

HANOI TRADE JOINT STOCK CORPORATION
CONSOLIDATED FINANCIAL STATEMENTS

Q4 2025

CPA

HANOI TRADE JOINT STOCK CORPORATION

38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

CONSOLIDATED BALANCE SHEET
As at 31/12/2025
Unit: VND

ASSETS	Code	Notes	Ending Balance (As at 31/12/2025)	Beginning Balance (As at 01/01/2025)
A. CURRENT ASSETS	100		962.559.080.384	1.043.479.743.747
I. Cash and cash equivalents	110	V.01	29.863.094.979	55.312.296.140
1. Cash	111		29.363.094.979	54.812.296.140
2. Cash equivalents	112		500.000.000	500.000.000
II. Short-term financial investments	120	V.02	1.300.000.000	-
1. Held-to-maturity investments	123		1.300.000.000	-
III. Short-term account receivables	130		865.749.403.257	928.723.842.598
1. Short-term trade receivables	131	V.03	213.834.880.471	205.033.282.954
2. Short-term advances to suppliers	132	V.04	336.540.342.785	330.080.873.329
3. Receivables for current loans	135	V.05	106.287.024.654	106.637.024.654
4. Other short-term receivables	136	V.06	431.564.064.270	482.167.539.759
5. Provision for doubtful short-term receivables	137		(222.476.908.923)	(195.194.878.098)
6. Shortage of assets waiting for resolution	139		-	-
IV. Inventories	140		35.326.981.065	32.433.451.862
1. Inventories	141	V.07	35.326.981.065	32.433.451.862
2. Provision for devaluation of inventories	149			-
V. Other short-term assets	150	V.08	30.319.601.083	27.010.153.147
1. Short-term prepayments	151		13.629.377.800	13.049.229.612
2. Value added tax deductibles	152		15.509.441.401	13.384.931.451
3. Taxes and other receivables from the State budget	153		1.052.257.335	575.992.084
4. Other short-term assets	155		128.524.547	-
B. NON-CURRENT ASSETS	200		2.083.907.323.202	2.078.350.428.306
I. Long-term receivables	210		1.814.708.911	7.388.210.191
1. Long-term trade receivables	211	V.03	3.939.143.392	6.278.578.591
2. Other long-term receivables	216	V.06	1.448.486.640	1.109.631.600
3. Provision for doubtful long-term receivables	219		(3.572.921.121)	-
II. Fixed assets	220		617.298.201.179	636.354.370.484
1. Tangible fixed assets	221	V.09	571.258.997.966	590.539.700.607
- Cost	222		902.841.964.728	898.102.203.798
- Accumulated depreciation	223		(331.582.966.762)	(307.562.503.191)
2. Intangible fixed assets	227	V.10	46.039.203.213	45.814.669.877
- Cost	228		49.162.703.011	48.910.103.011
- Accumulated depreciation	229		(3.123.499.798)	(3.095.433.134)
III. Investment property	230	V.11	90.832.576.603	94.506.412.135
- Cost	231		131.527.016.822	131.527.016.822
- Accumulated depreciation	232		(40.694.440.219)	(37.020.604.687)
IV. Long-term assets in progress	240		1.028.862.532.677	963.445.908.218
1. Long-term assets in progress	241	V.12	556.119.126.034	546.582.721.998

