

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

FINANCIAL STATEMENTS

The first quarter of 2026

ATS INVESTMENT GROUP JOINT STOCK COMPANY

Ho Chi Minh City, April, 2026



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ATS INVESTMENT GROUP JOINT STOCK COMPANY

No. 11.24, 11th floor, Golden King building, 15 Nguyen Luong Bang, Tan My
Ward, Ho Chi Minh City, Vietnam

Form No. B 01 – DN

(Promulgated together with Circular
No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of

STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Unit: VND

ASSETS	Code	Note	Closing amount	Opening amount
A - CURRENT ASSETS	100		18,003,518,054	16,811,694,927
I. Cash and cash equivalents	110		113,895,754	55,378,627
1. Cash	111	V.1	113,895,754	55,378,627
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	-
1. Trading securities	121		-	-
2. Allowance for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		-	-
III. Short-term receivables	130		5,661,422,500	5,004,451,500
1. Short-term trade receivables	131	V.3	5,648,559,500	4,991,588,500
2. Short-term prepayments to suppliers	132		-	-
3. Short-term intercompany receivables	133		-	-
4. Receivables from construction contracts	134		-	-
5. Other short-term receivables	136	V.4	12,863,000	12,863,000
6. Allowance for doubtful short-term receivables (*)	137		-	-
7. Shortages of assets pending resolution	139		-	-
IV. Inventories	140		53,918,453	28,208,529
1. Inventories	141	V.7	53,918,453	28,208,529
2. Allowance for inventory write-down (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock held for single harvest	151		-	-
2. Short-term seasonal crops or crops for single harvest	152		-	-
3. Allowance for impairment of biological assets (*)	153		-	-
VI. Other short-term assets	160		12,174,281,347	11,723,656,271
1. Short-term prepaid expenses	161		20,427,750	2,520,000
2. Deductible VAT	162		12,153,853,597	11,721,136,271
3. Taxes and other receivables from the State	163		-	-
4. Reverse repurchase agreements – Government bonds	164		-	-
5. Other short-term assets	165		-	-
B - NON-CURRENT ASSETS	200		33,109,654,451	33,106,920,137
I. Long-term receivables	210		-	-
1. Other long-term receivables	211		-	-
2. Provision for doubtful debts (*)	212		-	-
3. Investments in subsidiaries' dependent units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		70,806,051	76,394,898
1. Tangible fixed assets	221	V.9	70,806,051	76,394,898
- Cost	222		213,124,969	213,124,969

ATS INVESTMENT GROUP JOINT STOCK COMPANY

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(142,318,918) (136,730,071)

- Accumulated depreciation (*)	223			
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		-	-
- Cost	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Long-term biological assets	230			
1. Livestock held for repeated production	231		-	-
a) Immature livestock held for repeated production	232		-	-
b) Mature livestock held for repeated production	233		-	-
- Cost	235		-	-
- Accumulated depreciation (*)				
2. Long-term livestock held for single harvest	236		-	-
3. Long-term seasonal crops or crops for single harvest	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term work in progress	250		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	260		33,000,000,000	33,000,000,000
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Investments in equity of other entities	263	V.2	33,000,000,000	33,000,000,000
4. Allowance for impairment of long-term investments in other entities (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	270		38,848,400	30,525,239
1. Long-term prepaid expenses	271		38,848,400	30,525,239
2. Deferred tax assets	272		-	-
3. Long-term equipment, materials and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		<u>51,113,172,505</u>	<u>49,918,615,064</u>

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Form No. B 01 – DN

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STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

(Continued)

ASSETS	Code	Note	Closing amount	Unit: VND
				Opening amount
C - LIABILITIES	300		6,689,765,453	5,736,248,189
I. Current liabilities	310		6,689,765,453	5,736,248,189
1. Short-term trade payables	311	V.17	6,071,120,410	5,080,073,090
2. Short-term advances from customers	312		-	-
3. Dividends and profit distributions payable	313		-	-
4. Short-term taxes and other payables to the State	314	V.19	56,221,937	142,885,299
5. Payables to employees	315	V.20	534,684,155	472,289,800
6. Short-term accrued expenses	316	V.20	27,500,001	41,000,000
7. Short-term intercompany payables	317		-	-
8. Short-term payables based on construction contract progress	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.20	238,950	-
11. Short-term borrowings and lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Repurchase agreements – Government bonds	325		-	-
II. Long-term liabilities	330		-	-
D - EQUITY	400		44,423,407,052	44,182,366,875
I. Equity	410		44,423,407,052	44,182,366,875
1. Contributed capital	411	V.27	35,000,000,000	35,000,000,000
- Ordinary shares	411a		35,000,000,000	35,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Equity component of convertible bonds	413		-	-
4. Other contributed capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other equity funds	419		-	-
10. Retained earnings	420	V.27	9,423,407,052	9,182,366,875
- Accumulated retained earnings brought forward	420a		9,182,366,875	8,652,890,545
- Retained earnings for the current period	420b		241,040,177	529,476,330
TOTAL LIABILITIES AND EQUITY	440		51,113,172,505	49,918,615,064

Prepared by

Chief accountant



Nguyen Thi Ha



Chau Thi Suong Mai

Ho Chi Minh, 20 April, 2026
Chairman of the Board of Directors



Tran Phuc Thien An

ATS INVESTMENT GROUP JOINT STOCK COMPANY

No. 11.24, 11th floor, Golden King building, 15 Nguyen Luong Bang,
Tan My Ward, Ho Chi Minh City, Vietnam

Form No. B 02 – DN

(Promulgated together with Circular No.
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the Minister of Finance)

INCOME STATEMENT

Accounting period: From January 1, 2026 to March 31, 2026.

