

## SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

Presentation Currency: VND

ASSETS	Code	Note	December 31, 2024	January 01, 2024 Restated
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>106,953,457,499</b>	<b>134,026,207,198</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>32,285,312,248</b>	<b>15,788,766,004</b>
1. Cash	111		3,285,312,248	14,288,766,004
2. Cash equivalents	112		29,000,000,000	1,500,000,000
- Term Deposits	112A			
- Held-to-maturity other investments	112B			
<b>II. Short-term investments</b>	<b>120</b>		<b>33,923,049,095</b>	<b>23,410,947,573</b>
1. Trading securities	121		17,883,698,285	13,430,592,289
2. Provision for diminution in value of trading securities(*)	122		(401,834,242)	(5,689,312,249)
3. Held-to-maturity investments	123		16,441,185,052	9,986,049,003
<b>III. Short-term receivables</b>	<b>130</b>		<b>15,712,356,187</b>	<b>16,490,991,199</b>
1. Short-term trade receivables	131		3,325,147,314	3,325,147,314
2. Short-term prepayments to suppliers	132		285,456,249	285,156,637
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		17,822,147,513	18,599,082,575
7. Provision for short-term doubtful debts (*)	137		(5,720,394,889)	(5,720,394,889)
8. Shortage of assets awaiting resolution	139			
<b>IV. Inventories</b>	<b>140</b>		<b>20,876,011,056</b>	<b>67,765,424,348</b>
1. Inventories	141		20,876,011,056	67,765,424,348
2. Provision for devaluation of inventories (*)	149			
<b>V. Other short-term assets</b>	<b>150</b>		<b>4,156,728,913</b>	<b>10,570,078,074</b>
1. Short-term prepaid expenses	151		244,435,471	665,235,925
2. Deductible value added tax	152			
3. Taxes and other receivables from the State budget	153		3,912,293,442	9,904,842,149
4. Purchase and resale of Government bonds	154			
5. Other current assets	155			
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>224,958,928,081</b>	<b>220,193,001,928</b>
<b>I. Long-term receivables</b>	<b>210</b>			
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			
7. Provision for long-term doubtful debts (*)	219			

<b>II. Fixed assets</b>	<b>220</b>	<b>15,342,643,939</b>	<b>16,657,720,218</b>
1. Tangible fixed assets	221	13,364,956,058	14,680,032,337
- Historical cost	222	24,192,935,823	24,230,514,005
- Accumulated depreciation (*)	223	(10,827,979,765)	(9,550,481,668)
2. Finance lease fixed assets	224		
- Historical cost	225		
- Accumulated depreciation (*)	226		
3. Intangible fixed assets	227	1,977,687,881	1,977,687,881
- Historical cost	228	2,103,687,881	2,103,687,881
- Accumulated amortization (*)	229	(126,000,000)	(126,000,000)
<b>III. Investment properties</b>	<b>230</b>		
- Historical cost	231		
- Accumulated depreciation (*)	232		
<b>IV. Long-term assets in progress</b>	<b>240</b>	<b>59,757,717,343</b>	<b>58,081,524,722</b>
1. Long-term work in progress	241		
2. Construction in progress	242	59,757,717,343	58,081,524,722
<b>V. Long-term investments</b>	<b>250</b>	<b>149,379,367,743</b>	<b>144,413,856,255</b>
1. Investments in subsidiaries	251	123,652,369,787	123,652,369,787
2. Investments in joint ventures and associates	252	52,800,000,000	52,800,000,000
3. Equity investments in other entities	253		
4. Provision for devaluation of long-term investments" (*)	254	(27,073,002,044)	(32,038,518,332)
5. Held-to-maturity investments	255		
<b>VI. Other long-term assets</b>	<b>260</b>	<b>479,199,056</b>	<b>1,039,900,733</b>
1. Long-term prepaid expenses	261	479,199,056	1,039,900,733
2. Deferred income tax assets	262		
3. Long-term equipment, supplies and spare parts	263		
4. Other long-term assets	268		
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>	<b>331,912,385,580</b>	<b>354,219,209,126</b>

CAPITAL	Code	Note	December 31, 2024	January 01, 2024 Restated
I	2	3	4	5
<b>C. LIABILITIES</b>	<b>300</b>		<b>60,463,147,593</b>	<b>113,719,381,937</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>52,201,648,663</b>	<b>105,457,883,007</b>
1. Short-term trade payables	311		939,006,829	3,366,800
2. Short-term prepayments from customers	312		17,357,424,826	72,298,492,643
3. Taxes and other payables to State budget	313		487,968,615	126,504,368
4. Payables to employees	314		1,026,881,751	678,491,663
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		29,928,242,928	29,912,452,688
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		
<b>II. Non-current liabilities</b>	<b>330</b>	<b>8,261,498,930</b>	<b>8,261,498,930</b>
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	3,735,449,000	3,735,449,000
9. Convertible bonds	339		
10. Preference shares	340		
11. Deferred income tax liabilities	341		
12. Provisions for long-term payables	342		
13. Science and technology development fund	343		
<b>D. OWNER'S EQUITY</b>	<b>400</b>	<b>271,449,237,987</b>	<b>240,499,827,189</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>271,449,237,987</b>	<b>240,499,827,189</b>
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	64,136,362,591	33,273,263,531
- Retained earnings accumulated till the end of the previous year	421a	33,143,795,924	32,516,040,520
- Retained earnings of the current year	421b	30,992,566,667	757,223,011
12. Capital expenditure fund	422		
<b>II. Non-business funds and other funds</b>	<b>430</b>		
1. Non-business funds	431		
2. Funds that form fixed assets	432		
<b>TOTAL CAPITAL (440 = 300 + 400)</b>	<b>440</b>	<b>331,912,385,580</b>	<b>354,219,209,126</b>

