

CONSOLIDATED AUDITED FINANCIAL REPORT FOR THE YEAR 2024
(Excerpt from the audited consolidated financial statements)

Consolidated Balance Sheet				
As of September 30, 2024			(Unit: VND)	
ASSETS	Code	Note	30/09/2024	01/10/2023
A. CURRENT ASSETS	100		485.005.815.374	475.314.895.067
I. Cash and cash equivalents	110	V.1	57.387.452.252	16.023.233.732
1. Cash	111		21.747.452.252	15.893.233.732
2. Cash equivalents	112		35.640.000.000	130.000.000
II. Short-term financial investments	120	V.2	260.993.289.477	413.667.547.785
1. Trading securities	121		16.788.177.111	6.593.207.451
2. Provisions for devaluation of trading securities	122		(1.364.876.840)	(753.166.515)
3. Held-to-maturity investments	123		245.569.989.206	407.827.506.849
III. Current accounts receivable	130		158.563.110.572	27.583.353.505
1. Short-term trade receivables	131	V.3	6.275.440.852	9.071.020.060
2. Short-term prepayments to suppliers	132	V.4	122.667.214.280	8.141.374.508
3. Receivable on short-term loans	135	V.5	24.900.000.000	-
4. Other short-term receivables	136	V.6	4.739.705.440	10.390.208.937
5. Provision for short-term bad debts	137	V.3	(19.250.000)	(19.250.000)
IV. Inventories	140	V.7	129.051.542	17.323.150.124
1. Inventories	141		129.051.542	17.323.150.124
V. Other current assets	150		7.932.911.531	717.609.921
1. Short-term prepaid expenses	151	V.8a	439.987.290	119.158.337
2. VAT deductible	152		7.492.924.241	571.016.784
3. Taxes and receivables from the State	153	V.13b	-	27.434.800
B - LONG-TERM ASSETS	200		1.395.032.027.446	1.340.575.279.371
I. Long-term accounts receivable	210		596.903.457.303	666.956.513.602



1. Receivable on long-term loans	215	V.5	-	73.200.000.000
2. Other long-term receivable	216	V.6	596.903.457.303	593.756.513.602
II. Fixed assets	220		110.133.536.205	117.245.468.895
1. Tangible fixed assets	221	V.10	110.133.536.205	117.245.468.895
- Historical costs	222		185.373.752.718	177.544.896.860
- Accumulated depreciation	223		(75.240.216.513)	(60.299.427.965)
III. Investment property	230	V.11	23.695.669.685	24.979.761.265
- Historical costs	231		26.246.643.872	25.780.577.677
- Accumulated depreciation	232		(2.550.974.187)	(800.816.412)
IV. Long-term assets in progress	240	V.9	185.327.516.338	53.252.299.750
1. Construction in progress	242		185.327.516.338	53.252.299.750
V. Long-term financial investments	250	V.2	313.685.176.021	315.406.385.941
1. Investments in subsidiaries	252		172.233.649.365	182.051.011.810
2. Investments in associates and joint ventures	253		143.809.725.560	135.709.725.560
3. Investments, capital contribution in other entities	254		(2.358.198.904)	(2.354.351.429)
VI. Other long-term assets	260		165.286.671.894	162.734.849.918
1. Long-term prepaid expenses	261	V.8b	165.135.459.785	161.587.879.297
2. Deferred income tax assets	262		151.212.109	1.146.970.621
TOTAL ASSETS	270		1.880.037.842.820	1.815.890.174.438

CAPITAL SOURCES	Code	Note	30/09/2024	01/10/2023
C - LIABILITIES (300 = 310 +330)	300		1.005.389.564.436	1.021.438.293.371
I. Current liabilities	310		161.642.549.421	189.046.810.412
1. Short-term trade payables	311	V.12	2.967.831.373	1.132.227.649
2. Short-term advances from customers	312		-	2
3. Statutory obligations	313	V.13a	4.522.597.123	19.562.760.296
4. Payable to employees	314		4.504.766.293	3.335.555.068
5. Short-term accrued expenses	315	V.14	75.698.751.550	79.658.794.757
6. Short-term unrealized revenue	318	V.15.a	37.042.814.242	35.360.754.867
7. Other short-term payables	319	V.16.a	3.581.930.301	17.345.938.991
8. Short-term loans and finance lease liabilities	320	V.17.a	21.080.000.000	18.320.000.000
9. Bonus and welfare funds	322		12.243.858.539	14.330.778.782
II. Long-term liabilities	330		843.747.015.015	832.391.482.960
1. Long-term unrealized revenue	336	V.15.b	780.114.770.265	772.418.638.862
2. Other long-term payable	337	V.16.b	3.507.517.506	-
3. Long-term borrowings and finance lease liabilities	338	V.17.b	60.113.384.660	59.673.391.000
4. Deferred income tax payable	341	V.27	11.342.584	299.453.098
D - OWNER'S EQUITY	400		874.648.278.384	794.451.881.066
I. Owner's equity	410	V.18	874.648.278.384	794.451.881.066
1. Owner's contributed capital	411		358.583.850.000	311.814.740.000
- Common shares with voting rights	411a		358.583.850.000	311.814.740.000
2. Share premiums	412		(11.000.000)	(11.000.000)
3. Business promotion fund	418		78.949.441.652	68.268.361.930
4. Retained profit after tax	421		432.977.719.294	413.114.134.893
- Retained profit after tax accumulated to the end of previous period	421a		319.491.247.247	313.194.569.824
- Retained profit after tax of the current period	421b		113.486.472.047	99.919.565.069
5. Non-controlling interest	429		4.148.267.438	1.265.644.243
TOTAL CAPITAL SOURCES	440		1.880.037.842.820	1.815.890.174.438

Vinh Phuc, November 6, 2024

CONSOLIDATED INCOME STATEMENT

For the fiscal year ended September 30, 2024

(Unit: VND)

ITEMS	Code	Note	From October 1, 2023 to September 30, 2024	From October 1, 2022 to September 30, 2023
1. Revenue from sale of goods and rendering of services	01	VI.1	130.939.549.954	184.344.971.901
2. Net revenue from sale of goods and rendering of services	10	VI.2	130.939.549.954	184.344.971.901
3. Cost of goods sold and services rendered	11	VI.3	44.671.554.661	87.904.323.783
4. Gross profit from sale of goods and rendering of services	20		86.267.995.293	96.440.648.118
5. Finance income	21	VI.4	35.575.724.961	56.185.177.772
6. Finance expenses	22	VI.5	1.753.112.044	1.864.960.874
<i>In which: Interest expenses</i>	23		<i>1.067.712.678</i>	<i>1.326.395.002</i>
7- Profit and loss in joint ventures and associates	24		38.926.319.043	54.874.266.564
8. Selling expenses	25	VI.6a	765.863.005	1.737.857.162
9. General and administrative expenses	26	VI.6b	23.456.233.110	22.430.625.499
10. Operating (loss)/profit	30		134.794.831.138	181.466.648.919
11. Other income	31	VI.7	18.988.849.119	2.580.407.329
12. Other expenses	32	VI.8	187.662.731	3.489.534.252
13. Other profit	40		18.801.186.388	(909.126.923)
14. Accounting (loss)/profit before tax	50		153.596.017.526	180.557.521.996
15. Current corporate income tax expense	51	VI.10	19.413.925.262	22.810.035.658
16. Deferred tax income	52	VI.11	22.972.544	52.542.340
17. Net (loss)/profit after tax	60		134.159.119.720	157.694.943.998
18. Profit after tax of the Parent Company	61		133.513.496.525	157.839.462.462
19. Profit after tax of non-controlling shareholders	62		645.623.195	(144.518.464)
20.LBasic earnings per share (*)	70	VI.12	3.463	4.708

Vinh Phuc, November 6, 2024