

Explanatory document in case of choose Yes:

Yes

No

+ The profit after corporate income tax in the Income Statement of the reporting period changed by 10% or more compared to the report of the same period last year:

Yes

No

Explanatory document in case of choose Yes:

Yes

No

+ Profit after tax in the reporting period suffers a loss, shifting from profit in the same period last year to loss in this period or vice versa:

Yes

No

Explanatory document in case of choose Yes:

Yes

No

This information was published on the company's website on April 18, 2025 at the link: <https://chatdotdongnai.com>

Attached Document:

- Financial statements of Quarter I/
2025.

Organization's representative

Person authorized to release information
(Signature on full name, title and seal)

(signed and sealed)

Bui Thi Loan

INTERIM BALANCE SHEET

At March 31st, 2025

Unit: VND

Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
A. CURRENT ASSETS	100		628,299,738,486	628,705,383,141
I. Cash and cash equivalents	110	V.1	24,988,509,571	42,620,435,447
1. Cash	111		19,988,509,571	17,620,435,447
2. Cash equivalents	112		5,000,000,000	25,000,000,000
II. Short-term financial investments	120		283,300,000,000	258,300,000,000
1. Trading securities	121			
2. Provision for decrease in value of trade securities (*)	122			
3. Held-to-maturity investment	123	V.2	283,300,000,000	258,300,000,000
III. Current receivables	130		139,008,921,094	152,105,465,172
1. Current receivables from customers	131	V.3	90,626,084,676	99,273,024,163
2. Current prepayments for sellers	132	V.4	44,929,741,380	48,885,516,803
3. Short-term internal receivables	133			
4. Receivables according to the progress of the construction contract plan	134			
5. Current loans receivable	135			
6. Other short-term receivables	136	V.5	9,705,214,813	10,199,043,981
7. Provision for short-term bad debts (*)	137	V.7	(10,165,927,569)	(10,165,927,569)
8. Shortage of assets awaiting for resolution	139	V.6	3,913,807,794	3,913,807,794
IV. Inventory	140	V.8	180,109,257,063	175,108,909,953
1. Inventory	141		180,109,257,063	175,108,909,953
2. Provision for diminution in value of inventories (*)	149			
V. Other current assets	150		893,050,758	570,572,569
1. Current prepaid expenses	151	V.11	220,069,395	357,693,568
2. Deductible value added tax	152		659,200,437	212,879,001
3. Taxes and other receivables from the State	153		13,780,926	
4. Government bond sale and repurchase transaction	154			
5. Other current assets	155			
B. NON-CURRENT ASSETS	200		86,624,842,629	88,000,635,752
I. Non-current receivables	210		3,646,786,000	4,137,186,000
1. Non-current receivables from customers	211			
2. Non-current prepayments for sellers	212	V.4	2,916,896,000	3,207,296,000
3. Business capital in the subdivisions	213			
4. Long-term internal receivables	214			
5. Non-current loans receivable	215			
6. Other non-current receivables	216	V.5	729,890,000	929,890,000
7. Long-term provision expense for doubtful debts (*)	219			
II. Fixed assets	220		19,575,237,504	20,290,446,360
1. Tangible fixed assets	221	V.9	8,438,771,669	9,132,978,059
- Original price	222		36,968,731,946	36,968,731,946
- Accumulated depreciation (*)	223		(28,529,960,277)	(27,835,753,887)
2. Financial lease fixed assets	224			
- Original price	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	11,136,465,835	11,157,468,301
- Original price	228		12,677,677,564	12,677,677,564
- Accumulated depreciation (*)	229		(1,541,211,729)	(1,520,209,263)
III. Investment real estate	230			
- Original price	231			
- Accumulated depreciation (*)	232			
IV. Unfinished non-current assets	240		226,250,000	226,250,000
1. Long-term unfinished production and business costs	241			
2. Cost of basic construction in progress	242		226,250,000	226,250,000
V. Long-term financial investment	250	V.2	61,186,803,984	61,186,803,984
1. Investment in equity of subsidiaries	251			
2. Investments in associates and joint ventures	252		51,313,489,778	51,313,489,778

Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
3. Equity investments in other entities	253		10,000,000,000	10,000,000,000
4. Provision for long-term financial investments (*)	254		(126,685,794)	(126,685,794)
5. Held-to-maturity investment	255			
VI. Other non-current assets	260	V.11	1,989,765,141	2,159,949,408
1. Long-term prepaid expenses	261		1,989,765,141	2,159,949,408
2. Deferred income tax assets	262			
3. Long-term equipment and spare parts for replacement	263			
4. Other long-term assets	268			
TOTAL ASSETS (270 = 100 + 200)	270		714,924,581,115	716,706,018,893
CAPITAL SOURCES				
C- LIABILITIES	300		531,160,496,164	536,633,975,707
I. Current liabilities	310		524,689,296,158	530,376,775,701
1. Current payables to suppliers	311	V.13	2,219,854,802	2,165,116,757
2. Current prepayment by buyers	312	V.14	4,975,563,646	5,292,876,607
3. Taxes and payables to the state budget	313	V.15	1,486,728,013	2,603,374,897
4. Account payable to employees	314		1,669,116,552	2,089,238,625
5. Current expenses payable	315	V.16	1,384,178,790	2,670,965,970
6. Short-term internal payables	316			
7. Payables according to the progress of the construction contract plan	317			
8. Current unrealized revenue	318		123,545,455	120,545,455
9. Other current payables	319	V.17	3,051,810,414	3,003,348,917
10. Current loans and financial lease debts	320	V.12	508,946,468,922	511,589,288,909
11. Current payable provision	321			
12. Bonus and welfare fund	322		842,029,564	842,029,564
13. Price stabilization fund	323			
14. Government bond sale and repurchase transaction	324			
II. Non current liabilities	330		6,461,200,006	6,257,200,006
1. Long-term payable to sellers	331			
2. Long-term prepayment by buyers	332			
3. Non-current accrued expenses	333			
4. Intra-company payables for operating capital received	334			
5. Long-term internal payable	335			
6. Long-term unrealized turnover	336			
7. Other non-current payables	337	V.17	5,367,566,667	5,163,566,667
8. Long term loans and financial lease debts	338	V.12	1,093,633,339	1,093,633,339
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax payables	341			
12. Provision for non-current accounts payable	342			
13. Science and technology development fund	343			
D - EQUITY	400		183,764,084,951	180,072,043,186
I. Owner's Equity	410	V.18	183,764,084,951	180,072,043,186
1. capital contributed by owners	411		158,480,630,000	158,480,630,000
- Common stock shall have voting rights	411a		158,480,630,000	158,480,630,000
- Preference shares	411b			
2. Share premium	412			
3. Conversion options on convertible bonds	413			
4. Other equity contributed by owners	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development investment fund	418			
9. Assistance Fund for Enterprise Restructure	419			
10. Other equity funds	420			
11. Undistributed profit after tax	421		25,283,454,951	21,591,413,186
- Accumulated undistributed profit after tax until the ending previous period	421a		21,591,413,186	5,448,434,174
- Undistributed profit after tax of current period	421b		3,692,041,765	16,142,979,012
12. Fund for basic construction investment	422			
II. Other funds	430			
1. Budget sources	431			
2. Funds used for fixed asset acquisition	432			
TOTAL CAPITAL SOURCES (440 = 300 + 400)	440		714,924,581,115	716,706,018,893

