

GIAI PHONG MOTOR JOINT STOCK COMPANY

Tax code: 5100165283

Add: Thanh Thuy bordegate economic zone, Thanh Thuy, Tuyen Quang

**BALANCE SHEET**

At 30th June,2025

	ASSETS	Code	End of period	Begin of period
A -	CURRENT ASSETS	100	<b>8,655,475,214</b>	<b>13,656,648,181</b>
I.	Cash and Cash equivalents	110	<b>222,074,675</b>	<b>275,347,200</b>
1.	Cash	111	222,074,675	275,347,200
2.	Cash equivalents	112	-	-
II.	Short-term investments	120	-	-
1.	Trading securities	121	-	-
2.	Provision for diminution in value of trading securities	122	-	-
3.	Investments held to maturity	123	-	-
III.	Short-term receivables	130	<b>361,228,625</b>	<b>377,873,389</b>
1.	Short-term trade accounts receivable	131	54,750,000	54,750,000
2.	Short-term prepayments to suppliers	132		46,142,130
3.	Short-term intercompany receivables	133	-	-
4.	Construction contracts-in-progress receivables	134	-	-
5.	Short-term lending	135	-	-
6.	Other short-term receivables	136	306,478,625	276,981,259
7.	Provision for doubtful debts – short term	137	-	-
8.	Shortage of assets awaiting resolution	139	-	-
IV.	Inventories	140	<b>7,955,893,825</b>	<b>12,559,271,155</b>
1.	Inventories	141	7,955,893,825	13,894,119,689
2.	Provision for decline in value of inventories	149		(1,334,848,534)
V.	Other current assets	150	<b>116,278,089</b>	<b>444,156,437</b>
1.	Short-term prepaid expenses	151	-	-
2.	Value Added Tax to be reclaimed	152	116,278,089	444,156,437
3.	Tax and other receivables from the State Budget	153	-	-
4.	Government bonds under repurchase agreement	154	-	-
5.	Other current assets	155	-	-
B -	LONG-TERM ASSETS	200	<b>18,092,894,313</b>	<b>20,155,990,146</b>
I.	Long-term receivables	210	-	-
1.	Long-term trade accounts receivable	211	-	-
2.	Long-term prepayments to suppliers	212	-	-
3.	Capital provided to dependent units	213	-	-
4.	Long-term intercompany receivables	214	-	-
5.	Long-term lending	215	-	-
6.	Other long-term receivables	216	-	-
7.	Provision for doubtful debts – long term	219	-	-
II.	Fixed assets	220	<b>18,092,894,313</b>	<b>20,155,990,146</b>
1.	Tangible fixed assets	221	<b>18,092,894,313</b>	<b>20,155,990,146</b>
	Historical cost	222	79,636,045,328	79,636,045,328
	Accumulated depreciation	223	(61,543,151,015)	(59,480,055,182)
2.	Finance lease fixed assets	224	-	-



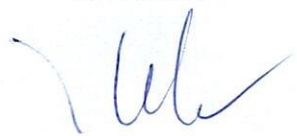
	Historical cost	225	-	-
	Accumulated depreciation	226	-	-
3.	Intangible fixed assets	227	-	-
	Historical cost	228	-	-
	Accumulated amortisation	229	-	-
III.	Investment properties	230	-	-
	Historical cost	231	-	-
	Accumulated depreciation	232	-	-
IV.	Long-term assets in progress	240	-	-
1.	Long-term work in progress	241	-	-
2.	Construction in progress	242	-	-
V.	Long-term investments	250	-	-
1.	Investments in subsidiaries	251	-	-
2.	Investments in associates, joint ventures	252	-	-
3.	Investments in other entities	253	-	-
4.	Provision for long-term investments	254	-	-
5.	Investments held to maturity	255	-	-
VI.	Other long-term assets	260	-	-
1.	Long-term prepaid expenses	261	-	-
2.	Deferred income tax assets	262	-	-
3.	Long-term substituted equipment, supplies and spare parts	263	-	-
4.	Other long-term assets	268	-	-
5.	Goodwill	269	-	-
	<b>TOTAL ASSETS</b>	<b>270</b>	<b>26,748,369,527</b>	<b>33,812,638,327</b>
	<b>RESOURCES</b>	<b>Code</b>		
C -	<b>LIABILITIES</b>	<b>300</b>	<b>85,544,841,673</b>	<b>84,991,132,270</b>
I.	Short-term liabilities	310	50,514,892,894	52,096,843,261
1.	Short-term trade accounts payable	311	5,826,037,952	3,242,223,473
2.	Short-term advances from customers	312	4,855,346,800	3,022,864,408
3.	Tax and other payables to the State	313	3,581,809	10,040,601
4.	Payable to employees	314	150,745,039	151,099,400
5.	Short-term accrued expenses	315	22,015,375,554	22,587,585,145
6.	Short-term intercompany payables	316		-
7.	Construction contracts-in-progress payables	317	-	-
8.	Short-term unearned revenue	318	-	-
9.	Other short-term payables	319	15,226,837	14,291,686
10.	Short-term borrowings	320	17,648,578,903	23,068,738,548
11.	Provision for short-term liabilities	321	-	-
12.	Bonus and welfare funds	322	-	-
13.	Price stabilisation funds	323	-	-
14.	Government bonds under repurchase agreement	324	-	-
II.	Long-term liabilities	330	35,029,948,779	32,894,289,009
1.	Long-term trade accounts payables	331	-	-
2.	Long-term advances from customers	332	-	-
3.	Long-term accrued expenses	333	-	-
4.	Intercompany payables on capital contribution	334	-	-
5.	Long-term intercompany payables	335	-	-
6.	Long-term unearned revenue	336	-	-



7.	Other long-term payables	337	-	-
8.	Long-term borrowings	338	35,029,948,779	32,894,289,009
9.	Convertible bonds	339	-	-
10.	Preference shares	340	-	-
11.	Deferred income tax liabilities	341	-	-
12.	Provision for long-term liabilities	342	-	-
13.	Fund for science and technology development	343	-	-
D -	OWNERS' EQUITY	400	(58,796,472,146)	(51,178,493,943)
I.	Capital and reserves	410	(58,796,472,146)	(51,178,493,943)
1.	Owners' capital	411	293,885,890,000	293,885,890,000
-	- Ordinary shares with voting rights	411a	293,885,890,000	293,885,890,000
-	- Preference shares	411b	-	-
2.	Share premium	412	783,469,814	783,469,814
3.	Share conversion options on convertible bonds	413	-	-
4.	Owners' other capital	414	-	-
5.	Treasury shares	415	-	-
6.	Differences upon asset revaluation	416	-	-
7.	Foreign exchange differences	417	-	-
8.	Investment and development funds	418	-	-
9.	Enterprise reorganisation assistance fund	419	-	-
10.	Other funds	420	-	-
11.	Undistributed earnings	421	(353,465,831,960)	(345,847,853,757)
-	Previous years	421a	353,465,831,960	(326,303,210,310)
-	This year	421b	(7,617,978,203)	(19,544,643,447)
12.	Capital expenditure fund	422	-	-
13.	Non-controlling interests	429	-	-
II.	Budget sources and other funds	430	-	-
1.	Budget sources	431	-	-
2.	Funds that form fixed assets	432	-	-
	TOTAL RESOURCES	440	26,748,369,527	33,812,638,327

NG T  
PHÁ  
GIẢI PI  
N-T.P

Scheduler



Dinh Thi Ngan

Tuyen Quang, 15th July, 2025

Chief accountant



Dinh Thi Ngan

General Director



Phạm Nguyễn Hoàng

GIAI PHONG MOTOR JOINT STOCK COMPANY  
Tax code: 5100165283  
Add: Thanh Thuy bordegate economic zone, Thanh  
Thuy, Tuyen Quang

Final Statement  
Quarter 2, 2025

PROFIT AND LOST STATEMENT

	Code	To end of quarter (This year)	To end of quarter (Last year)	Accumulated to end of quarter (This year)	Accumulated to end of quarter (Last year)
Revenue from sales of goods and rendering of services	01	15,499,746,851	144,720,000	36,400,044,222	753,810,909
Less deductions	02				
Net revenue from sales of goods and rendering of services	10	15,499,746,851	144,720,000	36,400,044,222	753,810,909
Cost of goods sold and services rendered	11	16,360,172,217	1,926,128,530	38,016,609,442	3,294,745,661
Gross profit from sales of goods and rendering of services	20	(860,425,366)	(1,781,408,530)	(1,616,565,220)	(2,540,934,752)
Financial income	21	489,594	75,188	835,298	5,752,172
Financial expenses	22	2,348,494,215	1,830,180,330	4,633,038,821	3,355,407,876
- Including: Interest expenses	23	2,164,083,961	1,830,180,330	4,411,128,567	2,755,657,876
8. Phần lãi lỗ trong công ty liên doanh liên kết	24				
Selling expenses	25	158,108,793	44,305,655	258,108,793	46,805,655
General and administration expenses	26	683,079,931	482,553,046	1,111,100,667	1,319,169,568
Net operating profit	30	(4,049,618,711)	(4,138,372,373)	(7,617,978,203)	(7,256,565,679)
Other income	31				
Other expenses	32				
Net other expenses	40				
Net accounting profit before tax	50	(4,049,618,711)	(4,138,372,373)	(7,617,978,203)	(7,256,565,679)
Business income tax ("BIT") - current	51				
BIT - deferred	52				
Net profit after tax	60	(4,049,618,711)	(4,138,372,373)	(7,617,978,203)	(7,256,565,679)
Parent company after tax profit	61	-	-	-	-
Non controlling after tax profit	62	-	-	-	-
Basic earning per share	70	-	-	-	-
Declined earning per share	71	-	-	-	-



Scheduler

*[Signature]*

Dinh Thi Ngan

Chief accountant

*[Signature]*

Dinh Thi Ngan



Tuyen Quang, 15th July 2025

General Director

Pham Nguyen Hoang



GIAI PHONG MOTOR JOINT STOCK COMPANY

Tax code: 5100165283

Add: Thanh Thuy bordegate economic zone, Thanh Thuy, Vi Xuyen, Ha Giang

# CASH FLOW STATEMENT

Direct method

2nd Quarter 2025

No.		Code	Accumulated to end of quarter (This year)	Accumulated to end of quarter (Last year)
I	<b>Cash flows from operating activities</b>	I		
1	Cash receipts from customers	01	17,961,271,603	1,858,530,000
2	Cash paid to suppliers	02	(7,043,240,164)	(407,324,691)
3	Cash paid to employees	03	(569,946,420)	(633,005,208)
4	Interest paid	04	(1,253,343,287)	(342,427,397)
5	Income taxes paid	05		
6	Other income from operating activities	06	63,748,973	1,697,260
7	Other paid to operating activities	07	(1,766,193,528)	(1,076,761,396)
	<b>Net cash flow from operating activities</b>	<b>20</b>	<b>7,392,297,177</b>	<b>(599,291,432)</b>
II	<b>Cash flows from investing activities</b>	II		
1	Purchase of property, plant, and equipment	21	-	-
2	Proceeds from sale of equipment	22	-	-
3	Cash paid on lending and purchasing debt instruments of other	23	-	-
4	Loan recovery, resale of debt instruments of others	24	-	-
5	Cash paid on investment	25	-	-
6	Cash recover from investment	26	-	-
7	Loan interest income, dividends and profit	27	835,298	758,773
8	Net cash flow in investing activities	30	835,298	758,773
III	<b>Cash flows from financing activities</b>	II		
1	Proceeds from issuance of common stock	31	-	-
2	Payment of capital to owners, repurchase issued shares	32	-	-
3	Proceeds from borrowing	33	5,523,000,000	6,752,000,000
4	Loan principal payment	34	(12,969,405,000)	(5,653,250,000)
5	Principal payments under capital lease obligation	35	-	-
6	Dividend, profit paid to owners	36	-	-
	<b>Net cash flow in financing activities</b>	<b>40</b>	<b>(7,446,405,000)</b>	<b>1,098,750,000</b>
	<b>Net cash flow in period</b>	<b>50</b>	<b>(53,272,525)</b>	<b>500,217,341</b>
	<b>Cash and cash equivalents at beginning of period</b>	<b>60</b>	<b>275,347,200</b>	<b>10,933,393</b>
	Effect of foreign exchange rate	61	-	-
	<b>Cash and cash equivalents at end of period</b>	<b>70</b>	<b>222,074,675</b>	<b>511,150,734</b>

Scheduler



Dinh Thi Ngan

Chief accountant



Dinh Thi Ngan

Tuyen Quang, 15th, July 2025

Genral Director



Pham Nguyen Hoang



**EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
*2<sup>nd</sup> Quarter 2025*

**I. Characteristics of the operation of the enterprise**

- 1- Form of capital ownership: Joint Stock Company
- 2- Business field: Manufacturing, assembling and trading automobiles
3. Business lines: Production, trade
4. The characteristics of the enterprise's operation in the fiscal year which affect the financial statements.

**II. The fiscal year and the monetary unit used in accounting**

1. The Company's fiscal year begins on January 1 and ends on December 31 of each year.
2. Currency used in accounting: VND

**III. Applicable accounting standards and regimes**

1. The Company shall apply the Accounting regime for Vietnamese enterprises promulgated under the Circular No. TT200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and the circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance
- 2- Declaration on compliance with Accounting Standards and Accounting Regimes
- 3- Forms of accounting applying machine accounting

**IV. Applicable accounting policies**

1. Principles for recording sums of money and cash equivalents.  
Method of converting other currencies into currencies used in accounting according to the actual exchange rate of foreign currencies
2. Principles for recording inventory:
  - Principles for recording inventory according to the regular declaration method
  - Method of calculating the value of inventory according to the actual value of inventory
  - Inventory accounting methods
  - Method of making provisions for inventory price reduction.
3. Principles for recognition and depreciation of fixed assets and investment real estate:
  - Principles for recording fixed assets (tangible, intangible, financial lease);
  - Depreciation method of fixed assets (tangible, intangible, financial lease): in a straight line.
4. Principles of recognition and depreciation of investment real estate: according to the actual value of the assets
  - Principles for recording investment real estate;
  - Depreciation method of investment real estate.
5. Principles for recording financial investments:
  - Investments in subsidiaries, associate companies, capital contributions to co-controlled business establishments;
  - Short-term securities investments;
  - Other short-term and long-term investments;
  - Methods of making provisions for short-term and long-term investment price reductions.
6. Principles for recording and capitalizing borrowing expenses:
  - Principles for recording borrowing expenses;
  - The capitalization ratio used to determine the capitalized borrowing costs in the period;
7. Principles for recognition and capitalization of other expenses:
  - Prepaid expenses;
  - Other expenses;
  - Method of allocation of prepaid costs;
  - Method and timing of allocation of goodwill.
8. Principles for recording payable expenses.
9. Principles and methods of recording payable provisions.



10. Principles for recording equity:

- Principles for recording the owner's investment capital, surSub Total of share capital and other capital of the owner.
- Principles for recording asset revaluation differences.
- Principles for recording exchange rate differences.
- The principle of recording undistributed profits.

11. Principles and methods of revenue recognition:

- Sales revenue;
- Revenue from provision of services;
- Revenue from financial activities;
- Revenue from construction contracts.

12. Principles and methods of recording financial expenses.

13. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses.

14. Exchange risk provisioning operations.

15. Other accounting principles and methods.

**V- Additional information for items presented in the Balance Sheet**

		(Unit: VND)
<b>1. Money and cash equivalents</b>	<b>End of Term</b>	<b>Begin of Period</b>
-Cash	918.266	82.208
- Bank deposits	221.156.409	275.264.992
<b>Sub Total</b>	<b>222.074.675</b>	<b>275.347.200</b>
<b>2- Advance payment to short-term sellers</b>	<b>End of Term</b>	<b>Begin of Period</b>
Viet Human Heart Auditing Co., Ltd.		21.600.000
Nguyen Xuan Co., Ltd.		24.542.130
<b>Sub Total</b>		<b>46.142.130</b>
<b>3- Other short-term receivables</b>	<b>End of Term</b>	<b>Begin of Period</b>
- Advance	254.153.347	224.655.981
- Other short-term receivables	52.325.278	52.325.278
<b>Sub Total</b>	<b>306.478.625</b>	<b>276.981.259</b>
<b>4- Inventory</b>	<b>End of Term</b>	<b>Begin of Period</b>
- Raw materials and materials	4.409.411.218	2.025.932.249
- Finished product	177.964.480	10.497.707.774
- Merchandise	535.929.992	535.929.993
- Goods sent for sale	2.832.588.135	834.549.673
<b>Sub Total</b>	<b>7.955.893.825</b>	<b>13.894.119.689</b>

**5. Increase and decrease of tangible fixed assets:**

Item	Houses and architectural objects	Machinery and equipment	Means of transport and transmission	QL Instrument Equipment	Total
<b>Historical cost of tangible fixed assets</b>					
Balance at the beginning of the year	47.225.072.226	31.110.700.283	960.323.675	339.949.144	79.636.045.328
- Purchase of the year					
- Completed construction investment					
- Other Boosts					
- Transition to investment real estate		(...)	(...)	(...)	(...)
- Liquidation, sale		(...)	(...)	(...)	(...)
- Other reductions		(...)	(...)	(...)	(...)
Year-end balance	47.225.072.226	31.110.700.283	960.323.675	339.949.144	79.636.045.328
<b>Cumulative wear and tear value</b>					
Balance at the beginning of the year	30.497.557.460	27.719.724.903	922.823.675	339,949,144	59.480.055.182
- Depreciation during the year	1.653.496.064	398.438.155	11.161.614		2.063.095.833



- Other Boosts					
- Transition to investment real estate					
- Liquidation, sale					
- Other reductions					
Year-end balance	32.151.053.524	28.118.163.058	933.985.288	339,949,144	61.543.151.019
<b>Residual value of fixed assets</b>					
<b>Tangible</b>					
- On New Year's Day	16.727.514.766	3.390.975.380	37.500.000		20.155.990.140
		2.992.537.225	26.338.386		
- At the end of the year	15.074.018.702				18.092.894.310

#### 6 – Short-term seller payable

	End of Term	Begin of Period
Saigon Securities Company	1.146.422.315	1.146.422.315
Lien Hop Paint Co., Ltd.	488.495.099	488.495.099
FAW VN Import-Export Co., Ltd.	3.538.946.000	785.312.400
Other Suppliers	862.174.538	821.993.659
<b>Sub Total</b>	<b>6.036.037.952</b>	<b>3.242.223.473</b>

#### 7 – Short-term upfront buyers

	End of Term	Begin of Period
Long Giang International Investment Joint Stock Company		2.101.584.398
FAW VN Import-Export Co., Ltd.	650.000.000	750.000.000
Other Customers	4.205.346.800	171.280.010
<b>Sub Total</b>	<b>4.855.346.800</b>	<b>3.022.864.408</b>

#### 8. Taxes and amounts payable to the State

	End of Term	Begin of Period
- Value Added Tax	3.581.809	10.040.601
- Excise tax		
- Import and export taxes		
- Corporate Income Tax		
- Personal income tax		
- Resource tax		
- Property taxes and land rents		
- Other taxes		
- Charges, fees and other payables		
<b>Sub Total</b>		<b>10.040.601</b>

#### 9- Short-term expenses

	End of Term	Begin of Period
- Export-Import Joint Stock Commercial Bank of Vietnam	21.219.245.421	20.942.886.515
- Vuong Van Tuong	796.130.133	1.644.698.630
<b>Sub Total</b>	<b>22.015.375.554</b>	<b>22.587.585.145</b>

#### 10- Borrowing and liabilities

	End of Term	Begin of Period
<b>a - Short-term loans</b>		
- Bank loans	6.830.202.103	6.645.791.849
Export-Import Joint Stock Commercial Bank of Vietnam	6.830.202.103	6.645.791.849
- Borrowing from other subjects	10.818.376.800	16.422.946.699
Nguyen Ky Xuan	7.818.376.800	7.822.946.699
Vuong Van Tuong	3.000.000.000	8.600.000.000
<b>Sub Total</b>	<b>17.648.578.903</b>	<b>23.068.738.548</b>
<b>b - Long-term loans</b>		
- Nguyen Ha Duc	34.821.155.182	32.894.289.009
<b>Sub Total</b>	<b>34.821.155.182</b>	<b>32.894.289.009</b>



## 12- Equity

### a/ Comparison table of fluctuations of equity

	Owner's investment capital	Equity surSub Total	Other capital of the owner	Treasury Stocks	Asset revaluation spreads	Losses for the year	Sub Total
A	1	2	3	4	5	6	9
<b>Balance at the beginning of the previous year</b>							
- Increase capital in previous year							
- Interest in previous year							
- Other Boosts							
- Capital reduction in previous year							
- Losses for the year before							
- Other reductions							
<b>Previous year-end balance</b>	293.885.890.000	783.469.814				-345.847.853.757	-51.178.493.943
<b>Current year-end balance</b>							
- Increase capital in this year							
- Profit this year							
- Other Boosts							
- Capital reduction in this year							
- Losses this year						-7.619.184.606	
- Other reductions							
<b>Balance at the end of this year</b>	293.885.890.000	783.469.814				-353.467.038.363	-58.797.678.549

### b/ Details of the owner's investment capital

- Contributed capital of shareholders
- Equity surSub Total

### End of Term

293.885.890.000  
783.469.814

### Begin of Period

293.885.890.000  
783.469.814

294.669.359.814

294.669.359.814

### Sub Total

## VI- Additional information for the items presented in the statement of results of business operations

(Unit:.....)

### 13. Total turnover from sales and provision of services (Code 01)

#### This period

#### Previous year

In which:

- Sales revenue
- Revenue from service provision
- Revenue from construction contracts (For enterprises engaged in construction and installation activities)
- + Revenue of construction contracts recorded in the period;
- + The total accumulated revenue of the construction contract is recorded up to the time of making the financial statements;

36.400.044.222

22.619.246.102

...

...

...

...

### 14. Turnover deductions (Code 02)

...

...



In which:		
- Trade discounts		
- Discount on sales	...	...
- Returned sales	...	...
- VAT payable (direct method)	...	...
- Excise tax		
- Export tax		
<b>15. Net revenue from sales and provision of services (Code 10)</b>	...	...
In which:		
- Net revenue from exchange of products and goods	...	...
- Net revenue from exchange of services		
<b>16. Cost of goods sold (Code 11)</b>	<b>This period</b>	<b>Previous year</b>
- Cost of goods sold	38.016.609.442	28.975.504.412
- Cost of finished products sold	...	...
- Cost of services provided	...	...
- Residual value, cost of sale and liquidation of	...	...
Sold investment real estate	...	(...)
- Investment real estate business expenses	...	...
- Inventory loss, loss	(...)	...
- Expenses that exceed normal levels	...	...
- Inventory price reduction provisions	...	...
<b>Sub</b>	<b>38.016.609.442</b>	<b>28.975.504.412</b>
<b>Total</b>		
<b>17 - Turnover from financial activities (Code 21)</b>	<b>This period</b>	<b>Previous year</b>
- Interest on deposits, loans	835.298	1.750.139
- Interest on investment in bonds, promissory notes, bills	...	...
- Dividends, profits to be distributed	...	...
- Interest on foreign currency sales	...	...
- Realized exchange rate difference interest	...	...
- Unrealized interest on exchange rate difference	...	...
- Deferred sales interest	...	...
- Revenue from other financial activities	...	...
<b>Sub Total</b>	<b>...</b>	<b>...</b>
<b>18- Financial expenses (Code 22)</b>	<b>This period</b>	<b>Previous year</b>
- Loan interest	4.634.245.224	10.844.915.385
- Payment discounts, deferred sales interest	...	...
- Losses due to liquidation of short-term and long-term investments	...	...
- Loss on foreign currency sales	...	...
- Realized exchange rate difference loss	...	...
- Unrealized exchange rate loss	...	...
- Provision for depreciation of short-term and long-term investments	...	...
- Other financial costs	...	...
<b>Sub Total</b>	<b>4.634.245.224</b>	<b>10.844.915.385</b>
<b>19. Expenses for current enterprise income tax (Code No. 51)</b>	<b>This period</b>	<b>Previous year</b>
- Expenses for corporate income tax calculated on taxable income in the current year	...	...
- Adjusting the corporate income tax expenses of previous years to the	...	...





- current income tax expenses of this year  
 - Total current corporate income tax expenses

...

...

**20. Expenses for deferred corporate income tax (Code No. 52)**

**This  
period**

**Previous  
year**

- Deferred corporate income tax expenses arising from temporary taxable differences
- Deferred corporate income tax expenses arising from the return of deferred income tax assets
- Deferred corporate income tax income arising from deductible temporary differences
- Deferred corporate income tax income arising from unused taxable losses and tax incentives
- Deferred corporate income tax income arising from the refund of deferred income tax payable
- Total deferred corporate income tax expenses

...

...

...

...

(...)

(...)

(...)

(...)

(...)

(...)

...

...

**21. Production and business expenses according to factors**

**This  
period**

**Previous  
year**

- Cost of raw materials and materials
- Labor costs
- Fixed asset depreciation expenses
- Cost of outsourced services
- Other expenses in cash

...

...

...

...

...

...

...

...

...

...

**Sub Total**

...

...

**VII- Additional information for the items presented in**

**Cash Flow Statement (Unit: .....)**

22- Non-monetary transactions affecting the statement of cash flows and funds held by the enterprise but not used

**This  
period**

**Previous  
year**

- a- Purchase of assets by receiving related debts directly or through financial leasing operations:
  - Purchase of a business through the issuance of shares:
  - Conversion of debt into equity:
- b- Purchase and liquidation of subsidiaries or other business units in the reporting period.
  - The total value of the purchase or liquidation;
  - The purchase or liquidation value shall be paid in cash and cash equivalents;
  - The amount of money and real cash equivalents in the subsidiary or other business unit to be purchased or liquidated;
  - The value of assets (aggregated by each type of asset) and non-cash liabilities and cash equivalents in subsidiaries or other business units purchased or liquidated in the period.
- c- Present the value and reason of large amounts of money and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must implement.

...

...

...

...

...

...

...

...

...

...

...

...

**VIII- Other information**

1. Potential debts, commitments and other financial information: .....
2. Events arising after the end of the annual accounting period:.....
- 3- Information about the parties involved:.....
4. To present assets, revenues and business results by division (by business field or geographical area) in



5. Comparative information (changes in information in the financial statements of previous accounting years): .....

6- Information on continuous operation: .....

7- Other information. (3) .....



Established, July 15, 2025  
General Director  
(Signed, full name, stamped)

