

INTERIM FINANCIAL POSITION STATEMENT

Full format

Quarter 1, 2026

At day 31 month 3 year 2026

Unit: VND

Item	Code	Description	Closing quarter	Opening Balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		3.842.405.452	3.892.522.951
I. Cash and cash equivalent	110	V.1	184.402.573	179.428.312
1. Cash	111		184.402.573	179.428.312
2. Cash equivalent	112			
II. Short-term investments	120		3.400.000.000	3.502.720.000
1. Short-term investments	121	V.2(a)		102.720.000
2. Provision for impairment of short-term investments	122			
3. Short-term held-to-maturity investments	123	V.2(b)	3.400.000.000	3.400.000.000
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short - term receivables	130		208.592.744	174.074.877
1. Trade receivables	131	V.3(a)		14.217.000
2. Advance to suppliers	132		1.500.001	98.900.001
3. Intercompany receivables	133			
4. Receivables under construction contract progress	134			
5. Other short-term receivables	135	V.4(a)	207.092.743	60.957.876
6. Provision for doubtful debts (*)	136			
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	140	V.7	2.185.186	2.185.186
1. Inventories	141		2.185.186	2.185.186
2. Provision for decline in inventory (*)	142			
V. Short-term biological assets	150			
1. Short-term livestock for one-time harvest	151	V.12.1.1		
2. Seasonal crops or one-time harvest plants	152	V.12.1.2		
3. Provision for impairment of short-term biological assets (*)	153			
V. Current assets	160		47.224.949	34.114.576
1. Short-term prepaid expenses	161	V.14(a)		
2. VAT deducted	162		29.365.109	16.254.736
3. Taxes and payable to state budget	163	V.19(b)	17.859.840	17.859.840
4. Government bonds purchased for resale	164	V.23		
5. Current assets	165	V.15(a)		
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		158.542.195.172	158.557.577.582



Item	Code	Description	Closing quarter	Opening Balance
1	2	3	4	5
I. Long - term receivables	210			
1. Long - term receivable - trade	211			
2. Long-term prepaid to supplier	212			
3. Investment in equity of subsidiaries	213			
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215			
6. Provision for doubtful debts (*)	216			
II. Fixed assets	220		1.102.571.172	1.117.953.582
1. Tangible fixed assets	221	V.9		
- Original cost	222			
- Accumulated depreciation (*)	223			
2. Financial leasing fixed assets	224	V.11		
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	1.102.571.172	1.117.953.582
- Original cost	228		1.661.300.000	1.661.300.000
- Accumulated depreciation (*)	229		(558.728.828)	(543.346.418)
III. Long-term biological assets	230			
1. Livestock for periodic production	231			
a) Immature livestock for periodic production	232	V.12.1.3		
b) Mature livestock for periodic production	233	V.12.2		
- Original cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term seasonal crops or one-time harvest plants	237			
4. Provision for impairment of long-term biological assets (*)	238			
III. Investment real estate	240	V.13		
- Original cost	241			
- Accumulated depreciation (*)	242			
IV. Long-term asset in progress	250			
1. Long-term business costs in progress	251			
2. Long-term construction costs in progress	252			
V. Long- term financial Investments	260		157.439.624.000	157.439.624.000
1. Investment in equity of subsidiaries	261			
2. Investment in joint-venture	262		157.439.624.000	157.439.624.000
3. Cash for long-term stock	263			
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VI. Other long-term assets	270			

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	Closing quarter	Opening Balance
1	2	3	4	5
1. Long-term deferred expenses	271	V.14(b)		
2. Deferred income tax assets	272	V.26(a)		
3. Long-term equipment, spare parts for replacement	273			
4. Other long-term assets	274	V.15(b)		
TOTAL ASSETS (280 = 100 + 200)	280		162.384.600.624	162.450.100.533
A. PAYABLE DEBTS (300= 310 + 330)	300		91.900.000	148.540.000
I. Short-term liability	310		91.900.000	148.540.000
1. Short-term payable to supplier	311	V.17(a)	72.900.000	13.540.000
2. Short-term advances from customers	312			
3. Dividends and profits payable	313			
4. Short-term taxes and amounts payable to the State	314	V.19(a)		
5. Payable to employees	315		19.000.000	10.000.000
6. Short-term expense paid	316	V.20(a)		125.000.000
7. Intercompany payable	317			
8. Construction contract progress payment due to customers	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payable items	320	V.21(a)		
11. Short-term borrowings and finance lease liabilities	321	V.16(a)		
12. Short-term provisions for payables	322	V.25(a)		
13. Bonus & welfare funds	323			
14. Price stabilization fund	324			
15. Government bonds purchased for resale	325	V.23		
II. Long-term liability	330			
1. Trade payables	331	V.17(b)		
2. Intercompany long-term payables	332			
3. Long-term taxes and amounts payable to the State	333	V.19(b)		
4. Other long-term payables	334	V.20(b)		
5. Intra-company payables for operating capital received	335			
6. Intra-company long-term payables	336			
7. Long-term deferred revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term Financial loan and leasing liabilities	339	V.16(b)		
10. Convertible bonds	340			
11. Preference shares	341	V.24		
12. Deferred income tax liabilities	342	V.26(b)		
13. Long-term provision	343	V.25(b)		
14. Development of science and technology fund	344			
B. CAPITAL (400 = 410 + 430)	400		162.292.700.624	162.301.560.533
1. Contributed legal capital	411	V.27(b)	253.500.000.000	253.500.000.000
- Ordinary shares with voting rights	411a	V.27(d)	253.500.000.000	253.500.000.000
- Preference shares	411b	V.27(d)		
2. Share premium	412	V.27(e)		

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	Closing quarter	Opening Balance
1	2	3	4	5
3. Conversion options on convertible bonds	413	V.27(e)		
4. Other capital	414			
5. Treasury shares (*)	415	V.27(e)		
6. Differences upon asset revaluation	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment & development funds	418			
9. Other funds	419			
10. Undistributed earnings	420		(91.207.299.376)	(91.198.439.467)
- Undistributed earnings at the end of the previous period	420a		(91.198.439.467)	(91.036.215.606)
- This period undistributed earnings	420b		(8.859.909)	(162.223.861)
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		162.384.600.624	162.450.100.533

Prepared by
(Sign, full name)


Đinh Thị Minh Thuận

KẾ TOÁN TRƯỞNG
(Sign, full name)



Approve Day 18 month 4 year 2026

Legal Representative
(Signature, seal)

Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:



Interim Income Statement
(Complete)
Quarter 1, 2026

Unit: VND

Item	Code	Description	Quarter 1		Accumulation from beginning to end of quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Sales	01	VI.1	19.505.257	6.926.380	19.505.257	6.926.380
2. Deductions	02	VI.2				
3. Net sales (10 = 01 - 02)	10		19.505.257	6.926.380	19.505.257	6.926.380
4. Cost of goods sold	11	VI.3	18.339.045	8.153.946	18.339.045	8.153.946
5. Gross profit/ (loss) (20 = 10 - 11)	20		1.166.212	(1.227.566)	1.166.212	(1.227.566)
6. Profit/loss from sale and liquidation of investment real estate	21	VI.4				
7. Financial activities income	22	VI.5	135.580.452	102.036.637	135.580.452	102.036.637
8. Financial activities expenses	23	VI.6	155.936	33.162	155.936	33.162
- In which: Loan interest expenses	24					
9. Selling expenses	25	VI.9				
10. General & administration expenses	26	VI.9	158.450.637	144.238.796	158.450.637	144.238.796
11. Net operating profit/(loss) {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(21.859.909)	(43.462.887)	(21.859.909)	(43.462.887)
12. Other income	31	VI.7	13.000.000		13.000.000	
13. Other expenses	32	VI.8				
14. Other profit/(loss) (40 = 31 - 32)	40		13.000.000		13.000.000	
15. Profit/(loss) before tax (50 = 30 + 40)	50		(8.859.909)	(43.462.887)	(8.859.909)	(43.462.887)
16. Current business income tax charge	51	VI.11				
17. Deferred business income tax charge	52	VI.11				
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		(8.859.909)	(43.462.887)	(8.859.909)	(43.462.887)
19. Earning per share (*)	70					
20. Diluted earning per share	71					