Unit: VND

Item	Code	Note	This year	Last year
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1. Revenue from sales and supply of services	01	VII.1	13,326,201,154	10,077,385,900
2. Revenue deductions	02			-
3. Net revenue from sales and supply of services (10 = 01 - 02)	10		13,326,201,154	10,077,385,900
4. Costs of goods sold	11	VII.3	12,470,849,433	9,475,451,417
5. Gross profit from sales and supply of services (20 = 10 - 11)	20		855,351,721	601,934,483
6. Gain/(loss) from disposal or liquidation of investment properties	21			
7. Financial income	22	VII.6	68,564	125,451
8. Finance costs	23		-	-
Of which: Interest expenses	24			-
9. Selling expenses	25			-
10. General and administrative expenses	26	VII.9	564,992,361	476,111,997
11. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26 26	30		290,427,924	125,947,937
12. Other income	31		-	-
13. Other expenses	32		15,000	0
14. Other profit (40 = 31 - 32)	40		(15,000)	-
15. Total profit before tax (50 = 30 + 40)	50		290,412,924	125,947,937
16. Current corporate income tax expense	51	VII.11	49,372,747	25,189,587
17. Deferred corporate income tax expense	52			-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		241,040,177	100,758,350
19. Basic earnings per share (*)	70		69	29
20. Diluted earnings per share (*)	71			

Ho Chi Minh, 20 April, 2026

Prepared by

Chief accountant

Chairman of the Board of Directors

Nguyen Thi Ha

Chau Thi Suong Mai



Tran Phuc Thien An

STATEMENT OF CASH FLOW
(Indirect Method)
As at 31 March 2026

ITEM	Code	Note	Current period	Unit: VND Previous year
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		290,412,924	125,947,937
2. Adjustments for:			5,520,283	5,463,396
- Depreciation and amortisation	02		5,588,847	5,588,847
- Provisions	03		-	-
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		-	-
- Profits from investing activities	05		(68,564)	(125,451)
- Interest expense	06			
- Other adjustments	07			
3. Operating income before changes in working capital	08		295,933,207	131,411,333
- (Increase)/decrease in receivables	09		(1,089,688,326)	1,024,581,462
- (Increase)/decrease in inventories	10		(25,709,924)	373,319
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		1,036,979,816	(1,201,633,568)
- (Increase)/decrease in prepaid expenses	12		(26,230,911)	4,690,983
- (Increase)/decrease in held-for-trading securities	13			-
- Interest paid	14			
- Corporate income tax paid	15		(132,835,299)	(155,405,461)
- Other cash inflow from operating activities	16			
- Other cash outflow from operating activities	17			
Net cash flow from operating activities	20		58,448,563	(195,981,932)
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		-	
2. Proceeds from disposal of fixed and other long-term assets	22		-	
3. Payments for loans and purchases of debt instruments	23			
4. Proceeds from loan collections, disposal of debt instruments	24			
5. Investment in other entities	25			
6. Proceeds from investment in other entities	26			
7. Interest, dividends and profit distributions	27		68,564	125,451
Net cash flow from investing activities	30		68,564	125,451
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
3. Proceeds from borrowings	33			
4. Repayments of borrowings	34			
Net cash flow from financing activities	40		-	-
NET CASH FLOWS FOR THE PERIOD	50		58,517,127	(195,856,481)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	60		55,378,627	962,442,410
Impact of exchange rate fluctuation	61			
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	70		113,895,754	766,585,929

Prepared by


Nguyen Thi Ha

Chief accountant


Chau Thi Suong Mai

Ho Chi Minh, 20 April, 2026
Chairman of the Board of Directors



NOTES TO THE FINANCIAL STATEMENTS

Quarter 1 of 2026

I. CORPORATE OVERVIEW

1. Form of capital ownership:

ATS Investment Group Joint Stock Company (transformed from Autumn Trading and Entertainment Services Company Limited) was established and operates under Business Registration Certificate No. 0100830798 issued by the Hanoi Department of Planning and Investment on December 1, 1998. The Company was transformed into ATS Investment Group Joint Stock Company and currently operates under the 21st amended Business Registration Certificate dated December 17, 2024, which is also the most recent adjustment.

The Company's head office is located in: Unit.11.24, 11 Floor, Golden King Building, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City, Vietnam.

The Company's charter capital: VND 35,000,000,000. (In words: Thirty-five billion dong); equivalent to 3,500,000 shares at par value of VND 10,000 per share.

2. Business sector:

The main activities of the Company are real estate, trading, and services.

3. Business lines:

The main activities of the Company include:

- Real estate business, including land use rights owned, used, or leased by the owner or user
- Supply of catering services under irregular contracts with customers (service of parties, meetings, weddings, etc.);
- Other catering services. Details: Supply of catering services under contracts with customers, within a specific period of time; Catering franchise; Supply of meals under contracts, for example, supply of meals for airlines, railway passenger transport enterprises, etc.; Franchise for supply of food and drinks at sports competitions and similar events; Operation of canteens and self-service restaurants (for example, canteens of government bodies, factories, hospitals, schools) on a franchise basis;
- Beverage services;
- Restaurants and mobile food and beverage services. Details: Restaurants, eateries, food stalls; Other mobile food and beverage services (excluding nightclubs, bars, karaoke bars);
- Short-term accommodation services (excluding nightclubs, bars, karaoke bars);
- Wholesale of beverages. Details: Wholesale of alcoholic beverages;

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

**ATS INVESTMENT GROUP JOINT
STOCK COMPANY**

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2025 of the Minister of Finance)

5. Operating characteristics of the enterprise during the fiscal year affecting the Financial Statements

6. Corporate structure

- List of subsidiaries;
- List of joint ventures and associates;
- List of dependent units.

