



ALTA COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS FOURTH QUARTER OF 2025



**CONSOLIDATED STATEMENT OF FINANCIAL POSITION***(As at December 31, 2025)*

Unit : VNĐ

ASSET	CODE	NOTE	December 31, 2025	January 1, 2025
(1)	(2)	(3)	(4)	(5)
A - Current				
ASSETS(100)=110+120+130+140+150	100		212,962,083,490	227,274,462,809
I. Cash and cash equivalents	110		13,430,252,141	14,026,780,968
1. Cash	111	V.01	10,397,133,747	12,026,780,968
2. Cash equivalents	112		3,033,118,394	2,000,000,000
II. Short-term investments	120	V.02	74,036,820,322	58,287,291,464
1. Trading securities	121		725,549,276	725,549,276
2. Provision for short-term investment depreciation (*)	122		(107,552,575)	(81,014,775)
3. Held-to-maturity investments	123		73,418,823,621	57,642,756,963
III. Short-term receivables	130		88,091,552,695	99,522,986,806
1. Customer receivables	131		64,960,511,219	84,794,313,581
2. Prepayment to the seller	132		23,205,072,698	14,714,654,000
3. Short-term internal receivables	133		-	-
4. Short-term loan receivables	135	V.03	-	-
5. Other receivables	136		147,265,123	235,315,570
6. Provision for short-term doubtful	137		(221,296,345)	(221,296,345)
IV. Inventory	140		35,887,639,832	52,838,780,692
1. Inventory	141	V.04	35,887,639,832	52,838,780,692
2. Provision for inventory price reduction (*)	149		-	-
V. Other short-term assets	150		1,515,818,500	2,598,622,879
1. Short-term prepaid expenses	151		1,305,007,064	1,529,616,251
2. Deductible VAT	152		4,673,460	912,122,650
3. Taxes and other amounts receivable from the State	153	V.05	206,137,976	156,883,978
5. Other short-term assets	155		-	-
B - LONG-TERM ASSETS(200 = 210 + 220 + 240 + 250 + 260)	200		141,984,379,271	130,903,128,962
I- Long-term receivables	210		1,686,126,251	427,860,479
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to the seller	212		-	-
3. Business capital in affiliated units	213		-	-
5. Long-term loan receivables	215	V.06	-	-
6. Other long-term receivables	216	V.07	1,686,126,251	427,860,479
7. Provision for long-term doubtful receivables (*)	219		-	-

ASSET	MÃ SỐ	TM	December 31, 2025	January 1, 2025
(1)	(2)	(3)	(4)	(5)
II. Fixed assets	220		75,701,747,232	65,249,319,295
1. Tangible fixed assets	221	V.08	58,897,078,511	61,421,614,544
- Original price	222		239,699,563,144	224,084,100,248
Accumulated depreciation value (*)	223		(180,802,484,633)	(162,662,485,704)
2. Financial leased fixed assets	224	V.09	13,331,994,586	129,420,200
- Original price	225		15,963,390,074	1,109,316,000
Accumulated depreciation value (*)	226		(2,631,395,488)	(979,895,800)
3. Intangible fixed assets	227	V.10	3,472,674,135	3,698,284,551
- Original price	228		7,324,530,397	7,324,530,397
Accumulated depreciation value (*)	229		(3,851,856,262)	(3,626,245,846)
			-	
III. Investment real estate	230	V.12	23,749,678,431	30,483,293,954
- Original price	231		51,544,546,189	57,552,819,888
Accumulated depreciation value (*)	232		(27,794,867,758)	(27,069,525,934)
			-	
IV. Long-term unfinished assets	240	V.12	1,937,220,037	2,134,981,677
1. Long-term unfinished business costs	241		-	
2. Cost of unfinished basic construction	242		1,937,220,037	2,134,981,677
V. Long-term financial investment	250		27,128,952,214	22,852,121,455
1. Investment in subsidiaries	251		-	
2. Investment in joint ventures and associates	252		26,969,253,014	22,323,220,078
3. Investing capital in other units	253	V.13	159,699,200	159,699,200
4. Held-to-maturity investments	255		-	369,202,177
VI. Other long-term assets	260		11,780,655,106	9,755,552,102
1. Long-term prepaid expenses	261	V.14	11,669,083,677	9,633,837,816
2. Deferred income tax assets	262	V.21	111,571,429	121,714,286
3. Other long-term assets	268		-	
TOTAL ASSETS(270 = 100 + 200)	270		354,946,462,761	358,177,591,771
CAPITAL SOURCES	MÃ SỐ	TM	December 31, 2025	January 1, 2025
(1)	(2)	(3)	(4)	(5)
C - LIABILITIES PAYABLE(300 = 310 + 320)	300		134,650,066,228	143,294,876,006
I. Short-term debt	310		122,331,205,457	139,918,144,393
1. Payable to seller	311		39,335,098,265	60,393,009,818
2. Buyer pays in advance	312		4,361,555,081	3,732,129,839
3. Taxes and other payments to the State	313	V.16	2,966,905,443	2,188,095,226
4. Must pay employees	314		11,833,970,073	10,957,453,048
5. Short-term payable expenses	315	V.17	-	
6. Payable according to construction contract	317		-	
7. Unrealized revenue	318		-	
8. Other short-term payables	319	V.18	9,904,305,920	30,226,279,981
9. Short-term loans and financial leases	320		47,229,001,900	31,720,807,706
10. Short-term payables provision	321		6,000,000,000	
11. Reward and welfare fund	322		700,368,775	700,368,775

CAPITAL SOURCES	MÃ SỐ	TM	December 31, 2025	January 1, 2025
(1)	(2)	(3)	(4)	(5)
II. Long-term debt	330		12,318,860,771	3,376,731,613
1. Long-term payables to sellers	331		-	
2. Long-term prepayment by buyer	332	V.19	-	239,171,074
3. Other long-term payables	333		-	158,000,000
8. Long-term loans and financial leases	338	V.20	9,987,902,778	326,120,000
11. Deferred income tax payable	341	V.21	2,330,957,993	2,653,440,539
6. Unemployment benefit provision	336		-	
12. Long-term payable provisions	342		-	
13. Science and Technology Development Fund	343		-	
D - OWNER'S EQUITY(400 = 410 + 430)	400		220,296,396,533	214,882,715,765
I. Equity	410	V.22	220,296,396,533	214,882,715,765
1. Owner's capital	411		61,725,230,000	61,725,230,000
- Common shares with voting rights	411a		61,725,230,000	61,725,230,000
- Preferred shares	411b		-	
2. Share capital surplus	412		137,662,054,443	137,662,054,443
4. Other owners' capital	414		2,140,945,047	2,140,945,047
5. Treasury shares (*)	415		(11,666,581,607)	(11,666,581,607)
6. Difference in asset revaluation	416		-	
7. Exchange rate differences	417		-	
8. Development investment fund	418		2,243,857,861	2,243,857,861
9. Business arrangement support fund	419		-	
11. Undistributed profit after tax	421		28,190,890,789	22,777,210,021
Undistributed profit after tax at the end of the previous period	421a		18,426,164,742	19,612,527,561
- Undistributed profit after tax at the end of this period	421b		9,764,726,047	3,164,682,460
			-	
TOTAL CAPITAL(430 = 300 + 400)	440		354,946,462,761	358,177,591,771

Preparer

Nguyen Thi Ngoc Duyen

Chief Accountant

Nguyen Thi Ngoc Duyen

Ho Chi Minh city, January 30th, 2026

General Director



Hoang Minh Anh Tu



4rd QUARTER OF 2025 CONSOLIDATED INCOME STATEMENT QUARTER IV - 2025

Unit : VNĐ

ITEM	COD E	NOT E	QUARTER IV		Accumulated to this quarter of 2025	Accumulated to this quarter of 2024
			2025	2024		
1	2		3	4	5	6
1. Sales and service revenue	1	15	115,664,757,416	140,425,904,297	426,407,428,166	415,008,580,982
2. Revenue deductions	2		169,804,229	10,193,129	224,315,174	192,748,442
3. Net revenue from sales and service provision (10 = 01 - 02)	10		115,494,953,187	140,415,711,168	426,183,112,992	414,815,832,540
4. Cost of goods sold	11	16	91,705,437,055	119,637,653,890	362,250,233,453	365,095,055,850
5. Gross profit from sales and service provision (20 = 10 - 11)	20		23,789,516,132	20,778,057,278	63,932,879,539	49,720,776,690
6. Financial revenue	21	17	1,557,678,193	(166,116,969)	4,694,972,566	4,464,181,214
7. Financial costs	22	18	1,898,698,334	1,361,290,173	4,699,235,839	4,184,141,295
- Including: Interest expense	23		838,504,041	585,703,111	2,798,569,111	2,418,648,878
8. Profit (loss) in associated companies and joint ventures	24		1,443,095,602	885,510,185	2,870,736,220	1,029,819,932
9. Selling expenses	25		7,612,277,446	5,019,552,206	24,222,050,867	17,946,747,218
10. Business management costs	26		9,965,829,582	7,470,534,567	30,615,820,876	27,784,254,281
11. Net profit from business activities {30 = 20 + (21 - 22) - (24 + 25)}	30		7,313,484,565	7,646,073,548	11,961,480,743	5,299,635,042
12. Other income	31		18,621,999	4,807,751	185,405,351	150,569,026
13. Other expenses	32		225,206,988	54,801,411	1,027,246,570	126,866,377
14. Other profits (40 = 31 - 32)	40		(206,584,989)	(49,993,660)	(841,841,219)	23,702,649
15. Total accounting profit before tax (50 = 30 + 40)	50		7,106,899,576	7,596,079,888	11,119,639,524	5,323,337,691
16. Current corporate income tax expense	51		948,224,300	729,885,401	1,605,752,602	482,076,931
17. Current deferred corporate income tax expense	52		(285,508,671)	756,117,819	(250,839,125)	1,676,578,300
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		6,444,183,947	6,110,076,668	9,764,726,047	3,164,682,460
18.1. Profit after tax of parent company	61		6,444,183,947	6,110,076,668	9,764,726,047	3,164,682,460
18.2. Profit after tax of non-controlling shareholders	62		-	-	-	-
19. Basic earnings per share (*)	70		1,123	1,066	1,702	552

Prepaper

Chief Accountant

Ho Chi Minh city, January 30th, 2026
General Director



Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu

**CONSOLIDATED STATEMENT OF CASH FLOWS***for the period ended December 31, 2025*

Unit : VND

ITEM	Code	Accumulated to this quarter of 2025	Accumulated to this quarter of 2024
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
I. Cash flow from operating activities			
<i>1. Profit before tax</i>	1	11,119,639,524	5,323,337,691
		-	
<i>2. Adjustments for the amounts</i>		22,357,278,331	15,241,609,276
- Depreciation of fixed assets	2	21,040,662,613	17,337,510,166
- Provisions	3	(169,982,551)	66,814,800
- Unrealized exchange rate gains and losses	4	1,558,765,378	125,708,848
- Profit and loss from investment activities	5	(2,870,736,220)	(4,707,073,416)
- Interest expense	6	2,798,569,111	2,418,648,878
- Other adjustments	7	-	
<i>3. Operating profit before changes in working capital</i>	8	33,476,917,855	20,564,946,967
- Increase, decrease in receivables	9	3,651,222,318	(36,903,436,318)
- Increase, decrease inventory	10	16,951,140,860	(12,603,888,630)
Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	(33,360,942,839)	41,072,811,965
- Increase, decrease prepaid expenses	12	(1,810,636,674)	10,779,061,890
- Increase, decrease of trading securities	13	(169,982,551)	(109,500,000)
- Interest paid	14	(2,798,569,111)	(2,418,648,878)
- Corporate income tax paid	15	(646,437,109)	(1,014,130,355)
Other income from business activities	16	185,405,351	
- Other expenses for business operations	17	(1,027,246,570)	
Net cash flow from operating activities	20	14,450,871,530	19,367,216,641
		-	
II. Cash flow from investing activities		-	
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	(19,962,492,808)	(22,023,007,577)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22	208,821,549	2,152,240,481
3. Money spent on lending and purchasing debt instruments of other entities	23	-	(39,214,383,788)
4. Money recovered from lending and reselling debt instruments of other entities	24	-	53,566,897,637
5. Money spent on capital investment in other units	25	-	
6. Recovery of capital investment in other entities	26	-	
7. Interest income, dividends and profits distributed	27	5,962,029,394	4,383,720,928
Net cash flow from investing activities	30	(13,791,641,865)	(1,134,532,319)
		-	
III. Cash flow from financial activities		-	
1. Proceeds from issuing shares and receiving capital contributions from owners	31	-	

