



# ALTA COMPANY

Lot II-3, Group CN2, Road No.11, Tan Binh Industrial Park, Tay Thanh Ward, HCM City

+84 28 3816 2884 - 28 3816 2885 - 28 3816 2886 - 28 2210 8685 ✉ [alta@alta.com.vn](mailto:alta@alta.com.vn) 🌐 <http://alta.com.vn>

## FINANCIAL REPORT

### FOURTH QUARTER OF 2025



Alta Company

Address: Lot II-3, Group CN2, Road No. 11, Tan Binh Industrial Park, HCM

Tel: 84(08).38162884 - 38162885 - Fax: 84(08).38162887

Financial reports

Quarter IV - 2025

Form No. B01-DN

**4rd QUARTER OF 2025 SEPARATE STATEMENT OF FINANCIAL POSITION***(As at December 31, 2025)*

Unit: VND

| ITEMS   | CODE       | NOT<br>E | December 31, 2025      | January 1, 2025        |
|---|------------|----------|------------------------|------------------------|
| <b>A - SHORT-TERM ASSETS</b> (100)=110+120+130+140+150          | <b>100</b> |          | <b>86,911,374,612</b>  | <b>120,350,372,394</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> |          | <b>2,953,808,795</b>   | <b>3,660,347,098</b>   |
| 1. Money  | 111        | V.01     | 2,953,808,795          | 1,660,347,098          |
| 2. Cash equivalents   | 112        |          | -                      | 2,000,000,000          |
| <b>II. Short-term financial investments</b>                     | <b>120</b> | V.02     | <b>63,289,707,787</b>  | <b>44,956,710,506</b>  |
| 1. Short-term investment  | 121        |          | 725,549,276            | 725,549,276            |
| 2. Provision for decline in value of trading securities         | 122        |          | (107,552,575)          | (81,014,775)           |
| 3. Held-to-maturity investments                                 | 123        |          | 62,671,711,086         | 44,312,176,005         |
| <b>III. Short-term receivables</b>                              | <b>130</b> |          | <b>17,786,475,062</b>  | <b>67,130,406,788</b>  |
| 1. Customer receivables   | 131        |          | 12,267,859,033         | 45,637,127,551         |
| 2. Prepayment to the seller                                     | 132        |          | 5,610,512,643          | 11,621,786,387         |
| 3. Short-term internal receivables                              | 133        |          |                        |                        |
| 5. Short-term loan receivables                                  | 135        |          | -                      | 9,960,000,000          |
| 6. Other receivables  | 136        | V.03     | 129,399,731            | 132,789,195            |
| 7. Provision for short-term doubtful receivables (*)            | 137        |          | (221,296,345)          | (221,296,345)          |
| <b>IV. Inventory</b>  | <b>140</b> |          | <b>2,821,017,640</b>   | <b>4,570,512,851</b>   |
| 1. Inventory  | 141        | V.04     | 2,821,017,640          | 4,570,512,851          |
| 2. Provision for inventory price reduction (*)                  | 149        |          |                        |                        |
| <b>V. Other short-term assets</b>                               | <b>150</b> |          | <b>60,365,328</b>      | <b>32,395,151</b>      |
| 1. Short-term prepaid expenses                                  | 151        |          | 60,365,328             | 32,395,151             |
| 2. Deductible VAT   | 152        |          | -                      |                        |
| 3. Taxes and other amounts receivable from the State            | 153        | V.05     |                        |                        |
| 5. Other short-term assets                                      | 155        |          |                        |                        |
| <b>B - LONG-TERM ASSETS</b> (200 = 210 + 220 + 240 + 250 + 260) | <b>200</b> |          | <b>126,494,334,576</b> | <b>112,724,543,699</b> |
| <b>I- Long-term receivables</b>                                 | <b>210</b> |          | <b>46,751,000,000</b>  | <b>24,701,000,000</b>  |
| 1. Long-term receivables from customers                         | 211        |          |                        |                        |
| 2. Long-term prepayment to the seller                           | 212        |          |                        |                        |
| 3. Business capital in affiliated units                         | 213        |          |                        |                        |
| 5. Long-term loan receivables                                   | 215        | V.06     | 46,750,000,000         | 24,700,000,000         |
| 6. Other long-term receivables                                  | 216        | V.07     | 1,000,000              | 1,000,000              |