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2. Construction in progress	242	V.13	472.743.406.643	416.863.186.220
V. Long-term financial investments	250		208.371.399.440	202.403.216.823
1. Investments in subsidiaries	251	V.14	-	-
2. Investment in associates, affiliates	252	V.15	135.598.926.658	131.429.664.041
3. Equity investments in other entities	253	V.16	90.817.472.782	89.018.552.782
4. Allowance for diminution in the value of long-term financial investments	254		(18.045.000.000)	(18.045.000.000)
5. Held-to-maturity investments	255			
VI. Other long-term assets	260		136.727.904.392	174.252.310.455
1. Long-term prepayments	261	V.17	113.114.794.025	146.143.547.484
2. Commercial advantage	269		23.613.110.367	28.108.762.971
TOTAL ASSETS	270		3.046.466.403.586	3.121.830.172.053
RESOURCES	Code	Notes	Ending Balance (As at 31/12/2025)	Beginning Balance (As at 01/01/2025)
A. LIABILITIES	300		871.542.135.221	908.018.378.524
I. Current liabilities	310		680.961.247.956	684.120.498.317
1. Short-term trade payables	311	V.18	17.712.580.263	19.005.904.129
2. Short-term advances from customers	312	V.19	1.869.331.916	3.862.989.909
3. Taxes and amounts payable to the State budget	313	V.20	865.504.576	27.863.422.423
4. Payables to employees	314		6.653.603.325	6.671.284.918
5. Short-term accrued expenses	315	V.21	22.127.322.688	19.449.276.616
6. Short-term unrealized revenues	318	V.22	9.555.040.043	9.020.595.079
7. Other current payables	319	V.23	56.502.334.087	43.871.619.548
8. Short-term loans and obligations under finance leases	320	V.24	564.980.598.742	553.632.673.379
9. Short-term provisiosn	321	V.18	466.524.003	466.524.003
10. Bonus and welfare funds	322		228.408.313	276.208.313
II. Long-term liabilities	330		190.580.887.265	223.897.880.207
1. Long-term trade payables	331	V.11	-	-
2. Long-term advances from customers	332	V.19	16.763.699.694	19.707.456.615
3. Accrued expenses	333		28.681.592	-
4. Long-term unrealized revenues	336	V.22	91.003.489.504	94.821.910.012
5. Other long-term payables	337	V.23	26.412.689.896	25.957.410.186
6. Long-term loans and obligations under finance leases	338	V.24	56.352.972.394	83.374.099.984
7. Deferred tax liabilities	341		19.354.185	37.003.410
B. EQUITY	400		2.174.924.268.365	2.213.811.793.529
I. OWNERS' EQUITY	410	V.25	2.174.924.268.365	2.213.811.793.529
1. Owners' contributed capital	411		2.200.000.000.000	2.200.000.000.000
- Ordinary shares carrying voting rights	411a		2.200.000.000.000	2.200.000.000.000
- Preferred shares	411b		-	-
2. Share premium	412		307.678.267	315.664.802
3. Option to convert bonds	413		-	-


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4. Other capitals of owners	414	-	-
5. Treasury shares (*)	415	(529.920.000)	(529.920.000)
6. Asset revaluation differences	416	10.242.057.765	10.242.057.765
7. Foreign exchange differences	417	-	-
8. Investment and development fund	418	33.381.940.928	33.381.940.928
9. Other funds under owners' equity	420	-	-
10. Retained earnings	421	(82.760.332.507)	(50.327.802.859)
- Accumulated retained earnings by the end of the previous year	421a	(52.334.079.800)	(27.225.140.160)
- Retained earnings of the current year	421b	(30.426.252.707)	(23.102.662.699)
11. Funds for capital construction investment	422	-	-
12. Non-controlling interests	429	14.282.843.912	20.729.852.893
II. Other funds	430	-	-
TOTAL RESOURCES	440	3.046.466.403.586	3.121.830.172.053

Preparer



CAO MANH TUAN

Chief Accountant



NGUYEN THU HANG

Hanoi, 29 January 2026

General Director



DUONG THI LAM

HANOI TRADE JOINT STOCK CORPORATION

38-40 Le Thai To, Hoan Kiem Ward, Ha Noi

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CONSOLIDATED INCOME STATEMENT*Q4 2025*

ITEMS	Code	Notes	Quarter 4		Cumulative	
			Current year	Previous year	Current year	Previous year
1. Gross revenue from good sold and services rendered	01	VI.26	104.260.921.533	382.539.796.008	444.825.123.856	725.852.590.734
2. Deductions	02		-	-	4.183.647	-
3. Net revenue from good sold and services rendered	10	VI.27	104.260.921.533	382.539.796.008	444.820.940.209	725.852.590.734
4. Cost of sales	11	VI.28	73.557.198.354	88.826.837.332	325.752.421.682	353.441.295.277
5. Gross profit from good sold and services rendered	20		30.703.723.179	293.712.958.676	119.068.518.527	372.411.295.457
6. Financial income	21	VI.29	14.735.951.950	17.293.786.754	61.503.733.484	71.398.142.258
7. Financial expenses	22	VI.30	18.555.190.094	85.557.953.658	61.904.699.138	160.364.262.643
<i>In which: interest expenses</i>	23		18.246.877.375	20.833.873.836	60.424.331.382	83.469.275.127
8. Share of net profit from joint-ventures, associates	24		5.681.344.089	2.624.207.190	11.119.498.172	10.531.762.361
9. Selling expenses	25	VI.31	7.284.996.714	10.046.300.233	33.984.627.624	36.972.614.334
10. General and administrative expenses	26	VI.32	39.767.907.296	224.654.367.997	124.583.807.412	286.162.866.752
11. Operating profit	30		(14.487.074.886)	(6.627.669.268)	(28.781.383.991)	(29.158.543.653)
12. Other incomes	31	VI.33	1.107.557.666	2.110.452.299	5.473.274.075	6.390.622.263
13. Other expenses	32	VI.34	4.227.063.167	1.541.266.776	9.469.250.898	4.345.052.287
14. Other profit	40		(3.119.505.501)	569.185.523	(3.995.976.823)	2.045.569.976