Prepared on April 15, 2025

Prepared by
(Signature, full name)

Chief Accountant
(Signature, full name)

Director
(Signature, full name and seal)

(signed)

(signed)

(signed and sealed)

Nguyen Hoang Thai Trong

Vu Thi Kim Thanh

Nguyen Hoang Linh

- Practicing Certificate No.:
- Accounting Service Provider:

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No: B02a-DN

(Issued in accordance with Circular No. 200/2014 / TT-BTC
Dated December 22, 2014 of the Ministry of Finance)

REPORT ON INTERIM BUSINESS RESULTS

Quarter 1 of 2025

Unit: VND

Items	Code	Notes	Quarter 1		Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01	VI.1	856,557,896,128	712,618,891,735	856,557,896,128	712,618,891,735
2. Deductible amounts from revenue	02	VI.2			0	0
3. Net sales of sales and service provision (10 = 01 - 02)	10		856,557,896,128	712,618,891,735	856,557,896,128	712,618,891,735
4. Cost of sales	11	VI.3	838,180,886,712	693,596,493,775	838,180,886,712	693,596,493,775
5. Gross profit from selling goods and rendering services (20=10 - 11)	20		18,377,009,416	19,022,397,960	18,377,009,416	19,022,397,960
6. Revenue from financial activities	21	VI.4	3,289,472,853	4,298,587,068	3,289,472,853	4,298,587,068
7. Financial expenses	22	VI.5	5,833,027,901	7,055,448,715	5,833,027,901	7,055,448,715
- In which: Costs for loan interest	23		5,833,027,901	7,055,448,715	5,833,027,901	7,055,448,715
8. Cost of sales	25	VI.8	5,551,319,214	6,739,636,558	5,551,319,214	6,739,636,558
9. Corporate management expenses	26	VI.9	5,330,073,737	4,527,427,359	5,330,073,737	4,527,427,359
10. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		4,952,061,417	4,998,472,396	4,952,061,417	4,998,472,396
11. Other income	31	VI.6	17,529,566	121,228,949	17,529,566	121,228,949
12. Other costs	32	VI.7	250,190,311	168,458,105	250,190,311	168,458,105
13. Other profits (40 = 31 - 32)	40		(232,660,745)	(47,229,156)	(232,660,745)	(47,229,156)
14. Gross accounting profit before tax (50 = 30 + 40)	50		4,719,400,672	4,951,243,240	4,719,400,672	4,951,243,240
15. Current corporate income tax expense	51	VI.11	1,027,358,907	888,188,838	1,027,358,907	888,188,838
16. Deferred income tax expense	52					
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		3,692,041,765	4,063,054,402	3,692,041,765	4,063,054,402
18. Basic earnings per share (*)	70					
19. Diluted earnings per share (*)	71					

Note: (*) Only applicable to joint stock companies

Prepared on April 15, 2025

Prepared by
(Signature, full name)

(signed)

Chief Accountant
(Signature, full name)

(signed)

Director
(Signature, full name and seal)

(signed and sealed)

Nguyen Hoang Thai Trong
- Practicing Certificate No.:
- Accounting Service Provider:

Vu Thi Kim Thanh

Nguyen Hoang Linh

STATEMENT OF INTERIM CASH FLOWS

(Indirect method)

Quarter 1 of 2025

Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flow from business operations				
1. Profit before tax	01		4,719,400,672	4,951,243,240
2. Adjustments of amounts				
- Depreciation on Fixed assets and Real Estate Investment	02		715,208,856	636,833,861
- Provisions	03		-	-
- Foreign exchange difference profit/losses due to revaluation of monetary items of foreign currencies	04		-	-
- Profit, loss from investing activities	05		(3,289,472,853)	(4,298,587,068)
- Costs for loan interest	06		5,833,027,901	7,055,448,715
- Other adjustments	07		-	-
3. Profit from business activities before changing circulating capital	08		7,978,164,576	8,344,938,748
- Increase, decrease in receivables	09		12,429,110,474	3,153,588,510
- Increase or decrease in inventories	10		(5,000,347,110)	(6,559,221,496)
- Increase/(decrease) accounts payable (excluding the interest payable, enterprise income tax payable)	11		(938,804,050)	(1,114,377,735)
- Increase or decrease in prepaid expense	12		307,808,440	145,111,244
- Increase or decrease in trading securities	13		-	-
- Interest paid	14		(6,191,280,924)	(7,474,962,337)
- Corporate income tax paid	15		(2,560,961,350)	(400,000,000)
- Other revenues from business activities	16		-	-
- Other payments on business activities	17		-	-
Net cash flow from business operations	20		6,023,690,016	(3,904,925,066)
II. Cash flow from investment activities				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		-	(32,592,593)
2. Proceeds from liquidation, concessions of fixed assets and other long-term assets	22		-	-
3. Payments for loans, purchase of debt instruments of other units	23		(25,000,000,000)	(68,500,000,000)
4. Proceeds from loan recovery, resale of debt instruments of other entities	24		-	74,010,000,000
5. Payments for investments in other entities	25		-	(1,400,266,780)
6. Proceeds from capital contribution investment to other units	26		-	-
7. Proceeds from loans interest, dividends and profit shared	27		3,987,204,095	4,968,801,592
Net cash flows from investment activities	30		(21,012,795,905)	9,045,942,219
III. Cash flows from financial activities				
1. Revenues received from the issue of shares and receipt of owners' equity	31		-	-
2. Payment of capital contributed to owners, repurchase of shares issued by the enterprise	32		-	-
3. Proceeds from borrowings	33	VII.1	784,166,626,752	586,368,209,916
4. Repayments of borrowings	34	VII.2	(786,809,446,739)	(601,533,627,153)
5. Repayment of financial principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financial activities	40		(2,642,819,987)	(15,165,417,237)
Net cash flow during the period (50 = 20 + 30 + 40)	50		(17,631,925,876)	(10,024,400,084)
Cash and cash equivalents at the beginning of period	60		42,620,435,447	19,964,578,596
Effect of exchange rate changes for converting foreign currency	61		-	-
Cash and cash equivalents at the end of period (70 = 50 + 60 + 61)	70		24,988,509,571	9,940,178,512