Hanoi, 17 January 2025

Preparer *LN*  
(Sign, full name)

*Durga*  
Dương Thị Nga

Chief Accountant  
(Sign, full name)

*LN*  
Đào Tố Uyên

General Director  
(Sign, full name & sealed)



*Lê Tiến Hùng*

SEPARATE STATEMENT OF INCOME

Quarter IV/2024

Presentation Currency: VND

ITEMS	Code	Note	Current Period (Quarter IV/2024)	Prior Period (Quarter IV/2023)	Current Period (From 01/01/2024 to 31/12/2024)	Prior Period (from 01/01/2023 to 31/12/2023)
1	2	3				
1. Revenue from sales of goods and rendering of services	01		6,288,321,170	1,836,636,727	85,989,441,716	6,890,430,598
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		6,288,321,170	1,836,636,727	85,989,441,716	6,890,430,598
4. Cost of goods sold	11		1,327,924,591	357,136,401	47,153,430,803	1,453,331,031
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		4,960,396,579	1,479,500,326	38,836,010,913	5,437,099,567
6. Financial income	21		1,418,642,516	1,683,756,018	9,028,551,013	7,653,587,874
7. Financial expense	22		(1,328,201,866)	1,563,994,147	(1,541,526,266)	2,293,873,182
- In which: Interest expense	23		-	-	-	-
8. Selling expense	25		1,075,006,101	738,289,646	5,295,018,711	2,297,668,330
9. General and administrative expense	26		2,151,129,942	2,226,932,245	7,220,898,140	7,615,829,296
10. Net profit from operating activities (30 = 20 + (21 - 22) - (25 + 26))	30		4,481,104,918	(1,365,959,694)	36,890,171,341	883,316,633
11. Other income	31		350,001	1,130,000	3,850,001	8,967,036
12. Other expense	32		3,063,111	24,000,000	3,192,156	27,024,576
13. Other profit (40 = 31 - 32)	40		(2,713,110)	(22,870,000)	657,845	(18,057,540)
14. Total net profit before tax (50 = 30 + 40)	50		4,478,391,808	(1,388,829,694)	36,890,829,186	865,259,093
15. Current corporate income tax expense	51		674,934,500	27,066,880	5,898,262,519	108,036,082
16. Deferred corporate income tax expense	52		-	-	-	-
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		3,803,457,308	(1,415,896,574)	30,992,566,667	757,223,011
18. Basic earnings per share	70					

Preparer *[Signature]*  
(Sign, full name)  
*Dương Thị Nga*

IF Chief Accountant *[Signature]*  
(Sign, full name)  
*Dần Lê Huyền*

Hanoi, 17 January 2025  
General Director  
(Sign, full name & sealed)  
*Lê Tiến Hưng*  
CÔNG TY CỔ PHẦN  
ĐẦU TƯ TÀI CHÍNH  
BẢO HIỂM DẦU KHÍ  
THÀNH PHỐ HÀ NỘI

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

Quarter IV/2024

Presentation Currency: VND

ITEMS	Code	Note	Current Period (From 01/01/2024 to 31/12/2024)	Prior Period (from 01/01/2023 to 31/12/2023)
1	2	3	4	
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Profits before tax	01		36,890,829,186	865,259,093
2. Adjustment for:			-	-
- Depreciation and amortization of fixed assets and investment properties	02		1,315,076,279	1,390,917,600
- Provisions	03		(4,569,366,565)	134,853,682
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		-	-
- Gains / loss from investment	05		(1,863,822,840)	(1,831,491,494)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		31,772,716,060	559,538,881
- Increase/Decrease in receivables	09		1,153,260,850	51,318,936,788
- Increase/Decrease in inventories	10		46,889,413,292	(48,103,914,880)
- Increase/Decrease in payables (excluding interest)	11		(53,635,646,524)	32,249,076,193
- Increase/Decrease in prepaid expenses	12		-	(103,608,173)
- Increase/Decrease in trading securities	13		981,502,131	(1,247,552,536)
- Interest paid	14		(4,453,105,996)	-
- 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		22,649,251,364	32,450,593,637
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,584,346,821)	(30,280,902,177)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
2. Loans and purchase of debt instruments from other entities	23		(39,996,628,078)	(19,626,044,603)
3. Collection of loans and resale of debt instrument of other entities	24		33,541,487,629	21,553,000,000
4. Equity investments in other entities	25		-	(9,800,000,000)
5. Proceeds from equity investment in other entities	26		-	-
6. Interest and dividend received	27		1,886,782,150	1,844,733,340
Net cash flow from investing activities	30		(6,152,705,120)	(36,309,213,440)
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
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		-	-
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		16,496,546,244	(3,858,619,803)
Cash and cash equivalents at the beginning of the period	60		15,788,766,004	19,647,385,807
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70		32,285,312,248	15,788,766,004

Preparer  
(Sign, full name)

*Duyen*  
Dương Thị Nga

Chief Accountant  
(Sign, full name)

*Nh*  
Đào Lôi Uyên

Hanoi, 17 January 2025  
General Director  
(full name & sealed)



*Lê Tiến Hùng*