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CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

For the period from January 01, 2025 to December 31, 2025

Unit: VND

Items	Codes	Curent year	Previous year
I. Cash flows from operating activities	01		
<i>1. Profit before tax</i>		(32.777.360.814)	(27.112.973.677)
<i>2. Adjustments for:</i>		-	-
Depreciation of fixed assets and investment properties	02	27.315.863.338	24.724.959.846
Provisions	03	27.070.547.283	209.261.299.317
Exchange gains, losses arising from revaluation of monetary items denominated in foreign currency	04	(96.675.980)	(575.051.103)
Profits, losses from investing activities	05	(29.933.835.681)	(80.126.502.013)
Interest expenses	06	63.935.798.099	83.469.275.127
Other adjustments	07	-	-
	08	55.514.336.245	209.641.007.497
<i>3. Operating profit before movements in working capital</i>			
Increase, decrease in receivables	09	55.009.150.961	31.800.303.331
Increase, decrease in inventories	10	(12.428.171.446)	(4.609.948.503)
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(28.057.380.722)	67.105.691.131
Increase, decrease in prepaid expenses	12	9.984.039.402	(14.645.633.513)
Increase, decrease in trading securities	13	-	-
Interest paid	14	(57.903.784.599)	(82.466.072.036)
Corporate income tax paid	15	(357.811.280)	(264.884.482)
Other proceeds from operating activities	16	-	16.862.663
Other payments for operating activities	17	(59.786.621)	(157.688.778)
<i>Net cash generated by operating activities</i>	20	21.700.591.940	206.419.637.310
II. Cash flows from investing activities			
Acquisition and construction of fixed assets and other long-term assets	21	(38.040.341.690)	(29.712.206.604)
	22	15.909.090	806.883.836
Proceed from sales, disposal of fixed assets and other long-term assets	23	7.000.000.000	-
Cash outflow for lending, selling debt instruments of other entities	24	350.000.000	400.000.000
Cash recovered from lending, selling debt instruments of other entities	25	(7.349.364.000)	(3.513.000.000)
Payments for investments in other entities	26	-	167.007.017
Proceeds from disposal of investments in other entities	27	17.360.531.414	15.006.896.431
Interest earned, dividends and profits received	30	(20.663.265.186)	(16.844.419.320)
<i>Net cash flows from investing activities</i>			
III. Cash flows from financing activities			
Proceeds from share issuance, capital contribution	31	-	-
	32	-	-
Repayments of capital contributions to owners and			
Drawdown of borrowings	33	575.275.540.100	566.444.554.183
Repayments of borrowings	34	(601.768.288.947)	(737.108.331.051)
Repayments of finance lease	35	-	-

Items	Codes	Curent year	Previous year
Dividends, profits paid to shareholders	36	-	-
<i>Net cash flows from financing activities</i>	40	(26.492.748.847)	(170.663.776.868)
Net cash flows during the year (50 = 20+30+40)	50	(25.455.422.093)	18.911.441.122
Cash and cash equivalents at the beginning of year	60	55.312.296.140	36.171.253.569
Effect of exchange rate fluctuations on cash and cash equivalents	61	6.220.932	229.601.449
Cash and cash equivalents at the yend of the year (70 = 50+60+61)	70	29.863.094.979	55.312.296.140

Preparer



CAO MANH TUAN

Chief Accountant



NGUYEN THU HANG

Hanoi, 29 January 2026

General Director



**HANOI TRADE JOINT STOCK
CORPORATION**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
From 01/10/2025 to 31/12/2025

I-Operational characteristics of the Corporation

- 1- Business field: Domestic and foreign
- 2- Business lines: Import-export business, Domestic trade, Investment and development of commercial infrastructure systems.

3. The Corporation's organizational structure at the time of reporting includes:

Board of Directors

Mr Nguyen Thai Dung	Chairman of the Board of Directors
Mrs Tran Thi Tuyet Nhung	Member of the Board of Director
Mrs Tran Hue Linh	Member of the Board of Director

Board of Supervisors

Mrs Nguyen Hong Hai	Head of the Board of Supervisors
Mrs Vu Thi Quynh Trang	Member of Supervisory Board
Mr Nguyen Trong Hien	Member of Supervisory Board

Board of Management

Mr Vu Thanh Son	General Director (dismissed on 01 March 2025)
Mrs Duong Thi Lam	General Director (appointed on 01 March 2025)
	Deputy General Director (dismissed on 01 March 2025)
Mrs Do Tue Tam	Deputy General Director
Mr Le Anh Tuan	Deputy General Director (dismissed on 25 September 2025)

Chief Accountant

Mrs Duong Thi Lam	Chief Accountant (dismissed on 15th January 2025)
Mrs Nguyen Thu Hang	Chief Accountant (appointed on 15th January 2025)

4. Total number of subsidiaries: 7 Companies

5- List of important merged companies:

5.1- Parent company - Corporation

Add: 38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Parent company's interest rate: 100%

Voting rights of the Parent Company: 100%

5.2- Hapro Handicrafts Import Export and Trader Tourism Joint Stock Company

Add: 11B Trang Thi, Hoan Kiem Ward, Ha Noi

Parent company's interest rate: 52,5%

Voting rights of the Parent Company 52,5%

5.3- Hanoi Trade Infrastructure Development Investment Joint Stock Company

Add: 38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Parent company's interest rate: 92,41%

Voting rights of the Parent Company: 92,41%

5.4- Bac Giang Trade Infrastructure Development Investment Joint Stock Company

Add: TM Lot, Bac Giang City Cultural, Sports and Tourism Center, Hoang Van Thu Street, Bac Giang Ward, Bac Ninh Province

Parent company's interest rate: 60,97%

Voting rights of the Parent Company: 60,97%

5.5- Hapro Vodka Joint Stock Company

Add: Hapro Food Industrial Park, Thuan An Commune, Hanoi

Parent company's interest rate: 54,58%

Voting rights of the Parent Company: 54,58%

5.6- Hai Duong Technology Products Joint Stock Company

Add: 150 Chi Lang, Nguyen Trai Ward, Hai Phong

Parent company's interest rate: 93,51%

Voting rights of the Parent Company: 93,51%

5.7- Binh Phuoc Cashew Production Processing Import Export Joint Stock Company

Add: Number 551, Group 1, Tan Phuoc village, Dong Nai Province

Parent company's interest rate: 83,69%

Voting rights of the Parent Company: 83,69%

II- Accounting period, currency used in accounting and comparative data

1- Annual accounting period (starts from January 1 and ends on December 31).

2- Currency unit used in accounting: Vietnam Dong

III- Applicable accounting standards and regimes

1- Applicable accounting regime: Enterprise accounting regime

2- Declaration of compliance with Accounting Standards and Accounting Regime: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Regime.

3- Accounting form applied: Apply accounting software on computers.

IV- Applicable accounting policies

1- Principles for recording cash and cash equivalents.

Method of converting other currencies into currencies used in accounting.

2- Principles for recording inventory:

- Principle of recording inventory: Inventory according to actual purchase price

- Method of calculating inventory value: Regular declaration

- Inventory accounting method: Regular declaration

- Method of setting up provisions for devaluation of inventory.

3- Principles for recording and depreciating fixed assets:

- Principles for recording fixed assets (tangible, intangible, finance lease): According to the original price and remaining value of the fixed asset.

- Fixed assets depreciation method (Tangible, intangible, financial lease): According to the straight-line method.