Prepared by
(Signature, full name)

(signed)

Nguyen Hoang Thai Trong

Chief Accountant
(Signature, full name)

(signed)

Vu Thi Kim Thanh

Prepared on April 15, 2025

Director
(Signature, full name and seal)

(signed and sealed)

Nguyen Hoang Linh

- Practicing Certificate No.:

- Accounting Service Provider:

NOTES TO FINANCIAL STATEMENTS

At March 31st, 2025

I. Operational characteristics of the Enterprise.

1. Forms of capital ownership Dong Nai Building Material and Fuel Joint Stock Company ("Company") was equitized from a state-owned enterprise according to Decision No. 2863/2003/QĐ.CT.UBT dated September 5, 2003, issued by the People's Committee of Dong Nai Province. The Company operates under the Joint Stock Enterprise Registration Certificate No. 4703000089 (new Certificate number: 3600661303) first issued by the Department of Planning and Investment of Dong Nai province on January 6, 2004 and registered for the 21st change on November 21, 2024

The Company's charter capital as of March 31, 2025 and January 1, 2025 is VND 158,480,630,000, equivalent to 15,848,063 shares with a par value of VND 10,000/share

The Company's shares are traded on the Upcom stock exchange at the Hanoi Stock Exchange with the stock code BMF and the first trading day is April 16, 2018

The Company's head office is located at 255B Pham Van Thuan, Tan Mai Ward, Bien Hoa City, Dong Nai Province

2. Business sector: The company operates in the field of commerce.

3. Business lines: According to the Business Registration Certificate, the Company's business lines are:

- Retail of fuel, engines in specialized stores. Details: - Trading of gasoline, oil, lubricants, and greases (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Restaurants and mobile food service activities. Details: Restaurants, eateries, and food services (excluding bar operations and beverage services with dancing) (permitted only when approved by competent authorities and meeting legal business requirements);
 - Automobile and other motor vehicle dealership. Details: - Dealership of passenger cars (with up to 12 seats);
 - Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and neohouzeaua) and live animals. Details: Wholesale of agricultural products (in accordance with Decision No. 62/2013/QĐ-TTg dated October 25, 2013, by the Prime Minister);
 - Retail of other new goods in specialized stores. Details: Liquefied petroleum gas and fuels (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Wholesale of construction materials and other installation equipment. Details: Wholesale of building materials;
 - Manufacture of building materials from clay (not conducted at the head office, only allowed upon approval by competent authorities on location and meeting legal business conditions);
 - Mining of stone, sand, gravel, and clay. Details: Stone mining (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Sale of spare parts and accessories for automobiles and other motor vehicles;
 - Wholesale of other household goods. Details: Household electrical appliances, lamps and lighting fixtures;
 - Real estate business, including ownership, use rights, or leased land use rights (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Maintenance and repair of automobiles and other motor vehicles (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Retail of hardware, paints, glass, and other installation equipment in specialized stores. Details: Retail of construction materials;
 - Wholesale of solid, liquid and gaseous fuels and related products. Details: Petrol, oil, lubricants, liquefied petroleum gas, and fuels (operations permitted only upon fulfillment of business conditions as prescribed by law);
 - Planting other perennial plants. Details: Cultivation of industrial crops (not conducted at the head office).
- During the year, the Company's core business activities focused on the retail of petrol, oil, lubricants, liquefied petroleum gas, and fuels.

4. Normal production and business cycle: Normal production and business cycle of the Company is no more than 12 months.

II. Fiscal year, monetary unit used in accounting

1. Fiscal year: The Company's fiscal year begins on January 01 and ends on December 31 each year.

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

III. Applied accounting standards and regime

1. Applied 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. Declaration on compliance with Accounting Standards and Regime The company has applied the Vietnam Accounting Standards and other guidance documents issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation and the current applicable accounting regime

IV. Applied accounting policies in the case of continuing operations

1. Basic of preparation of the financial statements The financial statements are prepared on the accruals basis (except for information related to cash flows)

2. Transactions in foreign currency: During the period, transactions denominated in currencies other than VND are converted to VND at the actual exchange rate at the time of the transaction. At the end of the fiscal year, the Company revalues monetary items denominated in foreign currencies at the exchange rate on this date.

Exchange differences arising during the period from transactions in foreign currencies are recognized in financial income or financial expenses. Exchange differences due to revaluation of monetary items denominated in foreign currencies at the end of the financial year after clearing for the increase and decrease difference are recognized in financial income or financial expenses

3. Principles for recognition of cash and cash equivalents: Cash includes cash on hand, demand deposits, cash in transit. Cash equivalents are short-term investments with a maturity of not more than 3 months from the date of investment, with the ability to convert easily into a determined amount of money and incur no risk at converting at the time of the report

4. Accounting principles for financial investments:

Investments in associates: An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies

Investments in associates are initially recorded at cost, including acquisition or capital costs plus costs directly attributable to the investment. In case, investments by non-monetary assets are made, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profit/ loss of the period prior to the acquisition of the investment are accounted for in the carrying amount of the investment itself. Dividends and profits from periods after the investment is purchased are recognized as revenue. Dividends received in the form of shares are only tracked by the increase in the number of shares, without recognizing the value of the shares received

Provision for losses on investments in associates is made when the associate suffers a loss with the provision equal to the difference between the actual capital contributions of the parties in the associate and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties in the associate.

Increases and decreases in the provision for losses on investments in associates that must be made at the end of the fiscal year are recorded in financial expenses

5. Accounting principles on loans receivable:

Receivables are stated at cost less allowance for doubtful debts.