7. Number of employees

Number of employees at the end of the period or average number of employees during the period:
The number of employees as of March 31, 2026, is 42.

8. Statement on comparability of information in the Financial Statements

9. Disclosure of other information in the Financial Statements in accordance with relevant laws such as enterprise law, securities law, etc.

II. Accounting period and reporting currency

1. Fiscal year (beginning from January 01, 2026 and ending on December 31, 2026).
2. The reporting currency used in accounting is Vietnam Dong (VND).

III. Accounting Standards and System applied

1. Accounting System applied

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance.

2. Statement of compliance with Accounting Standards and the Accounting System

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each standard, circulars guiding the implementation of Accounting Standards, and the current Corporate Accounting System.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Principles for converting Financial Statements prepared in foreign currencies into Vietnam Dong (In case the accounting currency is different from Vietnam Dong); Effects (if any) of the conversion of Financial Statements from foreign currency to Vietnam Dong.

2. Exchange rates applied in accounting

- The exchange rates selected for accounting for foreign exchange differences arising during the period and the exchange rates used for revaluation of monetary items denominated in foreign currencies;

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- Cross-rates used in cases where banks do not announce the transaction rates for a particular foreign currency;
- The gold buying price announced by the State Bank of Vietnam or the reference buying price of entities authorized to trade gold as prescribed by law, used for the revaluation of monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate used for cash flow discounting.

4. Principles for recognition of cash and cash equivalents

Cash includes cash on hand, demand deposits at banks, and monetary gold used for value storage purposes, excluding gold classified as inventories used as raw materials for production or goods for sale.

Cash equivalents are short-term investments with a maturity term of not exceeding 03 months, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

5. Accounting principles for financial investments

a) Held-for-trading securities;

b) Held-to-maturity investments: Include term deposits at banks (including treasury bills and promissory notes), bonds, and preferred shares which the issuer is required to repurchase at a specific time in the future, loans, etc., held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Provision for doubtful debts of held-to-maturity investments is made in accordance with current accounting regulations.

c) Investments in subsidiaries, joint ventures, and associates:

Investments in subsidiaries, joint ventures, and associates are initially recognized at cost. After initial recognition, these investments are carried at cost less provision for impairment of investments.

Stock dividends received are recognized by increasing the number of shares only; no increase in the carrying amount of the investment or financial income is recognized.

The value of shares exchanged is determined at fair value at the exchange date. For listed shares, the fair value is the closing price on the stock market; for shares traded on UPCOM, it is the closing price on UPCOM; for other unlisted shares, it is the contractual price or the book value at the exchange date.

d) Investments in other entities:

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control, or significant influence over the investee.



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Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or contributed capital plus directly attributable costs related to the investment. Dividends and profits relating to periods prior to the acquisition date are deducted from the carrying amount of the investment. Dividends and profits relating to periods after the acquisition date are recognized as income. Stock dividends received are recorded by increasing the number of shares only; no value is recognized for the shares received at par value.

Provision for impairment of investments in equity instruments of other entities is determined as follows:

- For investments in listed shares or where the fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments where fair value cannot be reliably determined at the reporting date, the provision is based on the losses of the investee, calculated as the difference between the actual contributed capital of all investors in the entity and its actual equity, multiplied by the Company's ownership ratio over the total actual contributed capital of all investors in that entity.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities required at the end of the financial year is recognized as financial expenses.

đ) Accounting methods for other transactions related to financial investments.

6. Accounting principles for receivables

Receivables are monitored in detail by aging, debtors, original currency, and other factors as per management requirements.

Provision for doubtful debts is made for: overdue receivables under economic contracts, loan agreements, or commitments, and undue receivables that are unlikely to be recovered. The provision for overdue debts is based on the original repayment schedule, regardless of any debt restructuring. For undue debts, provision is made if the debtor has gone bankrupt, is under dissolution, is missing, or has absconded.

7. Accounting principles for inventories

- Inventories are stated at the lower of cost and net realizable value (NRV).
- Inventory cost is calculated using the weighted average method and accounted for under the perpetual inventory system.
- Provision for decline in value of inventories is made for each item when its cost exceeds its NRV. Any increase or decrease in the provision balance at the end of the period is recorded in the cost of goods sold (COGS).
- Raw materials: Include purchase costs and other directly related costs incurred to bring the inventories to their present location and condition.

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- Net Realizable Value (NRV): The estimated selling price in the normal course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

8. Accounting principles and depreciation of Tangible Fixed Assets (including perennial trees and working livestock), Intangible Fixed Assets, Finance Lease Fixed Assets, and Investment Properties:

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any costs directly attributable to bringing the asset to its working condition for its intended use. Expenditures for acquisition, upgrades, and improvements are capitalized, while maintenance and repair costs are expensed as incurred.

