

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 31 December 2024

ASSETS	Code	Note	December 31, 2024	January 01, 2024 Restated
1	2	3	4	5
A. CURRENT ASSETS	100		154,842,866,246	174,904,353,323
I. Cash and cash equivalents	110		44,569,998,870	22,970,770,951
1. Cash	111		7,841,272,560	19,170,770,951
2. Cash equivalents	112		36,728,726,310	3,800,000,000
				-
II. Short-term investments	120		63,886,801,275	52,135,204,504
1. Trading securities	121		27,506,704,370	20,685,789,033
2. Provision for diminution in value of trading securities(*)	122		(820,039,077)	(436,629,132)
3. Held-to-maturity investments	123		37,200,135,982	31,886,044,603
				-
III. Short-term receivables	130		20,197,799,113	21,420,217,992
1. Short-term trade receivables	131		3,322,964,314	3,335,546,876
2. Short-term prepayments to suppliers	132		370,468,250	372,368,637
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
				-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136		22,224,761,438	23,432,697,368
7. Provision for short-term doubtful debts (*)	137		(5,720,394,889)	(5,720,394,889)
8. Shortage of assets awaiting resolution	139		-	-
				-
IV. Inventories	140		20,263,874,022	65,580,175,211
1. Inventories	141		20,263,874,022	65,580,175,211
2. Provision for devaluation of inventories (*)	149		-	-
				-
V. Other short-term assets	150		5,924,392,966	12,797,984,665
1. Short-term prepaid expenses	151		81,293,270	123,587,825
2. Deductible value added tax	152		1,930,781,245	2,768,961,038
3. Taxes and other receivables from the State budget	153		3,912,318,451	9,905,435,802
4. Purchase and resale of Government bonds	154		-	-
5. Other current assets	155		-	-
				-
B. NON-CURRENT ASSETS	200		217,965,227,236	218,991,303,900
I. Long-term receivables	210		1,237,500,000	1,237,500,000
1. Long-term trade receivables	211		-	-
2. Long-term prepayment to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loans receivables	215		-	-
6. Other long-term receivables	216		1,237,500,000	1,237,500,000
7. Provision for long-term doubtful debts (*)	219		-	-
				-



II. Fixed assets	220	70,786,234,201	75,263,196,313
1. Tangible fixed assets	221	39,564,796,362	43,741,758,474
- Historical cost	222	71,463,554,165	73,119,895,984
- Accumulated depreciation (*)	223	(31,898,757,803)	(29,378,137,510)
2. Finance lease fixed assets	224	-	-
- Historical cost	225	-	-
- Accumulated depreciation (*)	226	-	-
3. Intangible fixed assets	227	31,221,437,839	31,521,437,839
- Historical cost	228	31,518,312,839	31,818,312,839
- Accumulated amortization (*)	229	(296,875,000)	(296,875,000)
III. Investment properties	230		
- Historical cost	231	-	-
- Accumulated depreciation (*)	232	-	-
III. Long-term assets in progress	240	91,633,659,335	87,258,033,313
1. Long-term work in progress	241	-	-
2. Construction in progress	242	91,633,659,335	87,258,033,313
IV. Long-term investments	250	52,800,000,000	52,800,000,000
1. Investments in subsidiaries	251	-	-
2. Investments in joint ventures and associates	252	52,800,000,000	-
3. Equity investments in other entities	253	-	52,800,000,000
4. Provision for devaluation of long-term investments" (*)	254	-	-
5. Held-to-maturity investments	255	-	-
V. Other long-term assets	260	1,507,833,700	2,432,574,274
1. Long-term prepaid expenses	261	509,471,214	1,053,456,050
2. Deferred income tax assets	262	910,479,744	1,203,352,740
3. Long-term equipment, supplies and spare parts	263	-	-
4. Other long-term assets	268	-	-
2. Goodwill	269	87,882,742	175,765,484
TOTAL ASSETS (270 = 100 + 200)	270	372,808,093,482	393,895,657,223

CAPITAL	Code	Note	December 31, 2024	January 01, 2024
I	2	3	4	Restated
C. LIABILITIES	300		67,828,310,961	122,621,607,258
I. Current liabilities	310		52,914,711,623	106,714,905,622
1. Short-term trade payables	311		165,906,926	112,843,282
2. Short-term prepayments from customers	312		17,409,639,648	72,308,115,643
3. Taxes and other payables to State budget	313		862,886,213	134,276,703
4. Payables to employees	314		1,884,861,164	1,596,084,260
5. Short-term accrued expenses	315		-	-
6. Short-term intra-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319		30,129,293,958	30,125,010,889
10. Short-term borrowings and finance lease liabilities	320		-	-
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare fund	322		2,462,123,714	2,438,574,845
13. Price stabilization fund	323		-	-
14. Purchase and resale of Government bonds	324		-	-

II. Non-current liabilities	330	14,913,599,338	15,906,701,636
1. Long-term trade payables	331	-	-
2. Long-term prepayments from customers	332	-	-
3. Long-term accrued expenses	333	-	-
4. Intra-company payables for operating capital received	334	-	-
5. Long-term intra-company payables	335	-	-
6. Long-term unearned revenue	336	-	-
7. Other long-term payables	337	4,526,049,930	4,526,049,930
8. Long-term borrowings and finance lease liabilities	338	4,972,949,000	4,972,949,000
9. Convertible bonds	339	-	-
10. Preference shares	340	-	-
11. Deferred income tax liabilities	341	5,414,600,408	6,407,702,706
12. Provisions for long-term payables	342	-	-
13. Science and technology development fund	343	-	-
D. OWNER'S EQUITY	400	304,979,782,521	271,274,049,965
I. Owner's equity	410	304,979,782,521	271,274,049,965
1. Contributed capital	411	200,622,650,000	200,622,650,000
- Ordinary shares with voting rights	411a	200,622,650,000	200,622,650,000
- Preference shares	411b	-	-
2. Share premium	412	-	-
3. Conversion options on convertible bonds	413	-	-
4. Other capital	414	-	-
5. Treasury shares (*)	415	-	-
6. Differences upon asset revaluation	416	-	-
7. Exchange rate differences	417	-	-
8. Development and investment funds	418	6,307,114,728	6,263,958,859
9. Enterprise reorganization assistance fund	419	-	-
10. Other reserves	420	383,110,668	339,954,799
11. Retained earnings	421	60,745,356,161	27,805,545,561
- Retained earnings accumulated till the end of the previous year	421a	27,723,911,589	26,942,428,182
- Retained earnings of the current year	421b	33,021,444,572	863,117,379
12. Capital expenditure fund	422	-	-
13. Non-Controlling Interest	429	36,921,550,964	36,241,940,746
II. Non-business funds and other funds	430	-	-
1. Non-business funds	431	-	-
2. Funds that form fixed assets	432	-	-
TOTAL CAPITAL (440 = 300 + 400)	440	372,808,093,482	393,895,657,223



Hanoi, 17 January 2025

Preparer
(Sign, full name)

Phạm Thị Việt Hà

Chief Accountant
(Sign, full name)