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

Prepared by
(Sign, full name)

Đinh Thị Minh Thuận

Chief accountant
(Sign, full name)

Đinh Thị Minh Thuận

Form, Day 18 month 4 year 2026

Legal Representative
(Signature, seal)



Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:

Interim Cash Flow Statement
(Complete)
(Direct Method)
Quarter 1, 2026

Unit: VND

Item	Code	Description	Accumulation from beginning to end of quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		103.271.399	108.962.649
2. Payments to suppliers	02		(62.040.929)	(56.247.595)
3. Payments to employees	03		(52.000.000)	(71.700.000)
4. Loan interests already paid	04			
5. Payments for corporate income tax	05			
6. Other gains	06		47.000.000	637.470
7. Other disbursements	07		(31.256.209)	(13.187.763)
Net cash flows from operating activities	20		4.974.261	(31.535.239)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21	V.8		
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 re-purchases 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		4.974.261	(31.535.239)
Beginning cash and cash equivalents	60		179.428.312	219.582.499
Effects of fluctuations in foreign exchange rates	61			

CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
Thôn 19, Xã Vị Xuyên, Tỉnh Tuyên Quang, Việt Nam.

Item	Code	Description	Accumulation from beginning to end of quarter	
			This year	Last year
1	2	3	4	5
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	V.1	184.402.573	188.047.260

Form, Day 18 month 4 year 2026

Prepared by
(Sign, full name)

Đinh Thị Minh Thuận

Chief accountant
(Sign, full name)

Đinh Thị Ninh Thuận

Legal Representative
(Signature, seal)



Nguyễn Văn Bình

Accounting practice certificate No.:

Accounting service organizations:



EXPLANATORY NOTES TO FINANCIAL STATEMENTS

Q1 2026

I. Characteristics of the operation of the enterprise

1. Form of capital ownership: Shares
2. Business scope: Wholesale and general of many types of non-specialized goods
3. Business scope:
4. Normal production and business cycle: From 01/01 to 31/12 every year
5. Characteristics of the enterprise's operation in the fiscal year affecting the financial statements: none
6. Enterprise Structure:
 - List of subsidiaries:
 - List of joint venture and associate companies:
 - List of affiliated units that do not have the status of dependent accounting legal entities
7. The number of employees at the end of the year or the average number of employees in the year
8. Statement on the comparability of information on the financial statements: In case the financial statements are not comparable, they must clearly explain and explain the reasons for the incomparability between the information of the reporting period and the information of the comparable period on the Explanation to the
9. Explanation of other information on the financial statements in accordance with relevant laws such as the law on enterprises and the law on securities,...

II. Accounting period and monetary units used in accounting

1. Annual accounting period: On the organizational structure, it will be automatically taken according to the system/option and only take the date and month; the text format will be as follows: "Starting from dd/mm date to dd/mm date" (Example: Accounting period: Starting from 01/01 to 31/12)
This information will not update to the financial statements setting, default this information on the financial statements setting to blank, fix the financial statements settings that do not update to the financial statements
2. Monetary units used in accounting. In case there is a change in the accounting currency compared to the previous year, clearly explain the reasons and effects of the change. VND

III. Accounting standards and regimes applied

1. Applicable accounting regime: The company applies the Corporate Accounting regime promulgated under the Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance)
2. Declaration of compliance with Vietnam Accounting Standards and Accounting Regime: The Company has applied Vietnam Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current accounting regime

IV. Accounting policies, accounting estimates and relevant applicable legal provisions

1. Principles for conversion of financial statements made in foreign currencies into Vietnam Dong (in case the currency recorded in the accounting books is different from Vietnam Dong); Impact (if any) due to the conversion of financial statements from foreign currency to Vietnamese dong:
2. Types of exchange rates applied in accounting: Operations arising in foreign currencies shall be converted according to the exchange rate on the date on which the operations arise. The balance of monetary items of foreign currency origin at the end of the accounting year shall be converted according to the exchange rate on this date. The arising exchange rate difference shall be accounted in the report on business results.
 - The selected exchange rate shall be applied when accounting for exchange rate differences arising in the period and the exchange rate when revaluation of monetary items of foreign currency origin;
 - The cross-calculated transaction rate in case the bank does not announce the transaction rate of the foreign
 - The gold purchase price announced by the State Bank or the reference purchase price of the unit licensed to trade in gold according to the law to be used when revaluation of monetary gold at the end of the accounting
3. Principles for determining the effective interest rate (effective interest rate) used to discount cash flow:

4. Principles of recognition of cash amounts and cash equivalents: Cash and cash equivalents include cash at the fund, demand deposits, short-term investments, with high liquidity, easy to convert into cash and low risks associated with value fluctuations.

5. Accounting principles for financial investments:

a) Trading securities:

b) Investments held to maturity; Investments held to maturity include investments that the Company intends and is likely to hold to maturity. Investments held to maturity include: term bank deposits (including bills and promissory notes), bonds, preferred shares that the issuer is required to redeem at a certain time in the future, and loans held to maturity for the purpose of collecting periodic interest and investments. holding until another maturity date.

Investments held to maturity are recorded starting from the date of purchase and are determined at the initial value according to the purchase price and the costs associated with the purchase of the investments. Interest income from investments held to the maturity date after the purchase date is recorded in the Statement of Business Results on the basis of revenue estimates. The interest enjoyed before the Company holds it is recorded as a deduction from the original price at the time of purchase.

Investments held to maturity are determined by the original price minus the provision for bad debts. Provisions for bad debts of investments held to maturity shall be set aside in accordance with current

c) Investing in subsidiaries; Joint Venture and Associate Companies:

d) Investment in capital instruments of other units:

dd) Accounting methods for other transactions related to financial investment:

6. Principles of accounting for receivables: Receivables are recoverable amounts of money from customers or other entities. Receivables are presented according to the book value minus bad debt provisions.

Provisions for bad debts are set aside for receivables that are six months or more overdue, or receivables that the debtor is unable to pay due to liquidation, bankruptcy or similar difficulties

The enterprise must explain the accounting policies related to receivables and the basis of important estimates used in the policy on provision for bad debts

7. Principles for recording inventory:

- Principle of inventory recognition: Inventory is determined on the basis of a price lower than the original price and the net realizable value. The cost of inventory includes the direct cost of raw materials, direct labor costs, and general production costs, if any, to obtain the inventory at the current location and state [for commercial enterprises: The cost of inventory includes the cost of purchase and other costs directly related to the purchase of inventory warehouse]. The original price of inventory is determined by the weighted average method (either first-in, first-out, or nominal actual or retail price method in the case of goods). Net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and the marketing, sales, and distribution costs incurred.

