

BALANCE SHEET

At day 31 month 3 year 2025

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

Unit: VND

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		616.506.501.482	616.506.501.482
I. Cash and cash equivalent	110		13.021.242.750	13.021.242.750
1. Cash	111		13.021.242.750	13.021.242.750
2. Cash equivalent	112			
II. Short-term investments	120		392.098.708.950	392.098.708.950
1. Short-term investments	121			
2. Provision for impairment of short-term investments	122			
3. Other short - term investment	123		392.098.708.950	392.098.708.950
III. Short - term receivables	130		104.053.942.945	104.053.942.945
1. Trade receivables	131		21.554.253.098	21.554.253.098
2. Advance to suppliers	132		21.936.198.200	21.936.198.200
3. Intercompany receivables	133			
4. Construction contract progress receivables	134			
5. Short-term lending receivables	135			
6. Other short-term receivables	136		64.768.772.584	64.768.772.584
7. Provision for doubtful debts (*)	137		(4.205.280.937)	(4.205.280.937)
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140		103.077.111.232	103.077.111.232
1. Inventories	141		114.129.740.203	114.129.740.203
2. Provision for decline in inventory (*)	149		(11.052.628.971)	(11.052.628.971)
V. Current assets	150		4.255.495.605	4.255.495.605
1. Short-term prepaid expenses	151			
2. VAT deducted	152		2.551.727.027	2.551.727.027
3. Taxes and payable to state budget	153		1.203.768.578	1.203.768.578
4. Government bonds purchased for resale	154			
5. Current assets	155		500.000.000	500.000.000
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		61.624.107.717	61.624.107.717
I. Long - term receivables	210			
1. Long - term receivable - trade	211			
2. Long-term prepaid to supplier	212			
2. Investment in equity of subsidiaries	213			
3. Long-term intercompany receivables	214			
5. Long-term lending receivables	215			

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CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
6. Other long-term receivables	216			
7. Provision for doubtful debts (*)	219			
II. Fixed assets	220		606.107.717	606.107.717
1. Tangible fixed assets	221		606.107.717	606.107.717
- Original cost	222		36.241.956.917	36.241.956.917
- Accumulated depreciation (*)	223		(35.635.849.200)	(35.635.849.200)
2. Financial leasing fixed assets	224			
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227			
- Original cost	228			
- Accumulated depreciation (*)	229			
III. Investment real estate	230		27.768.000.000	27.768.000.000
- Original cost	231		27.768.000.000	27.768.000.000
- Accumulated depreciation (*)	232			
IV. Long-term asset in progress	240			
1. Long-term business costs in progress	241			
2. Long-term construction costs in progress	242			
V. Long-term financial investments	250		33.250.000.000	33.250.000.000
1. Investment in equity of subsidiaries	251			
2. Investment in joint-venture	252		33.250.000.000	33.250.000.000
3. Cash for long-term stock	253			
4. Long-term allowance for financial investment(*)	254			
5. Held to maturity investment	255			
V. Other long-term assets	260			
1. Long-term Prepaid expense	261			
2. Deffered income tax assets	262			
3. Long-term equipment, spare parts for replacement	263			
4. Other long-term assets	268			
TOTAL ASSETS (250 = 100 + 200)	270		678.130.609.199	678.130.609.199
SOURCE				
A. PAYABLE DEBTS (300= 310 + 330)	300		45.728.673.199	45.728.673.199
I. Short-term liability	310		45.728.673.199	45.728.673.199
1. Short-term payable to supplier	311		26.020.512.877	26.020.512.877
2. Short-term advances from customers	312		2.059.297.709	2.059.297.709
3. Taxes and payable to state budget	313			
4. Payable to employees	314		728.923.979	728.923.979
3. Short-term expense paid	315		83.974.709	83.974.709
6. Intercompany payable	316			
7. Construction contract progress payment due to customers	317			
8. Short-term unearned revenue	318			

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CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU

Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
9. Other short-term payable items	319		7.626.136.068	7.626.136.068
10. Short-term borrowings and finance lease liabilities	320		9.103.713.292	9.103.713.292
11. Short-term provisions for payables	321			
12. Bonus & welfare funds	322		106.114.565	106.114.565
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
II. Long-term liability	330			
1. Trade payables	331			
2. Intercompany long-term payables	332			
3. Other long-term payables	333			
4. Intra-company payables for operating capital received	334			
5. Intra-company long-term payables	335			
6. Long-term unearned revenue	336			
7. Other long-term payables	337			
8. Long-term Financial loan and leasing liabilities	338			
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax liabilities	341			
12. Long-term provision	342			
13. Development of science and technology fund	343			
B. CAPITAL (400 = 410 + 430)	400		632.401.936.000	632.401.936.000
I. Capital	410		632.401.936.000	632.401.936.000
1. Contributed legal capital	411		603.109.880.000	603.109.880.000
- Ordinary shares with voting rights	411a		603.109.880.000	603.109.880.000
- Preference shares	411b			
2. Share premium	412		8.329.176.600	8.329.176.600
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury stock (*)	415		(14.550.000)	(14.550.000)
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment & development funds	418		4.293.837.340	4.293.837.340
9. Enterprise reorganization assistance fund	419			
10. Other funds	420			
11. Undistributed earnings	421		16.683.592.060	16.683.592.060
- Undistributed earnings at the end of the previous period	421a		16.148.016.944	16.148.016.944
- This period undistributed earnings	421b		535.575.116	535.575.116
12. Construction investment fund	422			
II. Other sources and funds	430			
1. Sources of expenditure	431			
2. Budget resources used to acquire fixed assets	432			

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		678.130.609.199	678.130.609.199

Form, Day 13 month 5 year 2025

Prepared by

(Sign, full name)

Vuuu

Hoàng Xuân Vương

Chief accountant

(Sign, full name)

Vuuu

Hoàng Xuân Vương

Director

(Signature, seal)



Nguyễn Đình Hùng

Accounting practice certificate NO:

Accounting service organizations:



INCOME STATEMENT

Quarter 1, 2025

Unit: VND

Item	No	Description	This quarter	Previous quarter
1	2	3	4	5
1. Sales	01			
2. Deductions	02			
3. Net sales (10 = 01 - 02)	10			
4. Cost of goods sold	11			
5. Gross profit/ (loss) (20 = 10 - 11)	20			
6. Financial activities income	21			
7. Financial activities expenses	22			
- In which: Loan interest expenses	23			
8. Selling expenses	25			
9. General & administration expenses	26			
10. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30			
11. Other income	31			
12. Other expenses	32			
13. Other profit/(loss) (40 = 31 - 32)	40			
14. Profit/(loss) before tax (50 = 30 + 40)	50			
15. Current business income tax charge	51			
16. Deffered business income tax charge	52			
17. Profit/(loss) after tax (60 = 50 - 51 - 52)	60			
18. Earning per share (*)	70			
19. Diluted earning per share	71			

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

Prepared by

(Sign, full name)

Hoàng Xuân Vương

Chief accountant

(Sign, full name)

Hoàng Xuân Vương

Day 13 month 5 year 2025

Director

(Signature, seal)



Nguyễn Đình Hùng

Accounting practice certificate NO:

Accounting service organizations:

CASH FLOW STATEMENT

(Direct Method)
Quarter 1, 2025

Unit: VND

Item	No	Description	This quarter	Previous quarter
1	2	3	4	5
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01			
2. Payments to suppliers	02			
3. Payments to employees	03			
4. Loan interests already paid	04			
5. Payments for corporate income tax	05			
6. Other gains	06			
7. Other disbursements	07			
Net cash flows from operating activities	20			
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21			
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22			
3. Loans given and purchases of debt instruments of other entities	23			
4. Recovery of loan given and disposals of debt instruments of other entities	24			
5. Investments in other entities	25			
6. Withdrawals of investments in other entities	26			
7. Receipts of loans given, dividends and profit shared	27			
Net cash flows from investing activities	30			
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholders	31			
2. Repayments of capital contributions to owners and repurchases of stocks already issued	32			
3. Short-term and long-term loans received	33			
4. Loan principal amounts repaid	34			
5. Payments for financial leasehold assets	35			
6. Dividends and profit shared to the owners	36			
Net cash flows from financing activities	40			
Net cash flows during the period (50 = 20 + 30 + 40)	50			
Beginning cash and cash equivalents	60		13.021.242.750	13.021.242.750
Effects of fluctuations in foreign exchange rates	61			



CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Item	No	Description	This quarter	Previous quarter
1	2	3	4	5
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	VII.34	13.021.242.750	13.021.242.750

Form, Day 13 month 5 year 2025

Prepared by
(Sign, full name)



Hoàng Xuân Vương

Chief accountant
(Sign, full name)



Hoàng Xuân Uyển

Director

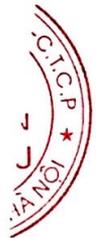
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Nguyễn Đình Hùng

Accounting practice certificate NO:

Accounting service organizations:



BALANCE SHEET ACCOUNT
Quarter 1, 2025

Unit: VND

Account No	Account Name	Opening		Incurred		Closing	
		Debit	Credit	Debit	Credit	Debit	Credit
111	Cash in hand	11,952,487,435				11,952,487,435	
1111	Vietnam dong	11,952,487,435				11,952,487,435	
112	Cash in bank	1,068,755,315				1,068,755,315	
1121	Vietnam dong	1,065,087,846				1,065,087,846	
11211	Vietnam dong	1,054,562,558				1,054,562,558	
11212	Vietnam dong	2,209,580				2,209,580	
11213	Vietnam dong	1,957,627				1,957,627	
11214	Vietnam dong	530,753				530,753	
11215	Vietnam dong	575,079				575,079	
11216	Vietnam dong	16,265				16,265	
11217	Vietnam dong	2,990,504				2,990,504	
11218	Vietnam dong	1,211,915				1,211,915	
11219	Vietnam dong	1,033,565				1,033,565	
1122	Foreign currency	3,667,469				3,667,469	
11221	Foreign currency	1,414,126				1,414,126	
11222	Foreign currency	2,253,343				2,253,343	
128	Other short - term investment	392,098,708,950				392,098,708,950	
1288	Other short - term investment	392,098,708,950				392,098,708,950	
131	Accounts receivable - trade	21,554,253,098	2,059,297,709			21,554,253,098	2,059,297,709
133	VAT deducted	2,551,727,027				2,551,727,027	
1331	VAT deduction of goods, services	2,551,727,027				2,551,727,027	
138	Other receivable	64,345,592,001				64,345,592,001	
1388	Other receivable	64,345,592,001				64,345,592,001	



CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Account No	Account Name	Opening		Incurred		Closing	
		Debit	Credit	Debit	Credit	Debit	Credit
13881	Other receivable	28.345.592.001				28.345.592.001	
13882	Other receivable	36.000.000.000				36.000.000.000	
152	Raw materials	59.892.456.520				59.892.456.520	
1521	Raw materials	57.759.597.432				57.759.597.432	
1522	Raw materials	2.132.859.088				2.132.859.088	
153	Tools and supplies	5.643.910				5.643.910	
1531	Tools and supplies	5.643.910				5.643.910	
154	Work in progress	43.179.010.802				43.179.010.802	
155	Finished goods	8.325.172.288				8.325.172.288	
1551	Finished goods	8.325.172.288				8.325.172.288	
156	Merchandise inventory	2.727.456.683				2.727.456.683	
1561	Price of goods	2.727.456.683				2.727.456.683	
211	Tangible fixed assets	36.241.956.917				36.241.956.917	
2111	Houses and architectural	7.414.564.258				7.414.564.258	
2112	Equipment & machines	28.114.423.675				28.114.423.675	
2113	Means of transport, conveyance equipment	521.818.182				521.818.182	
2118	Other tangible fixed assets	191.150.802				191.150.802	
214	Depreciation of fixed assets		35.635.849.200				35.635.849.200
2141	Tangible fixed assets depreciation		35.635.849.200				35.635.849.200
217	Investment real estate	27.768.000.000				27.768.000.000	
222	Joint venture capital contribution	33.250.000.000				33.250.000.000	
228	Other long term investments	500.000.000				500.000.000	
2288	Other long-term investment	500.000.000				500.000.000	
229	Provision for assets		15.257.909.908				15.257.909.908
2293	Provision for bad debts		4.205.280.937				4.205.280.937
2294	Provision for decline in inventory		11.052.628.971				11.052.628.971
244	Long term collateral & deposit	190.906.374				190.906.374	

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Account No	Account Name	Opening		Incurred		Closing	
		Debit	Credit	Debit	Credit	Debit	Credit
331	Payable to seller	21.936.198.200	26.020.512.877			21.936.198.200	26.020.512.877
333	Taxes and payable to state budget	1.203.768.578				1.203.768.578	
3331	Value Added Tax	1.203.768.578				1.203.768.578	
33311	VAT output	1.203.768.578				1.203.768.578	
334	Payable to employees		728.923.979				728.923.979
3341	Payable to employees		728.923.979				728.923.979
335	Accruals		83.974.709				83.974.709
338	Other payable	232.274.209	7.626.136.068			232.274.209	7.626.136.068
3382	Trade Union fees		173.277.338				173.277.338
3383	Social insurance	232.274.209				232.274.209	
3384	Health insurance		113.306.250				113.306.250
3386	Unemployment insurance		37.225.000				37.225.000
3388	Other payable		7.302.327.480				7.302.327.480
33883	Other payable		7.302.327.480				7.302.327.480
341	Borrowing and finance lease liabilities		9.103.713.292				9.103.713.292
3411	Borrowing		9.103.713.292				9.103.713.292
353	Bonus & welfare funds		106.114.565				106.114.565
3531	Bonus fund		92.378.900				92.378.900
3532	Welfare fund		13.735.665				13.735.665
411	Working capital		611.439.056.600				611.439.056.600
4111	Contributed legal capital		603.109.880.000				603.109.880.000
41111	Ordinary shares with voting rights		603.109.880.000				603.109.880.000
4112	Share premium		8.329.176.600				8.329.176.600
414	Investment & development funds		4.293.837.340				4.293.837.340
4141	Investment & development funds		3.451.978.627				3.451.978.627
4142	Investment & development funds		841.858.713				841.858.713
419	Treasury stock	14.550.000				14.550.000	

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 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Account No	Account Name	Opening		Incurred		Closing	
		Debit	Credit	Debit	Credit	Debit	Credit
421	Undistributed earnings		16.683.592.060				16.683.592.060
4211	Previous year undistributed earnings		16.148.016.944				16.148.016.944
4212	This year undistributed earnings		535.575.116				535.575.116
	SubTotal	729.038.918.307	729.038.918.307			729.038.918.307	729.038.918.307

Prepared by
 (Sign, full name)

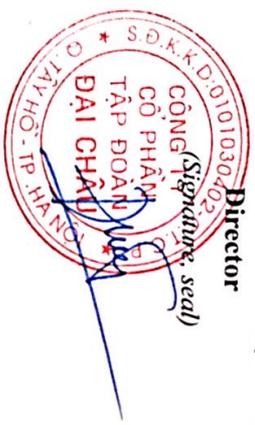
Uuu
 Hoàng Xuân Vương

Chief accountant
 (Sign, full name)