|   |            |             |                        |                        |
|---|------------|-------------|------------------------|------------------------|
| 7. Provision for long-term doubtful receivables (*)             | 219        |             |                        |                        |
| <b>II. Fixed assets</b>   | <b>220</b> |             | <b>12,544,396,604</b>  | <b>15,700,184,631</b>  |
| 1. Tangible fixed assets  | 221        | V.08        | 9,071,722,469          | 12,001,900,080         |
| - Original price  | 222        |             | 46,077,869,498         | 46,457,469,498         |
| - Accumulated depreciation value (*)                            | 223        |             | (37,006,147,029)       | (34,455,569,418)       |
| 2. Financial leased fixed assets                                | 224        | V.09        |                        |                        |
| - Original price  | 225        |             |                        |                        |
| - Accumulated depreciation value (*)                            | 226        |             |                        |                        |
| 3. Intangible fixed assets                                      | 227        | V.10        | 3,472,674,135          | 3,698,284,551          |
| - Original price  | 228        |             | 7,072,637,997          | 7,072,637,997          |
| - Accumulated depreciation value (*)                            | 229        |             | (3,599,963,862)        | (3,374,353,446)        |
| <b>III. Investment real estate</b>                              | <b>230</b> | <b>V.12</b> | <b>23,749,678,431</b>  | <b>30,483,293,954</b>  |
| - Original price  | 231        |             | 51,544,546,189         | 57,552,819,888         |
| - Accumulated depreciation value (*)                            | 232        |             | (27,794,867,758)       | (27,069,525,934)       |
| <b>IV. Long-term unfinished assets</b>                          | <b>240</b> |             | <b>1,937,220,037</b>   | <b>2,134,981,677</b>   |
| 1. Cost of production and unfinished business                   | 241        |             |                        |                        |
| 2. Cost of unfinished basic construction                        | 242        | V.11        | 1,937,220,037          | 2,134,981,677          |
| <b>V. Long-term financial investment</b>                        | <b>250</b> |             | <b>41,435,257,135</b>  | <b>39,412,496,507</b>  |
| 1. Investment in subsidiaries                                   | 251        |             | 45,000,000,000         | 45,000,000,000         |
| 2. Investment in joint ventures and associates                  | 252        |             | 7,520,000,000          | 7,520,000,000          |
| 3. Investing capital in other units                             | 253        | V.13        | 159,699,200            | 159,699,200            |
| 4. Long-term financial investment reserve (*)                   | 254        |             | (11,244,442,065)       | (13,267,202,693)       |
| 5. Held-to-maturity investments                                 | 255        |             |                        |                        |
| <b>VI. Other long-term assets</b>                               | <b>260</b> |             | <b>76,782,369</b>      | <b>292,586,930</b>     |
| 1. Long-term prepaid expenses                                   | 261        | V.14        | 76,782,369             | 292,586,930            |
| 2. Deferred income tax assets                                   | 262        | V.21        |                        |                        |
| 4. Other long-term assets                                       | 268        |             |                        |                        |
| <b>TOTAL ASSETS(270 = 100 + 200)</b>                            | <b>270</b> |             | <b>213,405,709,188</b> | <b>233,074,916,093</b> |
| <b>CAPITAL SOURCES</b>  |            |             |                        |                        |
| <b>C - LIABILITIES PAYABLE(300 = 310 + 320)</b>                 | <b>300</b> |             | <b>16,142,389,769</b>  | <b>34,031,008,389</b>  |
| <b>I. Short-term debt</b>                                       | <b>310</b> |             | <b>16,142,389,769</b>  | <b>34,031,008,389</b>  |
| 1. Short-term payables to suppliers                             | 311        | V.15        | 2,794,539,306          | 11,320,510,280         |
| 2. Short-term prepayment by the buyer                           | 312        |             | 1,568,365,000          | 33,616,000             |
| 3. Taxes and amounts payable to the State                       | 313        | V.16        | 423,379,880            | 483,703,233            |
| 4. Must pay employees   | 314        |             | 1,539,317,377          | 1,451,787,864          |
| 5. Short-term payable expenses                                  | 315        | V.17        | -                      |                        |
| 6. Short-term internal payables                                 | 316        |             |                        |                        |
| 7. Payable according to construction contract progress schedule | 317        |             |                        |                        |
| 9. Other short-term payables                                    | 319        | V.18        | 9,116,419,431          | 15,566,818,783         |