Upon disposal or liquidation of an asset, its cost and accumulated depreciation are removed from the financial statements, and any resulting gain or loss is recognized in the Income Statement.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets as follows:

Type of fixed assets	Depreciation period (years)
Management equipment and tools	04 - 05

9. Accounting principles for biological assets.

10. Accounting principles for Business Cooperation Contracts (BCC).

11. Accounting principles for deferred expenses.

12. Accounting principles for accounts payable to suppliers.

13. Accounting principles for dividends and profits payable.

14. Principles for recognition of accrued expenses.

Accrued expenses are recognized for the amount payable in the future relating to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

15. Principles for recognition of unearned revenue.

16. Accounting principles for provisions for liabilities.

17. Accounting principles for deferred corporate income tax.

18. Principles for recognition of borrowings and finance lease liabilities.

19. Principles for recognition and capitalization of borrowing costs.

20. Principles for recognition of convertible bonds.

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21. Principles for recognition of owner's equity:

- Principles for recognition of owner's contributed capital, share premium, convertible bond options, and other owner's equity: Owner's contributed capital is recognized based on the actual capital contributed by shareholders.
- Principles for recognition of asset revaluation differences;
- Principles for recognition of foreign exchange differences;
- Principles for recognition of undistributed post-tax profits.

22. Principles and methods for recognition of revenue and other income:

- Revenue from sales of goods and rendering of services:
 - + Revenue from sales of goods:

Revenue is recognized when all the following conditions are satisfied:

 - The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
 - The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - The amount of revenue can be measured reliably;
 - Revenue is determined with reasonable certainty;
 - The Company has received or will receive economic benefits from the sales transaction.
 - + Revenue from rendering of services: Revenue is recognized when all the following conditions are satisfied:
 - The amount of revenue can be measured reliably;
 - It is probable that the economic benefits associated with the transaction will flow to the Company;
 - The stage of completion of the transaction at the Balance Sheet date can be measured reliably;
 - The costs incurred for the transaction and the costs to complete the service can be measured reliably.
 - The stage of completion of the service is determined using the percentage-of-completion method.
 - + Revenue from construction contracts.
 - + Revenue from sales of real estate such as tourist apartments (condotels), officetels, or similar products.

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+ Revenue from sales of investment properties.

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

- Other income.

23. Accounting principles for revenue deductions.

24. Accounting principles for cost of goods sold.

25. Accounting principles for financial expenses.

26. Accounting principles for selling expenses and general and administrative expenses.

27. Accounting principles for the sale and disposal of fixed assets and investment properties.

28. Principles and methods for recognition of current corporate income tax expenses (including supplemental corporate income tax expenses as per Global Minimum Tax regulations) and deferred corporate income tax expenses.

29. Other accounting principles and methods.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT
OF FINANCIAL POSITION**

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted for use:	At end of year	At beginning of year
- Cash on hand	112,696,970	44,320,454
- Demand deposits	1,198,784	11,058,173
- Cash in transit	-	-
- Cash equivalents	-	-
Total	113,895,754	55,378,627

a) Detailed Cash on hand	At end of year	At beginning of year
- At Company Office's fund	112,696,970	44,320,454
Total	112,696,970	44,320,454

b) Detailed Demand deposits	At end of year	At beginning of year
- Vietnam Technological and Commercial JSB (Techcombank) – Head Office Transaction Center	782,638	10,477,267

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STOCK COMPANY**

Unit.11.24, 11 Floor, Golden King Building,
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(Enclosed with Circular No.
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- Vietnam Joint Stock Commercial Bank for Industry and Trade (Vietinbank) – Branch 3, HCMC	416,146	580,906
Total	1,198,784	11,058,173

2. Financial investments

a) Held-for-trading securities

Items	At end of year			At beginning of year		
	Cost	Fair Value	Provision	Cost	Fair Value	Provision
- Total value of shares (details of each type accounting for 10% or more of total value)
- Total value of bonds (similar to shares)
- Other investments
Total

- Reasons for changes in each investment/type of share, bond:

- + Quantity changes
- + Value changes

- Basis for determining the fair value of held-for-trading securities.

b) Held-to-maturity investments

Items	At end of year			At beginning of year		
	Cost	Recoverable Value	Provision	Cost	Recoverable Value	Provision
- Short-term						
+ Term deposits (details of each term deposit accounting for 10% or more)
+ Bonds (details of each short-term bond investment accounting for 10% or more of total short-term bond investments)
+ Loans (details of each short-term loan accounting for 10%)

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or more of total short-term loans)						
+ Other investments
- Long-term (same as short-term):
+ Term deposits
+ Bonds
+ Loans
+ Other investments
Total

c) Equity investments in other entities (details by ownership percentage and voting rights)

Items	At end of year			At beginning of year		
	Cost	Recoverable Value	Provision	Cost	Recoverable Value	Provision
-Investments in subsidiaries
- Investments in joint ventures and associates
-Investments in other entities: <i>CPG Real Estate Investment - Manageme nt JSC</i>	33,000,000,000			33,000,000,000		
Total	33,000,000,000			33,000,000,000		

3. Trade receivables

Items	At end of year		At beginning of year	
	Book Value	Provision	Book Value	Provision
a) Short-term trade receivables
- Sumidenso Vietnam Co., Ltd.	5,648,559,500	...	4,991,588,500	...
- Other trade receivables
b) Long-term trade receivables
c) Trade receivables from related parties

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Total	5,648,559,500	...	4,991,588,500	...
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4. Other receivables

Items	At end of year		At beginning of year	
	Book Value	Provision	Book Value	Provision
a) Short-term				
- Receivables for dividends and profit distributions
- Receivables from employees
- Deposits and collateral	12,863,000		12,863,000	
- Lending of non-monetary assets
- Payments on behalf of other parties
b) Long-term (same as short-term)
c) Receivables from BCC contracts under joint control
Total	12,863,000	...	12,863,000	...