- Inventory value calculation method: Average at the end of the period

- Inventory accounting method:

- Method of setting aside provisions for inventory price reduction: The Company's inventory price reduction reserves are set aside in accordance with current accounting regulations. Accordingly, the Company is allowed to set aside provisions for depreciation of outdated, damaged, poor quality inventories and in case the original price of inventory is higher than the net value that can be realized at the end of the accounting year

- Criteria for allocation of raw materials and materials

- Accounting policies related to inventory for high-risk contracts

8. Principles of accounting and depreciation of tangible fixed assets (including perennial trees for periodic products, working animals), intangible fixed assets, fixed assets leased finance and investment real estate:

9. Principles of accounting for biological assets

10. Accounting principles of business cooperation contracts.

11. Principles of accounting for expenses pending allocation. Prepaid expenses include actual expenses incurred but related to the results of production and business activities of many accounting periods. Prepaid expenses include the advance payment of land rent, establishment costs and other prepaid expenses [For illustration purposes, modified in accordance with each enterprise].

Land rent represents the amount of land rent that has been paid in advance. The prepaid land rent is allocated to the Report on business results by the straight-line method corresponding to the lease period. (If the Company has a Land Use Right Certificate, this amount can be accounted as an intangible fixed asset).

Establishment expenses include expenses incurred during the establishment of the Company prior to the date of issuance of the Investment Certificate and are assessed to be capable of bringing future economic benefits to the Company. Establishment expenses shall be allocated to the Statement of Income of Business Operations by the Straight Line method within three years from the date the Company officially comes into operation.

Other upfront expenses include the value of tools, tools, small components that have been exported, advertising expenses and training costs incurred in the period before the Company goes into official operation and are considered to be likely to bring future economic benefits to the Company. These expenses are capitalized in the form of prepayments and allocated to the Income Statement, using a straight-line approach in accordance with applicable accounting regulations.

12. Principles of accounting payable to sellers.

13. Accounting principles for payment of dividends and profits.

14. Principles for recognition of payable expenses:

15. Principles for recording revenue pending allocation. Provisions payable are recognized when the Company has a current debt obligation as a result of an event that has occurred, and the Company is likely to have to pay this obligation. Provisions are determined on the basis of management's estimate of expenses necessary to pay these debt obligations at the end of the operating period.

16. Principles of accounting for payable provisions.

17. Principles of deferred CIT accounting.

18. Principles for recognition of loans and financial lease debts.

19. Principles for recognition and capitalization of borrowing expenses.

20. Principles for recognition of convertible bonds.

21. Principles of recognition of equity.

- Principles for recording the owner's contributed capital, surplus of share capital, convertible bond options, and other capital of the owner.

- Principles for recording asset revaluation differences.

- Principles for recording exchange rate differences.

- Principles of recognition of undistributed profits.

22. Principles and methods of recording turnover and other incomes.

- Revenue from sales and provision of services.

- + Sales revenue: Sales revenue is recorded when all five (5) conditions are simultaneously satisfied:

- (a) The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;

- (b) The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

- (c) Revenue is determined with relative certainty;

- (d) The Company will derive economic benefits from the sale; and

- (e) Identify the costs associated with the sale.

+ Revenue from service provision: Revenue from a transaction on the provision of services is recorded when the result of such transaction is reliably determined. In case the transaction on the provision of services involves multiple periods, the revenue shall be recorded in the period according to the results of the completed work on the date of the Balance Sheet of that period. The outcome of a service delivery transaction is determined when all four (4) of the following conditions are satisfied:

- (a) Revenue is determined with relative certainty;
- (b) There is a possibility of obtaining economic benefits from the provision of such services;
- (c) Identification of the work completed on the date of the Balance Sheet; and

+ Revenue from construction contracts: Deposit interest is recorded on the basis of accrual, determined on the balance of deposit accounts and the applicable interest rate (if any, and the deposit interest is assessed as material).

Interest on investments is recognized when the Company is entitled to receive interest. (if any, and the interest

+ Revenue from the sale of real estate being tourist apartments, offices combined with accommodation or similar products. Revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy on construction contracts

When the results of the performance of a construction contract can be reliably estimated, the revenue and expenses related to the contract are recorded in proportion to the part of the work completed at the end of the accounting year calculated as a percentage of the costs incurred by the part of the work completed at the end of the next year compared to the total estimated cost of the contract, except for the case where this cost is not equivalent to the completed construction and installation volume. This expense may include additional costs, compensation and performance bonuses as agreed with the customer.

When the performance of a construction contract cannot be reliably estimated, revenue is only recorded as equivalent to the cost of the contract that has been incurred for which reimbursement is relatively certain.

+ Revenue from the sale of investment real estate.

- Revenue from financial activities;

- Other incomes:

23. Accounting principles for turnover deductions:

24. Principles of accounting for cost of goods sold:

25. Principles of accounting for financial expenses:

26. Principles of accounting for selling expenses and enterprise management expenses:

27. Accounting principles for sale and liquidation of fixed assets and investment real estate - Corporate income tax represents the total value of the current payable tax amount and the deferred tax amount.

- The current tax payable amount is calculated based on the taxable income in the year. Taxable income is different from the pre-tax profit presented on the Income Statement because taxable income does not include taxable or deductible income or expenses in other years (including carry-over losses, if any) and does not include non-taxable or non-deductible items.

- Deferred income tax is calculated on the difference between the book value and the income tax calculation basis of asset or liability items on the financial statements and is recorded according to the Balance Sheet method. Deferred income tax payable must be recorded for all temporary differences, while deferred income tax assets are only recognized when there is certain that there is sufficient taxable profit in the future to deduct temporary differences.

- Deferred income tax is determined at the estimated tax rate that will apply to the year the property is recovered or liabilities are paid. Deferred income tax is recorded in the Statement of Income of Business and is credited to equity only when the tax is related to items recorded directly in equity.

- Deferred income tax assets and deferred income tax liabilities payable are offset when the Company has the legal right to set off between the current income tax assets and the applicable income tax payable and when the deferred income tax assets and deferred income tax liabilities payable in relation to corporate income tax are managed by the same tax authority and the Company intends to pay the applicable income tax on a net basis.

- The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

28. Principles and methods for recording current corporate income tax expenses (including additional corporate income tax expenses under the global minimum tax regulations) and deferred corporate income tax expenses.

29. Other accounting principles and methods.

V. Additional Information for Items Presented in the Financial Position Statement

1. Cash and cash equivalents

Unit: VND

Amounts and equivalents of money held by the enterprise but not restricted from use	End of Quarter	Early quarter
- Cash	157.726.000	164.431.357
- Demand deposits	26.676.573	14.996.955
- Money in Transit		
- Cash Equivalent		
Plus	184.402.573	179.428.312

- A detailed explanation of the demand deposit balance by each bank accounting for 10% of the total balance of demand deposits;

- A detailed explanation of the contents, term, and balance of each item classified as cash equivalent of the enterprise (details of each type account for 10% of the total cash equivalent value).

2. Financial investments

a) Trading securities

Criteria	End of Quarter			Early quarter		
	Original price	Fair value	Spare Value	Original price	Fair value	Spare Value
- Total value of shares (details of each type of stock accounting for 10% or more of the total value)						
- Total bond value (details of each type of bond accounting for 10% or more of the total bond value)						
- Other investments						
Plus						

- Reasons for change for each investment/type of stock, bond

+ Regarding the quantity:

+ Regarding value:

- Basis for determining the fair value of trading securities

b) Investments held to maturity

Criteria	End of Quarter			Early quarter		
	Original price	Recoverable Value	Spare Value	Original price	Recoverable Value	Spare Value
- Short-term						
+ Term deposits (details of each short-term term deposit accounting for 10% of the total value of short-term term deposits or more)						

+ Bonds (details of each short-term bond investment accounting for 10% or more of the total value of short-term bond investments)						
+ Short-term loans (details of each short-term loan account for 10% or more of the total value of short-term loans)						
+ Other investments						
- Long-term (similar to short-term)						
+ Term deposits						
+ Bonds						
+ Loans	3.400.000.000			3.400.000.000		
+ Other investments						
Plus	3.400.000.000			3.400.000.000		

- Explanation of interest on investments held to maturity but not recoverable, so the enterprise is not allowed to record revenue.

- The reason for the additional appropriation or reversal of the provision for investment losses held to

c) Investment in capital contribution to other units (details for each investment according to the proportion of capital held and voting rights)

Criteria	End of Quarter			Early quarter		
	Original price	Recoverable Value	Spare Value	Original price	Recoverable Value	Spare Value
- Investing in subsidiaries						
- Investing in joint venture or associate companies;	157.439.624.000			157.439.624.000		
- Investing in other units; + In which: Investing in a BCC contract that the enterprise does not have the right to co-control but enjoys benefits depending on the after-tax profit of the BCC contract						
Plus	157.439.624.000			157.439.624.000		

- Summary of the operation of subsidiaries, joint ventures, associates, status of BCC contracts in the period;

- Material transactions between enterprises and subsidiaries, joint ventures, associations and BCCs in the

- In case the fair value or recoverable value of the investments cannot be determined, the reasons shall be clearly explained.

- Bases for determining the value of intangible fixed assets such as intellectual property rights,... when investing in capital contribution to subsidiaries, joint venture companies or associate companies

3. Client receivables

Criteria	End of Quarter		Early quarter	
	Book Value	Spare Value	Book Value	Spare Value
a) Receivables from short-term customers			14.217.000	

- Details of short-term receivables of customers accounting for 10% or more of total short-term receivables of customers				
- Other customer receivables				
b) Long-term customer collection				
- Details of long-term receivables of customers accounting for 10% or more of total long-term receivables of customers				
- Other customer receivables				
c) Receivables from customers being related parties (details of each object)				
Plus				

- Reasons for setting up additional provisions for bad debts or reversal

4. Other receivables

Criteria	End of Quarter		Early quarter	
	Book Value	Spare Value	Book Value	Spare Value
a) Short-term				
- Receivables for dividends and dividends;				
- Receivables from employees;				
- Escrow, escrow	26.000.000		26.000.000	
- Lending of non-monetary assets;				
- Payments on behalf of you;				
- Other receivables.	181.092.743		34.957.876	
b) Long-term				
- Receivables for dividends and dividends;				
- Receivables from employees;				
- Escrow, escrow				
- Lending of non-monetary assets;				
- Payments on behalf of you;				
- Other receivables.				
c) Receivables from BCC contracts under joint control of the enterprise				
Plus	207.092.743		60.957.876	

- The enterprise must explain in detail the nature, content, value, advance time, repayment time, expected time of recovery, overdue recovery time (if any)... and other information related to the sums of money and assets that the enterprise assigns to individuals and departments in the enterprise to take for deposit, deposit or deposit; in the form of advances or other receivables accounting for 10% or more of the total other receivables. If the agreement between the parties is that the recipient of money and assets must be returned to the enterprise, the enterprise must explain in detail the interest rate, interest payment time, and form of interest payment,... and the basis for determining the term and interest of the transaction for recognition and

- Explanation of information about BCC contracts accounting for 10% or more of the total value of BCC contracts of enterprises/key shareholders:

+ Number/Name of the BCC contract.

+ The nature of the BCC contract (describing the nature of the relationship of the parties, the terms and conditions of the BCC contract, the rights and obligations of the enterprise related to the BCC contract,...)

+ Status and progress of implementation of BCC contracts.

+ Other necessary information such as the basis for assessing the value of co-controlled assets divided from the BCC contract (if any),...

5. Pending missing assets (Details of each type of missing assets)

Criteria	End of Quarter		Early quarter	
	Quantity	Values	Quantity	Values
a) Money;				
b) Inventory;				
c) Fixed assets;				
d) Other assets.				

The enterprise must explain more clearly the time limit for the enterprise to clearly determine the cause of each type of unsettled assets, the results of handling the pending deficient assets on the financial position report of the previous period (which have been handled in the period and have not been handled in this period), the reason for the pending shortage of assets has been reflected in the Financial Statement of the

6. Bad debts

Criteria	End of Quarter			Early quarter		
	Principal value	Recoverable Value	Debtors	Principal value	Recoverable Value	Debtors
- Total value of receivables and loans that are overdue or not yet overdue but difficult to recover (in which details of the overdue time and value of receivables and overdue loans by each object if the receivables by each object account for 10% or more of the total overdue debts)						
- Ability to recover overdue receivables.						
Plus						

- Explanation of fines, receivables for late payment interest, etc. arising from receivables but cannot be recovered, so enterprises are not allowed to record revenue

7. Inventory

Criteria	End of Quarter		Early quarter	
	Original price	Redundancy	Original price	Redundancy
- Purchases are on the way				
- Raw materials and materials				
- Tools and instruments				
- Unfinished production and business				
- Products				
- Commodities	2.185.186		2.185.186	
- Goods sent for sale				
- Raw materials and materials at the tax-				
Plus	2.185.186		2.185.186	

- Criteria for allocation of raw materials and materials
- The value of inventory, stagnant, poor, loss of quality that is unable to be consumed at the end of the period;
Causes and directions for handling inventory, stagnation, poor, loss of quality, technical backwardness,...:

- The value of inventories used for mortgage or pledge to secure liabilities at the end of the period;
- Reasons for the additional appropriation or reversal of inventory price reduction provisions.

8. Long-term unfinished assets

Criteria	End of Quarter		Early quarter	
	Original price	Recoverable Value	Original price	Recoverable Value
a) Long-term unfinished production and business expenses (Details for each type, stating the reasons why they are not completed in a normal production and				
Plus				
Criteria	End of Quarter		Early quarter	
b) Unfinished capital construction (details for works accounting for 10% or more of the total construction value)				
- Shopping;				
- Construction;				
- Periodic repair and maintenance;				
- Upgrading and renovating fixed assets				
Plus				

9. Increase and decrease of tangible fixed assets

Item	Houses, architectural objects	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Perennials, Animal Making Giving Products	Infrastructure built by the Agricultural Investment	Other Tangible Fixed Assets	Total
Historical cost								
Balance at the beginning of								
- Purchase for the year								
- Completed construction								
- Other Tanks								
- Switch to investment real estate								
- Liquidation and sale								
- Other reductions								
Year-end balance								
Cumulative wear value								
Balance at the beginning of								
- Depreciation in the year								
- Other Tanks								
- Switch to investment real estate								
- Liquidation and sale								
- Other reductions								
Year-end balance								

Residual value of tangible fixed assets								
- On New Year's Day								
- At the end of the year								

- The residual value at the end of the year of tangible fixed assets used as mortgages or pledges to secure
- Explanation of perennial trees for periodic products and working materials (if any);
- A detailed explanation of the list of tangible fixed assets that exist and have been liquidated/sold/transferred in the period with a value of 10% or more of the total value of tangible fixed assets;
- Fixed assets at the end of the year that have been fully depreciated but are still in use;
- Fixed assets at the end of the year awaiting liquidation;
- Commitments on the purchase and sale of tangible fixed assets of great value in the future;
- Other changes to tangible fixed assets:

10. Increase or decrease in intangible fixed assets

Item	Land use rights	Authorship	Ownership	Trademarks	Software	Licenses and franchises	Other intangible fixed assets	Total
Historical cost								
Balance at the beginning	1.661.300.000							1.661.300.000
- Purchase for the year								
- Created from within the business								
- Increase due to business consolidation								
- Other Tanks								
- Liquidation and sale								
- Other reductions								
Year-end balance	1.661.300.000							1.661.300.000
Cumulative wear value								
Balance at the beginning								543.346.418
- Depreciation in the								15.382.410
- Other Tanks								
- Liquidation of the sale								
- Other reductions								
Year-end balance								558.728.828
Residual value								
- On New Year's Day								1.117.953.582
- At the end of the year								1.102.571.172

- A detailed explanation of the list of existing and liquidated/sold/transferred intangible fixed assets in the period valued at 10% or more of the total value of intangible fixed assets
- The residual value at the end of the period of intangible fixed assets used as mortgages or pledges to secure
- Intangible fixed assets that have been fully depreciated but are still in use;
- Change of depreciation method
- Explanation of data and other explanations;

11. Increase and decrease of fixed assets leased finance

Item	Houses, architectural objects	Machinery and equipment	Vehicles transportation,	Management equipment	Other Tangible Fixed	Intangible fixed assets	Total
Historical cost							
Balance at the beginning of the year							
- Financial lease for the year							
- Acquisition of financial lease fixed assets							
- Other Tanks							
- Return of financial leased fixed assets							
- Other reductions							
Year-end balance							
Cumulative wear value							
Balance at the beginning of the year							
- Depreciation in the year							
- Acquisition of financial lease fixed assets							
- Other Tanks							
- Return of financial leased fixed assets							
- Other reductions							
Year-end balance							
Residual value							
- On New Year's Day							
- At the end of the year							

- The additional rent incurred is recorded as an expense in the year:
- Grounds for determining additional rents:
- Terms of lease extension or right to purchase the property:
- A detailed explanation of the list of existing financial leased fixed assets valued at 10% or more of the total value of financial leased fixed assets

12. Biological property

12.1. Other biological assets, except for animals for periodic products that have reached the stage of maturity

Criteria	End of Quarter		Early quarter	
	Original price	Recoverable Value	Original price	Recoverable Value
1. Pets take the product once				
a) Short-term one-time products taken by livestock				
b) Livestock taking long-term single-use products				
2. Seasonal crops or one-off products				
a) Crops grown in seasons or short-term one-time products				
b) Crops grown in seasons or long-term one-time products				
3. Animals for periodic products have not yet reached the stage of maturity				
3. Animals for periodic products have not reached the stage of maturity				

- Description of types of biological assets with a value of 10% or more of the total value of biological assets: characteristics of each type of biological property, accounting policies applicable to each type of biological
- Methods of allocating costs for care and cultivation in the period for parent biological assets, newly created biological assets, agricultural products, etc.;
- Methods of depreciation of biological assets;
- Useful life/depreciation rate of biological assets;
- The original book value and accumulated depreciation value at the beginning and end of the accounting
- Provisions for loss of biological property (if any);
- The value of biological assets used as mortgages or pledges to secure liabilities at the end of the period;
- Commitments on investment or purchase of biological assets;
- Changes such as explanation of the fair value of the selling value of biological assets that can be observed and measured by the enterprise (if any);
- Explanation of other issues related to biological property.

12.2. Animals for periodic products that reach maturity

Item	Total
Historical cost	
Balance at the beginning of the year	
- Purchase for the year	
- Liquidation and sale	
- Other reductions	
- Year-end balance	
Cumulative wear value	
Balance at the beginning of the year	
- Depreciation in the year	
- Other Tanks	
- Liquidation and sale	
- Other reductions	
Year-end balance	
Residual value	
- On New Year's Day	
- At the end of the year	

13. Increase and decrease of investment real estate

Item	Quarterly	Quarterly	Decrease in the	Quarter-end
a) Real estate for investment for lease				
Historical cost				
- Land use rights				
- Home				
- Houses and land use rights				
- Infrastructure				
Cumulative wear value				
- Land use rights				
- Home				
- Houses and land use rights				

- Infrastructure				
Residual value				
- Land use rights				
- Home				
- Houses and land use rights				
- Infrastructure				
b) Investment real estate held pending price increase				
Historical cost				
- Land use rights				
- Home				
- Houses and land use rights				
- Infrastructure				
Losses due to price decline				
- Land use rights				
- Home				
- Houses and land use rights				
- Infrastructure				
Residual value				
- Land use rights				
- Home				
- Houses and land use rights				
- Infrastructure				

- The residual value at the end of the period of the investment property is used as a mortgage or pledge to
- The historical cost of the investment property has been fully depreciated but is still leased or held pending
- A detailed explanation of the list of existing and liquidated/sold investment properties in the period with a value of 10% or more of the total value of investment real estate;
- Explanation of data and other explanations.

14. Allocation Pending Costs

Item	End of Quarter	Early quarter
a) Short-term (details according to each expenditure content)		
- Prepaid expenses for leasing fixed asset activities;		
- Tools and instruments for use;		
- Borrowing costs;		
- Other amounts (detailed if they are of large value).		
b) Long-term (details according to each expenditure content)		
- Cost of setting up a business		
- Expenses for insurance purchase;		
- Other amounts (detailed if they are of large value).		
Plus		

15. Other assets

Item	End of Quarter	Early quarter
a) Short-term (detailed by each item)		

b) Long-term (detailed by each item)		
Plus		

16. Loans and financial lease debts

Criteria	End of Quarter		In the quarter		Early quarter	
	Values	The number of insolvents	Increase	Reduced	Values	The number of insolvents
a) Short-term loans (detailed explanation by subjects if there is a balance accounting for 10% or more of the total balance of short-term						
.....						
b) Long-term loans (detailed explanation by subjects if there is a balance accounting for 10% or more of the total balance of long-term						
.....						
c) Loans from related parties						
Plus						

d) Financial lease debts (detailed explanation by subject if there is a balance accounting for 10% or more of the total balance of financial lease debts)

Duration	This Quarter			Last Quarter		
	Total Financial Rent Payments	Pay rent interest	Principal repayment	Total Financial Rent Payments	Pay rent interest	Principal repayment
- 1 year or less						
- Over 1 year to 5 years						
- Over 5 years						
Financial lease debt from related parties						

dd) Unpaid overdue loans and financial lease debts (detailed explanation by subject if there is a balance accounting for 10% or more of the total outstanding balance of overdue loans and financial lease debts)

Criteria	End of Quarter		Early quarter	
	Root	Interest	Root	Interest
- So;				
- Financial lease debts:				
- Reason for overdue payment				
Plus				

e) Loans and financial lease debts from related parties that are overdue but have not yet been paid

Criteria	End of Quarter		Early quarter	
	Root	Interest	Root	Interest
- So;				
- Financial lease debts;				

- Reason for overdue payment				
Plus				

17. Payable to the seller

Item	End of Quarter	Early quarter
a) Payable to short-term sellers	72.900.000	13.540.000
- Details for each subject account for 10% or more of the total payable		
- Payable to other subjects		
b) Amounts payable to long-term sellers		
- Details for each subject account for 10% or more of the total payable		
- Payable to other subjects		
Plus	72.900.000	13.540.000
c) The amount of overdue debts that have not yet been paid		
- Details of each subject accounting for 10% or more of the total overdue		
- Other subjects		
Plus		
d) Payables to sellers who are related parties (details for each object)		

18. Payable dividends and profits

Item	End of Quarter	Early quarter
Pay dividends and profits		

- Explanation of the deadline for payment of dividends or profits in cash and non-monetary assets for
- Dividends and profits that have been committed to be paid but have exceeded the deadline and the enterprise has not paid to shareholders and owners, etc.

19. Taxes and amounts payable to the State

Item	Early quarter	Amount payable in the quarter	Amount actually paid in the quarter	End of Quarter
a) Payable (detailed by type of tax)				
- Short-term				
+ Value-added tax				
+ Excise tax				
+ Import and export taxes				
+ Corporate income tax				
+ Personal income tax				
+ Natural resource tax				
+ Housing tax and land rent				
+ Other taxes				
+ Charges, fees and other payables				
- Long-term				
Plus				
b) Receivables (detailed by each type of tax)				
- Short-term				

- Value Added Tax			
- Excise tax			
- Import and export taxes			
- Corporate income tax	17.859.840		17.859.840
- Personal income tax			
- Natural resource tax			
- Property taxes and land rents			
- Other taxes			
- Fees, charges and other payables			
- Long-term			
Plus	17.859.840		17.859.840

In case an enterprise is subject to additional corporate income tax payment under the regulations on global minimum tax, it must explain the criteria or grounds for recording the additional payable corporate income tax amount in the reporting year as well as the amount of tax liability adjustment due to the difference between the year of tax declaration and the year of recognition of expenditures additional corporate income

20. Expenses Payable

Criteria	End of Quarter	Early quarter
a) Short-term (details according to each expenditure content)		
- Deduction of salary expenses in advance during the leave period		
- Expenses during business downtime		
- Expenses deducted in advance for temporary calculation of the cost of goods and finished products to be sold		
- Other advance deductions		125.000.000
b) Long-term (details according to each expenditure content)		
- Loan interest		
- Miscellaneous (item-by-item details)		
.....		
Plus		125.000.000

21. Other payables

Criteria	End of Quarter	Early quarter
a) Short-term		
- Excess assets pending settlement		
- Trade union funding		
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Receive margins, short-term deposits		
- Other payables and payables		
Plus		
b) Long-term (detailed by each item)		
- Receive margin, long-term deposit		
- Other payables and payables		

c) The amount of overdue debts that have not been paid (details of each item, reasons for unpaid overdue debts)		
Plus		

22. Revenue pending attribution

Item	End of Quarter	Early quarter
a) Short-term (details according to each content)		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other unrealized revenues.		
b) Long-term (details according to each content)		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other unrealized revenues.		
c) The possibility of failing to perform the contract with the client (detailing each content, the reason for the inability to perform the contract with the client).		
Plus		

23. Bonds issued

23.1. Ordinary bonds (details by type)

Item	End of Quarter	Early quarter
a) Bonds issued		
- Type of issuance at par value;		
- Discounted issuance;		
- Release type with extras.		
Plus		
b) A detailed explanation of bonds held by related parties (according to each type of bond)		
c) Expenses for bond issuance		
Plus		

The enterprise must explain in detail the time of issuance; the number of each type of bond issued; interest rates on bonds issued; the principal term of bonds issued according to each group of bonds issued at par value, with discounts or with additional values; methods of allocation of discounts or surpluses and bond issuance costs,...

23.2. Convertible bonds

Enterprises must explain information about:

a. Convertible bonds at the beginning of the period:

- Time of issuance, principal term and remaining term of each type of convertible bond;
- The quantity of each type of convertible bond;
- Quantity, par value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- The discount interest rate is used to determine the value of the principal of each type of convertible bond;
- The value of the principal and stock options of each type of convertible bond.

b. Convertible bonds additionally issued in the period:

- Time of issuance, principal term of each type of convertible bond;
- Quantity, par value and interest rate of each type of convertible bond;
- Par value and interest rate of each type of convertible bond;

- Conversion rate into shares of each type of convertible bond;
 - The discount interest rate is used to determine the value of the principal of each type of convertible bond;
 - The value of the principal and stock options of each type of convertible bond.
- c. Convertible bonds converted into shares in the following period:
- The number of each type of bond that has been converted into stocks in the period; The number of additional shares issued in the period for bond conversion;
 - The value of the principal debt of convertible bonds shall be recorded as an increase in equity.
- d. Convertible bonds that have matured and may not be converted into stocks in the period:
- The number of each type of bonds that have matured and are not converted into shares in the period;
 - The value of the principal debt of the convertible bond to be returned to the investor
- dd) Convertible bonds at the end of the period:
- Principal and remaining maturity of each type of convertible bond;
 - Quantity, par value and interest rate of each type of convertible bond;
 - Conversion rate into shares of each type of convertible bond;
 - The discount interest rate is used to determine the value of the principal of each type of convertible bond;
 - The value of the principal and stock options of each type of convertible bond.
- e) A detailed explanation of the convertible bonds held by related parties (the explanation content is similar to the above-mentioned items a, b, c, d, dd)

24. Preferred stocks classified as liabilities

- Face value;
- Subjects to be issued (directors, officials, employees, other subjects);
- Mandatory redemption clause or the issuer must pay dividends at a fixed rate regardless of the issuer's business results (Time, redemption price, other basic terms in the issuance contract);
- Value redeemed in the period;
- Other explanations.

25. Provisions payable

Criteria	Early quarter	The number of provisions increased during the year	The number of provisions decreased during the year	End of Quarter
a) Short-term (Details according to each type of				
- Product warranty backup				
- Provision for construction work warranty;				
- Restructuring provisions;				
- Other payable provisions (Expenses for periodic repair of fixed assets, expenses for environmental restoration, etc.)				
Plus				
b) Long-term (Details according to each type of				
- Provision for warranty of products and goods;				
- Provision for construction work warranty;				
- Restructuring provisions;				

- Other payable provisions (Expenses for periodic repair of fixed assets, expenses for environmental restoration, etc.)				
Plus				

- The enterprise must explain information about legal obligations or joint obligations, based on the value estimate (if any),... of the obligation to restore the environment, clean, restore and return the premises.- A detailed explanation of the total estimated cost that the enterprise must spend to pay the severance allowance for the employee in accordance with the labor law.

- A detailed explanation of the total estimated cost that the enterprise must spend for severance allowance for employees in accordance with the labor law.

26. Deferred income tax assets and deferred income tax payable

Criteria	End of Quarter	Early quarter
a) Deferred income tax assets		
- CIT rates used to determine the value of deferred income tax assets		
- Deferred income tax assets related to unused taxable losses		
- Deferred income tax assets related to unused taxable incentives		
- Deferred income tax assets related to temporary deductible differences		
- Offset amount against deferred income tax payable		
b) Deferred income tax payable		
- CIT rates used to determine the value of deferred income tax payable		
- Deferred income tax payable arising from taxable temporary differences		
- Offset amount against deferred income tax assets		

27. Equity

a) Comparison table of fluctuations in equity

Item	Owner's contribut ed capital	Capital surplus	Bond Conversi on- Options	Other Owner's Capital	Asset revaluati on- spreads	Exchang e rate differenc es	Undistrib uted profit and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Balance at the									
- Capital increase in the previous year	253.500.000. 000								253.500.000. 000
- Profit in the previous									
- Other Tanks									
- Capital reduction in the previous year									
- Losses in the previous									
- Other reductions									
Balance at the beginning of this year	253.500.000. 000								253.500.000. 000
- Capital increase this year									
- Profit this year									
- Other Tanks									

- Reduced capital this year									
- Losses this year									
- Other reductions									
Balance at the end of this year	253.500.000.000								253.500.000.000

b) Details of the owner's contributed capital

Item	End of Quarter	Early quarter
- Contributed capital of the parent company (if it is a subsidiary)		
- Contributed capital of other subjects		
Plus		

c) Capital transactions with owners and distribution of dividends and profits

Item	This Quarter	Last Quarter
- Owner's investment capital		
+ Contributed capital at the beginning of the year		
+ Contributed capital increased in the year		
+ Contributed capital decreased in the year		
+ Year-end contributed capital		
- Dividends, divided profits		

d) Stocks

Item	End of Quarter	Early quarter
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common shares		
+ Preferred shares (classified as equity)		
- The number of repurchased shares (treasury shares), one's own repurchased		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of shares outstanding		
+ Common shares		
+ Preferred shares (classified as equity)		

* *Par value of outstanding shares:*

dd) Dividends and profits

- Dividends and profits announced after the end of the annual accounting period:
- + Dividends and profits announced on ordinary shares or charter capital:
- + Dividends declared on preference shares:
- + Dividends in shares:
- + The profits to be distributed to supplement the charter capital of the investee enterprise:
- Dividends of accumulated preferred shares have not been recognized
- Explanation that the enterprise is not allowed to use the entire amount of money collected by the enterprise from the offering and issuance of shares to the public that are being blocked.

e) Reasons for increase/decrease in items belonging to the enterprise's equity

- Capital surplus;

- Bond conversion options;
- Development investment funds;
- Own repurchased shares;
- Other funds belonging to equity:

g) Incomes and expenses, profits or losses shall be recorded directly into the owner's equity in accordance with the provisions of specific Vietnamese accounting standards:

-....

-....

28. Asset revaluation difference

Item	This Quarter	Last Quarter
The reason for the change between the beginning of the year and the end of the year (in what cases is re-evaluated, which assets are re-evaluated, under which		

29. Exchange Rate Differences

Item	This Quarter	Last Quarter
- Exchange rate difference due to conversion of financial statements made in		
- Exchange rate differences arise due to other reasons (specify the causes)		

30. Items other than the Financial Position Statement

Item	This Quarter	Last Quarter
- For 1 year or less;		
- More than 1 year to 5 years;		
- More than 5 years;		

- The enterprise must explain the quantity, type, characteristics, nature and lease term,... of each type or group of outsourced assets at the end of the accounting period.

b) Assets held in custody, consignment, processing, import and export entrustment

- Explanation of the value and reason of the money and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must perform.

- A detailed explanation of the nature, quantity, types, specifications, specifications and qualities,... of each type of products, supplies, goods and assets held in custody or processed at the time of the accounting period. For enterprises in the logistics industry, warehouse managers must explain in detail information about the group of items being held on behalf of the parties, the rights and obligations of the parties in preserving those goods as well as any risks or benefits related to the goods being held on behalf of them. ... In case it is not possible to explain in detail the information about the goods to be held on behalf of them, it must clearly state

- Goods sold on behalf of, consigned, sold by agents, entrusted for import and export: Enterprises must explain in detail the quantity, type, specifications and qualities of each type of goods;

- Pledged or mortgaged assets: Enterprises must explain in detail each type of pledged or mortgaged assets; each term and the object of pledge or mortgage,...

- Assets of other units detected in surplus during inventory.

c) Infrastructure assets excluding the state capital component at the enterprise: The enterprise must explain the historical cost and accumulated wear and tear value in accordance with relevant laws.

d) Assets of enterprises used for pledge or mortgage: Enterprises must explain in detail each type of property used for pledge or mortgage; each term and the recipient of the pledge or mortgage,...

dd) Foreign currencies of all kinds: Enterprises must explain in detail the quantity of each type of foreign

Monetary gold: Enterprises must present the volume in domestic units

Precious metals and gems: Enterprises must explain in detail the original price, quantity and types of precious metals and gems.

e) Bad debts that have been handled: Enterprises must explain in detail the value (in original currency and VND) of bad debts that have been settled within 10 years from the date of handling according to each object and the reason for the deletion of bad debt accounting books

g) Interest on deferred payment or installment payment when purchasing assets: The enterprise must explain the number of periods of deferred payment or installment payment; total interest paid; interest payable when

h) Deferred payment or installment payment interest upon sale of assets: The enterprise must explain the number of deferred payment or installment payment periods; total receivable interest; the amount of interest

i) Other information about items other than the financial statements to provide useful information to users of the report

31. Valuation of assets held by the enterprise of other parties but limited in use due to restrictions of law or liabilities that the enterprise is obliged to pay under the contractual agreement or in accordance with the provisions of law (for example, assets under BCC contracts, etc.). Funds are blocked when a public company issues/offers shares to raise capital from shareholders,...)

Item (Depending on the content of the item to explain to suit the reality of the enterprise)	This Quarter	Last Quarter
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventory		
- Fixed assets		
- Real estate		
- Other assets		
Plus		
Liabilities		
- Payable to the seller		
- Loans must be repaid		
- Other liabilities		
- Other payables		
Plus		

32. Other information that enterprises deem necessary to explain and explain further to provide useful information to users

- Explanation of information on the basis for determining the value of non-monetary assets donated or
- Other Information

VI. Additional information for the items presented in the Income Statement

1. Total revenue from sales and provision of services

Item	This Quarter	Last Quarter
a. Revenue		
- Revenue from sale of products and goods (except for turnover from sale and liquidation of investment real estate)	19,505,257	30,416,190
- Revenue from service provision (except construction services)		
- Construction contract revenue		
+ Revenue from construction services recorded in the period;		
+ Total accumulated revenue of construction services recorded by the end of the accounting period;		

TOP ONE ALLOT JOINT STOCK COMPANY

Village 19, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.

- Revenue from subsidies and subsidies		
- Other revenue		
Plus	19.505.257	30,416,190
b) Revenue from related parties (details of each subject).		
c) In case the enterprise generates revenue from the sale of tourist apartments, office apartments combined with accommodation or similar products, it must explain in the financial statements the accounting policies, the nature of the contract (rights and obligations of the parties) and the method of accounting recording that the enterprise assesses as the most appropriate.		

2. Revenue deductions

Item	This Quarter	Last Quarter
- Trade discounts		
- Sale discounts		
- Revenue from returned sales		
Plus		

3. Cost of goods sold

Item	This Quarter	Last Quarter
- Cost price of sold products and goods (excluding residual value and expenses for sale and liquidation of investment real estate)	18.339.045	28,625,662
- Cost of services provided (including construction services)		
- Inventory value lost in the period		
- The value of each type of inventory lost beyond the norm in the period		
- Other expenses in excess of normal levels are calculated directly into the cost		
- Provision for inventory depreciation, provision for depreciation of biological		
- Depreciation of cost of goods sold		
Plus	18.339.045	28,625,662

4. Profit/loss of sale and liquidation of investment property

Item	This Quarter	Last Quarter
- Revenue from sale and liquidation of investment property		
- Residual value of the investment property		
- Expenses for sale and liquidation of real estate		
Plus		

5. Revenue from financial activities

Item	This Quarter	Last Quarter
- Interest on deposits and loans		
- Profits from the sale and liquidation of financial investments		
- Dividends and profits divided in cash or non-monetary assets		
- Interest on exchange rate differences		
- Deferred and installment sales interest		
- Payment discounts are enjoyed		
- Revenue from other financial activities	135.580.452	121,339,943
Plus	135.580.452	121,339,943

6. Financial Costs

Item	This Quarter	Last Quarter
- Borrowing costs		
- Losses due to the sale and liquidation of financial investments		
- Arbitrage losses		
- Deferred and installment purchase interest		
- Payment discounts payable		
- Provision for depreciation of trading securities and provision for loss of investment in other units		
- Expenses for unsuccessful bond and stock issuance		
- Other financing costs	155,936	282,264
- Reductions in financial expenses.		
Plus	155,936	282,264

7. Other incomes

Item	This Quarter	Last Quarter
- Liquidation and sale of fixed assets;		
- Interest from revaluation of assets when contributing capital		
- Fines collected;		
- Taxes are reduced;		
- Amounts supported, sponsored, donated or donated shall be recorded in other		
- Other amounts.	13,000,000	37,500,000
Plus	13,000,000	37,500,000

8. Other expenses

Item	This Quarter	Last Quarter
- Residual value of fixed assets and expenses for liquidation and sale of fixed		
- Losses due to revaluation of assets when contributing capital;		
- Fines;		
- Other amounts.		31,500,000
Plus		31,500,000

9. Selling expenses and business management expenses

Item	This Quarter	Last Quarter
a) Expenses incurred in the	158,450,637	192,572,703
- Details of items accounting for 10% or more of the total cost of business		
- Other management expenses.	158,450,637	192,572,703
b) Sale expenses incurred in the period		
- Details of items accounting for 10% or more of the total cost of sales;		
- Other sales expenses.		
c) Reductions in selling expenses and enterprise management expenses		
- Reimbursement of warranty provisions for products, goods and construction		
- Reimbursement of restructuring provisions and other provisions;		
- Other write-downs.		

10. Production and business expenses according to factors

Item	This Quarter	Last Quarter
- Raw material costs	143.654.000	138.190.293
- Labor costs	43.056.000	60.000.000
- Fixed asset depreciation expense	15.382.410	15.382.410
- Outsourced service costs	28.590.000	39.000.000
- Other monetary expenses	54.568.227	
Plus	285.250.637	252,572,703

Notes:

For the explanation of the Index "Production and business expenses by factors", depending on the characteristics and business lines and based on the balance at the beginning of the period and the amounts incurred in the period of relevant accounting accounts, the enterprise shall give a detailed explanation of the production and business expenses according to the factors reflected in the result report business.

In case the enterprise is unable to present the information elements on the report on business results according to the function of expenses due to the nature of the business line, it shall be presented according to the nature of the expenses. When presenting explanations of production and business expenses by factors, it must be ensured that the total cost of production and business by factors must be equal to the total expenses recorded. Enterprises have the right to choose other bases but must ensure full explanation of costs according to factors.

11. Current corporate income tax expenses

Item	This Quarter	Last Quarter
- Accounting profit before tax		
- Tax calculated at the current CIT rate		
- Adjustment (depending on the characteristics of the enterprise to explain the adjustment items accordingly):		
- Nontaxable income		
- Non-deductible expenses		
- Short/(excess) provision of previous years		
....		
CIT expenses		
Current CIT expenses		
Deferred CIT expenses (**)		
CIT expenses (*)		

(*) CIT expenses for the fiscal year are estimated based on taxable income and may be subject to adjustments depending on the inspection of the tax authorities

(**) Deferred corporate income tax expenses	This Quarter	Last Quarter
- Deferred corporate income tax expenses arising from taxable temporary 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		

VII. Additional information for the amounts presented in the Cash Flow Statement

1: Funds held by the business but not used

A detailed explanation of the value and reasons for the money and cash equivalents held by the enterprise but not used with legal restrictions or other constraints that the enterprise must perform

2. Non-cash transactions affecting the Future Cash Flow Statement

- Purchase assets by receiving related debts directly or through financial leasing operations
- Acquiring a business through a stock issuance
- Converting debt into equity
- Other non-monetary transactions

3. Actual borrowed amount in the period:

- Proceeds from borrowing under ordinary escrows;
- Revenues from the issuance of ordinary bonds;
- Revenues from the issuance of convertible bonds;
- Revenues from the issuance of preference shares classified as liabilities;
- Revenues from repurchase and sale of Government bonds and securities REPOs;
- Proceeds from borrowing in other forms.

4. The amount of money actually paid the loan principal in the period:

- Repayment of principal of loans under ordinary escrows;
- Repayment of principal of ordinary bonds;
- Repayment of principal of convertible bonds;
- The principal repayment of preference shares is classified as liabilities;
- Payments for repurchase and sale of government bonds and securities REPOs;
- Repayment of loans in other forms

5. Purchase and liquidation of subsidiaries in the reporting period

- Total value of purchase or liquidation of subsidiaries in the period;
- The value of the purchase or liquidation of the subsidiary shall be paid in cash and cash equivalents;
- Amounts and cash equivalents belonging to subsidiaries or other business units to be purchased or liquidated;
- The value of assets (aggregated by each type of asset) is not cash and cash equivalents and liabilities in subsidiaries purchased or liquidated in the period.

VIII- Other information

1. Contingent debts, commitments and other financial information:

2. Events arising after the end of the annual accounting period:

3. Information about related parties (in addition to the information explained in the above sections):

4. Presenting assets, revenues and business results by division (by business field or geographical area) in accordance with the provisions of Vietnam Accounting Standard No. 28 "Division Report"

(1):...

(2):...

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

6. Information on the satisfaction of the assumption of continuous operation applies to the case where the Board of Directors determines that events or conditions exist that may raise significant doubts about the ability of the unit to continue operating. At that time, the explanation of the enterprise's financial statements

- A full description of key events or conditions that give rise to significant doubts about the ability of the business to continue operating and management's plans to address these events or conditions;
- Clearly state the uncertainties known to the Board of Directors of the business in relation to events or conditions that may cause serious doubts about the ability of the business to continue operating;

- The conclusion of the Board of Directors on whether or not there are material uncertainties related to the continued operation of the enterprise, thereby determining whether or not the business can recover assets and pay liabilities in the ordinary course of business of the enterprise.

7. An explanation of important assumptions and estimates, including:

- a) The nature of the assumptions or uncertainties of the estimates;
- b) The reasons and amounts that may be affected by the assumptions or uncertainties of the estimates;
- c) Assessment of the likelihood of occurrence of different cases;
- d) Measures/solutions expected to be taken by the Board of Directors to limit the impact on items in the Financial Statements if uncertainty may occur in the next financial year.

8. Other measures/solutions:

IX. Contents of amendments and supplements to the form, name and contents of the main situation report compared to the form of the financial statement prescribed by the Ministry of Finance (if any)

- Names of indicators that have been amended and supplemented as prescribed:
- Contents of amended and supplemented indicators as prescribed:
- Reason for the change:

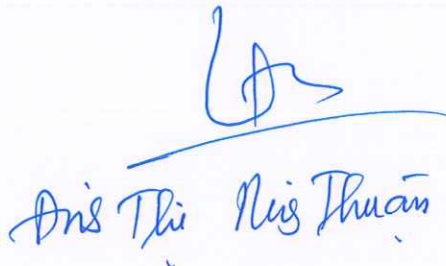
dd) Unpaid overdue loans and financial lease debts (detailed explanation by subject if there is a balance accounting for 10% or more of the total outstanding balance of overdue loans and financial lease debts)

Founder
(Signed, full name)



Dinh Thi Minh Thuan

Chief Accountant
(Signed, full name)



Founded, April 18, 2026

Director

(Sign, full name, seal)



TỔNG GIÁM ĐỐC
Nguyễn Văn Bình

- Number of practicing
- Accounting service providers: