

**TOP ONE ALLOT JOINT
STOCK COMPANY**
No. 0903/2026/CBTT-TOP

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Tuyen Quang, March 09, 2026

**INFORMATION DISCLOSURE ON THE WEB PORTAL OF
STATE SECURITIES COMMISSION AND HANOI STOCK EXCHANGE**

To:
- **The State Securities Commission;**
- **Hanoi Stock Exchange;**

1. Top One Allot Joint Stock Company
2. Stock code: TOP.
3. Head office: Village 19, Vi Xuyen commune, Tuyen Quang province.
4. Address: T2 Building, Ward 2087, Park Kiara Le Trong Tan Street, Duong Noi Ward, Hanoi.
5. Phone: 0967923532 - 0978559848 - 0983992828 - 0383836969.
6. Information disclosure person: Mr. Nguyen Ngoc Duong
7. Position: Chairman of the Board of Directors.
8. Type of information published: ☐ 24h ☐ 72h ☐ periodic ☐ irregular ☒ request
9. Content of information announced: 2025 Annual Report.
10. This information will also be published on the Company's website on 09/02/2026 at the following link: <http://toponejs.com>

We would like to inform you and commit that the information published above is true and fully responsible before the law for the content of the information disclosed.

Thank you very much.

Recipients:

- As dear to you;
- Publication on the company's website

Person making information disclosure
Legal representative



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Nguyễn Ngọc Dương



TOP ONE ALLOT JOINT STOCK COMPANY

ANNUAL REPORT

2025

(From 01/01/2025 – 31/12/2025)

www.toponejsc.com



TABLE OF CONTENTS



ANNUAL REPORT

TOP ONE ALLOT JOINT STOCK COMPANY

2025 (From 01/01/2025 – 31/12/2025)

I. GENERAL INFORMATION**1. General information**

- Transaction name: Top One Allot Joint Stock Company
- Business Registration Certificate No. 0106121967 issued by the Department of Planning and Investment of Hanoi City for the first time on 11/03/2013, registration for the 16th change issued by the Department of Finance of Tuyen Quang province on 23/09/2025.
- Charter capital: 253,500,000,000 VND.
- Owner's investment capital: 253,500,000,000 VND.
- Address: Village 19, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.
- Phone number: 0967923532-0978559848
- Website: www.toponejsc.com Email: jscTopone@gmail.com
- Contact address: T2 Building, P2807 Park Kiara, Le Trong Tan Street, Duong Noi Ward, Hanoi, Vietnam
- Stock Code: TOP
- Formation and development process:
 Top One Allot Joint Stock Company was established and put into operation in March 2013 under the Business Registration Certificate No. 0106121967 issued by the Department of Planning and Investment of Hanoi City. The initial charter capital of the Company is 3 billion VND.
 Operating mainly in the field of distributing consumer products, becoming one of the reputable distributors. The company has built a wide distribution system throughout Hanoi and the Northern provinces.
 In July 2015, the Company listed its shares on the Upcom trading system (stock code TOP) with a charter capital of VND 39,000,000,000 and received a lot of attention from shareholders.
- Other events of the Company since its establishment:
 - o In 03/2013, the Company was established and put into operation under the Business Registration Certificate No. 0106121967 issued by the Department of Planning and Investment of Hanoi City. The initial charter capital is 3,000,000,000 VND.
 - o In the period of 2013 – 2014, the Company mainly distributed products in Hanoi, through level 2 agents, retail stores.
 - o From the end of 2014, in addition to distributing products in Hanoi, the Company

began to distribute products in Quang Ninh through the agent, Nhat Linh – Mong Cai Co., Ltd.

- In 2015, the Company increased its charter capital to VND 39,000,000,000 in order to improve its financial capacity to invest in production and business activities in Vung Ang Industrial Park.
- In 2016, the Company increased its charter capital to VND 253,500,000,000 to expand its business to Investment and Production, creating a tight chain of activities, helping the Company grow strong enough to be competitive in the market.
- In 2018, the Company invested in Nam Ha Fruit and Herbal Vegetable Processing Joint Stock Company (Nam Ha Company) with an amount of VND 243,200,000,000 and became the parent company owning all available platforms of Nam Ha Company such as: Seafood Processing Factory, ice production, fruit processing lines, petrol stations, ferry terminals. This is a step to transform into the field of agriculture and fisheries with many prospects for the development of the Company. On December 14, 2021, we went to Team 9, Nam Dien commune, Nghia Hung district, Nam Dinh province to find out, and found out that this is a ghost company.
- In 2020, the Company divested part of its investment capital in Ha Giang Forestry and Agricultural Products Joint Stock Company and focused on investing in Ha Giang 1 Livestock Joint Stock Company and Ha Giang 2 Livestock Joint Stock Company. We have also found out that these are also ghost companies to legalize the amount of 243,200,000,000 VND (Two hundred and forty-three billion, two hundred million VND) that Mr. DINH VAN TAO and NGUYEN HUU QUITE former Chairman of the Board of Directors of the Company have embezzled the Company from 2018 to now.
- In 2020, the Company moved its headquarters from Team 9, Nam Dien Commune, Nghia Hung District, Nam Dinh Province to Group 1, Viet Lam Town, Vi Xuyen District, Ha Giang Province, which is currently Village 19, Vi Xuyen Commune, Tuyen Quang Province.

2. Business lines and areas

2.1. Business Scope

The Company's registered business lines are as follows:

STT	Name of business line Updated	Industry Code	Main business lines
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1	Wholesale of rice, wheat, other grain products, wheat flour	4631	
2	Wholesale of cars and other motor vehicles	4661	
3	Wholesale of spare parts and auxiliary parts of automobiles and other motor vehicles	4662	
4	Wholesale of solid, liquid, gaseous fuels and related products	4671	
5	Other specialized wholesalers have not been classified anywhere	4679	
6	Integrated retail with food, food, beverages, tobacco, and tobacco accounts for a large proportion	4711	
7	Other retail in general business stores Details: Retail in supermarkets, shopping malls	4719	
8	Food Retail	4722	
9	Beverage Retail	4723	
10	Retail sales of fabrics, wool, yarns, sewing threads and other textiles	4751	
11	Retail of Furniture, Paint, Glass, Materials and Other Installation Equipment in Construction	4752	
12	Retail sale of household electrical appliances, beds, cabinets, tables, chairs and similar furniture, lamps and luminaires, and other household appliances not yet classified	4759	
13	Retail of medicines, medical devices, cosmetics and hygiene items Details: Retail of perfumes, cosmetics and hygiene items	4772	
14	Retail of other new goods (except automobiles, motorcycles, motorcycles and auxiliary parts) Details: - Retail of bicycles, electric bicycles; - Retail of bicycle parts, electric bicycles	4773	
15	Retail of automobiles and other motor vehicles	4781	
16	Hotels and similar accommodations	5510	

17	Other real estate activities on a fee or contract basis Detail: Real estate private service business Real estate advertising service business Real estate management service business	6829	
18	General wholesale Details: Wholesale of many types of goods, not specializing in any type of goods.	4690	X
19	Wholesale Beverages	4633	
20	Food Wholesale	4632	
21	Wholesale of raw agricultural and forest products (except wood, bamboo, bamboo) and live animals)	4620	
22	Wholesale of other machinery, equipment and machine parts Details: - Wholesale of machinery, electrical equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits) - Wholesale of machinery, equipment and spare parts for textile, garment, leather and footwear	4659	
23	Wholesale of other household items Details: wholesale of perfumes, cosmetics and hygiene products	4649	
24	Restaurants and mobile catering services	5610	
25	Organizing trade introduction and promotion	8230	
26	Production, distribution of steam, hot water, air conditioning and ice production	3530	
27	Beverage service	5630	
28	Mining of stone, sand, gravel and clay (only operated after obtaining permission from the competent authority of the State)	0810	
29	Warehousing and storage of goods (only operating after obtaining permission from the competent authority of the State)	5210	

30	Wholesale of electronic and telecommunications equipment and components	4652	
31	Advertising (except for those prohibited by the State)	7310	
32	Motor Car Rental	7710	
33	Other road passenger transport Details: Passenger transportation business by car on fixed routes Passenger transportation business under contracts Business of transporting tourists by car	4932	
34	Freight transport by road	4933	
35	Tour operator Details: Travel business	7912	
36	Financial services support activities have not been classified anywhere Details: Investment consultancy (excluding legal, tax, finance, audit advice)	6619	
37	Other business support service activities have not been classified anywhere Details: Import and export of goods traded by the company (except for items prohibited by the State) (For conditional business lines, enterprises only carry out production and business activities when they meet the conditions prescribed by law)	8299	
38	Intermediate training	8532	
39	Agents, brokers, auctions of goods (except auctions)	4610	
40	Wholesale of fabrics, garments, shoes	4641	
41	Primary Education	8521	
42	Secondary education	8522	
43	Other education has not been classified anywhere (including soft skills, foreign languages, informatics, ...)	8559	

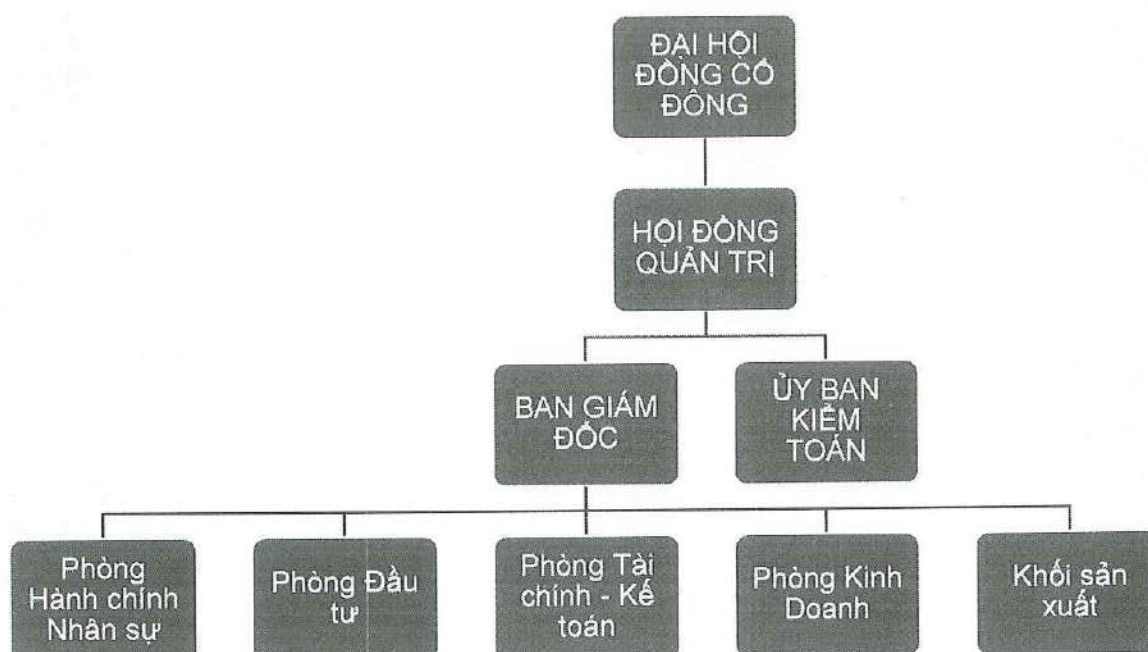
44	Trading in real estate, land use rights belonging to owners, users or tenants <i>Details: real estate business</i>	6810	
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2.2. Business Area

Business area: According to the 2020 Annual Report, the main business activities are in Ha Giang. From 28/08/2022, the Company's production and business activities are temporarily suspended.

3. Information on the governance model, business organization and management apparatus .

3.1. Structure of the management apparatus.



Note:

- The company is operating under the governance model specified at Point b, Clause 1, Article 137 of the Law on Enterprises 2020.

3.2. Subsidiaries and affiliates

a. List of subsidiaries

According to the audited financial statements for 2025, the Company has no subsidiaries.

b. List of Affiliated Companies

According to the audited financial statements for 2025, the Company has the

following associated companies:

A no ny m ou s	Company Name	Address	Contributed capital (1,000 VND)	Rate (%)	Main Business Activities
1	Ha Giang Forestry and Agricultural Products Joint Stock Company	Group 1, Viet Lam town, Vi Xuyen district, Ha Giang	122.879.624	20,95%	General wholesale (except for those prohibited by the state), Food processing.
2	Ha Giang Livestock Joint Stock Company 1	Nam Quang Village, Quang Ngan Commune, Vi Xuyen District, Ha Giang Province	17.280.000	48,00%	Planting spices, medicinal plants, perennial aromatic plants, livestock breeding
3	Ha Giang 2 Livestock Joint Stock Company	Nam Quang Village, Quang Ngan Commune, Vi Xuyen District, Ha Giang Province	17.280.000	48,00%	Planting spices, medicinal plants, perennial aromatic plants, livestock breeding

4. Development orientation

4.1. The main objectives of the Company:

- Taking legal measures to soon recover the amount of VND 243,200,000,000 (Two hundred and forty-three billion, two hundred million VND) that Mr. DINH VAN TAO, former Chairman of the Board of Directors of the Company from November 2015 to April 2019, shook hands with Mr. NGUYEN HUU QUITE former Chairman of the Board of Directors of the Company from September 2019 to August 2019 2022 has embezzled the Company from 2018 to now to protect the interests of the Company and shareholders.
- After the process of sending criminal complaints to the authorities of the Company's Board of Directors and shareholders of the Company. On 03/09/2025, the People's Procuracy of Tuyen Quang province issued Notice No. 53/TB-VKS-P1 on the prosecution of the accused before the court for the crime of "Fraudulent appropriation of property" against Dinh Van Tao, (born in 1980, in Hanoi), former Chairman of the Board of Directors of TOPONE Distribution Joint Stock Company

(with address in Vi Xuyen, Tuyen Quang) and accomplices.

- Consolidate the Company's personnel apparatus so that the Company can resume business operations, continue to implement distribution activities of products and goods (preferably traditional products) to generate revenue and profits for the Company.
- Evaluate and seek investment opportunities in new fields, in accordance with the Company's financial situation.

4.2. Medium and long-term development strategy:

- Rebuilding and gradually developing the Company to become a stable, sustainable enterprise, one of the companies with high competitiveness in the domestic market.
- Building the Company to become a highly reputable distribution company in the market, will provide the market with products and services with high quality, reliability and standards.
- Implement production and business plans in accordance with the land resources owned by the Company.

4.3. The Company's sustainability goals (environmental, social and community) and key programs related to the short and medium term:

Paying attention to and regularly improving working conditions for employees, participating in charity activities, donating to social welfare funds, etc. affirming the Company's responsibility to the community, contributing to the long-term and sustainable development of society.

5. Risks

5.1. Risks of economic growth:

Changes in economic, political, legal and policy conditions in Vietnam may significantly affect the Company's business, financial position, results and prospects. The business environment and the growth of the economy are considered important macro factors affecting the growth rate of most industries and sectors of the economy. When the business environment is favorable, there is little volatility and the economy grows, the business opportunities of businesses also increase and vice versa. Vietnam's economy has grown very rapidly in recent years, the legal and business environment has evolved, but it still contains the risks inherent associated with the emerging economy.

The period of 2020 - 2025 is considered a period of great difficulties and challenges for the world economy in general, including Vietnam. The world economy is in the most serious recession in history, and the growth of major economies has declined deeply due to the negative impact of the Covid-19 epidemic. Entering 2025, Vietnam's economy in particular and the global economy in general will face many obstacles and face the risk of recession due to the protracted Ukraine war, the energy crisis in the EU, the slowdown

in growth in China, the interest rate hike policy of the United States and other major economies leading to a strong inflation spiral in many economies.

5.2. Legal Risks:

The Company's business activities are influenced by the Law on Enterprises, the Law on Securities, etc. Changes in the Law, documents under the law and fluctuations in the stock market have more or less affected the Company's production and business activities.

In order to limit this risk, in the near future, when the Company's operations become stable, the Company will assign personnel to monitor and regularly update the Law and Under the Law, widely disseminate regulations and documents related to the Company's Officers and Employees.

5.3. Specific risks:

The Company has just been transferred to the Board of Directors for the new term, it is necessary to participate, coordinate and request the Police Agency to investigate to verify and handle acts showing signs of embezzlement of the Company's assets of the Board of Directors of the previous term. In case the Company does not receive back the embezzled money, with the small amount of capital received from the former Board of Directors, the Company's business activities will face many difficulties. In order to protect the interests of the Company and shareholders, the Board of Directors is continuing to coordinate with the Board of Directors, the Audit Committee, shareholders and the Investigating Police Agency to carry out legal procedures, not limited to initiating a lawsuit to the competent Court to.

In addition, the Company operates in the retail sector, so it will face the risks of fire and explosion, the risk of asset loss, and the risk of occupational accidents. In order to minimize these risks, the Company will purchase fire and explosion prevention insurance for the Company's inventory, assets and cash. For employees, the Company will purchase full labor insurance for all workers working at the Company.

5.4. Other risks:

Force majeure risks such as earthquakes, natural disasters, storms, floods, fires, wars, epidemics, terrorism, etc. all affect the Company's operations to a greater or lesser extent.

In order to minimize the risk of damage, the Company will regularly organize training on ensuring safety and hygiene, fire and explosion prevention, etc.

II. ACTIVITY IN THE YEAR

1. Production and business activities

On April 20, 2025, the Annual General Meeting of Shareholders was successfully

held, promulgating the Resolution of the Annual General Meeting of Shareholders in 2025.

Since the new term of the Board of Directors and the Board of Directors came into operation, the Board of Directors has coordinated with the Board of Directors to carry out the following main activities:

- Receiving the handover of papers and assets from the Board of Directors of the previous term.
- Completing legal procedures, including: changing the legal representative, engraving new seals and announcing new seal samples, changing the address of the head office according to administrative boundaries, etc.
- Considering the responsibilities of the Board of Directors of the previous term due to signs of violation of the law and embezzlement of the Company's assets, it is proposed that the Investigation Police Agency – Tuyen Quang Provincial Police, the Investigation Police Agency – Cao Bang Provincial Police verify, investigate and handle violations.

2. Organization and personnel

2.1. List of Executive Board:

The list of the Company's Board of Directors from 01/01/2025 to 31/12/2025 is as follows:

Anonymous	Full name	Position
1	Mr. Nguyen Van Binh	General Director, Legal Representative
2	Mr . Nguyen Ngoc Duong	Chairman of the Board of Directors, legal representative
3	Mr. Tran Anh Tuan	Member of the Board of Directors
4	Mr. Vu Van Thuan	Independent Member of the Board of Directors (Appointed on 13/10/2024)
5	Ms. Dinh Thi Minh Thuan	Chief Accountant (Appointed on 19/09/2024)

Details of the Board of Directors are as follows:

Mr. Nguyen Van Binh – Member of the Board of Directors, cum legal representative

- Gender: Male
- Date of birth: 10/08/1989
- CCCD: 001089001579 Date of issue: 02/15/2023 Place of issue: Department of Social Security
- Nationality: Vietnamese

- Ethnicity: Kinh
- Phone:
- Permanent address: CH A0610, Hh2a Duong Noi EIA, Yen Nghia Ward, Hanoi
- Education, professional capacity: 12/12
- Work Experience:

Time	Working Units	Position
From 2007 to 16/04/2023	Freelance practice	
From 16/04/2023 to now	Top One Allot Joint Stock Company	Member of the Board of Directors

- Position held at the Company: General Director, cum legal representative of the Company.
- Positions held at other organizations: none
- The number and percentage of securities ownership in the Company by individuals, authorized representatives and related persons:
 - o Personal ownership: 0 shares, accounting for 0% of charter capital.
 - o Ownership by authorized representative: 0 shares, accounting for 0% of charter capital.
 - o Related persons: 675,800 shares, accounting for 2.66% of charter capital. Relevant Benefits for the Company:
- Relevant Benefits for the Company:
 - o Information about contracts and transactions that are being performed or have been signed and not yet performed between individuals or persons related to the Company, its subsidiaries, companies in which the Company controls more than 50% of the charter capital: none
 - o Remuneration, salary and other benefits: 8,000,000 VND
 - o Liabilities to the Company: None.

Mr. Nguyen Ngoc Duong – Member of the Board of Directors

- Gender: Male
- Date of birth: 20/08/1982
- CCCD: 001082032689 Date of issue: 05/10/2021 Place of issue: Department of Social Security
- Nationality: Vietnamese
- Ethnicity: Kinh
- Phone:
- Permanent address: Team 10, Nghia Village, Hong Son Commune, Hanoi
- Educational qualifications, professional capacity: Bachelor's degree

- Work Experience:

Time	Working Units	Position
From 2005 to 08/2022	Freelance practice	
From 28/08/2022 to now	Top One Allot Joint Stock Company	Member of the Board of Directors

- Position held at the Company: Chairman of the Board of Directors, cum legal representative of the Company.
- Positions held at other organizations: none
- The number and percentage of securities ownership in the Company by individuals, authorized representatives and related persons:
 - o Personal ownership: 607,200 shares, accounting for 2.4% of charter capital.
 - o Ownership by authorized representative: 0 shares, accounting for 0% of charter capital.
 - o Related persons: 68,500 shares, accounting for 0.27% of charter capital. Relevant Benefits for the Company:
- Relevant Benefits for the Company:
 - o Information about contracts and transactions that are being performed or have been signed and not yet performed between individuals or persons related to the Company, its subsidiaries, companies in which the Company controls more than 50% of the charter capital: none
 - o Remuneration, salary and other benefits: 6,000,000 VND
 - o Liabilities to the Company: None.

Mr. Tran Anh Tuan – Member of the Board of Directors

- Gender: Male
- Date of birth: 13/04/1977
- CCCD: 0170770001440 Date of issue: 07/04/2022 Place of issue: Department of Social Security
- Nationality: Vietnamese
- Ethnicity: Kinh
- Phone:
- Permanent address: TDP No. 3, Tu Liem Ward, Hanoi
- Educational qualifications, professional capacity: Bachelor's degree
- Work Experience:

Time	Working Units	Position
From 2000 to 16/04/2023	Freelance practice	

From 16/04/2023 to now	Top One Allot Joint Stock Company	Member of the Board of Directors
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- Position held at the Company: Member of the Board of Directors
- Positions held at other organizations: none
- The number and percentage of securities ownership in the Company by individuals, authorized representatives and related persons:
 - o Personal ownership: 12,000 shares, accounting for 0.00047% of charter capital.
 - o Ownership by authorized representative: 0 shares, accounting for 0% of charter capital.
 - o Related persons: 0 shares, accounting for 0% of charter capital. Relevant Benefits for the Company:
- Relevant Benefits for the Company:
 - o Information about contracts and transactions that are being performed or have been signed and not yet performed between individuals or persons related to the Company, its subsidiaries, companies in which the Company controls more than 50% of the charter capital: none
 - o Remuneration, salary and other benefits: 1,000,000 VND
 - o Liabilities to the Company: None.

Mr. Vu Van Thuan – Independent Member of the Board of Directors

- Gender: Male
- Date of birth: 07/01/1995
- ID card: 033095007608 Date of issue: 23/05/2023 Place of issue: Police Department of Social Security
- Nationality: Vietnamese
- Ethnicity: Kinh
- Permanent address: 170 Nguyen Van Linh, Son Nam Ward, Hung Yen Province
- Educational qualifications, professional capacity: Bachelor of Laws
- Work Experience:

Time	Working Units	Position
From 13/10/2024 to present	Top One Allot Joint Stock Company	Independent Member of the Board of Directors

- Position held at the Company: Independent Member of the Board of Directors
- Positions held at other organizations: None
- The number and percentage of securities ownership in the Company by individuals, authorized representatives and related persons:
 - o Personal ownership: 0 shares, accounting for 0% of charter capital.

- Ownership by authorized representative: 0 shares, accounting for 0% of charter capital.
- Related persons: 0 shares, accounting for 0% of charter capital. Information about the person involved:
- Relevant Benefits for the Company:
 - Information about contracts and transactions that are being performed or have been signed and have not yet been performed between individuals or persons related to the Company, its subsidiaries, companies controlled by the Company over 50% of the charter capital: None
 - Remuneration, salary and other benefits: 1,000,000 VND
 - Liabilities to the Company: None.

Ms. Dinh Thi Minh Thuan – Chief Accountant

- Gender: Female
- Date of birth: 09/08/1984
- ID card: 038184025604 Date of issue: 05/08/2024 Place of issue: Police Department of Social Security
- Nationality: Vietnamese
- Ethnicity: Kinh
- Permanent address: Lot 37, Zone C of HBD Urban Area, Duong Noi Ward, Hanoi
- Education, professional capacity: Bachelor of Accounting
- Work Experience:

Time	Working Units	Position
From 19/09/2024 to now	Top One Allot Joint Stock Company	Chief Accountant

- Position held at the Company: Chief Accountant
- Positions held at other organizations: None
- The number and percentage of securities ownership in the Company by individuals, authorized representatives and related persons:
 - Personal ownership: 0 shares, accounting for 0% of charter capital.
 - Ownership by authorized representative: 0 shares, accounting for 0% of charter capital.
 - Related persons: 0 shares, accounting for 0% of charter capital. Information about the person involved:
- Relevant Benefits for the Company:
 - Information about contracts and transactions that are being performed or have been signed and have not yet been performed between individuals or persons related to

the Company, its subsidiaries, companies controlled by the Company over 50% of the charter capital: None

- Remuneration, salary and other benefits: 3,000,000 VND
- Liabilities to the Company: None.

2.2. Changes in the Executive Board:

Pursuant to Resolution No. 02/2025/NQ-HĐQT dated 21/05/2025 on approving the appointment of a representative delegation to work with the authorities on the case that occurred from 2015 to 2022 at Top One Allot Joint Stock Company.

Pursuant to Resolution No. 03/2025/NQ-HĐQT dated 05/12/2025 on approving the selection of an auditor for the company's annual financial statements from 2022 to 2025

2.3. Number of officers and employees. Summary of policies and changes in policies for employees

- Number of officials and employees in 2025: 06 people
- Policies for employees: The newly appointed Board of Directors is perfecting mechanisms and policies for employees to ensure that employees have stable employment dispatches and sustainable work development.

3. Investment situation, implementation of projects

3.1. Major Investments: None

3.2. Subsidiaries and associated companies: (Summary of operations and financial situation of subsidiaries and associated companies)

According to the documents handed over from the Board of Directors of the previous term, the investments in subsidiaries and associated companies of the Company are as follows:

A no ny m ou s	Company Name	Address	Contribute d capital (1,000 VND)	Rate (%)	Main Business Activities
1	Ha Giang Forestry and Agricultural Products Joint Stock Company	Group 1, Viet Lam town, Vi Xuyen district, Ha Giang	122.879.624	20,95%	General wholesale (except for those prohibited by the state), Food processing.
2	Ha Giang	Nam Quang	17.280.000	48,00%	Planting spices,

	Livestock Joint Stock Company 1	Village, Quang Ngan Commune, Vi Xuyen District, Ha Giang Province			medicinal plants, perennial aromatic plants, livestock breeding
3	Ha Giang 2 Livestock Joint Stock Company	Nam Quang Village, Quang Ngan Commune, Vi Xuyen District, Ha Giang Province	17.280.000	48,00%	Planting spices, medicinal plants, perennial aromatic plants, livestock breeding
4	Nam Ha Fruit and Vegetable Processing Joint Stock Company	The former management has not provided information about this investment.			

In the process of accessing the Company's records and documents, the process of receiving and handing over papers and assets, the Company's Board of Directors discovered that the Board of Directors of the previous term had carried out investment activities in the above companies in contravention of its authority, showing signs of appropriation of assets, causing loss of assets of the Company and shareholders.

The Board of Directors also contacted the Board of Directors of companies that Top One Distribution Joint Stock Company has invested capital in such as Nam Ha Fruit and Vegetable Processing Joint Stock Company, Ha Giang Forestry and Agricultural Products Joint Stock Company, Ha Giang 1 Livestock Joint Stock Company and Ha Giang 2 Livestock Joint Stock Company but did not contact the Board of Directors of these 4 companies.

The Board of Directors asked Mr. Nguyen Huu Kha to lead the inspection and verification of the companies namely Nam Ha Fruit and Vegetable Processing Joint Stock Company, Ha Giang Forestry and Agricultural Products Joint Stock Company, Ha Giang 1 Livestock Joint Stock Company and Ha Giang 2 Livestock Joint Stock Company ...) that Top One Allot Joint Stock Company has invested in but has not been able to. After that, we went to verify ourselves, these 4 companies were just ghost companies, without assets as reported.

The Board of Directors continues to coordinate with the Board of Directors, the Audit Committee and shareholders to continue to implement legal measures to protect the interests of the Company and shareholders. Including participating in, coordinating and requesting the Investigating Police Agency – Ha Giang Provincial Police and the

People's Procuracy of Ha Giang Province to quickly investigate, verify and handle intelligence contents and denunciations of crimes related to acts not in accordance with the Law on Enterprises and the Company's Charter, serious violations of the law to embezzle the Company's money of the Board of Directors of the previous term (including investment activities in the above-mentioned companies)

4. Financial situation

4.1. Financial situation

Unit: Copper

Criteria	Year 2024	Year 2025	% increase and decrease
Total Asset Value	162.541.565.812	162.450.100.533	-0,06%
Net Revenue	21.522.083	70.849.590	+229,19%
Profit from business activities	72.778.804	(243.105.279)	-434,01%
Other Profits	97.050.449	45.000.000	-53,64%
Profit before tax	169.829.253	(198.105.279)	-216,64%
Profit after tax	169.829.253	(198.105.279)	-216,64%
Dividend-paying profit ratio			

4.2. Major financial indicators

Criteria	Year 2024	Year 2025	Notes
<i>1. Solvency indicators</i>		N/A	
+ Short-term ratio		N/A	
Current Assets/Current Liabilities	332	1247	
+ Fast payout ratio		N/A	
<u>Short-Term Assets – Inventory</u>	490.337.765	522.458.590	
Short-term debt	41.900.000	148.540.000	
<i>2. Indicators of capital structure</i>			
+ Debt/Total Assets Ratio	0,003	0,001	
+ Debt/Equity Ratio	0,003	0,001	
<i>3. Indicators of operational capacity</i>			
+ Inventory Turnover	N/A	N/A	
Average cost of goods sold/Inventory			
+ Turnover of total assets	0,04	0,0004	
Net Revenue/Average Total Assets			

Criteria	Year 2024	Year 2025	Notes
4. <i>Profitability indicators</i>			
+ Profit after tax/Net revenue ratio	(0,12)	(2,80)	
+ Profit After Tax/Equity Ratio	(0,005)	(0,0012)	
+ Profit after tax/Total assets ratio	(0,005)	(0,0012)	
+ Profit from business activities/Net revenue ratio	(0,13)	(3,43)	

5. Shareholder structure, change of owner's investment capital

5.1. Stakes:

According to the 2021 audited financial statements, the number of shares of the Company is as follows:

Anonymous	Contents	Quantity
1	Number of shares outstanding	25.350.000
2	Number of freely transferable shares	25.350.000
3	Number of shares restricted from transfer	0
	Total	25.350.000

5.2. Shareholder structure:

Shareholder structure as of 17/03/2025 (Closing date of the list of shareholders to attend the 2025 Annual General Meeting of Shareholders)

Stt	Shareholders	Number of Shareholders	Number of shares	Ownership Ratio (%)
I	Domestic Shareholders	522	25,008,100	
1	Organization	02	18,500	
2	Personal	520	25,019,600	
II	Foreign Shareholders	04	311.900	
1	Foreign organizations and economic organizations with foreign investors holding more than 50% of charter capital	0	0	
2	Personal	04	311.900	
	Total	526	25,350,000	100%

List of major shareholders

Anonymous	Individual/Organization Name	Address	Number of shares held	Percentage of shares held
1	Tran Hong Tai	Hanoi	6.345.500	25,03%

5.3. Changes in the owner's investment capital:

Since August 28, 2022, the Company has not changed the owner's investment capital.

5.4. Treasury stock trading: None.

5.5. Other securities: None.

III. MANAGEMENT REPORTS AND REVIEWS

1. Report on production and business results and financial situation in 2024

1.1. Perfecting the organizational structure

- On April 20, 2025, the 2025 Annual General Meeting of Shareholders was successfully held, promulgating the Resolution of the 2025 Annual General Meeting of Shareholders.

1.2. Completing legal procedures

Performing the tasks according to the decisions of the General Meeting of Shareholders, the Board of Directors and the provisions of the Company's Charter and the provisions of law, the Board of Directors has carried out and completed a number of legal procedures as follows.