The classification of receivables as receivables from customers and other receivables is implemented according to the following principles:

- Receivables from customers include trade receivables arising from a sale and purchase transaction between the Company and the buyer, which is an entity independent of the Company.
- Other receivables reflect non-commercial receivables, not related to buying and selling transactions.

The allowance for doubtful debts represents the estimated loss due to non-payment of receivables arising from the receivables balance at the balance sheet date. The establishment or reversal of the allowance for doubtful debts is recorded in the management expenses of the enterprise on the income statement

6. Recognition of inventories

- Recognition of inventories Inventories are recognized at the lower of cost and net realizable value.

The original cost of inventories is determined as follows:

- Commodity: includes the cost of purchase and other directly attributable costs incurred to bring the inventory to its present location and condition.

Net realizable value is the estimated selling price of inventories in normal production and business periods, less the estimated costs to complete and the estimated costs necessary for their consumption.

- Method of calculation of inventory value: Average at the end of the period
- Inventory accounting method: Periodic reporting method
- Method for diminution in value of inventories: Provision for devaluation of inventories is made for each item of inventories with cost greater than net realizable value. Increases and decreases to the provision balance as at the end of the accounting period are recognized in cost of goods sold.

7. Principles for recording and depreciation of fixed assets:

Tangible fixed assets are stated at cost minus accumulated depreciation. The cost of tangible fixed comprises all the expenses that the Company incurs in obtaining the fixed asset as of the date it is ready for use. Costs incurred subsequent to initial recognition is only additional cost of fixed assets, such costs certainly increase economic benefits in the future due to the use of these assets. The costs incurred that do not meet the above conditions are recognized by the Company in the production and business costs in the period

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

When assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the financial statements and any gain or loss resulting from their disposal is included in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line method over the estimated useful lives of the assets as follows:

	Number of years
Houses, architectural objects:	4 – 25
Machinery and equipment:	5 – 8
Means of transport:	4 – 8
Management equipment and tools:	5

Intangible fixed assets are stated at cost minus accumulated depreciation. The cost of intangible fixed comprises all the expenses that the Company incurs in obtaining the fixed asset as of the date it is ready for use. Expenses related to intangible fixed assets arising after initial recognition are recognized as production and business expenses during the period unless these costs are associated with a specific intangible fixed asset and increase economic benefits from these assets.

When intangible fixed assets are sold or liquidated, their cost and accumulated depreciation are written off, then any gain / loss arisen is recorded into the income or the expenses during the year.

Intangible fixed assets of the Company include:

Land use rights

Land use rights are all actual expenses spent by the Company directly related to the land in use, including: fees on land use rights, compensation, clearance, leveling, registration fee, etc. Land use rights are amortized using the straight-line method over 29 – 50 years

Computer software

The cost of computer software that is not an integral part of the related hardware is capitalized. The cost of computer software is the total cost incurred by the Company up to the date the software is put into use. Computer software is depreciated using the straight-line method over a period of 5 years

8. Accounting principles on deferred corporate income tax:

Deferred income tax is the income tax payable or refundable on the temporary difference between the carrying amount of an asset and a liability for financial reporting purposes and the income tax base. Deferred tax payable is recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilised

9. Accounting principles in prepaid expenses:

Prepaid expenses include the actual incurred costs, but are relevant to business activities results of many accounting periods. The Company's Prepaid expenses include the following expenses:

Tools, instruments

Tools, instruments are allocated to expenses on a straight-line basis with a allocation period not exceeding 36 months.

10. Accounting principles on liabilities Debts payable and expenses payables are recognized for the amount payable in the future in respect of goods and services received.

11. Loan recognition principle: Borrowing costs include loan interest and other costs directly related to the loan.

12. Methods of recognition and capitalization of borrowing costs Borrowing costs are recognized in financial expenses in the year, except when borrowing costs directly attributable to the construction or production of a qualifying asset are included in the cost of that asset (capitalized). Capitalization of borrowing costs shall cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are completed.

13. Principle of recognition of expenses payables: Accrued expenses are recorded based on reasonable estimates of the amount payable.

14. Principle of equity recognition

Recognition of the owner's capital contribution: Owners' equity is recorded according to the actual capital contributed by shareholders.

15. Principle and method of recording revenue

- Revenue from sales of goods:

Sales of goods are recognized when simultaneously satisfy all five (5) following conditions:

- The Company has been transferred significant risks and rewards associated with ownership of the goods to buyers.
- The Company no longer retains management of goods as the owner or control of goods.
- Revenue can be measured reliably.
- The Company will gain economic benefits from the sale.
- Identify the costs related to the sale.

- Revenue from rendering services:

- The revenue can be measured reliably.

- It is probable that the economic benefits from services.

- Determine the work completed at the end of the fiscal year.

- Determine the costs incurred for the transaction and the costs to complete those service transactions.

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- Revenue from financial activities: recognized on an accruals basis, which is determined on the balance of the deposit accounts and the actual interest rate in each period.

16. Principle and method of recognition of current corporate income tax expense:

Current income tax is a tax calculated on taxable income. The difference between taxable income and accounting profit is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as the adjustment of non-taxable income and moved losses

17. Related parties:

- Any parties are considered related parties if they are able to control or significantly influence over the other party in making decisions on financial policies and operations.

Parties are also considered to be related parties if they are jointly controlled or have significant influence in common.

- The following individuals/companies are considered related parties:

Individual/Company	Place	Relation
Quang Ninh Bus Station Joint Stock Company	Vietnam	Shareholders holding 5% or more of voting shares
Vietnam National Petroleum corporation	Vietnam	Shareholders holding 5% or more of voting shares
Petec Trading and Investment Corporation	Vietnam	Shareholders holding 5% or more of voting shares
Rang Dong Food Company Limited	Vietnam	Affiliates
Long Thanh Joint Stock Trading Company	Vietnam	Affiliates
Board of Directors, Board of Supervisors, Board of Management	Vietnam	Key members

V. Additional information for the items shown in the Balance Sheet

1. Cash

Unit: VND

Items	3/31/2025	1/1/2025
- Cash	16,119,706,359	12,693,715,534
- Cash at bank	3,868,803,212	4,926,719,913
- Cash equivalents	5,000,000,000	25,000,000,000
Total	24,988,509,571	42,620,435,447

2. Financial investments

a) Held-to-maturity investment

Items	3/31/2025		1/1/2025	
	Original price	Carrying value	Original price	Carrying value
Current				
- Term deposits	283,300,000,000	283,300,000,000	258,300,000,000	258,300,000,000
- Other investments				

B) Investments in other entities (details of each investment in proportion of holding capital and proportion of voting rights)

Items	3/31/2025			1/1/2025		
	Original price	Provision	Fair value	Original price	Provision	Fair value
- Investments in associates	51,313,489,778			51,313,489,778		
- Rang Dong Food Company Limited	1,100,000,000			1,100,000,000		
- Long Thanh Joint Stock Trading Company	50,213,489,778			50,213,489,778		
- Investment into other units:	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	
- Tay Nguyen Durian Joint Stock Company	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	

3. Receivables of the customer

Items	3/31/2025	1/1/2025
Short-term receivables from customers	90,626,084,676	99,273,024,163
- Nghi Son Cement Corporation	16,275,877,556	17,348,112,555
- Lizen Joint Stock Company	8,358,321,000	14,444,925,920
- Viet Khanh An Petroleum Transportation Joint Stock Company	5,526,525,414	5,382,505,709
- Thye Ming (Vietnam) Co., Ltd	3,723,293,050	4,322,176,123
- CJ Cau Tre Foods Joint Stock Company - Long An Branch	3,853,983,001	4,178,689,086
- Viet Nam Global Transport Corporation	3,137,619,000	3,137,619,000
- Dong Nai Rubber Corporation	2,288,710,000	3,348,490,000
- Vicem Ha Tien Cement Joint Stock Company Branch - Kien Luong Cement Factory	2,761,485,100	2,761,876,665

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- Petro Quynh Mai One Member Co., Ltd	708,780,000	2,691,160,000
- Other customers	43,991,490,555	41,657,469,105

4. Pay in advance to the seller

Items	3/31/2025	1/1/2025
Current prepayments for sellers	44,929,741,380	48,885,516,803
- Vietnam Oil Joint Stock Company	37,991,800,000	37,991,800,000
- Hung Hau Petroleum Company Limited	5,011,115,000	5,011,115,000
- Other customers	1,926,826,380	5,882,601,803
Non-current prepayments for sellers	2,916,896,000	3,207,296,000
- Quy Nhu Ngoc Company Limited	2,916,896,000	3,207,296,000

5. Other receivables

Items	3/31/2025		1/1/2025	
	Fair	Provision	Fair	Provision
Other short-term receivables:	9,705,214,813		10,199,043,981	
- Expected interest income from term deposits	6,560,641,087		7,258,372,329	
- Personal income tax arrears	21,838,080		30,965,279	
- Viet - Nhat Automobile Trading Company Limited	2,354,545,464		2,354,545,464	
- Vua Nem Joint Stock Company	9,900,000		37,800,000	
- Gas cylinders receivables	339,750,000		317,800,000	
- Advance payment for employees	417,165,742		198,000,000	
- Other short-term receivables	1,374,440		1,560,909	
Other long-term receivables: Deposit, escrow	729,890,000		929,890,000	
Total	10,435,104,813		11,128,933,981	

6. Assets in shortage with awaiting resolution (Details of each type of assets in shortage)

Items	3/31/2025		1/1/2025	
	Quantity	Fair	Quantity	Fair
a) Embezzlement Liabilities		3,913,807,794		3,913,807,794
b) Other assets.				

7. Bad debt

Items	3/31/2025			1/1/2025		
	Original price	Recoverable value	Provision	Original price	Recoverable value	Provision
Nam Thinh Phat Joint Stock Company	470,919,993	-	(470,919,993)	470,919,993	-	(470,919,993)
211 Service And Trading Company Limited	244,950,000	-	(244,950,000)	244,950,000	-	(244,950,000)
Nguyen Hoa Binh Company Limited	318,868,900	-	(318,868,900)	318,868,900	-	(318,868,900)
Van Minh Private Enterprise	100,480,000	-	(100,480,000)	100,480,000	-	(100,480,000)
Van Tien Nghia Company Limited	75,417,860	-	(75,417,860)	75,417,860	-	(75,417,860)
Ngoc Tan Thanh Company Limited	204,365,800	-	(204,365,800)	204,365,800	-	(204,365,800)
Huy Tuan Phat Company Limited	65,593,000	-	(65,593,000)	65,593,000	-	(65,593,000)
Thanh Duc Transport Company Limited	150,526,460	-	(150,526,460)	150,526,460	-	(150,526,460)
Tri Minh Phat Company Limited	159,668,050	-	(159,668,050)	159,668,050	-	(159,668,050)
Thien An Construction Trade Service Company Limited	34,712,660	-	(34,712,660)	34,712,660	-	(34,712,660)
Bao Phue Minh Long Transport Company Limited	27,520,000	-	(27,520,000)	27,520,000	-	(27,520,000)
Hai Au Phat Company Limited	1,218,680,003	-	(1,218,680,003)	1,218,680,003	-	(1,218,680,003)
Lagom Trading Joint Stock Company - Soc Trang Branch	523,622,120	157,086,636	(366,535,484)	523,622,120	157,086,636	(366,535,484)

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Van Anh Transport Import Export Service Trading Company Limited	402,140,000	-	(402,140,000)	402,140,000	-	(402,140,000)
Vinh Phat Transport Fuel Company Limited	847,200,000	346,770,000	(500,430,000)	847,200,000	346,770,000	(500,430,000)
Other customers	2,523,188,113	611,876,548	(1,911,311,565)	2,523,188,113	611,876,548	(1,911,311,565)
Embezzlement Liabilities	3,913,807,794	-	(3,913,807,794)	3,913,807,794	-	(3,913,807,794)
Total	11,281,660,753	1,115,733,184	(10,165,927,569)	11,281,660,753	1,115,733,184	(10,165,927,569)

8. Inventory

Items	3/31/2025		1/1/2025	
	Original price	Provision	Original price	Provision
- Goods sent for sale			37,423,037	
- Tools, instruments	498,480,119		382,610,845	
- Commodity	179,610,776,944		174,688,876,071	
Total	180,109,257,063		175,108,909,953	

The Company's goods are mortgaged for the Company's loans.