Dâu Lôi Nguyễn



Lê Tiên Hùng

CONSOLIDATED STATEMENT OF INCOME
Quarter IV/2024

ITEMS	Code	Note	Current Period (Quarter IV/2024)	Prior Period (Quarter IV/2023)	Presentation Currency: VND	
					Current Period (From 01/01/2024 to 31/12/2024)	Prior Period (from 01/01/2023 to 31/12/2023)
I	2	3				6
1. Revenue from sales of goods and rendering of services	01		7,594,706,936	2,615,632,419	92,954,149,393	10,454,005,705
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		7,594,706,936	2,615,632,419	92,954,149,393	10,454,005,705
4. Cost of goods sold	11		2,616,958,456	(85,140,871)	50,739,710,555	5,885,546,949
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		4,977,748,480	2,700,773,290	42,214,438,838	4,568,458,756
6. Financial income	21		2,159,284,507	2,654,304,712	13,053,191,368	12,732,275,229
7. Financial expense	22		660,512,382	1,307,868,632	5,066,635,627	3,015,438,927
- In which: Interest expense	23		-	-	-	-
8. Selling expense	25		710,718,036	1,003,843,554	3,293,047,321	2,544,206,305
9. General and administrative expense	26		2,861,974,906	2,694,575,032	9,648,313,849	9,358,183,240
10. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	30		2,903,827,663	348,790,784	37,259,633,409	2,382,905,513
11. Other income	31		2,573,077,274	1,374,000	2,576,577,674	9,212,686
12. Other expense	32		731,483,131	31,018,000	738,940,815	38,321,732
13. Other profit (40 = 31 - 32)	40		1,841,594,143	(29,644,000)	1,837,636,859	(29,109,046)
14. Total net profit before tax (50 = 30 + 40)	50		4,745,421,806	319,146,784	39,097,270,268	2,353,796,467
15. Current corporate income tax expense	51		1,032,651,770	27,066,880	6,255,979,789	108,036,082
16. Deferred corporate income tax expense	52		(382,476,308)	463,406,484	(700,229,302)	84,313,566
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		4,095,246,344	(171,326,580)	33,541,519,781	2,161,446,819
18. Profit after tax attributable to owners of the parent	61		4,052,366,879	(226,075,269)	33,021,444,572	863,117,379
19. Profit after tax attributable to non-controlling interests	62		42,879,465	54,748,689	520,075,209	1,298,329,440
20. Basic earnings per share	70					

Preparer
(Sign, full name)


Phạm Thị Việt Hà

Chief Accountant
(Sign, full name)


Đào Lợi Nguyên

Hanoi, 17 January 2025

General Director

(Sign, full name & sealed)



CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)
 Quarter IV/2024

Presentation Currency: VND


ITEMS	Code	Note	Current Period	Prior Period
			(From 01/01/2024 to 31/12/2024)	(from 01/01/2023 to 31/12/2023)
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profits before tax	01		39,097,270,268	2,353,796,467
2. Adjustment for:				
- Depreciation and amortization of fixed assets and investment properties	02		3,577,034,767	3,791,945,158
- Provisions	03		383,409,945	104,732,158
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04			
- Gains / loss from investment	05		(4,818,901,085)	(3,544,786,046)
- Interest expense	06			
- Other adjustments	07			
3. Operating profit before changes in working capital	08		38,238,813,895	2,705,687,737
- Increase/Decrease in receivables	09		1,120,943,859	49,108,154,280
- Increase/Decrease in inventories	10		44,739,831,565	(46,458,310,082)
- Increase/Decrease in payables (excluding interest	11		(53,277,913,830)	32,359,448,517
- Increase/Decrease in prepaid expenses	12		586,279,391	(124,884,158)
- Increase/Decrease in trading securities	13		(6,820,915,337)	(7,376,382,376)
- Interest paid	14			
- Corporate income tax paid	15		(39,281,449)	(2,221,882,636)
- Other receipts from operating activities	16			
- Other payments on operating activities	17		(19,607,000)	
Net cash flow from operating activities	20		24,528,151,094	27,991,831,282
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(4,133,386,097)	(32,263,076,907)
2. Proceeds from disposals of fixed assets and other long-term assets	22		2,572,727,273	
3. Loans and purchase of debt instruments from other entities	23		(62,828,400,926)	(59,876,044,603)
4. Collection of loans and resale of debt instrument of other entities	24		57,514,309,547	47,453,000,000
5. Equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Interest and dividend received	27		3,945,827,028	2,664,424,432
Net cash flow from investing activities	30		(2,928,923,175)	(42,021,697,078)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of capital contributions and repurchase of stock issued	32			
3. Proceeds from borrowings	33			
4. Repayment of principal	34			
5. Repayment of financial principal	35			
6. Dividends or profits paid to owners	36			
Net cash flow from financing activities	40			
Net cash flows in the period (50=20+30+40)	50		21,599,227,919	(14,029,865,796)
Cash and cash equivalents at the beginning of the period	60		22,970,770,951	37,000,636,747
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		44,569,998,870	22,970,770,951

Hanoi, 17 January 2025

Preparer
 (Sign, full name)


 Phạm Thị Việt Hà

Chief Accountant
 (Sign, full name)


 Đào Tố Uyên

General Director
 (Sign, full name & sealed)


 Lê Tiên Hùng