5. Assets awaiting resolution (Details of each type of missing asset)

Items	At end of year		At beginning of year	
	Quantity	Value	Quantity	Value
a) Cash
b) Inventories
c) Fixed assets
d) Other assets
Total

6. Bad debts

Items	At end of year			At beginning of year		
	Cost	Recoverable value	Debtor	Cost	Recoverable value	Debtor
- Total value of receivables and loans that are overdue or not yet overdue but unlikely to be recovered (including details of overdue periods and values for each debtor if the debt accounts for 10% or more of total overdue debt)

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- Recoverability of overdue receivables
Total

7. Inventories

Items	Year-end		Beginning of year	
	Cost	Provision	Cost	Provision
- Goods in transit
- Raw materials	16,593,117	...	28,208,529	...
- Tools and supplies
- Work in progress
- Finished goods
- Merchandise	37,325,336
- Goods sent to agents
- Materials and supplies in tax-suspension warehouse
Total	53,918,453	...	28,208,529	...

8. Long-term assets in progress

Items	At end of year		At beginning of year	
	Cost	Recoverable value	Cost	Recoverable value
a) Long-term work in progress (Details by type; state reasons for any abnormal interruption in the production process)
Total				
b) Construction in progress (Details for projects accounting for 10% or more of the total value)
- Procurement
- Construction and installation
- Periodic repairs and maintenance
- Upgrades and renovations of fixed assets
Total

9. Tangible fixed assets movement

Items	Buildings & Structures	Machinery & Equipment	Motor vehicles	Management equipment	Total
Historical Cost					
Opening balance				213,124,969	213,124,969
- Purchases					

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- Completed construction investment					
- Other increases					
- Transfer to investment properties					
- Disposals and sales					
- Other decreases					
Closing balance				213,124,969	213,124,969
Accumulated Depreciation					
Opening balance				136,730,071	136,730,071
- Depreciation for the year				5,588,847	5,588,847
- Other increases / decreases					
Closing balance				142,318,918	142,318,918
Net Book Value					
- At the beginning of the year				76,394,898	76,394,898
- At the end of the year				70,806,051	70,806,051

10. Intangible fixed assets movement

Items	Land use rights	Copyrights	Industrial property rights	Computer softwaere	Total
Historical cost					
Opening balance					
Additions during the year					
- Internally generated assets					
- Additions from business combinations					
- Other increases					

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- Disposals and derecognition					
- Other decreases					
Closing balance					
Accumulated depreciation					
Opening balance					
- Depreciation for the year					
- Other increases					
- Disposals					
- Other decreases					
Closing balance					
Carrying amount					
- At the beginning of the year					
- At the end of the year					

11. Finance lease fixed assets movement

Items	Buildings & Structures	Machinery & Equipment	Motor vehicles	Total
Historical Cost				
Opening balance				
- Additions from finance leases during the year				
- Acquisition of finance lease assets				
-Other increases				
- Return of finance lease assets	(...)	(...)	(...)	(...)
-Other decreases	(...)	(...)	(...)	(...)
Closing balance				
Accumulated Depreciation				
Opening balance				
-Depreciation				
- Acquisition of finance lease assets				
-Other increases				
- Return of finance lease assets	(...)	(...)	(...)	(...)



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-Other decreases	(...)	(...)	(...)	(...)
Closing balance				
Net Book Value				
- At the beginning of the year				
- At the end of the year				

- Additional lease payments incurred are recognized as expenses in the current year;
- Basis for determining additional lease payments;
- Terms of lease extension or purchase options;
- Detailed disclosures of existing finance leased assets with individual asset values representing 10% or more of the total value of finance leased assets.

12. Biological assets

12.1. Other biological assets, excluding bearer plants/animals producing periodic products that have reached maturity

Items	At end of year		At beginning of year	
	Cost	Recoverable value	Cost	Recoverable value
1. Animals raised for one-time harvesting				
a) Short-term				
b) Long-term				
2. Seasonal crops or plants for one-time harvesting				
a) Short-term				
b) Long-term				
3. Periodic product animals not yet reached maturity				

- Description of biological assets accounting for 10% or more of the total value: nature, characteristics, and applied accounting policies.
- Methods for allocating costs for care and cultivation during the period for breeder assets, newly created assets, and agricultural products.
- Depreciation method for biological assets.
- Useful life/Depreciation rate of biological assets.
- Total book value and accumulated depreciation at the beginning and end of the period.
- Provisions for impairment of biological assets (if any).
- Value of biological assets used as collateral/pledge for liabilities at the end of the period.
- Commitments for investment or purchase of biological assets.
- Disclosures on changes in fair value less costs to sell (if observable and measurable).

- Other disclosures related to biological assets.

12.2. Mature periodic product animals (Bearer biological assets)

Items	Group 1	Group 2	...	Total
Historical Cost				
Opening balance				
- Purchases				
- Disposals and sales				
- Other decreases				
Closing balance				
Accumulated Depreciation				
Opening balance				
- Depreciation for the year				
- Other increases				
- Disposals and sales				
- Other decreases				
Closing balance				
Net Book Value				
- At the beginning of the year				
- At the end of the year				

Groups 1, 2, ... of livestock producing periodic output that have reached maturity, as classified by the enterprise.

13. Changes in Investment Properties

14. Deferred expenses (Prepaid expenses)

Item	At end of year	At beginning of year
a) Short-term (detailed by expense item)
b) Long-term (detailed by expense item)
Total

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15. Other assets

Item	At end of year	At beginning of year
a) Short-term (detailed by item)
b) Long-term (detailed by item)
Total

16. Borrowings and finance lease liabilities

17. Trade payables

Items	At end of year	At beginning of year
a) Short-term trade payables		
- Dung Lan Food Co., Ltd	2,609,814,934	320,028,282
- Phuc Khang Hai Duong Co., Ltd	-	78,379,500
- Doan Huong Giang Business Household	64,135,000	58,227,000
- An Ha Food Trading Service Co., Ltd	229,842,750	114,261,713
- Truong Thinh Trading Service & Construction JSC	633,423,002	588,824,335
- Hanoi Liquefied Petroleum Gas Supply Co., Ltd	37,637,000	142,339,980
- QT Food International Co., Ltd	2,040,004,522	1,805,127,383
- Pham Thi Lan Business Household	-	1,707,554,500
- Others	456,263,202	265,330,397
Total	6,071,120,410	5,080,073,090
b) Long-term trade payables	-	-
Total		
c) Overdue payables
- Details of each counterparty representing 10% or more of total overdue balances		
- Other counterparties		
Total		
d) Trade payables to related parties

18. Dividends and profits payable

Items	At end of year	At beginning of year
Dividends and profits payable

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19. Taxes and other payables to the State

Unit: VND

Items	At beginning of year	Payable during the year	Paid during the year	At end of year
a) Payables:				
- Short-term:	142,885,299	57,669,301	144,332,663	56,221,937
Value Added Tax (VAT)	-	1,447,364	1,447,364	-
Corporate Income Tax (CIT)	132,835,299	49,372,747	132,835,299	49,372,747
Personal Income Tax (PIT)	10,050,000	6,849,190	10,050,000	6,849,190
- Long-term:	-	-	-	-
Total Payables	142,885,299	57,669,301	144,332,663	56,221,937
b) Receivables (Overpaid):				
- Short-term	-	-	-	-
- Long-term	-	-	-	-
Total Receivables	-	-	-	-

20. Accrued expenses

Unit: VND

Items	At end of year	At beginning of year
a) Short-term:	562,423,106	513,289,800
- Accrued salaries and wages	534,684,155	472,289,800
- Audit fees	27,500,001	41,000,000
- Health Insurance	238,950	-
b) Long-term:
Total	562,423,106	513,289,800

21. Other payables

Unit: VND

Items	At end of year	At beginning of year
a) Short-term:
- Surplus assets awaiting resolution
- Trade union fees
- Social Insurance
- Health Insurance
- Unemployment Insurance
- Short-term deposits and collaterals received

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- Other payables and statutory obligations
Total		
b) Long-term (detailed by item):
- Long-term deposits and collaterals received
- Other long-term payables
c) Overdue payables (detailed by item with specific reasons for non-payment)

22. Unearned revenue

Items	At end of year	At beginning of year
a) Short-term (detailed by item)
b) Long-term (detailed by item)
c) Probability of contract non-performance (detailed reasons for the inability to fulfill contracts with customers)
Total

23. Bonds issued

23.1. Ordinary bonds (Detailed by category)

Items	At end of year	At beginning of year
a) Bonds issued
- Bonds issued at par value
- Bonds issued at a discount
- Bonds issued at a premium
Total
b) Detailed disclosure of bonds held by related parties (by bond category)
c) Bond issuance costs
Total

23.2. Convertible bonds

a) Convertible bonds at the beginning of the period:

- Issuance date, original maturity, and remaining maturity of each category of convertible bonds;
- Quantity, par value, and interest rate of each category of convertible bonds;
- Conversion ratio into shares for each category of convertible bonds;

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- Discount rate used to determine the value of the liability component of each category of convertible bonds;
- Value of the liability component and the equity option component of each category of convertible bonds.

b) Convertible bonds additionally issued during the period:

- Issuance date and original maturity of each category of convertible bonds;
- Quantity, par value, and interest rate of each category of convertible bonds;
- Conversion ratio into shares for each category of convertible bonds;
- Discount rate used to determine the value of the liability component of each category of convertible bonds;
- Value of the liability component and the equity option component of each category of convertible bonds.

c) Convertible bonds converted into shares during the period:

- Quantity of each category of bonds converted into shares during the period;
- Number of additional shares issued during the period for bond conversion;
- Value of the liability component of convertible bonds recognized as an increase in equity.

d) Convertible bonds matured but not converted into shares during the period:

- Quantity of each category of bonds matured without being converted into shares during the period;
- Value of the liability component of convertible bonds redeemed to investors.

đ) Convertible bonds at the end of the period:

- Original maturity and remaining maturity of each category of convertible bonds;
- Quantity, par value, and interest rate of each category of convertible bonds;
- Conversion ratio into shares for each category of convertible bonds;
- Discount rate used to determine the value of the liability component of each category of convertible bonds;
- Value of the liability component and the equity option component of each category of convertible bonds.

e) Detailed disclosure of convertible bonds held by related parties (Disclosures are similar to items a, b, c, d, and e above).