9. Increase, decrease of tangible fixed assets

Items	House, building materials	Machinery and equipment	Means of transport, transmission	Equipment, management tools	Total
Original cost					
- As of January 01, 2025	17,274,043,374	11,408,398,733	8,025,697,246	260,592,593	36,968,731,946
- Purchase in period					
- Complete basic construction investment					
- Decrease in period					
- As of March 31, 2025	17,274,043,374	11,408,398,733	8,025,697,246	260,592,593	36,968,731,946
Accumulated depreciation					
- As of January 01, 2025	15,095,859,595	7,977,462,981	4,636,684,146	125,747,165	27,835,753,887
- Depreciation during the period	244,364,154	261,250,152	176,696,715	11,895,369	694,206,390
- Decrease in period					
- As of March 31, 2025	15,340,223,749	8,238,713,133	4,813,380,861	137,642,534	28,529,960,277
Remaining Value					
- As of January 01, 2025	2,178,183,779	3,430,935,752	3,389,013,100	134,845,428	9,132,978,059
- As of March 31, 2025	1,933,819,625	3,169,685,600	3,212,316,385	122,950,059	8,438,771,669

- The original cost of fixed assets that have been fully depreciated but are still in use as of March 31, 2025 is VND 19,984,684,151 (as of January 1, 2025, it is VND 19,825,099,151).

- The remaining value of fixed assets pledged for the Company's loan as of March 31, 2025, is VND 1,312,953,063 (as of January 1, 2025, it was VND 1,422,514,008).

10. Increase or decrease in intangible fixed assets

Items	Land use rights	Copyright, patents	Computer software	Licenses and franchise licenses	Total
Original cost					
- As of January 01, 2025	12,380,391,200		297,286,364		12,677,677,564
- As of March 31, 2025	12,380,391,200		297,286,364		12,677,677,564
Accumulated depreciation					
- As of January 01, 2025	1,222,922,899		297,286,364		1,520,209,263
- Depreciation during the period	21,002,466				21,002,466
- As of March 31, 2025	1,243,925,365		297,286,364		1,541,211,729
Remaining Value					
- As of January 01, 2025	11,157,468,301				11,157,468,301
- As of March 31, 2025	11,136,465,835				11,136,465,835

- As of March 31, 2025, the residual value of the Land Use Rights used as collateral for loans is VND 3,864,102,199 (as of January 1, 2025, it was VND 3,885,104,665)

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11. Prepaid expenses

Items	3/31/2025	1/1/2025
a) Short term (detail by item)	220,069,395	357,693,568
- Prepaid expenses	205,362,844	341,999,141
- Used tools and instruments;	14,706,551	15,694,427
b) Long-term	1,989,765,141	2,159,949,408
- Prepaid expenses	1,889,758,763	2,039,134,775
- Used tools and instruments;	100,006,378	120,814,633
Total	2,209,834,536	2,517,642,976

12. Borrowings and finance lease liabilities

Items	3/31/2025		In the period		1/1/2025	
	Fair	Non-performing loans	Increase	Decrease	Fair	Non-performing loans
a) Short-term borrowings	508,946,468,922		784,166,626,752	786,809,446,739	511,589,288,909	
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	40,771,840,000		67,961,320,530	53,868,078,910	26,678,598,380	
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Nai Branch	132,632,413,525		139,298,413,525	147,095,527,004	140,429,527,004	
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Dong Nai Branch	197,891,097,960		384,908,359,477	381,177,632,657	194,160,371,140	
Shinhan Bank Vietnam Co., Ltd - Phu My Hung Branch	46,275,920,000		79,925,019,700	81,325,920,400	47,676,820,700	
Vietnam Bank for Agriculture and Rural Development - Tam Phuoc Branch	24,798,100,000		30,338,100,000	29,841,863,770	24,301,863,770	
Military Commercial Joint Stock Bank – Dong Nai Branch	66,348,197,440		81,735,413,520	93,424,123,999	78,036,907,919	
Shinhan Bank Long-term Loan Due	228,899,997			76,299,999	305,199,996	
b) Medium and Long-term Loan	1,093,633,339				1,093,633,339	
Shinhan Bank Vietnam Co., Ltd - Phu My Hung Branch	1,093,633,339				1,093,633,339	
Total	510,040,102,261		784,166,626,752	786,809,446,739	512,682,922,248	

13. Payables to suppliers

Items	3/31/2025		1/1/2025	
	Fair	Amount of solvency	Fair	Amount of solvency
a) Short-term payable to sellers	2,219,854,802	2,219,854,802	2,165,116,757	2,165,116,757
- Petrovietnam Oil Thanh Hoa - One Member Limited Company	1,027,250,340	1,027,250,340		
- Vietnam Fuel Equipment Co., Ltd.	113,529,600	113,529,600	1,143,558,000	1,143,558,000
- Trieu Que Thuong Dinh Manufacturing and Trading Co., Ltd.			227,460,428	227,460,428
- Minh Dai Trading Company Limited	43,200,000	43,200,000	132,548,001	132,548,001
- Sai Gon Petrolimex Gas Company Limited	283,813,200	283,813,200	99,516,120	99,516,120
- Other suppliers	752,061,662	752,061,662	562,034,208	562,034,208
b) Long-term payable to sellers (similar to short-term)				
Total	2,219,854,802	2,219,854,802	2,165,116,757	2,165,116,757

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14. Short-term prepayment by buyers

Items	3/31/2025	1/1/2025
Prepayments from customers	4,975,563,646	5,292,876,607
- Quoc Khanh Trading Production Service Company Limited	2,663,220,000	
- Hong Thoa Manufacturing and Trading Co., Ltd.		3,589,710,000
- Song Da Dong Nai Petroleum Company Limited		395,680,000
- Hong Xuan Hoang Petroleum Private Enterprise	1,321,699,999	280,440,000
- Hai Minh International Logistics Company Limited		208,560,000
- Other customers	990,643,647	818,486,607

15. Taxes and payables to the State

Items	3/31/2025	Amount actually paid/deducted during the	Amount payable during the period	1/1/2025
- Value Added Tax (VAT)		(85,499,569,585)	85,499,569,585	
- Corporate income tax	1,027,628,907	(2,612,429,676)	1,078,827,193	2,561,231,390
- Personal Income Tax		(206,840,308)	168,696,801	38,143,507
- Housing and land tax and land rent	455,099,106		455,099,106	
- Other taxes	4,000,000	(22,438,524)	22,438,524	4,000,000
Total	1,486,728,013	(88,341,278,093)	87,224,631,209	2,603,374,897

16. Payable expenses

Items	3/31/2025	1/1/2025
a) Short-term	1,384,178,790	2,670,955,970
- Costs for loan interest		358,253,023
- Transportation costs	874,133,974	858,974,731
- 13th month salary and bonus deduction	405,000,000	1,229,778,390
- Other payables	105,044,816	223,949,826
b) Long-term		
- Loan interest		
- Other items (details of each item)		
Total	1,384,178,790	2,670,955,970

17. Other payables

Items	3/31/2025	1/1/2025
a) Short-term	3,051,810,414	3,003,348,917
- Excess assets pending resolution	114,540,349	114,540,349
- Union fees, social insurance, health insurance, unemployment insurance premiums	14,120,000	28,616,000
- Gas cylinders payables	499,080,000	500,740,000
- Ground rental payables - Viet - Nhat Automobile Trading Company Limited	2,278,181,828	2,278,181,828
- Other liabilities and payables	145,888,237	81,270,740
b) Long-term (detail by item)	5,367,566,667	5,163,566,667
- Receipt of long-term deposits, escrows;	5,367,566,667	5,163,566,667
- Other liabilities and payables		
Total	8,419,377,081	8,166,915,584

18. Owner's Equity

a- Reconciliation of equity fluctuation

Items	Owner's equity	Surplus of share capital	Conversion options on convertible bonds	Other equity	Differences upon asset revaluation	Development investment fund	Undistributed profit after tax	Other items	Total
A	1	2	3	4	5	6	7	8	9
Balance as of January 01, 2025	158,480,630,000						21,591,413,186		180,072,043,186
- Interest in the period							3,692,041,765		3,692,041,765
- Deduction to reward fund for the executive board									
Balance as of March 31, 2025	158,480,630,000						25,283,454,951		183,764,084,951

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b- Details of the capital of the Owner

Items	3/31/2025			1/1/2025		
	Number of shares	Share value (VND)	Rate %	Number of shares	Share value (VND)	Rate %
- Quang Ninh Bus Station Joint Stock Company	5,562,734	55,627,340,000	35.10	5,562,734	55,627,340,000	35.10
- Hoang Thi Thanh Hang	3,517,400	35,174,000,000	22.19	3,517,400	35,174,000,000	22.19
- Luu Cong Quang	1,490,657	14,906,570,000	9.41	1,490,657	14,906,570,000	9.41
- Vietnam National Petroleum Group	1,310,221	13,102,210,000	8.27	1,310,221	13,102,210,000	8.27
- Petec Trading and Investment Corporation	792,481	7,924,810,000	5.00	792,481	7,924,810,000	5.00
- Other shareholders	3,174,570	31,745,700,000	20.03	3,174,570	31,745,700,000	20.03
	15,848,063	158,480,630,000	100.00	15,848,063	158,480,630,000	100.00

c. Shares

Items	3/31/2025	1/1/2025
- Number of shares registered to be issued	15,848,063	15,848,063
- Number of sold-to-public shares	15,848,063	15,848,063
+ Ordinary shares	15,848,063	15,848,063
+ Preferred stock (type is classified as equity)		
- Number of acquired shares (treasury shares)		
+ Ordinary shares		
+ Preferred stock (type is classified as equity)		
- Number of outstanding shares	15,848,063	15,848,063
+ Ordinary shares	15,848,063	15,848,063
+ Preferred stock (type is classified as equity)		

* Par value of outstanding share: VND 10,000/share

VI. Additional information for items presented in the statement of income

1. Total sales of goods and services (Code 01)

Items	Quarter 1 of 2025	Quarter 1 of 2024
Revenue		
- Revenue from sales of goods	856,151,868,192	712,268,176,824
- Revenue from Service	406,027,936	350,714,911
Total	856,557,896,128	712,618,891,735

2. Cost of goods (Code 11)

Items	Quarter 1 of 2025	Quarter 1 of 2024
Cost of sold goods	838,180,886,712	693,596,493,775
Total	838,180,886,712	693,596,493,775

3. Revenue from financial activities (Code 21)

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Interest on bank deposits	3,090,765,453	3,607,872,904
- Loan Interest rate		28,356,164
- Dividends, profits divided	198,707,400	662,358,000
Total	3,289,472,853	4,298,587,068

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4. Financial expenses (Code 22)

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Costs for loan interest	5,833,027,901	7,055,448,715
- Investment contingency costs		
Total	5,833,027,901	7,055,448,715

5. Other income

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Income from collected electricity and water bills		28,486,274
- Other income	17,529,566	92,742,675
Total	17,529,566	121,228,949

6. Other costs

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Remuneration of the Board of Directors and the Board of Supervisors who are not directly involved in management	126,000,000	139,500,000
- Other costs	124,190,311	28,958,105
Total	250,190,311	168,458,105

7. Cost of sales

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Labor costs	3,671,634,909	4,159,344,209
- Cost of packaging materials	20,930,108	21,393,244
- Cost of tools and supplies	62,423,764	117,448,683
- Fixed asset depreciation costs	232,813,186	199,995,693
- Cost of outside purchasing service	1,560,285,031	2,219,816,038
- Other selling expenses.	3,232,216	21,638,691
Total	5,551,319,214	6,739,636,558

8. Corporate management expenses

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Labor costs	2,264,792,022	1,983,382,277
- Costs for management materials	120,900,980	152,294,615
- Cost of office supplies	16,706,547	30,035,896
- Fixed asset depreciation costs	462,746,477	441,213,167
- Taxes, charges and fees	474,099,106	597,866,656
- Cost of outside purchasing service	1,990,828,605	1,314,634,748
- Other management expenses.		8,000,000
Total	5,330,073,737	4,527,427,359

9. Costs of business and production by factors

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Cost of raw materials and materials	220,961,399	321,172,438
- Labor costs	5,936,426,931	6,142,726,486
- Cost of fixed asset depreciation	719,583,855	641,208,860
- Cost of outside purchasing service	3,551,113,636	3,534,450,786
- Other costs	477,331,322	627,505,347
Total	10,905,417,143	11,267,063,917

10. Current corporate income tax expense (Code 51)

Items	Quarter 1 of 2025	Quarter 1 of 2024
- Corporate income tax expense calculated on the current year's taxable income	1,027,358,907	888,188,838
- Adjustment of corporate income tax expenses of previous years to current income tax expense in this year		
- Total current corporate income tax expense	1,027,358,907	888,188,838

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

1. Borrowing amount actually collected during the period:	From January 01, 2025 to March 31, 2025
- Collection of borrowings under ordinary contract	784,166,626,752
- Proceeds from borrowing in other forms.	
2. Amount was actually paid loan principal during the period:	From January 01, 2025 to March 31, 2025
- Repayments of borrowings under ordinary contract	786,809,446,739
- Loan repayment in different form	

VIII. Other informations

1. Transactions and balances with related parties

The parties involved in the Company include: key management members, individuals involved with key management members and other stakeholders.

a. Transactions and balance with key management members and individuals related to key management members

The income of key management members is as follows:

Salary, bonus, remuneration		Quarter 1 of 2025	Quarter 1 of 2024
Board of Management (excluding concurrent members of the Board of Directors)			
Mr. Nguyen Hoang Linh	Director	150,200,000	150,000,000
Ms. Nguyen Thi Kim Oanh	Deputy Director	96,300,000	95,600,000
Ms. Tran Thi Ai Lien	Deputy Director	98,040,000	97,370,000
Board of Directors, Board of Supervisors			
Ms. Nguyen Thanh Hoa	Chairman of Board of Directors	136,000,000	137,000,000
Mr. Nguyen Hoang Linh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Vu Hoang Huynh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Le Minh Khue	Member of the Board of Directors	30,000,000	30,000,000
Mr. Pham Van Nam	Member of the Board of Directors		30,000,000
Mr. Nguyen Van Chi	Member of the Board of Directors	30,000,000	
Ms. Vu Thi Mai Phuong	Head of Board of Supervisors	22,500,000	22,500,000
Ms. Nguyen Thi Tham	Member of Board of Supervisors	13,500,000	13,500,000
Ms. Tran Thi Ngoc Anh	Member of Board of Supervisors		13,500,000
Ms. Nguyen Quoc Duong	Member of Board of Supervisors	13,500,000	

b. Transactions and balances with other related parties

During the period, the Company primarily engaged in transactions with related companies as follows:

Relevant parties	Contents	Quarter 1 of 2025	Quarter 1 of 2024
Tay Nguyen Durian Joint Stock Company	Sale of goods		1,191,927
Long Thanh Joint Stock Trading Company	Profits divided	198,707,400	662,358,000
Petec Trading & Investment Corporation - Vinh Long Branch - Petec Trading & Investment Corporation	Purchase of goods		584,127,273

IX. Department information

1. Division by business sector The Company operates in a single line of business, which is the trading of petroleum products, lubricants, greases, liquefied petroleum gas (LPG), and fuels.

2. Division by geographic area The Company's activities take place throughout Vietnam, concentrated in the provinces of the Southeast region such as Dong Nai, Ho Chi Minh City, Binh Duong, Ba Ria - Vung Tau, Binh Phuoc, etc.

3. Events after the end of the accounting period: No significant events have occurred after the end of the accounting period (March 31, 2025) up to the time of preparing this Report that would require adjustments to the figures or disclosure in the financial statement.

Prepared by
(Signature, full name)
(signed)

Chief Accountant
(Signature, full name)
(signed)

Prepared on April 15, 2025
Director
(Signature, full name and seal)
(signed and sealed)

Nguyen Hoang Thai Trong

Vu Thi Kim Thanh

Nguyen Hoang Linh

Tôi, Nguyễn Thị Mai Hiền, CCCD số: 001300010089 do Cục cảnh sát quản lý hành chính về trật tự xã hội cấp ngày 25/04/2021; cam đoan dịch chính xác giấy tờ/ văn bản này từ tiếng **Việt sang tiếng Anh**.

I, Nguyen Thi Mai Hien, ID Card no. 001300010089 issued on 25/04/2021 by Police Department for Administrative Management of Social Order, commit that I exactly translated the content of this document from **Vietnamese to English**.

Người dịch

Translator

Nguyễn Thị Mai Hiền

Nguyen Thi Mai Hien

LỜI CHỨNG CỦA CÔNG CHỨNG VIÊN/ NOTARY TESTIMONY

Hôm nay, ngày 18 tháng 04 năm 2025 (Ngày mười tám, tháng tư, năm hai nghìn không trăm hai mươi lăm)

Today, dated 18/04/2025 (on the Eighteenth of April, Two thousand and twenty-five)

Tại Văn phòng Công chứng Nguyễn Huệ, địa chỉ tại số 165 Giảng Võ, phường Cát Linh, quận Đống Đa, thành phố Hà Nội.

at Nguyen Hue Notary Office – Address at: No. 165 Giang Vo, Cat Linh Ward, Dong Da District, Hanoi City.

Tôi, *Trần Thị Huyền* - Công chứng viên, trong phạm vi trách nhiệm của mình theo quy định của pháp luật.

I, *Trần Thị Huyền* - Public Notary, within the range of my responsibility as provided for by law.

CHỨNG NHẬN/ CERTIFY THAT

- Bản dịch này do Nguyễn Thị Mai Hiền, CCCD số: 001300010089 do Cục cảnh sát quản lý hành chính về trật tự xã hội cấp ngày 25/04/2021, là cộng tác viên phiên dịch của Văn phòng Công chứng Nguyễn Huệ, thành phố Hà Nội, đã dịch từ tiếng **Việt sang tiếng Anh**.

- This translation is made from **Vietnamese to English** by Mrs. Nguyen Thi Mai Hien, ID Card no. 001300010089 issued on 25/04/2021 by Police Department for Administrative Management of Social Order, is translation collaborator of Nguyen Hue Notary Office, Hanoi City.

- Chữ ký trong bản dịch đúng là chữ ký của bà Nguyễn Thị Mai Hiền

- The signature on the document is the signature of Mrs. Nguyen Thi Mai Hien

- Nội dung của bản dịch chính xác, không vi phạm pháp luật, không trái với đạo đức xã hội;

- The contents of the translation are correct, compliant with the law and not against social morality;

- Văn bản công chứng này được lập thành 02 bản chính, mỗi bản gồm 18 tờ, 18 trang, lưu 01 (một) bản tại Văn phòng Công chứng Nguyễn Huệ, thành phố Hà Nội.

- The notarized translation is made into 02 originals included 18 sheets, 18 pages, 01 (one) of which is kept in Nguyen Hue Notary Office, Hanoi City.

Số công chứng : *13379* Quyển số: 01 /2025 TP/CC-SCC/BD

Notarization No.: *13379* Book No.: 01 /2025 TP/CC-SCC/BD

CÔNG CHỨNG VIÊN

PUBLIC NOTARY



Trần Thị Huyền