4- Principles for recording and depreciating investment real estate:

- Principles for recording investment real estate

- Depreciation method of investment real estate

5- Principles for recording financial investments:

- Investments in subsidiaries, affiliated companies, capital contributions to jointly controlled business establishments: Equity
- Short-term securities investments: Original price
- Other short-term and long-term investments: Original price
- Method of making provisions for short-term and long-term investment price reductions: Based on the types of securities for which provisions are made
- 6- Principles for recording and capitalizing borrowing costs:
 - Principles for recording borrowing costs: Recorded in Account 635
 - Capitalization rate is used to determine borrowing costs capitalized during the period: Recorded in Account 241
- 7- Principles for recording and capitalizing other expenses:
 - Prepaid expenses: Account expenses according to regulations and allocate multiple times to production and business expenses (Account 142 allocated for 1 year, Account 242 allocated over 1 year)
 - Other costs.
 - Prepaid expense allocation method: Straight line
 - Method and time of allocation of goodwill.
- 8- Principles for recording payable expenses.
- 9- Principles and methods for recording provisions for payables.
- 10- Principles for recording equity: According to the decision to allocate State capital
 - Principles for recording the owner's investment capital, share capital surplus, and other capital of the owner.
 - Principles for recording differences in asset revaluation.
 - Principles for recording exchange rate differences: Comply with standard No. 10
 - Principles for recording undistributed profits: Recording profits after corporate income tax and regulations of Circulars 33, 64 and regulations of the Corporation.
- 11- Principles and methods of revenue recognition:
 - Sales revenue: Comply with 05 revenue recognition conditions specified in CM No. 14
 - Service provision revenue: Comply with 04 conditions for recording service provision revenue in CM No. 14
 - Financial revenue: Comply with 02 conditions for recording financial revenue specified in CM No. 14
 - Construction contract revenue.
- 12. Principles and methods of recording financial expenses: Comply with relevant standards (Do not offset financial revenue)
- 13. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses: Comply with corporate income tax law and guiding circulars and standards 17
- 14- Foreign exchange risk provisions: None
- 15- Other accounting principles and methods.

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V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

		Ending balance	Beginning balance
1. Cash and Cash equivalents			
Cash on hand		3,644,812.183	3,328,129.271
Bank demand deposits		25,718,282.796	49,006,094.977
Transferring money		-	2,478,071.892
Cash equivalents		500,000.000	500,000.000
Total		29,863,094.979	55,312,296.140
2. Short-term financial investments			
Held-to-maturity investments		1,300,000.000	-
Total		1,300,000.000	-
3. Trade receivables			
Short-term trade receivables		213,834,880.471	205,033,282.954
Long-term trade receivables		3,939,143.392	6,278,578.591
Total		217,774,023.863	211,311,861.545
4. Advances to suppliers			
Short-term advances to suppliers		336,540,342.785	330,080,873.329
Long-term advances to suppliers		-	-
Total		336,540,342.785	330,080,873.329
5. Receivables for current loans			
Short - term receivables for current loans		106,287,024.654	106,637,024.654
Long - term receivables for current loans		-	-
Total		106,287,024.654	106,637,024.654
6. Other receivables			
Other short-term receivables		431,564,064.270	482,167,539.759
Other long-term receivables		1,448,486.640	1,109,631.600
Deposit		1,448,486.640	1,109,631.600
Receivable from equitization		-	-
Total		433,012,550.910	483,277,171.359
7. Inventories			
	Ending balance	Beginning balance	
	Original price	Preventive	Preventive
Goods in transit	-	-	-
Raw Material	56,217.933	-	1,620,066.288
Tools and supplies	-	-	-
Work in progress	-	-	25,000.000
Finished goods	19,980,027.095	-	9,485,326.982
Goods	14,079,802.704	-	20,092,125.259
Goods sent for sale	-	-	-
Real estate goods	1,210,933.333	-	1,210,933.333
Total	35,326,981.065	-	32,433,451.862

The value of inventory is used as mortgage or pledge to secure payable debts:

None

8. Other short-term assets	Ending balance	Beginning balance
Short-term prepayments	13,629,377.800	13,049,229.612
Value added tax deductibles	15,509,441.401	13,384,931.451

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Taxes and other receivables from the State budget (*)	1.052.257.335	575.992.084
Total	30.319.601.083	27.010.153.147

(*) Taxes and other receivables from the State budget:

	Ending balance	Beginning balance
Corporate income tax	345.469.206	365.186.938
Import and export duties	40.000.000	40.000.000
Value added tax	580.348.800	-
Special consumption tax	50.000.000	-
Personal income tax	8.129.190	8.129.190
Land rent	1.013.797	6.411.015
Other taxes	27.296.342	156.264.941
Total	1.052.257.335	575.992.084

9. Tangible fixed assets <Details in Appendix No. 01>
10. Increases, decreases in intangible assets

	Land use rights	Computer Software	Other	Total
Cost				
<i>Opening balance</i>	<i>45.845.913.581</i>	<i>3.031.689.430</i>	<i>32.500.000</i>	<i>48.910.103.011</i>
Additions		252.600.000		252.600.000
Another increases	-		-	-
Another decreases	-	-	-	-
Liquidation and sale		-	-	-
<i>Closing balance</i>	<i>45.845.913.581</i>	<i>3.284.289.430</i>	<i>32.500.000</i>	<i>49.162.703.011</i>
Closing balance				
Accumulated amortisation	31.243.704	3.031.689.430	32.500.000	3.095.433.134
<i>Opening balance</i>	-	28.066.664		28.066.664
Depreciation during the period				
Liquidation and sale	-	-	-	-
Another decreases				-
<i>Closing balance</i>	<i>31.243.704</i>	<i>3.059.756.094</i>	<i>32.500.000</i>	<i>3.123.499.798</i>
Net book value				
<i>Opening balance</i>	<i>45.814.669.877</i>	-	-	<i>45.814.669.877</i>
<i>Closing balance</i>	<i>45.814.669.877</i>	<i>224.533.336</i>	-	<i>46.039.203.213</i>

11. Increases, decreases in investment properties

	Beginning balance	Increased during the period	Decreased during the period	Ending balance
a) Rental real estate				
Cost	131.527.016.822	-	-	131.527.016.822
- Land use rights	97.669.924.568	-	-	97.669.924.568
- Infrastructure	33.857.092.254	-	-	33.857.092.254
Accumulated Depreciation	37.020.604.687	3.673.835.532	-	40.694.440.219
- Land use rights	19.129.697.942	2.748.048.768	-	21.877.746.710
- Infrastructure	17.890.906.745	925.786.764	-	18.816.693.509
Net book value	94.506.412.135	-	-	90.832.576.603
- Land use rights	78.540.226.626	-	-	75.792.177.858
- Infrastructure	15.966.185.509	-	-	15.040.398.745

12. Long-term assets in progress

	Ending balance	Beginning balance
Le Chi housing and auxiliary area project, Gia Lam, Hanoi	556.119.126.034	546.582.721.998
Total	556.119.126.034	546.582.721.998

13. Construction in progress

Ending balance	Beginning balance
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Total		472.743.406.643	416.863.186.220
14. Investments in subsidiaries (Details in Appendix No. 02)			
15. Investment in associates, affiliates (Details in Appendix No. 02)			
16. Equity investments in other entities (Details in Appendix No. 02)			
17. Long-term prepayments		Ending balance	Beginning balance
Long-term prepayments		113.114.794.025	146.143.547.484
Total		113.114.794.025	146.143.547.484
18. Trade payables		Ending balance	Beginning balance
Short-term trade payables		17.712.580.263	19.005.904.129
Long-term trade payables		-	-
Total		17.712.580.263	19.005.904.129
19. Advances from customers		Ending balance	Beginning balance
Short-term advances from customers		1.869.331.916	3.862.989.909
Long-term advances from customers		16.763.699.694	19.707.456.615
Total		18.633.031.610	23.570.446.524
20. Taxes and amounts payable to the State budget		Ending balance	Beginning balance
Value added tax		379.807.832	27.405.500.749
Special consumption tax		-	1.981.421
Corporate income tax		198.851.667	145.469.650
Personal income tax		253.816.931	243.322.039
Land rent		-	59.628.564
Other taxes		33.028.146	7.520.000
Total		865.504.576	27.863.422.423
21. Short-term accrued expenses	Ending balance	Beginning balance	
	Value	Capable of repaying debt	Value
Other accruals	22.127.322.688	22.127.322.688	19.449.276.616
Total	22.127.322.688	22.127.322.688	19.449.276.616
22. Unrealized revenues		Ending balance	Beginning balance
Short-term unrealized revenues		9.555.040.043	9.020.595.079
Long-term unrealized revenues		91.003.489.504	94.821.910.012
Total		100.558.529.547	103.842.505.091
23. Other current payables		Ending balance	Beginning balance
Short-term other current payables		56.502.334.087	43.871.619.548
Long-term other current payables		26.412.689.896	25.957.410.186
Total		82.915.023.983	69.829.029.734
24. Loans and obligations under finance leases		Ending balance	Beginning balance
Short-term loans and obligations under finance leases		564.980.598.742	553.632.673.379

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Long-term loans and obligations under finance leases	56.352.972.394	83.374.099.984
Total	621.333.571.136	637.006.773.363

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT <Unit: VND>

26. Gross revenue from good sold and services rendered	Current period	Previous period
Sales revenue	43.559.142.709	70.753.573.287
Revenue from providing services and finished products	60.269.389.385	311.348.113.830
Real estate business revenue	432.389.439	438.108.891
Total	104.260.921.533	382.539.796.008
Revenue deductions	0	0
Trade discount		
Sales returned	-	-
Reduced sales price	-	-
Total		
27. Net revenue from good sold and services rendered	Current period	Previous period
Revenue from finished goods sold	43.559.142.709	70.753.573.287
Revenue from service provision	60.269.389.385	311.348.113.830
Revenue from providing services and finished products	432.389.439	438.108.891
Total	104.260.921.533	382.539.796.008
28. Cost of sales	Current period	Previous period
Cost of goods sold	31.344.023.029	58.252.018.325
Cost of services and finished products provided	41.981.728.634	30.343.372.316
Cost of real estate business	231.446.691	231.446.691
Total	73.557.198.354	88.826.837.332
29. Financial income	Current period	Previous period
Interest on deposit, margin	2.420.577.442	2.252.649.887
Interest on exchange rate difference	94.969.578	2.207.900.340
Dividends and profits are distributed	2.314.881.643	2.635.099.541
Profits from business cooperation	9.905.523.287	10.198.136.986
Other revenue from financial activities	-	-
Total	14.735.951.950	17.293.786.754
30. Financial expenses	Current period	Previous period
Loan interest expenses	18.246.877.375	21.447.567.076
Payment discounts, deferred sales interest	-	-
Exchange rate difference loss	308.312.719	110.990.267
Other financial expenses	-	63.999.396.315
Total	18.555.190.094	85.557.953.658
31. Selling expenses	Current period	Previous period
Employee expenses	2.728.922.325	3.224.119.311
Cost of packaging materials	54.888.946	117.110.360
Cost of tools and supplies	393.935.307	364.955.203
Fixed asset depreciation expense	341.760.812	354.782.693
Cost of hired services	2.892.108.053	4.726.523.461

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Other costs	873.381.271	1.258.809.205
Total	7.284.996.714	10.046.300.233
32. General and administrative expenses	Current period	Previous period
Employee expenses	8.426.112.455	8.299.438.046
Material costs	15.982.168	29.515.012
Cost of office supplies	77.043.830	286.518.781
Fixed asset depreciation expense	1.306.998.277	1.232.021.271
Taxes, charges and fees	(133.145.395)	190.246.368
Setting up provisions for bad debts	14.396.183.923	190.454.594.840
Cost of hired services	2.996.110.467	4.396.888.477
Other costs	12.682.621.571	19.765.145.202
Total	39.767.907.296	224.654.367.997
33. Other incomes	Current period	Previous period
Liquidation of fixed assets, tools and equipment	-	299.377.798
Other incomes	1.107.557.666	1.811.074.501
Total	1.107.557.666	2.110.452.299
34. Other expenses	Current period	Previous period
Residual value of fixed assets, liquidated tools and equipment	-	-
Other expenses	4.227.063.167	1.541.266.776
Total	4.227.063.167	1.541.266.776
35. Current corporate income tax expenses	Current period	Previous period
Corporate income tax must be paid	91.289.402	117.911.198

Preparer



CAO MANH TUAN

Chief accountant



NGUYEN THU HANG



Appendix No. 01: Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Othes	Total
Cost						
Opening balance	853.265.853.164	30.933.749.633	8.595.617.720	2.632.861.246	2.674.122.035	898.102.203.798
Buy during the period	4.047.062.975			463.995.000	49.120.000	4.560.177.975
Basic construction completed	798.112.400					798.112.400
Other increase		1.660.238.045				1.660.238.045
Liquidation and sale		568.529.445		50.000.000		618.529.445
Other decrease	1.660.238.045					1.660.238.045
Closing balance	856.450.790.494	32.025.458.233	8.595.617.720	3.046.856.246	2.723.242.035	902.841.964.728
Accumulated depreciation						
Opening balance	286.815.258.679	10.279.033.661	6.967.109.107	1.977.933.871	1.523.167.873	307.562.503.191
Depreciation during the period	22.278.109.432	1.741.642.327	234.721.008	139.922.457	40.852.314	24.435.247.538
Other increase		778.834.747				778.834.747
Liquidation and sale		364.783.967		50.000.000		414.783.967
Other decrease	778.834.747					778.834.747
Closing balance	308.314.533.364	12.434.726.768	7.201.830.115	2.067.856.328	1.564.020.187	331.582.966.762
Net book value						
Opening balance	566.450.594.485	20.654.715.972	1.628.508.613	654.927.375	1.150.954.162	590.539.700.607
Closing balance	548.136.257.130	19.590.731.465	1.393.787.605	978.999.918	1.159.221.848	571.258.997.966

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Appendix No. 02: Long-term financial investments**A Investment in associates, affiliates**

	Proportion (%)	Ending balance	Beginning balance
1 Chu Dau Ceramic Joint Stock Company	30,00%	21.115.986.626	18.537.805.237
2 Livestock Production and Trading Joint Stock Company	42,33%	3.931.306.613	4.139.555.528
3 An Phu Hung Import Export Trading Joint Stock Company	40,00%	-	-
4 Hapro Information Joint Stock Company	26,77%	997.599.891	984.214.891
5 Long Bien Joint Stock Company	30,94%	18.294.599.861	16.735.368.995
6 Asia Tower Company Limited	40,00%	19.939.013.719	21.078.638.881
7 Hanoi Agricultural Import Export Service Joint Stock Company	42,38%	25.672.338.202	25.333.198.202
8 Trang Thi Hotel Joint Stock Company	30,00%	2.144.704.362	2.263.233.440
9 Hanoi Trade and Tourist Development Joint Stock Company	40,00%	10.571	10.571
10 Buoi Market Services and Trading Investment Joint Stock Company	30,00%	4.327.940.234	4.200.696.069
11 Hanoi FoodStuff Joint Stock Company	20,00%	6.389.251.630	12.208.257.417
12 Thuy Ta Joint Stock Company	30,00%	23.992.847.431	18.530.028.527
13 Thuy Ta Food Joint Stock Company	30,00%	8.793.327.518	7.418.656.283
Total		135.598.926.658	131.429.664.041

B Equity investments in other entities

	Proportion (%)	Ending balance	Beginning balance
1 Hanoi Trading Service Fashion Joint Stock Company	15,00%	17.154.346.367	17.154.346.367
2 VNN Trading and Investment Joint Stock Company	6,11%	1.295.000.000	1.295.000.000
3 Hanoi Milk Joint Stock Company	0,23%	788.160.603	788.160.603
4 Global Property Investment Corporation	2,40%	32.203.288.931	30.404.368.931
5 Construction Investment And Trading - Cointra Joint Stock Company	10,00%	1.000.000.000	1.000.000.000
6 Trang Tien Investment and Trading Company Limited	10,00%	10.065.485.897	10.065.485.897
7 Chu Dau Hai Duong Porcelain Ceramics Joint Stock Company	2,67%	-	-
8 Tan My Production Trading and Services Joint Stock Company	5,57%	7.082.706.930	7.082.706.930
9 Nga Tu So Market Trade Center Joint Venture		5.550.000.000	5.550.000.000
10 LANG YEN TRADING JOINT STOCK COMPANY	5,00%	2.108.484.054	2.108.484.054
11 Viet Ha Cashew Import Export Joint Stock Company	5,00%	-	-

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12 Hapro Four Seasons Culinary Joint Stock Company	16,85%	2.870.000.000	2.870.000.000
13 Hapro Distribution Joint Stock Company	5,00%	500.000.000	500.000.000
14 Hanoi Supermarket Development Joint Stock Company	16,56%	10.200.000.000	10.200.000.000
Total		90.817.472.782	89.018.552.782

