.619.550.396	2.409.663.872

5.12 Other payables

	30/09/2025	31/12/2024
	VND	VND
Short-term		
- Union fees	2 404 747 930	2 363 085 130
- Salary withholding amounts payable to employees	6.910.984.813	5.385.425.417
- Other payables	2.405.756.945	4.453.223.878
Total	11 721 489 688	12 201 734 425

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

5.13 Owners' equity*Unit: VND***a. Changes of owners' equity**

	Owners' capital	Share premium	Development investment fund	Financial reserve fund	Other equity funds	Retained profits	Total
A	1	2	3	3	4	7	9
At as 01/01/2024	120.270.860.000	14.060.000.000	38.151.435.908	0	3.290.158.674	88.691.534	175.861.146.116
- Increase				1.044.361.588		20.772.898.816	21.817.260.404
- Profit in previous year						20.772.898.816	20.772.898.816
- Appropriation to equity funds							0
- De crease							
- Dividends							
- Appropriation to equity funds							
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	10.613.014	176.827.429.184
- Increase						14.431.955.115	14.431.955.115
- Profit in this year						14.431.955.115	14.431.955.115
- Appropriation to equity funds							0
- De crease						20.850.977.336	20.850.977.336
- Dividends						18.762.254.160	18.762.254.160
- Appropriation to equity funds						2.088.723.176	2.088.723.176
At as 30/09/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	9.121.313.626	185.938.129.796

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

6.1 Net revenues from sales and services rendered

	30/09/2025 VND	Năm 2024 VND
Sales and service revenue	346.484.646.527	417 500 932 846
Revenue deductions	20.021.392.711	167 068 515
Total	326.463.253.816	417.333.864.331

6.2 Costs of goods sold

	30/09/2025 VND	Năm 2024 VND
Costs of goods and services	277.626.602.751	345.764.918.706
Total	277.626.602.751	345.764.918.706

6.3 Financial income

	30/09/2025 VND	Năm 2024 VND
Interest income from deposit	1.391.598.953	2.557.221.803
Foreign exchange gains		10.613.015
Total	1.391.598.953	2.567.834.818

6.4 Financial Operating Expenses

	30/09/2025 VND	Năm 2024 VND
Payment discount expenses	2.926.989.670	2.426.597.473
Total	2.926.989.670	2.426.597.473

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

6.5 Selling expenses and General and administrative expenses

	30/09/2025 VND	Năm 2024 VND
<i>Selling expenses</i>	10 209 677 326	14 413 730 268
- Employee expenses	5 493 996 214	6 806 126 927
- Depreciation expenses	58 427 484	33 820 632
- Outsourcing service costs		
- Other cash expenses	4 657 253 628	7 573 782 709
<i>General and administrative expenses</i>	19 550 169 387	29 769 333 493
- Employee expenses	8 571 466 191	14 513 394 273
- Cost of tools and supplies	400 911 974	329 407 475
- Depreciation expenses	1 897 845 452	1 668 529 862
- Taxes, fees, charges	1 469 774 213	2 238 430 994
- Outsourcing service costs		
- Other cash expenses	7 210 171 557	11 019 570 889
Total	29.759.846.713	44.183.063.761

6.6 Production and business expenses by factors

	30/09/2025 VND	Năm 2024 VND
Cost of raw materials	258 315 120 001	323 921 427 345
Labor costs	10 790 716 577	13 726 549 309
Fixed asset depreciation costs	437 316 121	574 635 681
Outsourced service costs and other cash costs	10 199 197 088	14 356 226 080
Cộng	279.742.349.787	352.578.838.415

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 30/06/2025

6.7 Current corporate income tax expense

	30/09/2025 VND	Năm 2024 VND
Total accounting profit before tax	18 167 865 575	26 391 572 755
Non-deductible expenses	511 686 725	- 1 808 277 565
Subtract non-taxable income		10 613 015
Unrealized exchange rate gain		10 613 015
Total taxable income for the year	18 679 552 300	24 572 682 175
Tax rate	20%	20%
Current corporate income tax expense	3.735.910.460	4.914.536.435

7.2 Financial instruments

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

Preparer



Do Minh Tam

Accountant



Pham Thu Ha

Hanoi, 14th October 2025

General Director



Nguyen Ngoc Anh