ITEM	Code	Accumulated to this quarter of 2025	Accumulated to this quarter of 2024
1	2	3	4
2. Money to pay capital contributions to owners, buy back shares issued by the enterprise	32	-	
3. Short-term and long-term loans received	33	120,217,245,924	117,050,110,098
4. Loan principal repayment	34	(116,481,435,570)	(122,017,545,444)
5. Money spent on financial lease debt payments	35	(1,549,543,446)	(177,490,560)
6. Dividends and profits paid to owners	36	(3,442,025,400)	(5,796,049,000)
<i>Net cash flow from financing activities</i>	40	<i>(1,255,758,492)</i>	<i>(10,940,974,906)</i>
Net cash flow during the period (50 = 20+30+40)	50	(596,528,827)	7,291,709,416
Cash and cash equivalents at the beginning of the period	60	14,026,780,968	6,735,071,552
Impact of foreign exchange rate changes	61	-	
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	13,430,252,141	14,026,780,968

Preparer

Chief Accountant

Ho Chi Minh city, January 30th, 2026

General Director



Nguyen Thi Ngoc Duyen



Nguyen Thi Ngoc Duyen



Hoang Minh Anh Tu



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

QUARTER IV - 2025

. BUSINESS ACTIVITIES CHARACTERISTICS

Form of capital ownership

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

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

The company has the following affiliated units:

Unit name	Address	Business activities
- Alta Export Manufacturing Factory	Ho Chi Minh City	Production of plastic
- Alta General Printing Enterprise	Ho Chi Minh City	Printing
- Entertainment center	Ho Chi Minh City	Entertainment center,
- Unique Wedding and Entertainment Convention Center	Ho Chi Minh City	Business and rental premises

The company has the following subsidiaries:

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

The company has the following joint ventures and associates:

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

Business field

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

Business lines

- + Production of printing industry, paper packaging industry, plastic packaging industry, tissue industry, paper smart cards...
- + Production of plastic chemicals and colored plastic beads
- + Commercial, service and entertainment business

ACCOUNTING POLICIES AND REGIMES APPLIED AT THE COMPANY

Account (5)

The Company's annual accounting period begins on January 1 and ends on December 31 of each year.

The currency used in accounting records is Vietnamese Dong (VND).

Applicable Accounting Standards and Regimes

Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2012/QĐ-BTC dated December 22, 2014 of the Minister of Finance.

Statement on compliance with Accounting Standards and Accounting Regime

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

Applicable accounting form

The company applies computerized accounting.

Basis of financial statement consolidation

The Company's consolidated financial statements are prepared on the basis of consolidating the Company's separate financial statements and the financial statements of the subsidiaries controlled by the Company.

Minority interests represent the profit or loss and net assets not held by the Company's shareholders and are presented in a separate item on the Consolidated Balance Sheet and Consolidated Income Statement.

Investment in associates

An associate is an entity in which the Company has significant influence but which is neither a subsidiary nor a joint venture of the Company. In the Consolidated Financial Statements, investments in associates are accounted for using the equity method.

Principles of recording cash and cash equivalents

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

Principles for recording provisions for doubtful debts

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

Principles of inventory recognition

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

Inventory value is determined by the weighted average method.



Inventories are accounted for using the perpetual inventory method.

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

Principles of recording and depreciating fixed assets

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

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

- Houses and structures	05 - 50 year
(5) Machinery and equipment	05 - 10 year
- Means of transport	05 - 07 year
- Office equipment	04 - 07 year
- Management software	03 year
- Land use rights	48 year

Principles of recording investment real estate

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

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

Principles of recording financial investments

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

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

Securities investments at the reporting date, if:

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

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

Principles of recognition and capitalization of borrowing costs



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

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

Principles of recording and allocating prepaid expenses

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

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

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

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

Principles of recording payable expenses

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

Principles for recording provisions for payables

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

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

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

Principles of equity recognition

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

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

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

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

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

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

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

Foreign currency transactions

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

Principles and methods of revenue recognition

Sales revenue

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

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

Service revenue

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

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



- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

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

Financial operating revenue

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

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

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

Principles and methods of recording financial expenses

Expenses recorded in financial expenses include:

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

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

Principles and methods of recording taxes

Current tax

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

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

Item	December 31, 2025	January 1, 2025
- Cash	1,183,246,091	734,417,962
- Demand deposits	9,213,887,656	11,292,363,006
- Cash equivalents	3,033,118,394	2,000,000,000
Total	13,430,252,141	14,026,780,968

2- Financial investments

Item	December 31, 2025	January 1, 2025
- Trading securities	725,549,276	725,549,276
- Provision for short-term investment depreciation	(107,552,575)	(81,014,775)
- Savings deposits from 3 months to 12 months	73,049,621,444	57,642,756,963
- Savings deposits from 12 months to 36 months	369,202,177	369,202,177
Total	74,036,820,322	58,656,493,641

3- Other receivables

Item	December 31, 2025	January 1, 2025
- Employee advances must be collected.	25,000,000	
- Must collect social insurance + health insurance + unemployment insurance	58,110,885	154,378,400
- Short-term deposits and bets	67,537,436	36,637,436
- Long-term deposit and escrow	1,618,588,815	427,860,479
- Other receivables	64,154,238	44,299,734
Total	1,833,391,374	663,176,049

4- Inventory:

Item	December 31, 2025	January 1, 2025
- Raw materials	19,907,651,639	14,714,188,487
- Tools, equipment	4,032,032,515	2,422,745,058
- Cost of unfinished production and business	2,110,537,704	4,363,208,669
- Finished products	6,970,200,018	29,280,869,423
- Goods	2,867,217,956	2,057,769,055
Total	35,887,639,832	52,838,780,692

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06 - Taxes and other payments to the state:

Item	Beginning of year receivables	Amount payable at the beginning of the year	Amount payable during the period	Amount actually paid during the period	Ending receivables	Amount payable at the end of the period
Value Added Tax	36,369,896	1,138,797,850	18,394,245,790	18,193,205,474	67,926,342	1,271,911,824
Export and Import Tax			656,596,650	656,596,650		
Corporate Income Tax	120,514,082	461,061,364	1,636,672,316	646,437,109	120,514,082	1,451,296,571
Personal Income Tax		588,236,012	1,561,420,468	1,967,896,961	17,697,552	181,759,519
Real Estate Tax, Land Rent			145,912,645	145,912,645		-
Contractor Tax			63,586,195	63,586,195		
Fees, charges and other amounts payable			24,000,000	24,000,000		
Total	156,883,978	2,188,095,226	22,482,434,064	21,697,635,034	206,137,976	2,904,967,914

07 - Increase and decrease of tangible fixed assets:

Item	Houses and structures	Machinery and equipment	Management equipment and tools	Means of transport and transmission	Other fixed assets	Total
Beginning balance	47,433,157,840	153,945,290,186	6,738,054,442	15,508,986,609	458,611,171	224,084,100,248
- Purchase during the period	184,940,705	17,875,479,376	1,248,400,000	653,672,727	-	19,962,492,808
- Liquidation, sale		(4,347,029,912)				(4,347,029,912)
- Purchase of fixed assets of Media company		5,657,078,623				5,657,078,623
- Address for selling fixed assets of Plastics company		(5,657,078,623)				(5,657,078,623)
Ending balance	47,618,098,545	167,473,739,650	7,986,454,442	16,162,659,336	458,611,171	239,699,563,144
Accumulated depreciation						
Beginning balance	41,791,814,836	101,610,623,447	6,611,724,529	12,380,435,851	267,887,041	162,662,485,704
Depreciation during the period	1,467,316,726	15,323,699,336	219,343,883	2,737,127,133	342,223,295	20,089,710,373
- Liquidation, sale		(1,949,711,444)				(1,949,711,444)
- Purchase of fixed assets of Media company		2,168,546,812				2,168,546,812
- Address for selling fixed assets of Plastics company		(2,168,546,812)				(2,168,546,812)
Ending balance	43,259,131,562	114,984,611,339	6,831,068,412	15,117,562,984	610,110,336	180,802,484,633
Residual value of tangible fixed assets						
- At the beginning of the period	5,641,343,005	52,334,666,739	126,329,913	3,128,550,758	190,724,130	61,421,614,544
- At the end of the period	4,358,966,984	52,489,128,311	1,155,386,030	1,045,096,352	(151,499,165)	58,897,078,511

08- Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Total
Original price of intangible fixed assets			
Beginning balance	6,237,885,093	1,086,645,304	7,324,530,397
- Purchase during the period			-
Ending balance	6,237,885,093	1,086,645,304	7,324,530,397
Accumulated depreciation			
Beginning balance	2,876,150,542	750,095,304	3,626,245,846
Depreciation during the period	149,410,416	76,200,000	225,610,416
Ending balance	3,025,560,958	826,295,304	3,851,856,262
Net carrying amount			
- Beginning balance	3,361,734,551	336,550,000	3,698,284,551
- Ending balance	3,212,324,135	260,350,000	3,472,674,135

09- Cost of unfinished basic construction:

Item	December 31, 2025	January 1, 2025
Purchase of fixed assets	225,624,000	271,381,000
+ Parking fee at Celadon	-	174,685,000
+ Fast Business software design cost	225,624,000	96,696,000
Major repairs to fixed assets	1,711,596,037	1,863,600,677
+ Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai	815,685,185	650,870,370
+ Equipment, material and construction management fees for the fire protection system of the Solar Power System (Phase 1)	895,910,852	1,212,730,307
Total	1,937,220,037	2,134,981,677

10- Investment properties

Item	Houses, buildings	Infrastructure	Total
Original cost of investment real estate			
- Beginning balance	42,185,879,276	15,366,940,612	57,552,819,888
- Decrease in period	(6,008,273,699)		
- Ending balance	36,177,605,577	15,366,940,612	51,544,546,189
Accumulated depreciation			
- Beginning balance	11,702,585,322	15,366,940,612	27,069,525,934
- Increase in period	725,341,824	-	725,341,824
- Depreciation amount	725,341,824	-	725,341,824
- Ending balance	12,427,927,146	15,366,940,612	27,794,867,758
Residual value of investment property			
- Beginning balance	30,483,293,954	-	30,483,293,954
- Ending balance	23,749,678,431	-	23,749,678,431

11- Long-term financial investments

Item	Original cost of investment	Accumulated Profit (Loss) up to December 31, 2025	Total
- Investment in associated companies and joint ventures			
+ <i>Au Lac Advertising Printing Trading Joint Stock Company</i>	7,520,000,000	19,449,253,014	26,969,253,014

Details of the Company's associates as at December 31, 2025 are as follows

Item	Place of establishment and operation	Rate of benefit	Voting rights ratio	Main business activities
+ <i>Au Lac Advertising Printing Trading Joint Stock Company</i>	Ho Chi Minh City	37,6%	37,6%	Printing, advertising

Item	December 31, 2025		January 1, 2025	
	Số lượng	Giá trị	Số lượng	Giá trị
- Other long-term investments				
+ <i>Buy shares of Dong Nai Pharmaceutical Company</i>	11,052	100,199,200	11,052	100,199,200
+ <i>Buy shares of Le Hoa Paper Joint Stock Company</i>	5,450	59,500,000	5,450	59,500,000
Total	16,502	159,699,200	16,502	159,699,200

12- Upfront costs

Item	December 31, 2025	January 1, 2025
Short term	1,504,909,860	1,529,616,251
- CCDC used	199,902,796	404,237,223
- Other short-term prepaid expenses	1,305,007,064	1,125,379,028
Long term	11,538,759,001	9,633,837,816
- Asset repair costs awaiting allocation	1,208,231,702	292,586,930
- CCDC used	10,295,738,239	7,108,249,470
- Other long-term prepaid expenses	34,789,060	2,233,001,416
Total	11,538,759,001	11,163,454,067

13- Loans and debts

Item	December 31, 2025	January 1, 2025
- Short-term loans (VND)		
+ <i>VCB Foreign Trade Bank</i>	47,229,001,900	29,947,108,092
- Long-term loans		
+ <i>VCB Foreign Trade Bank</i>		540,200,000
+ <i>VP Bank</i>		1,456,083,454
- Financial leasing debt	9,987,902,778	103,536,160
Cộng	57,216,904,678	32,046,927,706

13- Other short-term payables and receivables

Item	December 31, 2025	January 1, 2025
- Union fees	207,425,809	7,154,698
- Social insurance, health insurance,	-	1,068,245
- Deposit and betting	7,524,182,872	7,290,182,872
- Dividends and profits payable	-	60,386,030
- Fund arrangement upon equitization	1,016,597,442	1,016,597,442
- Other payables	1,156,099,797	21,850,890,694
Total	9,904,305,920	30,226,279,981

14- Owner's Equity

a- Equity fluctuation comparison table

Item	Owner's equity	Other owners' equity	Share capital surplus	Treasury stock	Development investment fund	Undistributed earnings after tax	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Last year's opening balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	20,818,821,821	212,924,327,565
Profit in the previous year						3,164,682,460	3,164,682,460
- Profit distribution						(5,736,709,000)	(5,736,709,000)
- Adjusting consolidation errors of previous periods						3,621,394,861	3,621,394,861
Last year ending balance							
This year beginning balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	21,868,190,142	213,973,695,886
- Profit / Loss this year						9,764,726,047	9,764,726,047
- Profit distribution						(3,442,025,400)	(3,442,025,400)
Ending balance	61,725,230,000	2,140,945,047	137,662,054,443	(11,666,581,607)	2,243,857,861	28,190,890,789	220,296,396,533

b- Details of owner's investment capital

Item	December 31, 2025	January 1, 2025
- State capital contribution	7,602,110,000	7,602,110,000
- Capital contributions of other entities	54,123,120,000	54,123,120,000
Total	61,725,230,000	61,725,230,000

* Value of bonds converted into shares during the year

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

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

Item	December 31, 2025	January 1, 2025
* Owner's equity		
+ Beginning capital contribution	61,725,230,000	61,725,230,000
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution	61,725,230,000	61,725,230,000
- Dividends, distributed profits		

d- Stocks

Item	December 31, 2025	January 1, 2025
Number of shares registered for issuance	6,172,523	6,172,523
- Number of shares sold to the public	6,172,523	6,172,523
+ Common stock	6,172,523	6,172,523
+ Preferred shares		
- Number of additional shares issued		
+ Common stock		
+ Preferred shares		
- Number of shares bought back	435,814	435,814
+ Common stock	435,814	435,814
+ Preferred shares		
Number of shares outstanding	5,736,709	5,736,709
+ Common stock	5,736,709	5,736,709
+ Preferred shares		
Par value of outstanding shares	10,000	10,000

e- Corporate funds:

Item	December 31, 2025	January 1, 2025
- Development investment fund	2,243,857,861	2,243,857,861
Total	2,243,857,861	2,243,857,861

15- Total revenue from Sales of goods and rendering of services:

Item	December 31, 2025	December 31, 2024
- Sales revenue and service provision	426,407,428,166	415,008,580,982
+ Sales revenue	312,564,175,095	311,839,616,078
+ Service revenue	113,843,253,071	103,168,964,904
- Revenue deductions	224,315,174	192,748,442
+ Returned goods	145,030,070	81,165,029
+ Discount on sales	1,747,500	111,583,413
+ Sales discount	77,537,604	
- Net revenue	426,183,112,992	414,815,832,540
In which: + Net revenue from goods exchange	312,339,859,921	311,646,867,636
+ Net revenue from service exchange	113,843,253,071	103,168,964,904

16- Cost of goods sold:

Item	December 31, 2025	December 31, 2024
- Cost of finished products and goods supplied	283,817,850,576	271,533,345,187
- Cost of services provided	78,432,382,877	93,561,710,663
Total	362,250,233,453	365,095,055,850

17- Financial revenue:

Item	December 31, 2025	December 31, 2024
- Deposit interest, loan interest	2,993,514,697	3,840,079,771
- Dividends and profits shared	511,290,016	485,921,600
- Exchange rate difference profit arising during the period	95,195,233	137,577,103
- Other financial interests	1,094,972,620	602,740
Total	4,694,972,566	4,464,181,214

18- Chi phí tài chính:

Item	December 31, 2025	December 31, 2024
- Loan interest	2,851,904,765	2,418,648,878
- Payment discount, interest on installment purchases	225,119,726	168,166,283
- Exchange rate difference loss arising during the period	1,558,765,378	1,404,802,486
- Exchange rate difference loss due to revaluation of ending balance	36,908,170	125,708,848
Provision for devaluation of trading securities and investment losses	196,520,351	66,814,800
- Reversal of provisions for devaluation of trading securities and investment losses	(169,982,551)	
Total	4,699,235,839	4,184,141,295

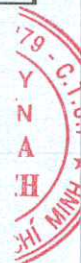
19- Production and business costs by factor:

Item	December 31, 2025	December 31, 2024
- Cost of raw materials	146,912,147,864	272,388,787,558
- Labor costs	74,126,507,810	77,056,049,710
- Fixed asset depreciation costs	20,089,710,373	16,612,168,342
- Outsourcing service costs	18,929,841,748	34,183,112,367
- Other expenses in cash	19,246,166,496	24,925,203,991
Total	279,304,374,291	425,165,321,968

20. Related Party Transactions and Balances

During the period, the Company transacted with related parties as follows:

Stakeholders	Relationship	December 31, 2025	December 31, 2024
Contribute capital to the company			
<i>Au Lac Advertising and Commercial Printing Joint Stock Company</i>	<i>Affiliated companies</i>		
Sales revenue			
<i>Au Lac Advertising and Commercial Printing Joint Stock Company</i>	<i>Affiliated companies</i>	480,000	



For the accounting period from January 1, 2025 to December 31, 2025

DEPARTMENT REPORT INFORMATION

a). Thông tin báo cáo bộ phận theo lĩnh vực kinh doanh

Item	Production and business activities of foam and plastic bags	3D+4D movie screening, games, water music	Software development activities	Media Services	Other activities	Total	
	VND	VND	VND	VND	VND	VND	
For the accounting period from January 1, 2025 to December 31, 2025							
1	Net direct revenue from outside	232,385,552,766	2,839,635,161	8,468,058,653	102,600,531,254	79,889,335,158	426,183,112,992
2	Direct net revenue to other segments	-	-	-	-	-	-
3	Depreciation and amortization costs	7,095,620,382	2,487,824,014	260,406,236	28,508,969,707	3,189,221,943	41,542,042,282
4	Pre-tax operating profit	5,581,140,948	351,811,147	796,340,304	2,194,710,434	2,195,636,691	11,119,639,524
5	Total cost incurred to purchase long-term assets	3,095,296,034	-	-	15,618,796,774	1,248,399,988	19,962,492,808
(As of September 30, 2025)							
1	Departmental assets	103,859,115,431	15,448,948,275	3,111,954,527	102,083,126,674	99,150,543,530	323,653,688,437
2	Unallocated assets	-	-	-	-	-	31,292,774,324
Total assets							354,946,462,761
1	Departmental liabilities	34,226,634,274	-	921,844,922	68,477,543,871	31,024,043,161	134,650,066,228
2	Unallocated liabilities	-	-	-	-	-	-
Total liabilities							134,650,066,228

Segment reporting information by geographic area

All of the Company's activities take place mainly in Ho Chi Minh City.

Preparer



Nguyen Thi Ngoc Duyen

Chief Accountant



Nguyen Thi Ngoc Duyen

Ho Chi Minh city, January 30th, 2026

General Director



Hoang Minh Anh Tu