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|--|------------|------|------------------------|------------------------|
| 10. Short-term loans and financial leases                          | 320        |      |                        | 4,474,203,454          |
| 12. Reward and welfare fund  | 322        |      | 700,368,775            | 700,368,775            |
| <b>II. Long-term debt</b>  | <b>330</b> |      | -                      | -                      |
| 1. Long-term payables to suppliers                                 | 331        |      |                        |                        |
| 2. Long-term prepayment by buyer                                   | 332        | V.19 |                        |                        |
| 3. Long-term payable expenses                                      | 333        |      |                        |                        |
| 6. Long-term unrealized revenue                                    | 336        |      |                        |                        |
| 8. Long-term loans and financial leases                            | 338        | V.20 | -                      |                        |
| 11. Deferred income tax payable                                    | 341        | V.21 |                        |                        |
| 12. Long-term payable provisions                                   | 342        |      |                        |                        |
| <b>D - OWNER'S EQUITY(400 = 410 + 430)</b>                         | <b>400</b> |      | <b>197,263,319,419</b> | <b>199,043,907,704</b> |
| <b>I. Equity</b>   | <b>410</b> | V.22 | <b>197,263,319,419</b> | <b>199,043,907,704</b> |
| 1. Owner's capital   | 411        |      | 61,725,230,000         | 61,725,230,000         |
| - Common shares with voting rights                                 | 411a       |      | 61,725,230,000         | 61,725,230,000         |
| - Preferred shares   | 411b       |      |                        |                        |
| 2. Share capital surplus   | 412        |      | 137,662,054,443        | 137,662,054,443        |
| 4. Other owners' capital   | 414        |      | 2,140,945,047          | 2,140,945,047          |
| 5. Treasury shares (*)   | 415        |      | (11,666,581,607)       | (11,666,581,607)       |
| 6. Difference in asset revaluation                                 | 416        |      |                        |                        |
| 7. Exchange rate differences                                       | 417        |      | -                      |                        |
| 8. Development investment fund                                     | 418        |      | 2,243,857,861          | 2,243,857,861          |
| 9. Business arrangement support fund                               | 419        |      | -                      |                        |
| 10. Other equity funds   | 420        |      |                        |                        |
| 11. Undistributed profit after tax                                 | 421        |      | 5,157,813,675          | 6,938,401,960          |
| - Undistributed profit after tax at the end of the previous period | 421a       |      | 3,496,376,560          | 5,805,928,402          |
| - Undistributed profit after tax at the end of this period         | 421b       |      | 1,661,437,115          | 1,132,473,558          |
| 12. Investment capital for construction and development            | 422        |      |                        |                        |
| <b>II. Other funding sources and funds</b>                         | <b>430</b> |      |                        |                        |
| 1. Funding sources   | 431        | V.23 |                        |                        |
| 2. Funding sources for forming fixed assets                        | 432        |      |                        |                        |
| <b>TOTAL CAPITAL(440 = 300 + 400)</b>                              | <b>440</b> |      | <b>213,405,709,188</b> | <b>233,074,916,093</b> |

C.T.C.P. HMINH

Ho Chi Minh city, January 30th, 2026

Preparer

Chief Accountant

General Director





Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen

Hoang Minh Anh Tu



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☎ +84 28 3816 2884 - 28 3816 2885 - 28 3816 2886 - 28 2210 8685 ✉ alta@alta.com.vn 🌐 http://alta.com.vn

Financial reports  
Quarter IV - 2025  
Form No. B02-DN

## 4rd QUARTER OF 2025 SEPARATE INCOME STATEMENT for the period ended 31 December 2025

Unit: VND

| ITEMS   | COD E | NOT E | QUARTER IV/2025 | QUARTER IV/2024  | QUARTER IV/2025 | QUARTER IV/2024 |
|---|-------|-------|-----------------|------------------|-----------------|-----------------|
| 1. Sales and service revenue  | 01    | V-16  | 19,776,039,002  | 55,018,683,895   | 95,944,937,199  | 148,796,677,048 |
| 2. Revenue deductions   | 02    |       |                 |                  | -               | 74,250,000      |
| 3. Net revenue from sales and service provision (10 = 01 - 02)            | 10    |       | 19,776,039,002  | 55,018,683,895   | 95,944,937,199  | 148,722,427,048 |
| 4. Cost of goods sold   | 11    | V-17  | 18,353,973,639  | 44,843,126,449   | 85,611,674,790  | 129,801,320,956 |
| 5. Gross profit from sales and service provision (20 = 10 - 11)           | 20    |       | 1,422,065,363   | 10,175,557,446   | 10,333,262,409  | 18,921,106,092  |
| 6. Financial revenue  | 21    | V-18  | 1,767,447,874   | 98,004,312       | 5,267,980,070   | 5,221,416,187   |
| 7. Financial costs  | 22    | V-19  | (1,551,894,307) | 3,915,833,904.00 | (1,551,261,398) | 8,690,711,768   |
| - Including: Interest expense   | 23    |       | 64,722,236      | 1,948,252.00     | 315,673,388     | 177,149,935     |
| 8. Profit/loss in joint ventures and associates                           | 24    |       |                 |                  |                 | -               |
| 8. Selling expenses   | 25    |       | 36,608,146      | 26,000,831.00    | 861,667,870     | 906,543,554     |
| 9. Business management costs  | 26    |       | 3,961,097,250   | 3,832,821,014    | 13,953,885,459  | 13,309,286,966  |
| 10. Net profit from business activities {30 = 20 + (21 - 22) - (25 + 26)} | 30    |       | 743,702,148     | 2,498,906,009    | 2,336,950,548   | 1,235,979,991   |
| 11. Other income  | 31    |       | (17,725,364)    | 3,000,603        | 103,657,724     | 82,984,842      |
| 12. Other expenses  | 32    |       | 210,782,067     |                  | 389,324,879     | 24,853,285      |
| 13. Other profits (40 = 31 - 32)  | 40    |       | (228,507,431)   | 3,000,603        | (285,667,155)   | 58,131,557      |
| 14. Total accounting profit before tax (50 = 30 + 40)                     | 50    |       | 515,194,717     | 2,501,906,612    | 2,051,283,393   | 1,294,111,548   |
| 15. Current corporate income tax expense                                  | 51    |       | 194,678,546     | 161,637,990      | 389,846,278     | 161,637,990     |
| 16. Deferred corporate income tax   | 52    |       |                 |                  |                 | -               |
| 17. Profit after corporate income tax (60 = 50 - 51 - 52)                 | 60    |       | 320,516,171     | 2,340,268,622    | 1,661,437,115   | 1,132,473,558   |
| 18. Basic earnings per share (*)  | 70    |       |                 |                  |                 | -               |

Preparer

Chief Accountant

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

Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen



Hoang Minh Anh Tu



# ALTA COMPANY

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 ☎ +84 28 3816 2884 - 28 3816 2885 - 28 3816 2886 - 28 2210 8685 ✉ alta@alta.com.vn 🌐 http://alta.com.vn

Financial reports  
 Quarter IV - 2025

Form No. B03a-DN

## 4rd QUARTER OF 2025 SEPARATE STATEMENT OF CASH FLOW for the period ended 31 December 2025

Đơn vị tính : VNĐ

| ITEMS   | CO<br>DE  | Accumulated to<br>this quarter of 2025 | Accumulated to<br>this quarter of 2024 |
|---|-----------|--|--|
| <b><u>I. Cash flow from operating activities</u></b>  |           |  |  |
| 1. Profit before tax  | 1         | 2,051,283,393                          | 1,294,111,548                          |
| 2. Adjustments for the amounts  |           | (731,245,390)                          | 8,720,591,388                          |
| - Depreciation of fixed assets and investment real estate                                   | 2         | 5,057,307,625                          | 4,718,908,125                          |
| - Provisions  | 3         | (2,022,760,628)                        | 8,246,849,163                          |
| - Exchange rate difference gains and losses due to revaluation of foreign currency items    | 4         | 46,709,537                             | 99,921,934                             |
| Profit and loss from investment activities  | 5         | (4,128,175,312)                        | (4,522,237,769)                        |
| - Interest expense  | 6         | 315,673,388                            | 177,149,935                            |
| - Other adjustments   | 7         | -                                      |  |
| 3. Operating profit before changes in working capital                                       | 8         | 1,320,038,003                          | 10,014,702,936                         |
| - Increase, decrease in receivables   | 9         | 39,380,542,262                         | (35,300,773,668)                       |
| - Increase, decrease inventory  | 10        | 1,749,495,211                          | (4,366,012,887)                        |
| - Increase, decrease in payables (excluding interest payable, corporate income tax payable) | 11        | (25,673,771,613)                       | 8,466,318,768                          |
| - Increase, decrease prepaid expenses   | 12        | 187,834,384                            | (117,775,270)                          |
| - Increase or decrease securities account   | 13        | -                                      | (109,500,000)                          |
| - Interest paid   | 14        | (315,673,388)                          | (177,149,935)                          |
| - Corporate income tax paid   | 15        | (161,637,990)                          | (814,130,355)                          |
| Other income from business activities   | 16        | -                                      |  |
| - Other expenses for business operations  | 17        | -                                      | -                                      |
| <b>Net cash flow from operating activities</b>  | <b>20</b> | <b>16,486,826,869</b>                  | <b>(22,404,320,411)</b>                |
| <b><u>II. Cash flow from investing activities</u></b>                                       |           |  |  |
| 1. Money spent on purchasing and constructing fixed assets and other long-term assets       | 21        | (1,338,947,994)                        | (1,669,534,313)                        |
| 2. Proceeds from liquidation and sale of fixed assets and other long-term assets            | 22        | 23,636,364                             | 2,152,240,481                          |
| 3. Money spent on lending and purchasing debt instruments of other entities                 | 23        | (20,700,000,000)                       | (61,161,503,714)                       |

| ITEMS  | CO<br>DE  | Accumulated to<br>this quarter of 2025 | Accumulated to<br>this quarter of 2024 |
|--|-----------|--|--|
| 4. Money recovered from lending and reselling debt instruments of other entities | 24        | 8,610,000,000                          | 83,306,503,595                         |
| 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        | 4,128,175,312                          | 5,170,985,656                          |
| <b>Net cash flow from investing activities</b>                                   | <b>30</b> | <b>(9,277,136,318)</b>                 | <b>27,798,691,705</b>                  |
| <b>III. Cash flow from financial activities</b>                                  |           | -                                      |  |
| 1. Proceeds from issuing shares and receiving capital contributions from owners  | 31        | -                                      |  |
| 2. Money to return capital to owners, buy back shares issued by the enterprise   | 32        | -                                      |  |
| 3.Proceeds from borrowing  | 33        | 3,157,523,380                          | 7,326,750,000                          |
| 4. Loan principal repayment  | 34        | (7,631,726,834)                        | (4,308,630,000)                        |
| 5. Payment of principal of financial lease                                       | 35        | -                                      |  |
| 6. Dividends and profits paid to owners  | 36        | (3,442,025,400)                        | (5,796,049,000)                        |
| <b>Net cash flow from financing activities</b>                                   | <b>40</b> | <b>(7,916,228,854)</b>                 | <b>(2,777,929,000)</b>                 |
| <b>Net cash flow during the period (50 = 20+30+40)</b>                           | <b>50</b> | <b>(706,538,303)</b>                   | <b>2,616,442,294</b>                   |
| <b>Cash and cash equivalents at the beginning of the period</b>                  | <b>60</b> | <b>3,660,347,098</b>                   | <b>1,043,904,804</b>                   |
| Impact of foreign exchange rate changes  | 61        |  |  |
| <b>Cash and cash equivalents at the end of the period (70 = 50+60+61)</b>        | <b>70</b> | <b>2,953,808,795</b>                   | <b>3,660,347,098</b>                   |

Ho Chi Minh city, January 30th, 2026

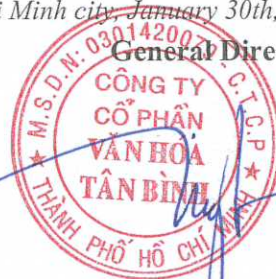
Prepaper

Chief Accountant

General Director

Nguyen Thi Ngoc Duyen

Nguyen Thi Ngoc Duyen



Hoang Minh Anh Tu

## NOTES TO THE 4rd QUARTER OF 2025 SEPARATE FINANCIAL STATEMENTS as at 31 December 2025

### 1 . BUSINESS ACTIVITIES CHARACTERISTICS

#### Form of capital ownership

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

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

#### The company has the following subsidiaries:

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

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

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

#### Business field

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

#### Business lines

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

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

#### Accounting period, currency used in accounting

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

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

#### *Applicable accounting regime*

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

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

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

#### *Applicable accounting form*

The company applies computerized accounting.

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

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

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

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

### **Principles of inventory recognition**

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

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

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

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

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

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

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

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

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

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

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

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

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

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

Securities investments at the reporting date, if:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Principles of equity recognition**

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

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

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

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

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

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

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

#### **Foreign currency transactions**

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

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

##### *Sales revenue*

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

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

##### *Service revenue*

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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             | 37,793,902           | 26,624,663           |
| - Bank deposits    | 2,916,014,893        | 1,633,722,435        |
| - Cash equivalents | -                    | 2,000,000,000        |
| <b>Total</b>       | <b>2,953,808,795</b> | <b>3,660,347,098</b> |

**2- Short-term financial investments**

| Item  | December 31, 2025     | January 1, 2025       |
|---|-----------------------|-----------------------|
| - Savings deposits from 3 months to 12 months | 62,671,711,086        | 44,312,176,005        |
| <b>Total</b>                                  | <b>62,671,711,086</b> | <b>44,312,176,005</b> |

**3- Loan receivables**

| Item  | December 31, 2025     | January 1, 2025       |
|---|-----------------------|-----------------------|
| <i>Receivables from short-term loans:</i>                           |                       |                       |
| Au Lac Technology Application and Media Company Limited             |                       | 9,960,000,000         |
| <i>Receivables from long-term loans:</i>                            |                       |                       |
| - Au Lac Technology Application and Media Company Limited           | 23,750,000,000        | 21,700,000,000        |
| - Au Lac Plastic Engineering Technology Application Company Limited | 23,000,000,000        | 3,000,000,000         |
| <b>Total</b>  | <b>46,750,000,000</b> | <b>34,660,000,000</b> |

**4- Other receivables**

| Item  | December 31, 2025  | January 1, 2025    |
|---|--------------------|--------------------|
| - Must collect social insurance                 | 58,110,885         | 56,552,025         |
| - Receivables from margin deposits (short term) | 36,637,436         | 36,637,436         |
| - Receivables from margin deposits (long term)  | 1,000,000          | 1,000,000          |
| - Other receivables                             | 34,651,410         | 39,599,734         |
| <b>Total</b>                                    | <b>130,399,731</b> | <b>133,789,195</b> |

**5- Inventory:**

| Item   | December 31, 2025    | January 1, 2025      |
|--|----------------------|----------------------|
| - Raw materials                              | 51,962,031           | 1,176,096,571        |
| - Tools, equipment                           | 107,521,195          | 355,781,181          |
| - Cost of unfinished production and business | 666,428,810          | 2,717,527,845        |
| - Goods                                      | 1,995,105,604        | 321,107,254          |
| <b>Total</b>                                 | <b>2,821,017,640</b> | <b>4,570,512,851</b> |

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

| Item                                    | Houses and structures | Machinery and equipment | Management equipment and tools | Means of transport and transmission | Other fixed assets | Total           |
|---|-----------------------|-------------------------|--------------------------------|-------------------------------------|--------------------|-----------------|
| <b>Original price of tangible fixed</b> |                       |                         |                                |                                     |                    |                 |
| Beginning balance                       | 23,268,857,107        | 3,572,286,138           | 748,922,342                    | 16,860,346,946                      | 2,007,056,965      | 46,457,469,498  |
| Purchase during the period              | -                     |                         | 1,248,400,000                  |                                     | -                  | 1,248,400,000   |
| - Liquidation, sale                     |                       | (1,628,000,000)         |                                |                                     |                    | (1,628,000,000) |
| <b>Ending balance</b>                   | 23,268,857,107        | 1,944,286,138           | 1,997,322,342                  | 16,860,346,946                      | 2,007,056,965      | 46,077,869,498  |
| <b>Accumulated depreciation</b>         |                       |                         |                                |                                     |                    |                 |
| Beginning balance                       | 19,299,754,712        | 3,416,924,687           | 674,265,201                    | 10,281,271,349                      | 783,353,469        | 34,455,569,418  |
| - Depreciation during the period        | 1,079,235,735         | 539,838,874             | -                              | 2,153,543,460                       | 333,737,316        | 4,106,355,385   |
| - Liquidation, sale                     |                       | (1,555,777,774)         |                                |                                     |                    | (1,555,777,774) |
| <b>Ending balance</b>                   | 20,378,990,447        | 2,400,985,787           | 674,265,201                    | 12,434,814,809                      | 1,117,090,785      | 37,006,147,029  |
| <b>Residual value of tangible fixed</b> |                       |                         |                                |                                     |                    |                 |
| - At the beginning of the period        | 3,969,102,395         | 155,361,451             | 74,657,141                     | 6,579,075,597                       | 1,223,703,496      | 12,001,900,080  |
| - At the end of the period              | 2,889,866,660         | (456,699,649)           | 1,323,057,141                  | 4,425,532,137                       | 889,966,180        | 9,071,722,469   |

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

| Item   | Land use rights | Computer software | Total         |
|--|-----------------|-------------------|---------------|
| <b>Original price of intangible fixed assets</b> |                 |                   |               |
| Beginning balance                                | 6,237,885,093   | 834,752,904       | 7,072,637,997 |
| - Purchase during the period                     |                 |                   | -             |
| Ending balance                                   | 6,237,885,093   | 834,752,904       | 7,072,637,997 |
| <b>Accumulated depreciation</b>                  |                 |                   |               |
| Beginning balance                                | 2,876,150,542   | 498,202,904       | 3,374,353,446 |
| - Depreciation during the period                 | 149,410,416     | 76,200,000        | 225,610,416   |
| <b>Ending balance</b>                            | 3,025,560,958   | 574,402,904       | 3,599,963,862 |
| <b>Residual value of intangible assets</b>       |                 |                   |               |
| - At the beginning of the period                 | 3,361,734,551   | 336,550,000       | 3,698,284,551 |
| - At the end of the period                       | 3,212,324,135   | 260,350,000       | 3,472,674,135 |

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

| Item  | December 31, 2025    | January 1, 2025      |
|---|----------------------|----------------------|
| + Equipment, material and construction management fees for fire protection system at Tan Binh Industrial Park | 895,910,852          | 1,212,730,307        |
| + Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai        | 815,685,185          | 650,870,370          |
| + Parking fee at Celadon location (A5b) B2.242  |                      | 174,685,000          |
| + Fast Business software design cost  | 225,624,000          | 96,696,000           |
| <b>Total</b>  | <b>1,937,220,037</b> | <b>2,134,981,677</b> |

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

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

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## 10- Long-term financial investments

| Item  | December 31, 2025     | January 1, 2025       |
|---|-----------------------|-----------------------|
| a/. Investment in subsidiaries                                    | 45,000,000,000        | 42,500,000,000        |
| + Au Lac Technology Application & Media One Member Co., Ltd.      | 20,000,000,000        | 20,000,000,000        |
| + Au Lac Software Company Limited                                 | 5,000,000,000         | 2,500,000,000         |
| Au Lac Plastic Engineering Technology Application Company Limited | 20,000,000,000        | 20,000,000,000        |
| b/. Investment in associated companies and joint ventures         | 7,520,000,000         | 4,700,000,000         |
| + Au Lac Advertising and Commercial Printing Joint Stock Company  | 7,520,000,000         | 4,700,000,000         |
| c/. Financial investment reserve                                  | (11,244,442,065)      | (13,267,202,693)      |
| . Investment reserve of Au Lac Plastic Company                    |                       |                       |
| . Investment reserve of Au Lac Media Company                      | (11,244,442,065)      | (10,598,457,222)      |
| . Investment reserve of Au Lac Software Company                   |                       | (2,668,745,471)       |
| e/. Other long-term investments                                   | 159,699,200           | 659,699,200           |
| <b>Total</b>  | <b>41,435,257,135</b> | <b>34,592,496,507</b> |

### a - Investment in subsidiaries:

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

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

### b - Investment in associates:

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

| Name of affiliated company                                     | Place of establishment and operation | Rate of benefit | Voting rights ratio | Main business activities |
|--|--------------------------------------|-----------------|---------------------|--------------------------|
| Au Lac Advertising and Commercial Printing Joint Stock Company | Ho Chi Minh City                     | 37,6%           | 47%                 | Printing, advertising    |
| Song An Medical Joint Stock Company (*)                        | Ho Chi Minh City                     | 50%             | 50%                 | Medical, hospital        |

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

| c - Other long-term investments                  | December 31, 2025 |                    | January 1, 2025 |                    |
|--|-------------------|--------------------|-----------------|--------------------|
|  | Quantity          | Value              | Quantity        | Value              |
| - Stock investment                               |                   |                    |                 |                    |
| + Buy shares of Dong Nai Pharmaceutical Company  | 11,052            | 100,199,200        | 7,315           | 100,199,200        |
| + Buy shares of Le Hoa Paper Joint Stock Company | 5,450             | 59,500,000         | 5,450           | 59,500,000         |
| + Buy Company shares                             |                   |                    |                 |                    |
| <b>Total</b>                                     | <b>16,502</b>     | <b>159,699,200</b> | <b>12,765</b>   | <b>159,699,200</b> |

#### 11- Prepaid expenses

| Item                                | December 31, 2025  | January 1, 2025    |
|-------------------------------------|--------------------|--------------------|
| <b>Short term</b>                   |                    |                    |
| - Other short-term prepaid expenses | 60,365,328         | 1,281,250          |
| <b>Long term</b>                    |                    |                    |
| - Other long-term prepaid expenses  | 76,782,369         | 205,925,561        |
| <b>Total</b>                        | <b>137,147,697</b> | <b>207,206,811</b> |

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

| Item                                | December 31, 2025    | January 1, 2025       |
|-------------------------------------|----------------------|-----------------------|
| - Dividends payable                 | 71,871,230           | 60,386,030            |
| Accept short-term deposits and bets | 7,317,182,872        | 7,290,182,872         |
| - Fund must pay employees           | 1,016,597,442        | 1,016,597,442         |
| - Unrealized revenue                | -                    | 1,092,301,737         |
| - Other payables                    | 710,767,887          | 7,199,652,439         |
| <b>Total</b>                        | <b>9,116,419,431</b> | <b>16,659,120,520</b> |

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

| Item                     | December 31, 2025 | January 1, 2025      |
|--------------------------|-------------------|----------------------|
| <b>Short-term loans:</b> | -                 | 3,018,120,000        |
| - Loan from Vietcombank  |                   | 3,018,120,000        |
| <b>Long-term loans:</b>  | -                 | 1,456,083,454        |
| - Loan from VP bank      |                   | 1,456,083,454        |
| <b>Total</b>             | -                 | <b>4,474,203,454</b> |

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

| Item                       | Beginning receivables | Amount payable at the beginning of the period | Amount payable during the period | Amount actually paid during the period | Ending receivables | Amount payable at the end of the period |
|----------------------------|-----------------------|---|----------------------------------|--|--------------------|---|
| Value Added Tax            |                       | 277,077,165                                   | 2,127,403,415                    | 2,337,065,382                          | 28,572,766         | 67,415,198                              |
| Export and Import Tax      |                       |   | 2,913,148                        | 2,913,148                              |                    |   |
| Corporate Income Tax       | 12,862,072            | 161,637,990                                   | 161,637,990                      | 161,637,990                            | -                  | 376,984,206                             |
| Personal Income Tax        |                       | 57,850,150                                    | 273,548,531                      | 306,147,887                            |                    | 25,250,794                              |
| Real Estate Tax, Land Rent |                       |   | 145,912,645                      | 145,912,645                            |                    | -                                       |
| Contractor Tax             |                       |   | 9,734,498                        | 9,734,498                              |                    | -                                       |
| Other taxes                |                       |   | 14,000,000                       | 14,000,000                             |                    | -                                       |
| <b>Total</b>               |                       | <b>496,565,305</b>                            | <b>2,735,150,227</b>             | <b>2,977,411,550</b>                   | <b>28,572,766</b>  | <b>469,650,198</b>                      |

#### 15- Equity

##### a- Equity fluctuation comparison table

| Item  | Owner's equity        | Other owners' equity | Share capital surplus  | Treasury stock          | Development investment fund | Undistributed earnings after tax | Total                  |
|---|-----------------------|----------------------|------------------------|-------------------------|-----------------------------|----------------------------------|------------------------|
| <i>I</i>  | <i>2</i>              | <i>3</i>             | <i>4</i>               | <i>5</i>                | <i>6</i>                    | <i>7</i>                         | <i>8</i>               |
| Last year's opening balance                             | 61,725,230,000        | 2,140,945,047        | 137,662,054,443        | (11,666,581,607)        | 2,243,857,861               | 11,542,637,402                   | 203,648,143,146        |
| - Profit in the previous year                           |                       |                      |                        |                         |                             | 1,132,473,558                    | 1,132,473,558          |
| - Profit distribution                                   |                       |                      |                        |                         |                             | (5,736,709,000)                  | (5,736,709,000)        |
| Last year ending balance<br>This year beginning balance | 61,725,230,000        | 2,140,945,047        | 137,662,054,443        | (11,666,581,607)        | 2,243,857,861               | 6,938,401,960                    | 199,043,907,704        |
| - Profit distribution                                   |                       |                      |                        |                         |                             | (3,442,025,400)                  | (3,442,025,400)        |
| - Profit this year                                      |                       |                      |                        |                         |                             | 1,661,437,115                    | 1,661,437,115          |
| <b>Ending balance</b>                                   | <b>61,725,230,000</b> | <b>2,140,945,047</b> | <b>137,662,054,443</b> | <b>(11,666,581,607)</b> | <b>2,243,857,861</b>        | <b>5,157,813,675</b>             | <b>197,263,319,419</b> |

**'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        |
|   |                       |                       |
| <b>Total</b>                              | <b>61,725,230,000</b> | <b>61,725,230,000</b> |

\* Value of bonds converted into shares during the year

\* Number of treasury shares: 435,814 shares

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

| Item   | 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 |                       |                       |
| <b>+ Year-end capital contribution</b>           | <b>61,725,230,000</b> | <b>61,725,230,000</b> |
| - Dividends, distributed profits                 |                       |                       |

**d- Stocks**

| Item                                     | December 31, 2025 | January 1, 2025 |
|--|-------------------|-----------------|
| Number of shares registered for issuance | 6,172,523         | 5,356,212       |
| - Number of shares sold to the public    | 6,172,523         | 6,172,523       |
| + Common stock                           | 6,172,523         | 6,172,523       |
| + Preferred shares                       |                   |                 |
| - Number of additional shares issued     |                   |                 |
| + Common stock                           |                   |                 |
| + Preferred shares                       |                   |                 |
| - Number of shares bought back           | 435,814           | 435,814         |
| + Common stock                           | 435,814           | 435,814         |
| + Preferred shares                       |                   |                 |
| Number of shares outstanding             | 5,736,709         | 5,736,709       |
| + Common stock                           | 5,736,709         | 5,736,709       |
| + Preferred shares                       |                   |                 |
| Par value of outstanding shares          | 10,000            | 10,000          |

**e- Corporate funds:**

| Item                          | December 31, 2025    | January 1, 2025      |
|-------------------------------|----------------------|----------------------|
| - Development investment fund | 2,243,857,861        | 2,243,857,861        |
| <b>Total</b>                  | <b>2,243,857,861</b> | <b>2,243,857,861</b> |

**16- Sales and service revenue:**

| Item  | December 31, 2025 | December 31, 2024 |
|---|-------------------|-------------------|
| - Sales revenue and service provision       | 95,944,937,199    | 148,796,677,048   |
| + Sales revenue                             | 69,187,526,025    | 106,140,630,720   |
| + Service revenue                           | 26,757,411,174    | 42,656,046,328    |
| - Revenue deductions                        | -                 | 74,250,000        |
| + Discount on sales                         |                   | 74,250,000        |
| - Net revenue                               | 95,944,937,199    | 148,722,427,048   |
| In which: + Net revenue from goods exchange | 69,187,526,025    | 106,066,380,720   |
| + Net revenue from service exchange         | 26,757,411,174    | 42,656,046,328    |

**17- Cost of goods sold:**

| Item   | December 31, 2025     | December 31, 2024      |
|--|-----------------------|------------------------|
| - Cost of finished products and goods supplied | 64,891,001,779        | 92,777,479,418         |
| - Cost of services provided                    | 20,720,673,011        | 37,023,841,538         |
| <b>Total</b>                                   | <b>85,611,674,790</b> | <b>129,801,320,956</b> |

**18- Financial operating revenue:**

| Item  | December 31, 2025    | December 31, 2024    |
|---|----------------------|----------------------|
| - Interest on deposits and loans                            | 3,616,885,296        | 4,685,064,056        |
| - Dividends and profits shared                              | 511,290,016          | 485,921,600          |
| - End-of-period exchange rate difference                    | 46,709,537           |                      |
| - Exchange rate difference profit arising during the period | 793,484              | 50,430,531           |
| - Others financial operating revenue                        | 1,092,301,737        |                      |
| <b>Total</b>  | <b>5,267,980,070</b> | <b>5,221,416,187</b> |

**19- Financial costs:**

| Item  | December 31, 2025      | December 31, 2024    |
|---|------------------------|----------------------|
| - Loan interest   | 101,564,662            | 177,149,935          |
| - Payment discount, interest on installment purchases         | 214,108,726            | 155,216,983          |
| - Provision for investment depreciation                       | 3,900,613,238          | 9,514,919,612        |
| - Reversal of provisions for diminution in value of           | (5,923,373,866)        | (1,334,885,249)      |
| - Provision for decline in value of trading securities        | 196,520,351            | 128,774,150          |
| - Reversal of provision for devaluation of trading securities | (169,982,551)          | (61,959,350)         |
| - Exchange rate difference loss arising during the period     | 124,798,644            | 11,573,753           |
| - End-of-period price difference error                        | 4,489,398              | 99,921,934           |
| <b>Total</b>  | <b>(1,551,261,398)</b> | <b>8,690,711,768</b> |

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

| Item                             | December 31, 2025     | December 31, 2024     |
|----------------------------------|-----------------------|-----------------------|
| - Cost of raw materials          | 125,718,889           | 31,887,043,742        |
| - Labor costs                    | 9,530,446,959         | 10,027,972,238        |
| - Fixed asset depreciation costs | 5,057,307,625         | 4,718,908,125         |
| - Outsourcing service costs      | 8,751,595,276         | 10,319,239,924        |
| - Other expenses in cash         | 2,030,681,059         | 4,867,118,432         |
| <b>Total</b>                     | <b>25,495,749,808</b> | <b>61,820,282,461</b> |

*Ho Chi Minh city, January 30th, 2026*

**Prepaper**

**Chief Accountant**

**General Director**



**Nguyen Thi Ngoc Duyen**

**Nguyen Thi Ngoc Duyen**

**Hoang Minh Anh Tu**