Uuu
 Hoàng Xuân Vương

Founded on Day month year

Director



CHỦ TỊCH

Nguyễn Đình Mạnh

INTERPRETATION OF FINANCIAL STATEMENT

Quarter 1, 2025

I. Operating characteristic

1. Structure of ownership:
2. Business segment: Thương mại dịch vụ và lắp ráp, sản xuất
3. The industry:
4. The production business cycle
5. Significant impact to operations in the reporting year:
6. Structure of enterprises
 - List of subsidiary companies
 - List of associated companies and joint ventures
 - List of subordinate units of dependent cost-accounting
7. Comparative information of financial statements

II. Accounting period, Accounting currency applied

- 1- Accounting period Từ ngày 01/01/2025 đến ngày 31/12/2025
2. Accounting currency applied VND

III. Accounting Standard and Policy applied

- 1- Accounting policy applied Công ty áp dụng Chế độ Kế toán doanh nghiệp ban hành theo Thông tư số 200/2014/TT-BTC ngày 22/12/2014 của Bộ Tài chính)
2. Statement of compliance with Vietnamese accounting standards Công ty đã áp dụng các Chuẩn mực kế toán Việt Nam và các văn bản hướng dẫn Chuẩn mực do Nhà nước đã ban hành. Các báo cáo tài chính được lập và trình bày theo đúng mọi quy định của từng chuẩn mực, thông tư hướng dẫn thực hiện chuẩn mực và Chế độ kế toán hiện hành

IV. Accounting policies applied

1. Principle of converting financial statements prepared in foreign currencies into Vietnam Dong
2. Types of foreign exchange rate
3. The principles for determining the actual interest rate (also called the effective interest rate) used to discount cash flows
4. Principle of cash and cash equivalents
5. Principle of financial investment
 - a) Trading securities
 - b) Investments held to maturity
 - c) Loans
 - d) Investments of subsidiary, joint-venture companies
 - đ) Investments tools capital of other parties
 - e) Accounting methods for other transactions relating to financial investments
6. Accounting principles for debts receivable
7. Principle of inventory recognition
 - Principle of inventory recognition
 - Method of calculating the value of inventory Bình quân cuối kỳ
 - Method of accounting inventory
 - Setting up of the inventory price decrease reserve Method

8. Principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property
9. Accounting principles for Business Cooperation Contract
10. Principle of deferred corporate income tax
11. Accounting principle of prepaid expenses
12. Accounting principles for liabilities
13. Principle of recognition of financial debts and Financial liabilities
14. Principles Recognized and capitalized borrowing costs
15. Principle of recognition of accrued expenses
16. Principle and methods recognition of Provision for payables
17. Principles for recording unearned revenues
18. Principle of recording convertible bonds
19. Principle of capital recognition:
 - Principle of recognition of paid-in capital by owners, equity surplus and other capital of owners:
 - Principle of recognition of re-assessment asset defference:
 - Principle of recognition of exchange rate difference:
 - Principle of recognition of Undistributed profit:
20. Principle and method of revenues:
 - Sales:
 - Services sale:
 - Financial activities income:
 - Revenue from Construction contracts:

Other income
21. Accounting principles of revenue deductions
22. Accounting Principles for the cost price of goods sold
23. Accounting Principle for financial expenses
24. Accounting Principle for selling expense and enterprise administrative expense
25. The principle and method of recording current enterprise income tax, deferred enterprise income tax expense
26. The principles and other accounting methods

V. The accounting policies applied in case enterprises do not meet the assumption of continuous operation

1. Long-term assets and long-term liabilities re-classified as short-term assets and short-term liabilities?
2. Rules for determining value of each type of assets and liabilities (according to net realizable value, recoverable value, fair value, current value, etc)
3. Financial Principles for:
 - Procision
 - Differences upon asset revaluation and exchange differences (recorded in the Balance sheet – if any)

VI. Additional information

01- Money

Unit: VND

Item	Ending of period	Beginning of period
- Cash in hand	11.952.487.435	11.952.487.435
- Cash in bank	1.068.755.315	1.068.755.315

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- Cash in transit		
SubTotal	13.021.242.750	13.021.242.750

02. Financial investments

a) Trading securities

Item	Ending of period			Beginning of period		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Total value of shares (each type of share accounting for at least 10% of total value of shares in details)						
Total value of bonds (each type of share accounting for at least 10% of total value of shares in details)						
Other financial investments						

Reasons for changes in every investment/type of bond or share

In quantity

In quality

b) Held to maturity investment

Item	Ending of period		Beginning of period	
	Cost	The book value	Cost	The book value
b1) Short-term				
Term deposits				
- Bond				
Other investments	392.098.708.950		392.098.708.950	
b2) Long-term				
- Term deposits				
- Bond				
Other investments				

c) Equity investments in other entities (each type of investment according to holding and voting rates in details)

Item	Ending of period			Beginning of period		
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investment in equity of subsidiaries						
- Investments in joint ventures and associates	33.250.000.000			33.250.000.000		
Investments in other entities	500.000.000			500.000.000		

Summary of operation of subsidiaries; joint ventures and associates during the fiscal year

Major transactions between the enterprise and its subsidiaries; joint ventures and associates during the fiscal year

In case it fails to determine fair value, the explanation is required

03. Accounts receivable - trade

Item	Ending of period	Beginning of period
a) Short-term trade receivables	21.554.253.098	21.554.253.098
Trade receivables accounting for at least 10% of total trade receivables		
Other short-term receivable		
b) Long-term trade receivables (similar to short-term trade receivables)		
c) Trade receivables from relevant entities (every entity in details)		

04. Other receivable

Item	Ending of period		Beginning of period	
	Amount	Provision	Amount	Provision
a) Short-term receivables				
Equitization receivables				
- Receivable from Distributed dividends and profit				
- Receivable from employee				
- Collateral & deposit	190.906.374		190.906.374	
- Lending				
- Paid on behalf				
- Other receivable	64.577.866.210		64.577.866.210	
b) Long-term receivable				
Equitization receivable				
- Receivable from Distributed dividends and profit				
- Receivable from employee				
Collateral & deposit				
Lending				
Paid on behalf				
- Other receivable				
SubTotal	64.768.772.584		64.768.772.584	

05. Shortage of assets awaiting resolution (each type of asset)

Item	Ending of period		Beginning of period	
	Quantity	Amount	Quantity	Amount
a) Money				
b) Inventories				
c) Fixed asset				
d) Other asset				

06. Bad Debts

Item	Ending of period			Beginning of period		
	Cost	Recovering value	debt payer	Cost	Recovering value	debt payer
- Total value of receivables, overdue debts or not due but irrecoverable debts						

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- Information about fines, deferred interest receivables etc. arising from overdue debts which are not recorded to revenues						
- Recoverability of overdue debts						
SubTotal						

07. Inventories

Item	Ending of period		Beginning of period	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	59.892.456.520		59.892.456.520	
- Tools and supplies	5.643.910		5.643.910	
- Work in progress	43.179.010.802		43.179.010.802	
- Finished goods	8.325.172.288		8.325.172.288	
- Merchandise inventory	2.727.456.683		2.727.456.683	
- Goods on consignment				
- Goods in bonded warehouse				
- Real Estate				
SubTotal	114.129.740.203		114.129.740.203	

- The value of inventories degraded, deteriorates unable to consume at the end of the period:
- Amount of inventories pledged for borrowings at the end of the period:
- Reasons for additional provision for obsolete inventories or reversal of provisions for obsolete inventories:

08. Long-term assets in progress

Item	Ending of period		Beginning of period	
	Cost	Recovering value	Cost	Recovering value
a) Long-term work in progress (each type of assets, reasons for unfinished of assets in an ordinary course of business)				
.....				
SubTotal				
Item	Ending of period		Beginning of period	
b) Construction in progress (constructions accounting for at least 10% of total value of capital investment in details)				
- Shopping				
- Built				
- Repairs				
SubTotal				

09. Increase/Decrease in tangible fixed asset

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Item	Houses and architectural objects	Machines, equipment	Transport	Device manage	Long term trees, working & killed animals	Other tangible fixed assets	Total
Historical cost of Tangible fixed assets							
Opening balance	7.414.564.258	28.114.423.675	521.818.182			191.150.802	36.241.956.917
- Purchase in year							
- Finished Construction Investment							
- Other increase							
- Transfer to Investment property							
- Liquidation, resale							
- Other decrease							
Closing balance	7.414.564.258	28.114.423.675	521.818.182			191.150.802	36.241.956.917
Accumulated depreciation							
Opening balance							35.635.849.200
- Depreciation in year							
- Other increase							
- Transfer to Investment property							
- Liquidation, resale							
- Other decrease							
Closing balance							35.635.849.200
Residual value of the tangible fixed assets							
- At date of Beginning							606.107.717
- At date of closing							606.107.717

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- The historical cost of fixed assets awaiting liquidation:
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes of tangible fixed asset:

10. Increase, decrease in intangible fixed asset

Item	Right of land use	Public right	Copyright, patent	trademark	SoftWare	Licenses and right concession permits	Invisible Fixed asset	Total
Historical cost of Intangible fixed assets								
Opening balance								
- Purchase in year								
- Create from internal entity								

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

Residual value of financial-leasing fixed asset							
- At date of Beginning							
- At date of closing							

- * The contingent rent recorded as a cost in the period:
- * Bases for determining the contingent rent:
- * Provision on continued lease or the right to purchase the asset

12. Increase/Decrease in investment property

Item	Opening Balance	Decrease in period	Increase in period	Closing Balance
a) Investment properties for lease				
Original cost				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
Accumulated depreciation				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
Residual value of investment property				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
b) Property held for capital appreciation				
Original cost				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Accumulated impairment				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Remaining value				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				

- Closing residual value of investment properties put up as collateral for loans
 - Historical cost of fully depreciated fixed asset held for lease or capital appreciation
- Other specification datas and reconciliations

13. Prepaid expenses

Item	Ending of period	Beginning of period
a) Short-term (Detail on each item)		
- Prepaid expense for operating lease of tangible fixed asset		
- Dispatched tools and supplies		
- Borrowing expenses		
- Others (Detailed if big value)		
b) Long-term		
- Enterprise establishment expenses		
- Insurance premiums		
- Others (Detailed if big value)		
SubTotal		

14. Other Assets

Item	Ending of period	Beginning of period
a) Short-term (Detail on each item)		
b) Long-term (Detail on each item)		
SubTotal		

15. Borrowings and finance lease liabilities

Item	Ending of period		In period		Beginning of period	
	Amount	Mount of repay the loan	Increase	Decrease	Amount	Mount of repay the loan
a) Short-term borrowing	9.103.713.292				9.103.713.292	
.....						
b) Long-term borrowing						
.....						
SubTotal	9.103.713.292				9.103.713.292	

c) Financial-leasing liabilities

Good Thru	This period			Last period		
	Currency	Company Name of Seller	Company Name of Buyer	Currency	Company Name of Seller	Company Name of Buyer
- Up to 1 year						
- Over 1 year to 5 years						
- Over 5 years						

d) Borrowings and finance lease liabilities unpaid rent

Item	Ending of period		Beginning of period	
	Principle	Interest	Principle	Interest
- Borrowing:				
- Finance lease liabilities:				
- Reasons for non-payment				
SubTotal				

d) Overdue borrowings and finance lease liabilities

.....

16. Payable to supplier

Item	Ending of period		Beginning of period	
	Amount	Mount of repay the loan	Amount	Mount of repay the loan
a) Short-term payable to supplier	26.020.512.877		26.020.512.877	
- Each entity accounting for at least 10% of total trade payables in details				
- Payables to other entities				
b) Long-term trade payables (similarly to short-term trade payables)				
SubTotal	26.020.512.877		26.020.512.877	
c) Overdue debts				
Each entity accounting for at least 10% of total overdue debts				
Other entities				
SubTotal				
d) Trade payables to relevant entities (each entity in details)				

17. Taxes and other payments to the State

Item	Beginning of period	Amount payable in period	Amount paid in period	Ending of period
a) Payables (each type of taxes in details)				
- Value Added Tax				
- Special consumption tax				
- Import & export duties				
- Profit tax				
- Personal income tax				
- Natural resource tax				
- Land & housing tax, land rental charges				
- Other taxes				
- Fee & charge & other payables				
SubTotal				
b) Receivables (each type of taxes in details)				
- Value Added Tax	1.203.768.578			1.203.768.578,000
- Special consumption tax				

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- Import & export duties			
- Profit tax			
- Personal income tax			
- Natural resource tax			
- Land & housing tax, land rental charges			
- Other taxes			
- Fee & charge & other payables			
SubTotal	1.203.768.578		1.203.768.578

18. Accruals

Item	Ending of period	Beginning of period
a) Short-term accruals		
- Accruing into expenses incurred from annual leave salary		
- Expenses incurred from suspension of business		
- Accrued expenses incurred from provisional determination of costs of sold goods or held for sale properties		
- Other accrued expenses		
a) Long-term accruals		
- Interest borrow		
- Other items (in details)		
.....		
SubTotal		

19. Other payable

Item	Ending of period	Beginning of period
a) Short-term Other payable		
- Surplus assets awaiting for resolution		
- Trade Union fees	173.277.338	173.277.338
- Social insurance		
- Health insurance	113.306.250	113.306.250
- Unemployment insurance	37.225.000	37.225.000
- Privatization payable		
- Short term deposits, mortgages and collateral		
- Dividends or profits payables;		
- Other payables	7.302.327.480	7.302.327.480
SubTotal	7.626.136.068	7.626.136.068
b) Long-term Other payable		
- Long term deposits, mortgages and collateral		
- Other payable		
SubTotal		

c) Overdue debts (each item in details, reasons for non-payment of overdue debts)

20. Unrealized turnover

Item	Ending of period	Beginning of period
a) Short-term unrealized turnover		
- Unearned revenues		
- Revenues from traditional client programs		
- Other unearned revenues		
SubTotal		
b) Long-term unrealized turnover		
Unearned revenues		
Revenues from traditional client programs		
- Other unearned revenues		
SubTotal		
c) Non-performance of contract with clients (each item in details, reasons for non-performance)		

21. Issued bond

21.1. Ordinary bonds

Item	Ending of period			Beginning of period		
	Amount	Interest rate	Schedule	Giá trị	Interest rate	Schedule
a) Issued bond						
- Bond face value						
- Bond discount						
- Additional bond						
SubTotal						
b) Detailed description of bonds held by entities (each type of bonds in details)						
.....						
SubTotal						

21.2. Convertible bonds

a. Convertible bonds at the beginning of the fiscal year

- Issuing time, principal term and remaining term of each type of convertible bond
- Quantity of each type of convertible bonds
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

b. Convertible bonds additionally issued during the fiscal year

- Issuing time, principal term of each type of convertible bond
- Quantity of each type of convertible bonds
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

- c. Convertible bonds converting into shares during the fiscal year
 - Quantity of each type of convertible bonds converting into shares during the fiscal year; quantity of shares additionally issued to be converted into bonds during the fiscal year
 - Value of principal of convertible bonds which are recorded to increase in owner's equity
- d. Mature convertible bonds not converting into shares during the fiscal year
 - Quantity of mature convertible bonds not converting into shares during the fiscal year
 - Value of principal of convertible bonds which are refunded to investors.
- e. Convertible bonds at the end of the fiscal year
 - Principal term and remaining term of each type of convertible bonds
 - Quantity of each type of convertible bonds
 - Par value, interests of each type of convertible bonds
 - Conversion ratio of each type of convertible bonds
 - Discount rate used for determination of value of principal of each type of convertible bonds
 - Value of principal and conversion option of each type of convertible bonds
- g) Detailed description of bonds held by entities (each type of bonds)

22. Preference shares classified as liabilities

- Share price
- Entities entitled to preference shares (steering committee, officers, employees, or other entities)
- Repurchase term (time repurchase prices, other basis terms in the issuance contract);
- Value of preference shares repurchased during the fiscal year;
- Other descriptions

23. Provisions for payables

Item	Ending of period	Beginning of period
a) Short-term provisions for payables		
- Product warranty provisions		
- Construction warranty provisions		
- Provision for enterprise restructuring		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
SubTotal		
b) Long-term provisions for payables		
- Product warranty provisions		
- Construction warranty provisions		
- Provision for enterprise restructuring		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
SubTotal		

24. Deferred income tax assets and Deferred income tax liability

Item	Ending of period	Beginning of period
a- Deffered income tax assets		
- Corporate income tax rates used for determination of value of deferred income tax assets		
- Deferred income tax assets relate to the unused tax losses item		

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- Deferred income tax assets relate to the unused tax credits item		
- Deferred income tax assets relate to the deductible temporary differences item		
- Deferred income tax assets		
b- Deferred income tax liability		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax liability incurred from taxable temporary differences		
- Deferred income tax liability		

25. Capital

a- Reconciliation of changes in equity

Item	Contributed capital	Equity surplus	Conversion options on convertible bonds	Owner's equity for investment	Deferred prosperity	Deferred foreign exchange	Undistributed profit after tax and fund	Other items	Total
A	1	2	3	4	5	6	7	8	9
Beginning of previous year balance	603.109.880.000	8.329.176.600							611.439.056.600
- Capital growth in last year									
- Profit in last year									
- Other increase									
- Reducing capital in last year									
- Loss in last year									
- Other decrease									
Beginning of year balance	603.109.880.000	8.329.176.600							611.439.056.600
- Capital growth in year									
- Profit in year									
- Other increase									
- Reducing capital in year									
- Loss in year									
- Other decrease									
End of this year balance	603.109.880.000	8.329.176.600							611.439.056.600

b- Detail of owners equity for investment

Item	Ending of period	Beginning of period
- Paid-in capital of the State		
- Equity capital by other object		
SubTotal		

c- Capital transactions with owners and distributions to owners

Item	This period	Last period
- Contributed legal capital		

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

+ Beginning of year equity capital		
+ Increasing equity capital of this year		
+ Decreasing equity capital of this year		
+ Equity capital of end of this year		
- Dividend, profit paid		

d- Stocks

Item	Ending of period	Beginning of period
- Quantity of registered stocks of issue		
- Quantity of stocks public sold		
+ Ordinary share		
+ Preference share		
- Quantity of stocks were bought-back		
+ Ordinary share		
+ Preference share		
- Quantity of stocks in circulation		
+ Ordinary share		
+ Preference share		

* Face value of stocks in circulation

d- Dividend

- Dividend announced after the end of accounting period year
- + Dividend announced on common stocks:
- + Dividend announced on preferred stocks:
- Dividend of preferred stocks have not been recorded accumulated

e- Funds of business

- Investment & development funds:
- Financial reserve funds:
- Other funds:

g- Income and expenses, profit or loss

-
-

26. Differences upon asset revaluation

Item	This period	Last period
Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are revaluated? etc)		

27. Foreign exchange differences

Item	This period	Last period
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		

28. Funding sources

Item	This period	Last period
- Funding sources granted during the fiscal year		
- Non-business expenses		
- Closing remaining funding sources		

29. Off-balance sheet items

a) Outsource assets: Total minimum rents in the future of irrevocable operating asset lease under following terms

Item	Ending of period	Beginning of period
- ≤ 1 year		
- >1 year - ≤ 5 year		
- > 5 year		

b) Assets held under a trust: description of quantity, type, specification and quality of each type of asset at the end of fiscal year

Item code	Name of goods	Type, specification, quality	Unit	Quantity

c) Foreign currencies: description of quantity of each type of foreign currency. Description of monetary golds must contain their weight according to domestic unit or international unit (ounce) and their value in USD

+ USD: 162,000

d) Precious metal, jewels: description of cost, quantity (according to international units) and types of precious metal or jewels

đ) Doubtful debts written-offs: Description of value (national currency and VND) of doubtful debts written-offs within 10 years from the date on which the doubtful debts are written off according to every entity or reasons for write-offs

e) Other information about off-balance sheet items

30. Other information provided by enterprises

VII. Additional information for the items presented in the income statement

1. Total sales goods and services (Code 01)

Item	This period	Last period
a. Revenue		
- Goods sale		
- Services sale		
- Revenue of Construction contracts (For Construction activities)		
+ Sales of construction contracts is recognized in this period;		
+ Total accumulated revenue of construction contracts are recorded at the time making financial statement;		
SubTotal		
b) Revenue regarding relevant entities (each entity in details)		
c) If the total amount of advances is recorded to revenues from asset lease, additional description is required in order to compare with the method which revenues are allocated gradually over the lease term; profits and future cash flows may decrease due to the recording of total amount of advances.		

2. Deductions (Code 02)

Item	This period	Last period
- sale discount		
- Devaluation of sale price		
- Sale returns		
SubTotal		

3. Cost of goods sold (Code 11)

Item	This period	Last period
- Cost price of sold Goods		
- Cost price of sold finished Goods		
In which: Accrued cost of goods, held for sale properties include:		
+ Accrued expense item		
+ Value of accrued expense items;		
+ Time for expenses incurred.		
- Cost price of sold Services		
- Residual value, expenses incurred from transfer or disposal of investment properties;		
- Cost business of real estate Investment		
- Wastage, loss inventory		
- Other expenses exceeding ordinary standards which are included in cost price		
- Provision For decline in inventory		
Decrease in cost price of goods sold		
SubTotal		

4. Financial activities income (Code 21)

Item	This period	Last period
- Deposit interest, loan interest		
-Interests of investments		
- Distributed dividends and profits		
- interest of differences rates		
- Interest of Deferred payment Sales		
- Other Financial activities income		
SubTotal		

5. Financial activities expenses (Code 22)

Item	This period	Last period
- Loan interest		
- Cash discount, interest of Deferred payment Sales		
- Loss on liquidation of Financial investments		
- Loss on differences rates		
- Provision For long-term and short-term Investment Devaluation		
- Other Financial expenses		

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU
 Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- Decreases in financial expenses		
SubTotal		

6. Other income

Item	This period	Last period
- Disposal or transfer of fixed asset		
- Gains from revaluation of assets		
- Collected fines		
- Deductible taxes;		
- Other items.		
SubTotal		

7. Other expenses

Item	This period	Last period
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		
- Losses due to revaluation of assets;		
- Fines;		
- Other items.		
SubTotal		

8. Selling expenses and general administration expenses

Item	This period	Last period
a) General administration expenses incurred during the fiscal year		
- Expenses accounting for at least 10% of total general administration expenses in details;		
- Other general administration expenses		
b) Selling expenses incurred during the fiscal year		
- Expenses accounting for at least 10% of total selling expenses in details		
- Other general administration expenses.		
c) Decreases in selling expenses and general administration expenses		
- Reversion of allowances for good warranty		
- Reversion of allowances for enterprise reorganizing, other allowances		
- Other decreases.		

9. Business costs as factors

Item	This period	Last period
- Raw materials Cost		
- Labor Cost		
- Fixed asset depreciation		
- Outside purchasing Services Cost		
- Other Cost of Cash		
SubTotal		

10. Current income tax expense (Code 51)

Item	This period	Last period
- Cost of business income tax caculated on taxable income in current year		
- Adjust Cost of business income tax of previous year on income tax expenses current year		
- Total current income tax expense		

11. Differed income tax expense (Code 52)

Item	This period	Last period
- Differed income tax expense arising from taxable temporary differences		
- Differed income tax expense arising from the reversal of Deferred income tax assets		
- Differed income tax expense arising from the deductible temporary differences item		
- Differed income tax expense arising from the unused tax losses and credits item		
- Differed income tax expense arising from the reversal of Deferred income tax liability		
- Total Differed income tax expense		

VIII. Additional information for the items presented in the cash flow statement

1. Cash transaction are not to affect cash flow statement and cashs are held by enterprises but not used

Item	This period	Last period
- Purchasing property by receiving debts relating directly or through financial leasing operations		
- Buy enterprise through issuing stocks		
- Conversion debt to equity		
- Other nonmonetary transactions		

2. Amounts of money held by the enterprise without use: presenting value and reasons of failure of use of cash and cash equivalents held by the enterprise due to legal restrictions or other restrictions implemented by the enterprise

3. Proceeds from borrowings during the fiscal year

- Proceeds from ordinary contracts;
- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as liabilities
- Proceeds from government bond repo and security repo
- Proceeds from borrowings under other from

4. Actual repayments on principal during the fiscal year:

- Repayment on principal from ordinary contracts;
- Repayment on principal of common bonds;
- Repayment on principal of convertible bonds;
- Repayment on principal of preference shares classified as liabilities;
- Repayment on government bond repo and security repo
- Repayments on borrowings under other from.

IX. Other informations (Additional)

1. The potential liabilities, commitment and other financial informations:
2. Events after the balance sheet date:

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẠI CHÂU

Tổ 23, cụm 4, Phường Nhật Tân, Quận Tây Hồ, Thành phố Hà Nội

- 3. Information about related partnership
- 4. Presentation of assets, revenue and business result by departments (by line of business or geographic zone) in accordance to regulation of Accounting Standard No.28 "Segment reporting" (2):
- 5. Comparative informations (about modify informations in Financial Statements of the previous accounting year):
- 6. Informations about recurring activities:
- 7. Other informations:

Created, Day 13 month 5 year 2025

Prepared by
(Sign, full name)

Hoàng Xuân Vương

Chief accountant
(Sign, full name)

Hoàng Xuân Vương

Director
(Signature, seal)



Accounting practice certificate N0:

Accounting service organizations:

CHỦ TỊCH