24. Preferred shares classified as liabilities

25. Provisions for liabilities

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26. Deferred income tax assets and Deferred income tax liabilities

27. Owner's Equity

a) Statement of changes in owner's equity

Items	Equity Items								
	Owner's contributed capital	Share premi um	Con vertible bond options	Other cap ital	Asset reva lua tion differ ences	Foreign excha nge differ ences	Retained earnings	Others	Total
A	1	2	3	4	5	6	7	8	
Opening balance of previous year									
- Capital increase / Profit									
- Capital decrease / Loss									
Opening balance of current year	35,000,000,000						9,182,366,875		44,182,366,875
- Capital increase during the year									
- Profit for the current year							241,040,177		241,040,177
- Other increases / decreases									
Closing balance of current year	35,000,000,000						9,423,407,052		44,423,407,052

b) Details of owner's contributed capital

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Items	At end of year	At beginning of year
- Contributed capital of Parent Company (if applicable)
- Contributed capital of shareholders	35,000,000,000	35,000,000,000
Total	35,000,000,000	35,000,000,000

c) Capital transactions with owners and distribution of dividends/profits

Items	At end of year	At beginning of year
- Owner's invested capital	35,000,000,000	35,000,000,000
+ Contributed capital at the beginning of the year	35,000,000,000	35,000,000,000
+ Capital increased during the year
+ Capital decreased during the year
+ Contributed capital at the end of the year	35,000,000,000	35,000,000,000
- Distributed dividends and profits

d) Shares

Items	At end of year	At beginning of year
- Number of shares registered for issuance	3,500,000	3,500,000
- Number of shares sold to the public
+ Ordinary shares	3,500,000	3,500,000
+ Preferred shares (classified as equity)
- Number of shares repurchased (Treasury shares)
+ Ordinary shares
+ Preferred shares (classified as equity)
- Number of outstanding shares
+ Ordinary shares	3,500,000	3,500,000
+ Preferred shares (classified as equity)

** Par value of outstanding shares: 10,000 VND*

d) Dividends and profits

- Dividends and profits declared after the end of the annual accounting period:
 - + Dividends/profits declared on ordinary shares or charter capital;
 - + Dividends declared on preferred shares;
 - + Stock dividends;
 - + Profits shared to supplement the charter capital of the investee.
- Cumulative preferred dividends not yet recognized.

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- Disclosure on the fact that the Company is not permitted to use the entire proceeds raised from the public offering and issuance of shares, as such funds are currently under restriction

e) Reasons for increase/decrease in owner's equity items

- Share premium;
- Convertible bond options;
- Investment and development fund;
- Treasury shares;
- Other equity funds.

g) Income, expenses, gains, or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

28. Asset revaluation differences

29. Foreign exchange differences

30. Off-balance sheet items

Items	At end of year	At beginning of year
a) Leased assets: Total future minimum lease payments under non-cancellable operating leases by term:
- Within 1 year
- Over 1 year to 5 years
- Over 5 years

b) Assets held on behalf of others, received for consignment, processing, or import-export entrustment:

- Goods received for sale on behalf of others, consignment, agency, or import-export entrustment.
- Assets received as pledges or collateral.
- Surplus assets of other entities discovered during inventory.

c) Infrastructure assets not included in the state capital component of the enterprise.

d) Assets of the enterprise used as pledges or collateral.

d) Foreign currencies (by type); Monetary gold; Precious metals and gemstones.

e) Bad debts written off:

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Thao Nguyen Xanh Food Joint Stock Company:	1,654,917,300
Greendetech Import-Export and Architecture Joint Stock Company:	951,055,000
Quang Chau Consulting and Construction Company Limited:	80,000,000
Total	2,685,972,300

Reason for write-off: Debts are irrecoverable.

g) Interest on deferred or installment payments for asset purchases: The enterprise must disclose the number of installments; total interest payable; interest already paid; and remaining interest payable for assets purchased on deferred or installment terms.

h) Interest on deferred or installment payments for asset sales.

i) Other information on off-balance sheet items to provide useful information for the users of the financial statements.

31. The portion of assets held by the Company on behalf of other parties that are subject to usage restrictions due to legal constraints, or liabilities that the Company is obligated to settle under contractual agreements or provisions of law (for example, assets under Business Cooperation Contracts (BCC), restricted cash arising from public companies' share issuances or offerings, and capital raised from shareholders that is subject to escrow or freezing, etc.).

Items (Depending on the nature of the item, disclosures should be made in accordance with the actual circumstances of the Company.)	Current year	Previous year
Assets		
- Cash and cash equivalents
- Receivables
- Inventories
- Fixed assets
- Investment properties
- Other assets
Total Assets
Liabilities		
- Trade payables
- Borrowings
- Accrued expenses
- Other payables
Total Liabilities

32. Other information for further disclosure and explanation to provide useful information to users

- Disclosures on the basis for determining the value of sponsored or donated non-monetary assets;
- Other information.

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**VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME
STATEMENT**

Unit: dong

1. Gross revenue from sales of goods and rendering of services

Items	Current Year	Previous Year
a) Revenue		
- Revenue from sales of products and goods (excluding revenue from disposal of investment properties)
- Revenue from catering services	13,308,481,950	10,077,385,900
- Revenue from sales of merchandise	17,719,204	-
- Revenue from construction services
+ Construction revenue arising during the period
+ Total cumulative construction revenue recognized to the end of the accounting period
- Revenue from subsidies and price supports
- Other revenue
Total	13,326,201,154	10,077,385,900
b) Revenue from related parties

c) Disclosures in case of revenue from sales of tourist apartments (condotels), office-tel units, or similar products.

2. Revenue deductions

Items	Current Year	Previous Year
- Trade discounts
- Sales rebates
- Sales returns
Total

3. Cost of goods sold (COGS)

Items	Current Year	Previous Year
- COGS of products and goods sold (excluding net book value and disposal costs of investment properties)
- Cost of catering services	12,458,203,800	9,475,451,417
- Cost of merchandise sold	12,645,633	-
- Value of inventory losses exceeding normal limits during the period
- Abnormal production costs charged directly to COGS

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- Provision for decline in value of inventories and biological assets
- Reductions in cost of goods sold
Total	12,470,849,433	9,475,451,417

4. Gain/Loss from disposal of investment properties

Items	Current Year	Previous Year
- Revenue from disposal of investment properties
- Net book value of investment properties
- Disposal and sale expenses of investment properties
Gain/Loss from disposal of investment properties

5. Financial income

Items	Current Year	Previous Year
- Interest income from deposits and loans	68,564	125,451
- Gains from disposal of financial investments
- Dividends and profits shared in cash or non-monetary assets
- Foreign exchange gains
- Interest from deferred or installment sales
- Cash discounts received
- Other financial income
Total	68,564	125,451

6. Financial expenses

Items	Current Year	Previous Year
- Borrowing costs
- Losses from disposal of financial investments
- Foreign exchange losses
- Interest on deferred or installment purchases
- Cash discounts paid
- Provision for impairment of trading securities and other investments
- Costs of unsuccessful share and bond offerings
- Other financial expenses
- Reductions in financial expenses
Total

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7. Other income

Items	Current Year	Previous Year
- Disposal and sale of fixed assets
- Gains from asset revaluation for capital contribution
- Fines and penalties received
- Tax reductions
- Grants, sponsorships, and donations recognized as other income
- Others
Total		

8. Other expenses

Items	Current Year	Previous Year
- Net book value and disposal/sale expenses of fixed assets
- Losses from asset revaluation for capital contribution
- Fines and penalties
- Other miscellaneous expenses	15,000	-
Total	15,000	-

9. Selling expenses and General & Administrative (G&A) expenses

Items	Current Year	Previous Year
a) G&A expenses incurred during the year	564,992,361	476,111,997
- Raw materials and supplies expenses	32,750,545	4,690,983
- Labor costs	393,843,000	345,200,000
- Depreciation expenses	5,588,847	5,588,847
- Taxes, fees, and charges	-	4,000,000
- External service expenses	41,500,001	44,659,997
- Other expenses in cash	91,309,968	71,972,170
b) Selling expenses incurred during the year
- Details of items accounting for 10% or more of total selling expenses
- Other selling expenses
c) Reductions in selling and G&A expenses
- Reversal of provision for warranties (products, goods, construction)
- Reversal of provision for restructuring and other provisions
- Other reductions

**ATS INVESTMENT GROUP JOINT
STOCK COMPANY**

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(Enclosed with Circular No.
99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)

10. Production and business costs by element

Items	Current Year	Previous Year
- Raw materials and supplies expenses	32,750,545	4,690,983
- Labor costs	393,843,000	345,200,000
- Depreciation of fixed assets	5,588,847	5,588,847
- External service expenses	41,500,001	44,659,997
- Other expenses in cash	91,309,968	71,972,170
Total	564,992,361	476,111,997

11. Corporate Income Tax (CIT) expenses

Items	Current Year	Previous Year
- Accounting profit before tax	290,412,924	125,947,937
- Tax calculated at the current CIT rate	17%	20%
Adjustments (tailored to the enterprise's characteristics):		
- Non-taxable income
- Non-deductible expenses	15,000	...
- Under/(over) provision from previous years
CIT expenses
- Current CIT expenses	49,372,747	25,189,587
- Deferred CIT expenses (**)
Total CIT expenses (*)

(*) CIT expenses for the fiscal year are estimated based on taxable income and may be subject to adjustments following tax authorities' examination.

(**) Deferred Corporate Income Tax expenses	Current Year	Previous Year
- Deferred CIT expenses arising from taxable temporary differences
- Deferred CIT expenses arising from the reversal of deferred tax assets
- Deferred CIT income arising from deductible temporary differences	(...)	(...)
- Deferred CIT income arising from unused tax losses and tax credits	(...)	(...)
- Deferred CIT income arising from the reversal of deferred tax liabilities	(...)	(...)
Total deferred CIT expenses

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VIII. ADDITIONAL INFORMATION FOR THE CASH FLOW STATEMENT

1. Cash and cash equivalents held by the enterprise but restricted from use.

2. Non-cash transactions affecting the Cash Flow Statement in the future:

Item	Current Year	Previous Year
- Asset acquisition by assuming directly related liabilities or through finance leases;		
- Business acquisition through share issuance		
- Debt-to-equity conversion		
- Other non-cash transactions		

3. Actual cash received from borrowings during the period:

- Proceeds from borrowings under ordinary contracts;
- Proceeds from issuance of straight bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preferred shares classified as liabilities;
- Proceeds from Government bond repurchase agreements (REPO);
- Proceeds from other forms of borrowings.

4. Actual cash paid for principal of borrowings during the period:

- Cash paid for principal under ordinary contracts;
- Cash paid for principal of straight bonds;
- Cash paid for principal of convertible bonds;
- Cash paid for principal of preferred shares classified as liabilities;
- Cash paid for Government bond repurchase agreements (REPO);
- Cash paid for other forms of borrowings.

5. Acquisition and disposal of subsidiaries during the reporting period:

- Total value of acquisition or disposal of subsidiaries during the period;
- Portion of the acquisition or disposal value of subsidiaries settled in cash and cash equivalents;
- Amount of cash and cash equivalents held in the acquired or disposed subsidiaries or business units;
- Value of assets (summarized by category) other than cash and cash equivalents and liabilities in the acquired or disposed subsidiaries during the period.

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IX. Other information

**X. Amendments and supplements to the forms, names, and contents of Financial
Statement items compared to the forms prescribed by the Ministry of Finance (if any)**

Approval, 20th April, 2026

PREPARED BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE

Nguyen Thi Ha

Chau Thi Suong Mai



Tran Phuc Thien An