1.3. Consider the responsibilities of the Board of Directors of the previous term (Mr. DINH VAN TAO served as Chairman of the Board of Directors of the Company from 11/2015 to 4/2019, and Mr. NGUYEN HUU KHA served as Chairman of the Board of Directors of the Company from 4/2019 to 8/2022)

In the process of accessing the Company's records and documents, the process of receiving and handing over papers and assets, the Company's Board of Directors has discovered that the Board of Directors of the previous term (including the Board of Directors, the Supervisory Board, the Director, the Chief Accountant) has committed acts in contravention of the provisions of the Law on Enterprises and the Company's Charter, serious violations of the law in order to embezzle the amount: **In number: 243,200,000,000 VND (In words: Two hundred and forty-three billion, two hundred million even VND)** of the company, for example:

- There are 2/3 of the former members of the Board of Directors who confirmed (documents proving that they have been publicly published on the Company's website) do not participate in the activities of the Board of Directors of the Company. Specifically: Mr. NGUYEN THE TRINH has confirmed that he is not a Member of the Board of Directors and has not participated in the activities of the Board of

Directors or other activities of the Company in 2016 until now, all his signatures are in the documents and documents sent by the Company to the STATE SECURITIES COMMISSION, HANOI STOCK EXCHANGE from 2016 to now are all fake. Mr. Do Xuan Long has confirmed that he is not a Member of the Board of Directors and has not participated in the activities of the Board of Directors of the Company in 2017 until now, all his signatures are in the documents and documents that the Company reports to the STATE SECURITIES COMMISSION, HANOI STOCK EXCHANGE from 2017 to now are all fake. However, the Company did not carry out the procedures for information disclosure, organized the General Meeting of Shareholders to elect additional members of the Board of Directors.

- The Board of Directors does not have enough members as prescribed by the Company's Charter and the provisions of law, but the Chairman of the Board of Directors - Mr. Nguyen Huu Kha and related persons still carry out investment and business activities (such as investment activities in Nam Ha Fruit and Herbal Vegetable Processing Joint Stock Company, Lam Agricultural and Food Products Joint Stock Company of Ha Giang, Ha Giang Livestock Joint Stock Company 1 and Ha Giang Livestock Joint Stock Company 2, ...) contrary to authority, showing signs of appropriating assets, causing loss of assets of the Company and shareholders.
- The Board of Directors asked Mr. Nguyen Huu Kha to lead to inspect and verify 4 companies, namely Nam Ha Fruit and Herbal Vegetable Processing Joint Stock Company, Ha Giang Forestry and Agricultural Products Joint Stock Company, Ha Giang 1 Livestock Joint Stock Company and Ha Giang 2 Livestock Joint Stock Company ...) that Top One Allot Joint Stock Company has invested in but has not been able to. After that, we went to verify ourselves, these 4 companies were just ghost companies, without assets as reported.
- Many other violations of the law.

Therefore, the Board of Directors has coordinated with the Board of Directors and the Supervisory Board to implement measures to protect the interests of the Company and Shareholders, including working directly with Mr. Nguyen Huu Kha, requesting the Investigating Police Agency to verify, investigate and handle violations of the law in accordance with the law (because Mr. Nguyen Huu Kha did not coordination).

- Currently, on 03/09/2025, the People's Procuracy of Tuyen Quang province has issued Notice No. 53/TB-VKS-P1 on the prosecution of the accused before the court for the crime of "Fraudulent appropriation of property" against Dinh Van Tao, (born in 1980, in Hanoi), former Chairman of the Board of Directors of TOPONE Allot Joint Stock Company (with address in Vi Xuyen, Tuyen Quang) and accomplices.

1.4. Report on business results in 2025

- From the date the Board of Directors is elected, it has operated in accordance with the Resolution of the Board of Directors, the Company's Charter and the provisions

of law.

- The Board of Directors has also researched the market, assessed the financial situation, human resources and other conditions of the Company to propose to the Board of Directors to preserve the small amount of capital received from the former Board of Directors.
- According to the decision of the Board of Directors dated 19/12/2022, the Company implemented money lending activities for Ms. Le Thi Phuong according to the loan contract number: 01/2022/HDVV-TOP with a loan amount of 3,400,000,000 (In words: Three billion four hundred million VND) with a loan period of 60 months (05 years) from 19/12/2022 to 19/12/2022, the loan interest rate is 12%/year (Twelve percent per annum), calculated on the total loan amount, loan interest is paid monthly and within the first 05 days of each month.
- In addition, the Board of Directors also contacted the Board of Directors of the companies that Top One Allot Joint Stock Company has invested capital in such as Nam Ha Fruit and Herbal Vegetable Processing Joint Stock Company, Ha Giang Forestry and Agricultural Products Joint Stock Company, etc Ha Giang 1 Livestock Joint Stock Company and Ha Giang 2 Livestock Joint Stock Company but could not contact the Board of Directors of these 4 companies.
- In addition, the Board of Directors also proposed to implement a number of business ideas and plans in the fiscal year 2025, but with the current conditions of the Company, there are not enough resources, so those plans have not been implemented in 2025.

2. Future development plan

2.1. *Request the investigating agency to consider and handle violations of the Board of Directors of the previous term*

- The Board of Directors continues to coordinate with the Board of Directors, the Audit Committee and shareholders to continue to implement legal measures to protect the interests of the Company and shareholders. Including participating in, coordinating and requesting relevant state agencies to quickly investigate, verify and handle intelligence contents and criminal denunciations.
- Carrying out other legal procedures, not limited to initiating a lawsuit to a competent Court.

3. *Production and business plan in 2025*

The company is mainly registered and has experience in the field of distribution. Therefore, the Board of Directors will research the market, research products, evaluate the conditions for implementing distribution activities of products and goods (prioritizing traditional products) to generate revenue and profits for the Company.

The Board of Directors will implement production and business plans in accordance



with the land resources that the Company has the right to use according to the Certificate of Land Use Rights, Ownership of Houses and Other Land-attached Assets No. BL 584209 in Xom Vo, Dung Tien Commune, Phu Tho province (before the merger, it was: Vo hamlet, Sui Ha commune, Kim Boi district, Hoa Binh province) and the certificate of land use rights and ownership of houses and other land-attached assets No. BL408164 in Xom Chao, Dung Tien commune, Phu Tho province (before the merger, it was: Chao hamlet, Sui Ha commune, Kim Boi district, Hoa Binh province)

- In addition, the Board of Directors will evaluate and seek investment opportunities in new fields, in accordance with the company's financial situation to bring profits to the Company and Shareholders, for example, investing in food and beverage services in Hanoi.

In order to implement production and business plans, the Board of Directors will supplement appropriate human resources for the Company.

4. Board of Directors' Explanation of Financial Statements

- Up to now, the Board of Directors, the Audit Committee and the Board of Directors of the Company have prepared the Audited Financial Statements for 2022, 2023, 2024 and 2025.
- The company will focus on completing the missing contents in the coming time when the handover has been completed and asked the authorities to collect the embezzled assets of the former management over the previous terms.

IV. REVIEW OF THE BOARD OF DIRECTORS ON THE COMPANY'S PERFORMANCE

1. Evaluation of the Board of Directors on aspects of the Company's activities

On April 20, 2025, the Annual General Meeting of Shareholders was successfully held, promulgating the Resolution of the 2025 Annual General Meeting of Shareholders.

Since the new term of the Board of Directors and the Board of Directors came into operation, the Board of Directors has directed and coordinated with the Board of Directors and the Audit Committee to carry out the following main activities:

- Receiving the handover of papers and assets from the Board of Directors of the previous term.
- Completing legal procedures, including: changing the legal representative, engraving new seals and announcing new seal samples, changing the address of the head office according to administrative boundaries, etc.
- Considering the responsibilities of the Board of Directors of the previous term due to signs of violation of the law and embezzlement of the Company's assets, proposing the Investigation Police Agency – Tuyen Quang Provincial Police to verify, investigate and handle violations.

The Board of Directors assesses that basically the activities have gone in the right direction as planned, in line with the views of the Board of Directors and the Annual General Meeting of Shareholders, to protect the interests of the Company and shareholders. Activities are operated flexibly in a positive manner and promptly respond to risks brought by objective factors.

2. Evaluation of the Board of Directors on the performance of the Board of Directors of the company

The Board of Directors has properly performed its powers and duties in operating the Company according to the directions of the Board of Directors, complying with the provisions of the Company's Charter and the provisions of law

3. Plans and orientations of the Board of Directors

- Continue to manage, supervise, direct and coordinate with the Board of Directors and the Audit Committee to take legal measures to handle violations of the Board of Directors of the previous term in order to protect the interests of the Company and shareholders.
- Continue to manage, supervise, direct and coordinate with the Board of Directors to come up with solutions to implement production and business plans in accordance with the Company's financial situation.
- Supervise the Board of Directors in complying with the Resolutions of the Board of Directors, the Company's charter and legal regulations.
- Maintain quarterly and extraordinary meetings of the Board of Directors in order to set out guidelines and policies in a timely and flexible manner, solving problems arising in the process of operating the Company's activities.

V. CORPORATE GOVERNANCE

1. Board of Directors (from 01/01/2025 – 31/12/2024)

Members and structure of the Board of Directors:

Anonymous	Member of the Board of Directors	Position	Date of commencement/cessation of membership of the Board of Directors	
			Appointment Date	Date of dismissal
1	Mr. Nguyen Ngoc Duong	Chairman	28/08/2022	-
2	Mr. Nguyen Van Binh	General Director	16/04/2023	-
3	Mr. Tran Anh Tuan	Members	16/04/2023	-
4	Mr. Vu Van Thuan	Independent Members	13/10/2024	-

Subcommittees of the Board of Directors: Audit Committee.

2. Activities of the Board of Directors:

- Supervisory activities of the Board of Directors over the Board of Directors:
 - + Approved the reports of the Board of Directors, the Audit Committee, and the Executive Board on the Company's operation and production and business from January 1, 2025 to December 31, 2025.
 - + Through the reports of the Board of Directors, the Supervisory Committee, and the Executive Board on the plan to handle violations of the former Board of Directors of the Company.
- Resolutions of the Board of Directors:

Anonymous	Resolution/Decision number.	Date	Contents	Pass Rate
1	01/2025/NQ – BOARD OF DIRECTORS/TOP	24/02/2025	Approving the contents and agenda of the 2025 Annual General Meeting of Shareholders	100%
2	02/2024/NQ -Board of Directors	21/05/2025	through sending a delegation to work with the authorities on the case that occurred from 2015 to 2022 at Top One Distribution Joint Stock Company.	100%
3	03/2024/NQ – BOARD OF DIRECTORS/TOP	05/12/2025	approved the selection of the auditor for the company's annual financial statements from 2022 to 2025	100%

3.1 Activities of independent members of the Board of Directors:

Independent members of the Board of Directors have fully participated in meetings of the Board of Directors and fully performed the role of independent members of the Board

of Directors in accordance with the provisions of the Law on Enterprises and the Company's Charter.

3.2 List of members of the Board of Directors with training certificates in corporate governance, list of members of the Board of Directors participating in programs on corporate governance in the year: Yes

4. Audit Committee under the Board of Directors:

Members and structure of the Audit Committee (from 01/01/2025 to 31/12/2025).

A n o n y m o u s	Member of the Audit Committee	Position	Date of Start/Cease to be a member of the Audit Committee	Qualifications
1	Mr. Vu Van Thuan	Chairman	Appointed on 09/11/2024	Bachelor of Laws
2	Mr. Nguyen Ngoc Duong	Membership	Appointed on 16/10/2023	Bachelor's degree

3.2 Activities of the Audit Committee

The Audit Committee has carried out independent supervision and audit supervision in an effective manner and in compliance with the law.

5. Transactions, and benefits of the Board of Directors, Board of Directors and Supervisory Board: None.
6. Salary, bonuses, remuneration, benefits:
In 2025, members of the Board of Directors will receive remuneration.
7. Insider stock trading: no
8. Contracts or insider transactions: None.
9. Evaluation of the implementation of regulations on corporate governance:

Members of the Board of Directors, the Audit Committee, the Board of Directors, and the Chief Accountant have implemented the Company's governance in accordance with the contents specified in the Company's Charter, the Law on Enterprises, the Law on Securities and relevant legal documents.

VI. FINANCIAL STATEMENTS (Attached)

Tuyen Quang, March 9, 2026.

LEGAL REPRESENTATIVE



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Nguyễn Ngọc Đường



BALANCE SHEET

At day 31 month 12 year 2025

Apply to an enterprise that satisfy the requirements of a going concern

Unit: VND

Item	Code	Description	Closing Balance	Opening Balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		3.892.562.951	3.886.577.172
I. Cash and cash equivalent	110			
1. Cash	111	VI.01	179.428.312	219.582.499
2. Cash equivalent	112		179.428.312	219.582.499
II. Short-term investments	120			
1. Short-term investments	121		102.480.000	150.000.000
2. Provision for impairment of short-term investments	122		102.480.000	150.000.000
3. Other short - term investment	123			
III. Short - term receivables	130			
1. Trade receivables	131	VI.03.a	3.574.354.877	3.487.331.662
2. Advance to suppliers	132		48.217.000	
3. Intercompany receivables	133		98.900.001	29.000.001
4. Construction contract progress receivables	134			
5. Short-term lending receivables	135			
6. Other short-term receivables	136	VI.04.a	3.400.000.000	3.400.000.000
7. Provision for doubtful debts (*)	137		27.237.876	58.331.661
8. Shortage of assets awaiting resolution	139	VI.05		
IV. Inventories	140	VI.07		
1. Inventories	141		2.185.186	
2. Provision for decline in inventory (*)	149		2.185.186	
V. Current assets	150			
1. Short-term prepaid expenses	151	VI.13.a	34.114.576	29.663.011
2. VAT deducted	152			
3. Taxes and payable to state budget	153	VI.17.b	16.254.736	11.803.171
4. Government bonds purchased for resale	154		17.859.840	17.859.840
5. Current assets	155	VI.14.a		
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		158.557.577.582	158.619.107.222
I. Long - term receivables	210			
1. Long - term receivable - trade	211	VI.03.b		
2. Long-term prepaid to supplier	212			
2. Investment in equity of subsidiaries	213			
3. Long-term intercompany receivables	214			
5. Long-term lending receivables	215			
6. Other long-term receivables	216	VI.04.b		
7. Provision for doubtful debts (*)	219			

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	Closing Balance	Opening Balance
1	2	3	4	5
II. Fixed assets	220		1.117.953.582	1.179.483.222
1. Tangible fixed assets	221	VI.09		
- Original cost	222			
- Accumulated depreciation (*)	223			
2. Financial leasing fixed assets	224	VI.11		
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	VI.10	1.117.953.582	1.179.483.222
- Original cost	228		1.661.300.000	1.661.300.000
- Accumulated depreciation (*)	229		(543.346.418)	(481.816.778)
III. Investment real estate	230	VI.12		
- Original cost	231			
- Accumulated depreciation (*)	232			
IV. Long-term asset in progress	240	VI.08		
1. Long-term business costs in progress	241	VI.08.a		
2. Long-term construction costs in progress	242	VI.08.b		
V. Long- term financial Investments	250		157.439.624.000	157.439.624.000
1. Investment in equity of subsidiaries	251			
2. Investment in joint-venture	252		157.439.624.000	157.439.624.000
3. Cash for long-term stock	253			
4. Long-term allowance for financial investment(*)	254			
5. Held to maturity investment	255			
VI. Other long-term assets	260			
1. Long-term Prepaid expense	261	VI.13.b		
2. Deffered income tax assets	262	VI.24.a		
3. Long-term equipment, spare parts for replacement	263			
4. Other long-term assets	268	VI.14.b		
TOTAL ASSETS (250 = 100 + 200)	270		162.450.140.533	162.505.684.394
SOURCE				
A. PAYABLE DEBTS (300= 310 + 330)	300		148.540.000	41.900.000
I. Short-term liability	310		148.540.000	41.900.000
1. Short-term payable to supplier	311	VI.16.a	13.540.000	18.000.000
2. Short-term advances from customers	312			
3. Taxes and payable to state budget	313	VI.17.a		
4. Payable to employees	314		10.000.000	23.900.000
3. Short-term expense paid	315	VI.18.a	125.000.000	
6. Intercompany payable	316			
7. Construction contract progress payment due to customers	317			
8. Short-term unearned revenue	318	VI.20.a		
9. Other short-term payable items	319	VI.19.a		
10. Short-term borrowings and finance lease liabilities	320			
11. Short-term provisions for payables	321	VI.23.a		

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	Closing Balance	Opening Balance
1	2	3	4	5
12. Bonus & welfare funds	322			
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
II. Long-term liability	330			
1. Trade payables	331			
2. Intercompany long-term payables	332			
3. Other long-term payables	333	VI.18.b		
4. Intra-company payables for operating capital received	334			
5. Intra-company long-term payables	335			
6. Long-term unearned revenue	336	VI.20.b		
7. Other long-term payables	337	VI.19.b		
8. Long -term Financial loan and leasing liabilities	338			
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax liabilities	341	VI.24.b		
12. Long-term provision	342	VI.23.b		
13. Development of science and technology fund	343			
B. CAPITAL (400 = 410 + 430)	400		162.301.600.533	162.463.784.394
I. Capital	410	VI.25	162.301.600.533	162.463.784.394
1. Contributed legal capital	411		253.500.000.000	253.500.000.000
- Ordinary shares with voting rights	411a		253.500.000.000	253.500.000.000
- Preference shares	411b			
2. Share premium	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury stock (*)	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment & development funds	418			
9. Enterprise reorganization assistance fund	419			
10. Other funds	420			
11. Undistributed earnings	421		(91.198.399.467)	(91.036.215.606)
- Undistributed earnings at the end of the previous period	421a		(91.036.215.606)	(91.200.730.153)
- This period undistributed earnings	421b		(162.183.861)	164.514.547
12. Construction investment fund	422			
II. Other sources and funds	430	VI.28		
1. Sources of expenditure	431			
2. Budget resources used to acquire fixed assets	432			
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		162.450.140.533	162.505.684.394

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Prepared by
(Sign, full name)



Đinh Thị Minh Thuận

Chief accountant
(Sign, full name)



Đinh Thị Minh Thuận

Form, Day 12 month 01 year 2026



Director
(Signature, seal)

Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:

INCOME STATEMENT

Year 2025

Unit: VND

Item	Code	Description	This year	Last year
1	2	3	4	5
1. Sales	01	VII.1	70.849.590	21.522.083
2. Deductions	02	VII.2		
3. Net sales (10 = 01 - 02)	10		70.849.590	21.522.083
4. Cost of goods sold	11	VII.3	68.476.059	19.686.521
5. Gross profit/ (loss) (20 = 10 - 11)	20		2.373.531	1.835.562
6. Financial activities income	21	VII.4	461.499.585	509.743.187
7. Financial activities expenses	22	VII.5	444.197	1.075.618
- In which: Loan interest expenses	23			
8. Selling expenses	25	VII.8	60.000.000	8.003.933
9. General & administration expenses	26	VII.8	610.612.780	435.035.100
10. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30		(207.183.861)	67.464.098
11. Other income	31	VII.6	76.500.000	97.500.000
12. Other expenses	32	VII.7	31.500.000	449.551
13. Other profit/(loss) (40 = 31 - 32)	40		45.000.000	97.050.449
14. Profit/(loss) before tax (50 = 30 + 40)	50		(162.183.861)	164.514.547
15. Current business income tax charge	51	VII.10		
16. Deferred business income tax charge	52	VII.11		
17. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		(162.183.861)	164.514.547
18. Earning per share (*)	70			
19. Diluted earning per share	71			

Note: (*) This item is only applied to joint stock company

Prepared by

(Sign, full name)

Đinh Thị Minh Thuận

Chief accountant

(Sign, full name)

Đinh Thị Minh Thuận

Form, Day 12 month 01 year 2026

Director

(Signature, seal)



Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:

CASH FLOW STATEMENT

(Direct Method)

Year 2025

Unit: VND

Item	Code	Description	This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		619.035.053	519.645.706
2. Payments to suppliers	02		(260.510.820)	(224.480.048)
3. Payments to employees	03		(243.700.000)	(136.400.000)
4. Loan interests already paid	04			(33.000)
5. Payments for corporate income tax	05			
6. Other gains	06		184.986.750	250.510.767
7. Other disbursements	07		(339.965.170)	(217.382.571)
Net cash flows from operating activities	20		(40.154.187)	191.860.854
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21			
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22			
3. Loans given and purchases of debt instruments of other entities	23			
4. Recovery of loan given and disposals of debt instruments of other entities	24			
5. Investments in other entities	25			(110.000.000)
6. Withdrawals of investments in other entities	26			110.000.000
7. Receipts of loans given, dividends and profit shared	27			
Net cash flows from investing activities	30			
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholders	31			
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32			
3. Short-term and long-term loans received	33			
4. Loan principal amounts repaid	34			
5. Payments for financial leasehold assets	35			
6. Dividends and profit shared to the owners	36			
Net cash flows from financing activities	40			
Net cash flows during the period (50 = 20 + 30 + 40)	50		(40.154.187)	191.860.854
Beginning cash and cash equivalents	60		219.582.499	27.721.645
Effects of fluctuations in foreign exchange rates	61			

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	This year	Last year
1	2	3	4	5
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	VIII	179.428.312	219.582.499

Prepared by
(Sign, full name)



Đinh Thị Minh Thuận

Chief accountant
(Sign, full name)



Đinh Thị Minh Thuận

Form, Day 12 month 01 year 2026

Director
(Signature, seal)



Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:



Model No.: B09-DN

*(Issued under Circular No. 200/2014/TT-BTC
dated December 22, 2014 of the Ministry of Finance)*

FINANCIAL STATEMENTS FOOTNOTES

From 01/01/2025 to 31/12/2025

I. Business operations characteristics

1. Ownership form: Shares holder
2. Business field: Trading
3. Business lines:
4. Normal production and business cycle:
5. Business operations during the fiscal year that affect financial statements:
6. Company Structure:
 - List of subsidiaries: Not available
 - List of joint ventures and affiliated companies: Not available
 - List of affiliated units without legal status and dependent accounting: Not available
7. Statement on the comparability of information on the Financial Statements (whether comparable or not, if not comparable, clearly state the reasons such as change of ownership form, separation, merger, state the length of the comparison period...):

II. Accounting period, currency used in accounting

1. Annual accounting period: Based on term of the Organizational Structure will automatically take the system/option and only take the day and month; the text format will be as follows: "Starting from dd/mm to dd/mm" (Example: Accounting period: Starting from 01/01 to 31/12)

This information will not update to Financial Statement settings, by default this information on Financial Statement settings is blank, editing Financial Statement settings does not update to CCTC

2. Currency used in accounting: Vietnam Dong (VND)

III. Applicable accounting standards and regimes

1. Applicable accounting regime: The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)
2. Statement on compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and guiding documents the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and current Accounting Regime.

IV. Accounting policies applied in case of continuously activities

1. Principles for converting Financial Statements prepared in foreign currency to Vietnam Dong (In case the accounting currency is different from Vietnam Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnam Dong:
2. Types of exchange rates applied in accounting: Transactions in foreign currencies are converted at the exchange rate on the date of the transaction. Balances of foreign currency items at the end of the accounting period are converted at the exchange rate on this date. Exchange rate differences arising are recorded in the Income Statement.
3. Principles for determining the real interest rate (effective interest rate) used to discount cash flows:
4. Principles of recording cash and cash equivalents: Cash and cash equivalents include cash in hand, demand deposits, short-term investments, highly liquid, easily convertible to cash and subject to little risk of changes in value.
5. Accounting principles for financial investments:
 - a) Trading securities:

Trading securities are securities held for trading purposes. Trading securities are recorded in the accounting books at original cost. The cost of trading securities is determined based on the fair value of payments at the time of transaction plus costs related to the purchase of trading securities.

In subsequent accounting periods, securities investments are determined at cost minus any reduction in trading securities value.

Provision for reduction in trading securities value is made in accordance with current accounting regulations.

b) Held-to-maturity investments; Held-to-maturity investments include investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory notes), bonds, preference shares that the issuer must repurchase at a certain time in the future and loans held to maturity for the purpose of earning periodic interest and other investments held to maturity. Held-to-maturity investments are recorded from the date of acquisition and initially measured at the purchase price and expenses related to the purchase of the investments. Interest income from investments held to maturity after the acquisition date is recognized in the Income Statement on an accrual basis. Interest earned before the Company holds is deducted from the original cost at the date of acquisition.

Held-to-maturity investments are measured at cost less allowance for doubtful debts. Allowance for doubtful debts on held-to-maturity investments is made in accordance with current accounting regulations.

c) Giving Loans: Loans are measured at cost less allowance for doubtful debts. The allowance for doubtful debts on the Company's loans is made in accordance with current accounting regulations.

d) Investment in subsidiaries; joint ventures, associates: Other investments are presented in the balance sheet at cost less any impairment allowances (if any).

đ) Investment in capital instruments of other entities:

These investments are recorded at cost, which includes purchase price and any directly attributable transaction costs. After initial recognition, these investments are measured at cost less provision for diminution in value of the investments.

e) Accounting methods for other transactions involving financial investments:

6. Accounting principles for receivables: Receivables are amounts that can be recovered from customers or other entities. Receivables are presented at book value minus provisions for doubtful debts.

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

7. Inventory principles:

- Principle of inventory recognition: Inventories are determined on the basis of the lower of cost and net realizable value. The cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition [for trading enterprises: The cost of inventories includes the cost of purchase and other costs directly attributable to the purchase of inventories]. The cost of inventories is determined by the weighted average method (or first-in, first-out or specific identification or retail method in the case of merchandise). Net realizable value is determined by the estimated selling price less the estimated costs of completion and the costs incurred in marketing, selling and distribution.

- Inventory valuation method: End-of-period average

- Inventory accounting method: Regular declaration

- Method of setting up inventory price reduction provision: The Company's inventory price reduction provision is set up in accordance with current accounting regulations. Accordingly, the Company is allowed to set up inventory price reduction provision for obsolete, damaged, substandard inventory and in case the original cost of inventory is higher than the net realizable value at the end of the accounting period.

8. Principles of recording and depreciation of fixed assets, financial leased fixed assets; investment real estate:

- Principles of recording fixed assets Tangible fixed assets are presented at original cost less accumulated depreciation.

The initial cost of tangible fixed assets comprises the purchase price and any other costs directly attributable to bringing the assets to working condition for their intended use.

- Principles of recording intangible fixed assets Land using rights: Intangible fixed assets represent the value of land use rights and are presented at original cost minus accumulated depreciation. Land use rights are allocated by the straight-line method based on the time of land use. (This section is for descriptive purposes only)

Internally Generated Intangible Assets-Research and Development Expenditures (if applicable)

Research expenses are recognized as expenses of the fiscal year (operating period) in which the expenses are actually incurred.

Intangible assets created internally by an enterprise arising from the development stage are only recognized when the following conditions are satisfied:

- Created assets are Identifiable (such as computer software and new manufacturing processes);
- It is probable that future economic benefits will flow from the asset; and
- The cost of developing the asset can be measured reliably.

Internally generated intangible assets are depreciated using the straight-line method over their estimated useful lives. In cases where internally generated intangible assets cannot be recognized, research and development costs are recognized in profit or loss in the fiscal year (operating period) in which they are incurred.

Patents and trademarks: Patents and trademarks are recorded initially at purchase price and amortized on a straight-line

Model No.: B09-DN

*(Issued under Circular No. 200/2014/TT-BTC
dated December 22, 2014 of the Ministry of Finance)*

FINANCIAL STATEMENTS FOOTNOTES

From 01/01/2025 to 31/12/2025

I. Business operations characteristics

1. Ownership form: Shares holder
2. Business field: Trading
3. Business lines:
4. Normal production and business cycle:
5. Business operations during the fiscal year that affect financial statements:
6. Company Structure:
 - List of subsidiaries: Not available
 - List of joint ventures and affiliated companies: Not available
 - List of affiliated units without legal status and dependent accounting: Not available
7. Statement on the comparability of information on the Financial Statements (whether comparable or not, if not comparable, clearly state the reasons such as change of ownership form, separation, merger, state the length of the comparison period...):

II. Accounting period, currency used in accounting

1. Annual accounting period: Based on term of the Organizational Structure will automatically take the system/option and only take the day and month; the text format will be as follows: "Starting from dd/mm to dd/mm" (Example: Accounting period: Starting from 01/01 to 31/12)

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- Method of setting up inventory price reduction provision: The Company's inventory price reduction provision is set up in accordance with current accounting regulations. Accordingly, the Company is allowed to set up inventory price reduction provision for obsolete, damaged, substandard inventory and in case the original cost of inventory is higher than the net realizable value at the end of the accounting period.

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Internally Generated Intangible Assets-Research and Development Expenditures (if applicable)

Research expenses are recognized as expenses of the fiscal year (operating period) in which the expenses are actually incurred.

Intangible assets created internally by an enterprise arising from the development stage are only recognized when the following conditions are satisfied:

- Created assets are Identifiable (such as computer software and new manufacturing processes);
- It is probable that future economic benefits will flow from the asset; and
- The cost of developing the asset can be measured reliably.

Internally generated intangible assets are depreciated using the straight-line method over their estimated useful lives. In cases where internally generated intangible assets cannot be recognized, research and development costs are recognized in profit or loss in the fiscal year (operating period) in which they are incurred.

Patents and trademarks: Patents and trademarks are recorded initially at purchase price and amortized on a straight-line

basis over their estimated useful lives.

- Principles for recording investment real estate: Investment real estate includes land using rights and factories, architectural objects held by the company for the purpose of earning profits from renting or waiting for appreciation. Investment real estate for rent is presented at cost less accumulated depreciation. Investment real estate waiting for appreciation is presented at cost less impairment. The cost of purchased investment real estate includes the purchase price and directly related costs such as legal consulting fees, registration tax and other related transaction costs. The cost of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate. (This section is for descriptive purposes only)

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives of X years.

The company does not depreciate investment real estate held for appreciation.

9. Accounting principles for business cooperation contracts: Cash and asset capital contributed to BCC are recorded as a receivable on the Interim Financial Statements. Recognition of revenue and expenses according to BCC

10. Deferred corporate income tax accounting principles:

11. Accounting principles for prepaid expenses: Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include prepaid land rent, establishment costs and other prepaid expenses [For illustration purposes, edit to suit each enterprise].

Land rental represents the amount of land rental that has been paid in advance. Prepaid land rental is allocated to the Income Statement on a straight-line basis over the lease term. (If the Company has a Land Using Rights Certificate, this amount can be accounted for as an intangible fixed asset).

Establishment costs include costs incurred during the establishment of the Company before the date of the Investment Certificate and are assessed as having the potential to bring future economic benefits to the Company. Establishment costs are allocated to the Income Statement using the straight-line method over three years from the date the Company officially starts operating.

Other prepaid expenses include the value of tools, supplies, small components issued for use, advertising costs and training costs incurred during the period before the Company officially started operating and are considered to be able to provide future economic benefits to the Company. These costs are capitalized as prepayments and allocated to the Income Statement using the straight-line method in accordance with current accounting regulations.

12. Accounting principles for liabilities:

Payables are monitored in detail by payment terms, payable subject, original currency and other factors according to the management needs.

Payables include payables to suppliers, payables to loans, internal payables and other payables which are payables with almost certain value and time and are recorded at no lower than the payment obligation, classified as follows:

- Payables to suppliers: include payables of a commercial nature arising from transactions of purchasing goods, services, assets between the Company and sellers who are independent units of the Company
- Internal payables include payables to affiliated units without legal status and dependent accounting.
- Other payables include payables of a non-commercial nature, not related to transactions of purchasing, providing goods and services.

13. Principles for recording loans and financial lease liabilities:

Including loans, finance leases, excluding loans in the form of bonds or preferred shares with a term requiring the issuer to repurchase at a certain time in the future.

The Company monitors loans and finance leases in detail for each debt object and classifies short-term and long-term according to the repayment period.

Costs directly related to loans are recorded in financial expenses, except for costs arising from specific loans for the purpose of investment, construction or production of unfinished assets, which are capitalized according to the Accounting Standard on Borrowing Costs.

14. Principles of recognition and capitalization of borrowing costs:

15. Principle of recording payable expenses:

16. Principles and methods of recording provisions for payables: Provisions for payables are recorded when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle this obligation. Provisions are determined based on the Board of Directors' best estimate of the expenditure required to settle the obligation at the end of the reporting period.

17. Principles for recognizing unrealized revenue:

18. Principles of recording convertible bonds:

19. Principle of recognition of equity:

- Principles for recording owners' capital contributions, share premium, convertible bond options, and other owners' capital:

- Principles for recording asset revaluation differences:

- Principles for recording exchange rate differences:

- Principles for recording undistributed profits:

20. Principles and methods of revenue recognition:

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

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;

- (b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

- (c) Revenue is measured with relative certainty;

- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

- (e) Identify the costs associated with a sales transaction.

- Revenue from rendering of services: Revenue from a transaction relating to rendering of services is recognised when the outcome of the transaction can be measured reliably. In the case where a transaction relating to rendering of services is spread over several periods, revenue is recognised in the period based on the outcome of the work completed at the date of the Balance Sheet of that period. The outcome of a transaction relating to rendering of services is recognised when all four (4) of the following conditions are met:

- (a) Revenue is measured with relative certainty;

- (b) It is possible to obtain economic benefits from the transaction of providing that service;

- (c) Determine the stage of completion of the work at the Balance Sheet date; and

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

- Financial income: Interest income is recorded on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rate (if any and the interest income is considered material).

Interest from investments is recognised when the Company is entitled to receive the interest (if any and the interest from investments is considered material).

- Construction contract revenue: Revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy on construction contracts.

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured as a proportion of the estimated total contract costs incurred for work performed to date, except where this proportion is not representative of the stage of completion. This may include additional costs, compensation and performance bonuses as agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

- Other income:

21. Accounting principles for revenue deductions:

22. Principles of accounting for cost of goods sold:

23. Principles of financial cost accounting:

24. Principles of accounting for sales costs and business management costs:

25. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses: - Corporate income tax represents the total value of current tax payable and deferred tax.

- The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

- Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method. Deferred income tax liabilities should be recognized for all temporary differences while deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the temporary differences can be used.

- Deferred tax is calculated at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled. Deferred tax is recognised in the income statement and is denominated in equity except when it relates to items charged or credited directly to equity.

- Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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

26. Other accounting principles and methods:

V. Accounting policies applied (in case does not meet the going concern assumption)

1. Are long-term assets and long-term liabilities reclassified as current?

2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price...):

3. Financial handling principles for:

- Provisions:

- Difference in asset revaluation and exchange rate difference (still reflected on the Balance Sheet - if any):

VI. Additional information on the items of the Balance Sheet

01.

Money Unit: VND

Items	Ending balance	Beginning balance
- Cash on hand	164.431.357	139.011.508
- Demand deposit on Banks	14.996.955	80.570.991
- Money is transferring		
Add	179.428.312	219.582.499

02. Financial investments

a) Trading securities

Items	End of quarter			Beginning balance		
	Original price	Fair value	Preventive	Original price	Fair value	Preventive
- Total stock value (details of each type of stock accounting for 10% or more of the total stock value)						

- Total bond value (details of each type of bond accounting for 10% or more of the total bond value)						
- Other investments						

- Reasons for change for each investment/type of stock, bond

About quantity:

About value:

b) Held to maturity Investments

Items	End of quarter		Beginning balance	
	Original price	Book value	Original price	Book value
b1) Short term				
- Term deposits				
- Bonds				
- Other investments	3.400.000.000		3.400.000.000	
b2) Long term				
- Term deposits				
- Bonds				
- Other investments				

c) Investment in capital contribution to other units (details for each investment according to the capital holding ratio and voting rights ratio)

Items	Ending balance			Beginning balance		
	Original price	Preventive	Fair value	Original price	Preventive	Fair value
- Investment in subsidiaries						
- Investment in joint ventures and associates;	157,439,624,000			157,439,624,000		
- Investment in other units;						

- Summary of operations of subsidiaries, joint ventures and associates during the period;
- Significant transactions between the enterprise and subsidiaries, joint ventures and associates during the period
- If the fair value cannot be determined, explain the reason.

03. Accounts receivable from customers

Items	Ending balance	Beginning balance
a) Short-term trade receivables	48.217.000	
- Details of customer receivables accounting for 10% or more of total customer receivables		
- Other customer receivables		
b) Long-term (similar to short-term) trade receivables		
c) Receivables from customers who are related parties (details of each subject)		

04. Other receivables

Items	Ending balance		Beginning balance	
	Value	Preventive	Value	Preventive
a) Short term				
- Receivables from equitization;				

- Must collect dividends and distributed profits;				
- Receivable from employees;				
- Bet, deposit	26.000.000		26.000.000	
- Loan;				
- Payments on behalf of others;				
- Other receivables.	1.237.876		32.331.661	
b) Long term				
- Receivables from equitization;				
- Must collect dividends and distributed profits;				
- Receivable from employees;				
- Bet, deposit				
- Loan;				
- Payments on behalf of others;				
- Other receivables.				
Total	27.237.876		58.331.661	

05. Missing assets awaiting resolution (Details of each type of missing assets)

Items	Ending balance		Beginning balance	
	Quantity	Value	Quantity	Value
a) Money;				
b) Inventory;				
c) Fixed assets;				
d) Other assets.				

06. Bad debt

Items	Ending balance			Beginning balance		
	Original price	Recoverable value	Debtor	Original price	Recoverable value	Debtor
- Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered (including details of overdue time and value of receivables, overdue loans by each subject if the receivables by each subject account for 10% or more of the total overdue debt)						
- Information on fines, late interest receivable... arising from overdue debts but not recorded as revenue;						
- Ability to recover overdue receivables.						
Total						

07. Inventory

Items	Ending balance		Beginning balance	
	Original price	Preventive	Original price	Preventive
- Goods are on the way				
- Raw materials				
- Tools, instruments				
- Cost of unfinished business production				
- Finished product				
- Goods				
- Goods sent for sale				
- Bonded warehouse goods				
- Real estate goods				
Total				

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory
- Value of inventory used as collateral to secure payable debts at the end of the period;
- Reasons for additional provisioning or reversal of inventory write-down provisions.

08. Long-term unfinished assets

Items	Ending balance		Beginning balance	
	Original price	Recoverable value	Original price	Recoverable value
a) Long-term unfinished production and business costs (Details for each type, stating reasons why they are not completed within a normal production and business cycle)				
.....				
Total				
Items	Ending balance		Beginning balance	
b) Unfinished basic construction (Details for projects accounting for 10% of total CONSTRUCTION VALUE)				
- Shopping;				
- Construction;				
- Repair.				
Total				

09. Increase and decrease of tangible fixed assets

Item	Houses, buildings	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Perennial plants, working animals for products	Infrastructure invested and built by the State...	Other tangible fixed assets	Total
Original price								
Beginning balance								
- Purchased within the year								
- Completed construction investment								
- Other increases								

- Switch to investment real estate								
- Liquidation, sale								
- Other discounts								
End of year balance								
Accumulated depreciation								
Beginning balance								
- Depreciation during the year								
- Other increases								
- Switch to investment real estate								
- Liquidation, sale								
- Other discounts								
End of year balance								
Residual value								
- On New Year's Day								
- At the end of the year								

- Remaining value at the end of the year of tangible fixed assets used as mortgage or pledge to secure loans:
- Original price of fixed assets at the end of the year that have been fully depreciated but are still in use:
- Original price of fixed assets at the end of the year awaiting liquidation:
- Commitments to purchase and sell tangible fixed assets of great value in the future:
- Other changes in tangible fixed assets:

10. Increase and decrease of intangible fixed assets

Item	Land use rights	Publishing rights	Copyright, patent	Trademark	Computer software	Licenses and franchises	Other intangible assets	Total
Original price								
Beginning balance	1.661.300.000							1.661.300.000
- Purchased within the year								
- Created from within the business								
- Increase due to business consolidation								
- Other increases								
- Liquidation, sale								
- Other discounts								
End of year balance	1.661.300.000							1.661.300.000
Accumulated depreciation								
Beginning balance								481.816.778
- Depreciation during the year								61.529.640
- Other increases								
- Liquidation sale								
- Other discounts								
End of year balance								543.346.418

Residual value								
- On New Year's Day								1.179.483.222
- At the end of the year								1.117.953.582

- Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans:
- Original price of fully depreciated intangible assets still in use:
- Data explanation and other explanations:

11. Increase and decrease of financial leased fixed assets

Item	Houses, buildings	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Other tangible fixed assets	Intangible fixed assets	Total
Original price							
Beginning balance							
- Financial lease during the year							
- Purchase of financial leased fixed assets							
- Other increases							
- Return of leased fixed assets							
- Other discounts							
End of year balance							
Accumulated depreciation							
Beginning balance							
- Depreciation during the year							
- Purchase of financial leased fixed assets							
- Other increases							
- Return of leased fixed assets							
- Other discounts							
End of year balance							
Residual value							
- On New Year's Day							
- At the end of the year							

- * Additional rentals are recognized as expenses in the year:
- * Basis for determining additional rent:
- * Lease renewal or right to purchase:

12. Increase, decrease investment real estate

Item	First quarter number	Decrease in the quarter	Increase in the quarter	Ending balance number
a) Investment real estate for rent				
Original price				
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				
Accumulated depreciation				

- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				
Residual value				
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				
b) Investment real estate held for price increase				
Original price				
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				
Loss due to price decline				
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				
Residual value				
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure				

- The remaining value at the end of the period of the investment real estate used as mortgage or pledge to secure the loan;
- Original price of investment real estate has been fully depreciated but is still rented out or held waiting for price increase;
- Data explanation and other explanations.

13. Prepaid expenses

Items	Ending balance	Beginning balance
a) Short-term (details by item)		
- Prepaid expenses for fixed asset operating lease;		
- Tools and equipment used;		
- Borrowing costs;		
- Other items (detail if large value).		
b) Long term		
- Business establishment costs		
- Insurance costs;		
- Other items (detail if large value).		
Total		

14. Receivables from short-term and long-term loans

Items	Ending balance	Beginning balance
a) Short-term (details by item)		
b) Long-term:		
Total		

15. Loans and financial leases

Items	Ending balance		During the quarter		Beginning balance	
	Value	Number of insolvency	Increase	Reduce	Value	Number of insolvency
a) Short-term loans						
...						
b) Long-term loans						
...						
Total						

c) Financial leasing debts

Duration	This quarter			Last quarter		
	Total Lease Payments	Pay rent	Principal repayment	Total Lease Payments	Pay rent	Principal repayment
- 1 year or less						
- Over 1 year to 5 years						
- Over 5 years						

d) Overdue and unpaid loans and financial lease debts

Items	Ending balance		Beginning balance	
	Origin	Interest	Origin	Interest
- Get a loan:				
- Financial lease debt:				
- Reason for non-payment				
Total				

d) Detailed explanation of loans and financial lease debts to related parties

16. Payable to Seller

Items	Ending balance		Beginning balance	
	Value	Number of debtors	Value	Number of debtors
a) Short-term trade payables	13.540.000		18,000,000	
- Details for each subject accounting for 10% or more of the total payable				
- Payable to other entities				
b) Long-term trade payables (similar details to short-term)				
Total	13.540.000		18,000,000	
c) Unpaid overdue debt				

- Details of each subject accounting for 10% or more of the total overdue;				
- Other objects				
Total				
d) Payable to related parties (details for each entity)				

17. Taxes and other payments to the state

Items	Beginning balance	Amount payable in the quarter	Amount actually paid in the quarter	Ending balance
a) Must be paid (details for each type of tax)				
- Value added tax				
- Special consumption tax				
- Import tax				
- Corporate income tax				
- Personal income tax				
- Resource tax				
- Real estate tax and land rent				
- Other taxes				
- Fees, charges and other payables		3.000.000	3.000.000	
Total		3.000.000	3.000.000	
b) Receivables (details by tax type)				
- Value added tax				
- Special consumption tax				
- Import tax				
- Corporate income tax	17.859.840			17.859.840
- Personal income tax				
- Resource tax				
- Real estate tax and land rent				
- Other taxes				
- Fees, charges and other payables				
Total	17.859.840			17.859.840

18. Expenses payable

Items	Ending balance	Beginning balance
a) Prevent		
- Advance payment of salary expenses during leave		
- Costs during downtime		
- Provisional provisional cost of goods and real estate products sold		
- Other provisions		
b) Long term		
- Interest		
- Other items (details of each item)		
.....		
Total		

19. Other payables

Items	Ending balance	Beginning balance
a) Limit		
- Surplus assets awaiting resolution		
- Union fees		
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Must return equitization		
- Receive deposits, short-term bets		
- Dividends, profits payable		
- Other payables		
Total		
b) Long-term (details for each item)		
- Accept deposits and long-term bets		
- Other payables		
Total		

c) Unpaid overdue debt (details of each item, reasons for unpaid overdue debt)

20. Unrealized revenue

Items	Ending balance	Beginning balance
a) Prevent		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other unrealized revenue.		
Total		
b) Long term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other unrealized revenue.		
Total		
c) Possibility of not being able to perform the contract with the customer (details of each item, reasons for inability to perform).		

21. Bonds issued

21.1. Regular bonds

Items	Ending balance			Beginning balance		
	Value	Interest	Term	Value	Interest	Term
a) Bonds issued						
- Type issued at par value;						
- Discounted issue type;						
- Type of issue with extra.						
Total						

b) Detailed explanation of bonds held by related parties (by type of bond)						
...						
Total						

21.2. Convertible bonds

a. Convertible bonds at the beginning of the period:

- Time of issuance, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- The principal and stock option value of each type of convertible bond.

b. Additional convertible bonds issued during the period:

- Time of issue, original term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- The principal and stock option value of each type of convertible bond.

c. Convertible bonds converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- The principal and stock option value of each type of convertible bond.

g) Detailed explanation of bonds held by related parties (by type of bond)

22. Preferred stock classified as liability

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback terms (Time, buyback price, other basic terms in the issuance contract);
- Value repurchased during the period;
- Other explanations.

23. Provision for payables

Items	Ending balance	Beginning balance
a) Prevent		
- Product warranty reserve;		
- Construction warranty reserve;		
- Restructuring reserve;		
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)		
Total		
b) Long term		
- Product warranty reserve;		
- Construction warranty reserve;		
- Restructuring reserve;		
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)		
Total		

24. Deferred tax assets and deferred tax liabilities

Items	Ending balance	Beginning balance
a - Deferred income tax assets		
- Corporate income tax rate used to determine the value of deferred income tax assets		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax incentives		
- Deferred income tax assets related to deductible temporary differences		
- Amount offset against deferred income tax payable		
b - Deferred income tax payable		
- Corporate income tax rate used to determine deferred income tax payable		
- Deferred income tax liabilities arising from taxable temporary differences		
- Amount offset against deferred income tax assets		

25. Equity

a- Equity fluctuation comparison table

Items	Owner's equity	Capital surplus	Bond conversion option	Other owners' equity	Asset revaluation difference	Exchange rate difference	Undistributed net profit and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Last year's opening balance	253,500,000.000								253,500,000.000
- Capital increase in previous year									
- Profit in previous year									
- Other increases									
- Decrease in capital in previous year									
- Loss in previous year									
- Other discounts									
Beginning balance of this year	253,500,000.000								253,500,000.000
- Capital increase this year									
- Profit this year									
- Other increases									
- Reduce capital this year									
- Loss this year									
- Other discounts									
Balance at the end of this year	253,500,000.000								253,500,000.000

b- Details of owner's investment capital

Items	Ending balance	Beginning balance
- Contributed capital of parent company (if it is a subsidiary)		
- Capital contributions of other entities		
Total		

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

Items	This quarter	Last quarter
- Owner's equity		
+ Beginning capital contribution		
+ Capital increase during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution		
- Dividends, distributed profits		

d. Stocks

Items	Ending balance	Beginning balance
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common stock		
+ Preferred shares (classified as equity)		
- Number of shares repurchased (treasury shares)		

+ Common stock		
+ Preferred shares (classified as equity)		
Number of shares outstanding		
+ Common stock		
+ Preferred shares (classified as equity)		

* Outstanding share value:

d- Dividends

- Dividends declared after the end of the accounting year
- + Dividends declared on common stock:
- + Dividends declared on preferred stock:
- Unrecorded cumulative preferred stock dividends

e- Corporate funds

- Development investment fund:
- Enterprise Reorganization Support Fund
- Other equity funds:

g- Income and expenses, profits or losses are recorded directly in equity according to the provisions of specific accounting standards:

26. Asset revaluation difference

Items	This quarter	Last quarter
Reasons for changes between the beginning and end of year numbers (in what cases is the revaluation, which assets are revalued, according to which decision?...).		

27. Exchange rate difference

Items	This quarter	Last quarter
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arise due to other reasons (specify the reason)		

28. Funding sources

Items	This quarter	Last quarter
- Funding provided during the year		
- Career expenses		
- Remaining funds at the end of the year		

29. Items off the Balance Sheet

a) Leased assets: The total future minimum lease payments of non-cancelable operating leases over the terms

Items	Ending balance	Beginning balance
- 1 year or less;		
- Over 1 year to 5 years;		
- Over 5 years;		

b) Assets held for safekeeping: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period:

Product code	Product name	Type, specification, quality	Unit	Quantity
	- Goods and materials received for safekeeping, processing, and			
	- Goods accepted for sale, consignment, pledge, mortgage:			

c) Foreign currencies of all kinds: Enterprises must explain in detail the quantity of each type of foreign currency calculated in original currency. Monetary gold must present the volume in domestic and international units of Ounce, and explain the value calculated in USD.

d) Monetary gold: Enterprises must explain in detail the original price, quantity (in international units) and types of monetary gold.

d) Bad debts that have been resolved: Enterprises must explain in detail the value (in original currency and VND) of bad debts that have been resolved within 10 years from the date of resolution according to each subject and reason for writing off bad debts from the accounting books.

e) Other information about off-balance sheet items

30. Other information is explained and explained by the enterprise itself.

VII. Additional information for items presented in the Income Statement

1. Total sales and service revenue (Code 01)

Items	This quarter	Last quarter
a. Revenue		
- Sales revenue	70.849.590	21.522.083
- Service revenue		
- Construction contract revenue		
+ Revenue from construction contracts is recognized in the period;		
+ Total cumulative revenue of construction contracts recorded up to the date of financial statement preparation;		
Total	70.849.590	21.522.083
b) Revenue to related parties (details for each subject).		
c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; the possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.		

2. Revenue deductions (Code 02)

Items	This quarter	Last quarter
- Trade discount		
- Discount on sales		
- Returned goods		
Total		

3. Cost of goods sold (Code 11)

Items	This quarter	Last quarter
- Cost of goods sold	68.476.059	19.686.521
- Cost of finished products sold		
In which: Pre-deducted cost of goods and finished real estate products sold includes:		
+ Prepaid expense items		
+ Pre-deducted value into the cost of each item		

+ Estimated time of cost incurred.		
- Cost of services provided		
- Remaining value, transfer and liquidation costs of investment real estate		
- Investment real estate business costs		
- Value of inventory lost during the period		
- Value of each type of inventory lost beyond the norm during the period		
- Provision for inventory price reduction		
- Amounts recorded to reduce cost of goods sold		
Total	68.476.059	19.686.521

4. Financial revenue (Code 21)

Items	This quarter	Last quarter
- Interest on deposits and loans		
- Profit from sale of investments		
- Dividends, profits shared		
- Exchange rate difference profit		
- Interest on deferred payment sales, payment discounts		
- Other financial revenue	461.499.585	509.743.187
Total	461.499.585	509.743.187

5. Financial expenses (Code 22)

Items	This quarter	Last quarter
- Loan interest		
- Payment discount, deferred sales interest		
- Losses due to liquidation of financial investments		
- Exchange rate difference loss		
- Provision for decline in value of trading securities and investment losses		
- Other financial costs	444.197	1.075.618
- Financial expense deductions.		
Total	444.197	1.075.618

6. Other income

Items	This quarter	Last quarter
- Liquidation and sale of fixed assets;		
- Profit from asset revaluation;		
- Fines collected;		
- Tax reduction;		
- Other items.	76.500.000	97.500.000
Total	76.500.000	97.500.000

7. Other costs

Items	This quarter	Last quarter
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets;		
- Loss due to asset revaluation;		
- Fines;		

- Other items.	31.500.000	446.551
Total	31.500.000	446.551

8. Selling expenses and business management expenses

Items	This quarter	Last quarter
a) Business management expenses incurred during the period	403.114.147	335.299.553
- Details of items accounting for 10% or more of total business management costs;		
- Other administrative expenses.	403.114.147	335.299.553
b) Selling expenses incurred during the period	14.925.930	8.003.933
- Details of items accounting for 10% or more of total sales costs;		
- Other selling expenses.	14.925.930	8.003.933
c) Amounts recorded to reduce selling expenses and business management expenses		
- Reversal of product and goods warranty provisions;		
- Reversal of restructuring provisions and other provisions;		
- Other deductions.		

9. Production and business costs by factor

Items	This quarter	Last quarter
- Cost of raw materials	67.625.697	11.584.635
- Labor costs	189.263.000	127.595.507
- Fixed asset depreciation costs	46.147.230	46.147.230
- Outsourcing service costs	128.368.000	183.124.181
- Other expenses in cash	925.930	851.933
Total	432.329.857	369.303.486

10. Current corporate income tax expense (Code 51)

Items	This quarter	Last quarter
- Corporate income tax expense calculated on current year taxable income		
- Adjust corporate income tax expenses of previous years into current income tax expenses of this year		
- Total current corporate income tax expense		

11. Deferred corporate income tax expense (Code 52)

Items	This quarter	Last quarter
- Deferred corporate income tax expense arising from taxable temporary differences		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets		
- Deferred corporate income tax income arising from deductible temporary differences		
- Deferred corporate income tax income arising from unused tax losses and tax incentives		
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities		
- Total deferred corporate income tax expense		

VIII. Additional information for items presented in the statement of cash flows

1. Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

Items	This quarter	Last quarter
- Purchase of assets by assuming directly related liabilities or through financial leasing transactions		
- Buying businesses through issuing shares		
- Convert debt into equity		
- Other non-monetary transactions		

2. Amounts of cash held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

3. Actual loan amount collected during the period:

- Proceeds from borrowing under conventional contracts;
- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preferred shares are classified as liabilities;
- Proceeds from repurchase transactions of government bonds and securities REPO;
- Proceeds from borrowing in other forms.

4. Amount actually paid back during the period:

- Repayment of principal loan under normal contract;
- Principal repayment of common bonds;
- Principal repayment of convertible bonds;
- Repayment of preferred stock principal is classified as a liability;
- Payment for government bond repurchase and securities REPO transactions;
- Loan repayment in other forms

IX- Other information

1. Contingent Liabilities, Commitments and Other Financial Information:
2. Events occurring after the balance sheet date:
3. Information about related parties:
4. Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with accounting standard No. 28 "Segment reporting":
5. Comparative information (changes in information in financial statements of previous accounting years):
6. Information on ongoing operations:
7. Other information:

Prepared by
(Sign, full name)



Dinh Thi Minh Thuan

Chief Accountant
(Sign, full name)



Dinh Thi Minh Thuan

Established, December 10, 2025

Manager

(Signature, full name, seal)



TỔNG GIÁM ĐỐC

Nguyễn Văn Bình

- Certificate number:
- Accounting service provider: