

Số: 11/2025/CBTT-HHC
No: 11/2025/CBTT-HHC

Hà Nội, ngày 24 tháng 01 năm 2025
Hanoi, 24 January 2025

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 4 năm 2024 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Hai Ha Confectionery Joint Stock Company discloses the financial statements (FS) for the fourth quarter of 2024 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ

Organization information:

- Mã chứng khoán: HHC
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Trương Định, quận Hai Bà Trưng, TP Hà Nội.

Address: 25 – 27 Truong Dinh Street, Truong Dinh Ward, Hai Ba Trung District, Hanoi City

- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Email: Website: <http://www.haihaco.com.vn/>

2. Nội dung công bố/Content of disclosed information:

- BCTC quý 4/2024:

Q4/2024 financial statements

BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separated FS (the listed company does not have subsidiaries, superior accounting unit with affiliated units);

BCTC hợp nhất (TCNY có công ty con);

Consolidated FS (the listed company has subsidiaries);

BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

Combinied FS (the listed company has affiliated accounting units with separate accounting organizations);

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring explanation

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The audit organization gives an opinion that is not a full acceptance opinion for the FS (for the FS that have been reviewed/ audited...)

Có/Yes Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

Có/Yes Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán trong năm 2024):

Profit after tax in the reporting period has a difference before and after the audit of 5% or more, changing from loss to profit or vice versa (for audited financial statements):

Có/Yes Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

Có/Yes Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year

Có/Yes Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

Có/Yes Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

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

Có/Yes Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

Có/Yes Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 24/01/2025 tại đường dẫn <http://www.haihaco.com.vn/bao-cao-tai-chinh>

This information has been published on the Company's website on 24 January 2025 at the

link <http://www.haihaco.com.vn/bao-cao-tai-chinh>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý 4/2024:

Report on transactions valued as of 35% of the total assets in Q4/2024

- Nội dung giao dịch/*Transaction content*:
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất:

The proportion of transaction value/total asset value of the enterprise (%) based on the most recent financial statements:

- Ngày hoàn thành giao dịch/*Transaction completion date*:

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the disclosed information above is true and take full responsibility before the law for the content of the disclosed information

Đại diện tổ chức
Người được ủy quyền CBTT



ĐỖ THỊ HỒNG THỦY

HAI HA CONFECTIONERY JOINT STOCK COMPANY

Tax code: 0101444379

FINANCIAL REPORT

December 31, 2024

Hanoi, January 24, 2025

BALANCE SHEET

December 31, 2024

(Unit: VND)

ASSETS	Code	Note	Dec 31, 2024	Jan 01, 2024 Restated
I	2	3	4	5
A - Current assets	100		636,083,400,394	1,416,313,432,314
(100=110+120+130+140+150)				
I. Cash and cash equivalents	110		19,234,713,056	11,713,871,251
1. Cash	111	VI.1	19,234,713,056	11,713,871,251
2. Cash equivalents	112	VI.1	-	-
II. Short-term financial investments	120		45,600,000,000	-
1. Held to maturity investments	123	VI.2	45,600,000,000	-
III. Current receivables	130		510,962,659,711	1,308,771,385,970
1. Current trade receivables	131	VI.3	127,567,217,147	120,524,720,152
2. Current advanced payments to suppliers	132		9,314,991,162	122,611,477,640
5. Other current receivables	136	VI.4.a	374,080,451,402	1,065,635,188,178
IV. Inventories	140		59,953,620,951	95,267,878,393
1. Inventories	141	VI.5	59,953,620,951	95,267,878,393
2. Provision for devaluation of inventories (*)	149		-	-
V. Other current assets	150		332,406,676	560,296,700
1. Current prepaid expenses	151	VI.7.a	262,038,734	247,207,286
2. Deductible VAT	152		17,840,151	16,992,941
3. Tax and other receivables from the State	153	VI.9.b	52,527,791	296,096,473
4. Other current assets	155		-	-
B. Non-current assets	200		314,102,759,573	334,814,766,218
(200=210+220+260)				
I. Non-current receivables	210		132,956,226,975	135,356,226,975
5. Other non-current receivables	216	VI.4.b	132,956,226,975	135,356,226,975
6. Provision for non-current doubt debts (*)	219		-	-
II. Fixed assets	220		137,972,343,419	153,361,179,377
1. Tangible fixed assets	221	VI.14	137,532,375,689	152,572,338,551
Cost	222		415,675,408,395	423,567,849,449
Accumulated depreciation (*)	223		(278,143,032,706)	(270,995,510,898)
2. Intangible fixed asset	227	VI.15	439,967,730	788,840,826
Cost	228		1,242,819,280	1,242,819,280
Accumulated depreciation (*)	229		(802,851,550)	(453,978,454)
IV. Non-current property in progress	240		-	-
1. Non-current work in progress	241		-	-
2. Construction in progress	242	VI.6	-	-
V. Non-current financial investments	250		-	-
1. Provision for devaluation of non-current financial investments	254		-	-
2. Held to maturity investments	255	VI.2	-	-
VI. Other non-current assets	260		43,174,189,179	46,097,359,866
1. Non-current prepaid expenses	261	VI.7.b	43,174,189,179	46,097,359,866
Total assets	270		950,186,159,967	1,751,128,198,532
(270 = 100 +200)				

RESOURCES	Code	Note	Dec 31, 2024	Jan 01, 2024 Restated
1	2	3	4	5
C -Liabilities (300 = 310 + 330)	300		302,846,810,957	1,151,652,927,747
I. Current liabilities	310		300,938,098,092	1,150,148,374,882
1. Current trade payables	311	VI.8.a	19,139,900.795	80,876.387.455
2. Current deferred revenue	312		1.776.545.663	120.906.090.907
3. Tax and payables to the State	313	VI.9.a	11.377.076.757	10.657.016.019
4. Payables to employees	314		22.633.201.580	19.522.080.288
5. Current payable expenses	315	VI.10.a	11.308.751.618	7.983.444.804
6. Intra-Company current payables	316		-	-
7. Current unrealized revenue	318	VI.12.a	22.011.626.315	355.803.480
8. Other current payables	319	VI.11.a	27.215.695.751	750.328.216.099
9. Current loans and finance lease liabilities	320	VI.13.a	175.278.434.197	149.372.349.878
10. Provision for current payables	321		-	-
11. Bonus, welfare fund	322		10,196,865.416	10,146,985.952
II. Non-current liabilities	330		1,908,712,865	1,504,552,865
7. Other non-current payables	337	VI.11.b	1.908.712.865	1.504.552.865
D. Owners' equity (400=410+430)	400		647,339,349,010	599,475,270,785
I. Owners' equity	410	VI.16	647,339,349,010	599,475,270,785
1. Paid-in capital	411		164,250,000,000	164,250,000,000
2. Capital surplus	412		33,502,910,000	33,502,910,000
3. Owners' other capital	414		3,656,202,300	3,656,202,300
4. Differences upon asset revaluation	416		-	-
5. Exchange rate differences	417		-	-
6. Development investment fund	418		392,785,590,599	345,688,716,262
7. Other equity fund	420		-	-
8. Undistributed profit after tax	421		53,144,646,111	52,377,442,223
Undistributed profit after tax brought forward	421a		2,801,785,026	2,801,785,026
Undistributed profit after tax for the current period	421b		50,342,861,085	49,575,657,197
9. Construction investment fund	422		-	-
II. Other funds	430		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
Total resources (440 = 300 +400)	440		950,186,159,967	1,751,128,198,532

The chartist

NGUYEN THI HONG VAN

Accounting Manager

VU XUAN THANH

Chairman of the Board



HOÀNG HÙNG

M.S.D.N

STATEMENT OF INCOME

Quarter IV 2024
(December 31, 2024)

(Unit: VND)

No.	Target	Code	Note	This quarter		Accumulated from the beginning of the year to the end of this quarter	
				This year	Last year	This year	Last year
1	Revenue from sales of merchandises and services rendered	01	VII.1	291,897,538,960	238,530,559,720	822,578,791,647	914,966,758,715
2	Revenue deductions	02	VII.2	17,374,655,591	15,315,612,131	45,400,062,754	48,647,998,537
3	Net revenue from sales of merchandises and services rendered (10 = 01-02)	10		274,522,883,369	223,214,947,589	777,178,728,893	866,318,760,178
4	Costs of goods sold	11	VII.3	213,759,289,591	176,281,619,206	602,660,072,062	690,884,502,788
5	Gross profit from sales of merchandises and services rendered (20 = 10-11)	20		60,763,593,778	46,933,328,383	174,518,656,831	175,434,257,390
6	Revenue from financing activity	21	VII.4	8,425,095,995	47,894,991,543	88,402,786,630	70,531,306,330
7	Financial expenses	22	VII.5	151,706,380	29,446,439,145	53,288,499,108	47,105,458,087
	– Of which: Interest expense	23		3,122,889,190	5,071,422,803	35,348,067,496	22,540,414,668
8	Selling expenses	25	VII.8	36,076,278,356	36,399,019,974	100,683,505,293	87,638,489,646
9	General administration expenses	26	VII.9	16,298,597,192	12,917,216,541	43,883,266,233	47,274,102,730
10	Net profit from operating activity (30=20+(21-22)-(25+26)	30		16,662,107,845	16,065,644,266	65,066,172,827	63,947,513,257
11	Other income	31	VII.6	257,778,994	78,422,398	284,263,608	505,689,943
12	Other expenses	32	VII.7	200,539,866	186,996,005	1,493,832,431	523,654,547
13	Other profit (40=31-32)	40		57,239,128	(108,573,607)	(1,209,568,823)	(17,964,604)
14	Total accounting profit before tax (50=30+40)	50		16,719,346,973	15,957,070,659	63,856,604,004	63,929,548,653
15	Current corporate income tax expense	51	VII.10	3,343,869,405	5,028,302,001	13,513,742,919	14,861,684,144
16	Deferred corporate income tax expense	52	VII.11	0	0	0	0
16	Profit after corporate income tax	60		13,375,477,568	10,928,768,658	50,342,861,085	49,067,864,509
17	Basic earnings per share	70		814	665	3,065	2,987

The chartist

NGUYEN THI HONG VAN

Accounting Manager

VU XUAN THANH

Chairman of the Board



HOANG HUNG

CASH FLOW STATEMENT

(By indirect method)
Quarter IV 2024

(Unit: VND)

Target	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I	2		3	4
I. Cash flow from operating activities				
1. Profit before tax	01		63,856,604,004	63,929,548,653
2. Adjustments for items				
Depreciation of fixed assets and investment real estate	02	V 08,10	17,343,755,453	17,147,451,705
- Provisions	03		-	-
- Exchange rate differences and gains and losses due to revaluation of foreign currency monetary items	04		(341,879,838)	77,361,008
- Profit and loss from investment activities	05		(45,459,127,816)	(69,371,307,081)
- Interest expense	06	VI,30	11,589,819,907	46,820,821,545
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		46,989,171,710	58,603,875,830
- Increase, decrease receivables	09		804,652,883,195	(586,532,515,506)
- Increase, decrease inventory	10		35,314,257,443	30,196,728,024
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		(881,383,948,163)	526,084,910,046
- Increase, decrease prepaid expenses	12		2,908,339,239	962,901,921
- Interest paid	14		(60,795,765,935)	(23,300,587,553)
- Corporate income tax paid	15		(11,064,131,960)	(10,847,465,655)
- Other income from operating activities	16		5,790,821	-
- Other operating expenses	17		(2,433,444,048)	(72,246,200)
Net cash flow from operating activities	20		(65,806,847,698)	(4,904,399,093)
II. Cash flow from investing activities				
1. Money spent on purchasing and constructing fixed assets	21		(2,415,490,000)	(2,999,619,280)
2. Proceeds from liquidation and sale of fixed assets	22		-	139,730,640
5. Money spent on investment in other entities	25		(45,600,000,000)	(814,382,000,000)
6. Proceeds from capital investment in other entities	26		-	797,882,000,000
7. Interest income, dividends and profits	27		95,092,732,879	64,124,775,045
Net cash flow from investing activities	30		47,077,242,879	44,764,886,405
III. Cash flow from financing activities				
1. Proceeds from receiving capital contributions from owners	31		-	-
3. Short-term and long-term loans received	33		619,055,563,677	535,152,290,891
4. Loan principal repayment	34		(593,149,479,358)	(581,673,748,008)
5. Lease payment	35		-	-
6. Dividends, profits paid to owners	36		-	-
Net cash flow from financing activities	40		25,906,084,319	(46,521,457,117)
Net cash flow during the period (20+30+40)	50		7,176,479,500	(6,660,969,805)
Cash and cash equivalents at the beginning of the period	60	V 01	11,713,871,250	18,391,796,229
Impact of foreign exchange rate changes on foreign currency conversion	61		344,362,306	(16,955,173)
Cash and cash equivalents at the end of the period (50+60+61)	70	V 01	19,234,713,056	11,713,871,251

The chartist

Accounting Manager

Chairman of the Board

NGUYEN THI HONG VAN

VU XUAN THANH



HOANG HUNG

Reporting Unit: Hai Ha Confectionery Joint Stock Company
Address: 25- Truong Dinh

Denominator B09-DN
(Issued under Circular No. 200/2014/TT-BTC
December 22, 2014 of the Ministry of Finance)

NOTES TO FINANCIAL STATEMENTS

QUARTER IV 2024

I Business operations characteristics

- 1 Form of capital ownership :
Capital contributed by shareholders
- 2 Business Field:
Production and trading of all kinds of confectionery and confectionery materials.
- 3 Business Line
 - Production and trading of foods and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic beverages, mineral water...;
 - Wholesale of other machinery, equipment and spare parts;
 - Investment in construction, leasing of offices, houses, commercial centers.
- 4 Normal production and business cycle:
The Company's normal production and business cycle is carried out within a period of no more than 12 months.
- 5 Corporate structure: The company has the following branches and dependent factories::
 - Ho Chi Minh City Branch;
 - Danang Branch;
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory I (in Phu Tho province);
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory II (in Nam Dinh province);
 - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory VSIP Bac Ninh

II Accounting period, currency used in accounting

- 1 Accounting period: Starts from January 1 and ends on December 31 of the calendar year.
- 2 Currency used in accounting: Vietnamese Dong

III Applicable accounting standards and regimes

- 1 Applicable accounting regime: Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.
- 2 Statement on Compliance with Accounting Standards and Accounting Regime
The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards and Enterprise Accounting Regime issued together with Circular No.200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance and other current guiding and supplementary documents on accounting in Vietnam.

IV Accounting policies applied

- 1 Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (In case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong.
- 2 Types of exchange rates applied in accounting:

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.

3 Principles of inventory recognition

- Inventory valuation principle: At original cost
- Inventory valuation method: First In-First Out
- Inventory accounting method: Perpetual declaration
- Provision for inventory depreciation: No

4 Principles of recording and depreciating fixed assets and investment real estate:

- Principle of recording fixed assets HH are presented at original cost minus accumulated depreciation.
- The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs..
- Fixed asset depreciation is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.;

Some fixed assets belonging to the machinery, equipment and means of transport groups are calculated using the adjusted decreasing balance method. The specific depreciation periods of fixed assets are as follows::

- Factory, architecture	05 – 30
- Machinery and equipment	03 – 12
- Means of transport	05 – 10
- Management equipment and tools	03 – 07

- Intangible fixed assets and depreciation:

Intangible fixed assets are stated at cost less accumulated amortization, representing the value of management and accounting software programs. Software programs are amortized using the straight-line method over a period of 03 years..

5 Deferred income tax accounting principles:

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method..

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.

6 Accounting principles for long-term prepaid expenses include:

- Prepaid expenses for land rental at Tan Tao Industrial Park and VSIP Industrial Park - Bac Ninh, warehouse rental expenses, store rental expenses and other long-term prepaid expenses.
- Other long-term expenses: Tools, supplies and other expenses are considered to be capable of providing future economic benefits to the Company for a period of one year or more..

These costs are capitalized as long-term prepayments and are allocated to the Income Statement using the straight-line method over 02 years in accordance with current accounting regulations..

7 Principle of equity recognition:

- Record owner's capital, equity surplus, and other owner's capital according to reality
- Principles of recording exchange rate differences:

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.

- Principle of recording undistributed profits according to reality

8 Principles and methods of revenue recognition

- Sales revenue: Sales revenue is recognized upon delivery and transfer of ownership to the buyer.

- Revenue from rendering of services: Revenue from rendering of services is recognized when there is evidence of the percentage of services provided completed at the end of the accounting period..
 - Financial activity revenue: Interest on deposits is recorded based on the balance of deposit accounts and the interest rate applied according to the bank's notice..
 - Other income: From liquidation and sale of assets,...
- 9 Accounting principles for revenue deductions:
Revenue deductions include: Trade discounts and sales returns
- 10 Principles of accounting for cost of goods sold:
Reflects the cost of goods sold during the period..
- 11 Principles of financial cost accounting:
Reflects financial expenses or losses related to financial investment activities.
- 12 Principles of accounting for sales costs and business management costs:
Reflects actual costs incurred in the process of selling products, goods, services and general management costs of the business..
- 13 Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses:
Determination of the Company's income tax is based on current tax regulations.
- 14 Other accounting principles and practices: None

VI Additional information on items presented in the balance sheet

		<i>Unit: VND</i>	
		End of quarter	Beginning of the year
1 Money			
Cash		99,377,642	83,929,481
Bank deposit		19,135,335,414	11,629,941,770
Cash equivalents			
	<i>Total</i>	<i>19,234,713,056</i>	<i>11,713,871,251</i>
2 Financial investments			
Held to maturity investment			
- Short term		45,600,000,000	0
- Long term			
	<i>Total</i>	<i>45,600,000,000</i>	<i>0</i>
3 Accounts receivable from customers			
<i>a Short-term receivables from customers</i>		<i>127,567,217,147</i>	<i>120,524,720,152</i>
1 IMPACT CO., LTD (SHINE WIN TRADING)		5,098,263,873	3,778,149,954
2 ACI Vietnam Joint Stock Company		10,000,000,000	10,000,000,000
3 TAMBA Production and Service Company Limited		11,225,779,780	12,725,779,780
4 Mesa Service and Trading Company Limited Branch		55,553,946,284	38,727,085,322
5 Other objects		45,689,227,210	55,293,705,096
	<i>Total</i>	<i>127,567,217,147</i>	<i>120,524,720,152</i>

4 Other receivables	End of quarter	Beginning of the year
<i>a Short term</i>	374,080,451,402	1,065,635,188,178
Advance	24,076,728,130	24,084,589,043
Interest on accrued deposits	19,968,607,223	24,625,146,603
Other receivables	330,035,116,049	1,016,925,452,532
<i>b Long term</i>	132,956,226,975	135,356,226,975
Quang Anh Real Estate Joint Stock Company	89,500,000,000	89,500,000,000
Zeta Investment and Development Joint Stock Company	43,000,000,000	43,000,000,000
Hung Thinh Trading Service and Investment Joint Stock Comp		
Long-term deposit and margin	456,226,975	2,856,226,975
Total	507,036,678,377	1,200,991,415,153
5 Inventory	End of quarter	Beginning of the year
Purchased goods are on the way	952,966,280	0
Raw materials	40,501,839,864	40,945,809,189
Tools and equipment	77,331,044	98,882,897
Work in progress		0
Finished product	16,079,936,898	53,642,284,272
Goods	2,341,546,865	580,902,035
Total	59,953,620,951	95,267,878,393
6 Long-term unfinished assets	End of quarter	Beginning of the year
<i>a Long-term work in progress</i>		
<i>b Construction in progress</i>		0
- Shopping		
Total	-	0
7 Prepaid expenses	End of quarter	Beginning of the year
<i>a Short term</i>	262,038,734	247,207,286
Insurance costs	221,045,228	246,207,283
Other items	40,993,506	1,000,003
<i>b Long term</i>	43,174,189,179	46,097,359,866
Land rent at Tan Tao Industrial Park	2,060,112,012	2,141,360,952
Land rent at VSIP Industrial Park - Bac Ninh	40,190,738,198	41,451,465,337
Advertising costs		0
Repair costs, tools and equipment	889,198,969	555,555,543
Other long-term prepayments	34,140,000	1,948,978,034
Total	43,436,227,913	46,344,567,152

	End of quarter	Beginning of the year
8 Payable to seller		
<i>a Short-term trade payables</i>		
1 KINH BAC TRANSPORTATION TRADING AND SERVICE INVESTMENT LIMITED LIABILITY COMPANY	1,987,333,057	1,143,429,217
2 Mesa Service and Trading Company Limited Branch	9,640,665,164	70,192,568,422
3 VN THERMAL EQUIPMENT - FOOD AND ENVIRONMENT JOINT STOCK COMPANY	880,024,438	929,828,316
4 CÔNG TY TNHH TM VÀ DỊCH VỤ ĐẠI PHƯỚC	0	0
5 Payable to other entities	6,631,878,136	8,610,561,500
<i>Total</i>	<i>19,139,900,795</i>	<i>80,876,387,455</i>
9 Taxes and other payments to the state	End of quarter	Beginning of the year
<i>a Must Pay</i>		
VAT	4,677,258,614	2,590,569,354
Corporate income tax	6,590,777,619	4,141,166,660
Personal income tax	75,934,242	100,227,614
Land tax and land rent	0	3,822,852,431
Fees, charges and other amounts payable	33,106,282	2,199,960
<i>Total</i>	<i>11,377,076,757</i>	<i>10,657,016,019</i>
<i>b Receivables</i>		
Domestic VAT		
VAT on imported goods	7,560,322	7,560,322
Import and export tax	0	288,536,151
Land tax and land rent	44,967,469	
Corporate income tax		
<i>Total</i>	<i>52,527,791</i>	<i>296,096,473</i>
10 Cost to Pay	End of quarter	Beginning of the year
<i>a Short term</i>		
Interest expense	359,866,519	423,295,398
Shipping and fuel costs	834,261,057	406,664,725
Pre-deducted selling expenses	8,138,856,943	1,586,184,596
Other payable expenses	1,975,767,099	5,567,300,085
<i>Total</i>	<i>11,308,751,618</i>	<i>7,983,444,804</i>

	End of quarter	Beginning of the year
11 Other payables		
<i>a Short term</i>		
Unemployment insurance	325,550	150,280
Union dues	3,716,944,151	2,914,347,520
Social insurance	4,484,940	1,916,070
Health insurance	585,990	338,130
Receive deposits, short-term bets	106,000,000	106,000,000
Dividends payable	16,436,912,750	16,436,912,750
Other payables	6,950,442,370	730,868,551,349
<i>Total</i>	27,215,695,751	750,328,216,099
<i>b Long term</i>		
Receive deposits, long-term bets	1,908,712,865	1,504,552,865
<i>Total</i>	1,908,712,865	1,504,552,865
12 Unearned Revenue		
<i>a Short term</i>		
Revenue received in advance	22,011,626,315	355,803,480
<i>Total</i>	22,011,626,315	355,803,480
13 Loans and financial leases		
<i>a Short term loan</i>		
Bank loan	175,278,434,197	149,372,349,878
Borrow from other subjects	175,276,434,197	149,370,349,878
	2,000,000	2,000,000
<i>b Long-term debt</i>		
Long-term loans and financial leases	0	0
Other long-term debt		0
<i>Total</i>	175,278,434,197	149,372,349,878

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14 - Increase or decrease in tangible fixed assets

Item	Houses and structures	Machinery and equipment	Means of transport, transmission	Management equipment	Total
Original cost of tangible fixed assets					
Beginning of Quarter Balance	153,342,171.638	239,857,890.088	20,054,133.615	1,559,970,763	414,814,166.104
- Purchase during the period	0	1,105,000.000	0	0	1,105,000.000
- Liquidation, sale	0	202,666,800	0	41,090,909	243,757,709
End of quarter balance	153,342,171.638	240,760,223,288	20,054,133,615	1,518,879,854	415,675,408,395
Accumulated depreciation					
Beginning of Quarter Balance	81,579,793,526	174,998,423,202	17,035,980,173	446,363,208	274,060,560,109
- Depreciation during the period	1,211,355,951	2,778,511,603	225,834,141	110,528,611	4,326,230,306
- Liquidation, sale	0	202,666,800	0	41,090,909	243,757,709
End of quarter balance	82,791,149,477	177,574,268,005	17,261,814,314	515,800,910	278,143,032,706
Residual value of tangible fixed assets					
- At the beginning of the quarter	71,762,378,112	64,859,466,886	3,018,153,442	1,113,607,555	140,753,605,995
- At the end of the quarter	70,551,022,161	63,185,955,283	2,792,319,301	1,003,078,944	137,532,375,689

- Original price of fixed assets at the end of the quarter has been fully depreciated but still in use

167,617,041,339

15 - Increase or decrease of intangible fixed assets

Item	Computer software	Total
Original cost of intangible fixed assets		
Beginning of Quarter Balance	1,242,819,280	1,242,819,280
- Buy in quarter		-
End of quarter balance	1,242,819,280	1,242,819,280
Accumulated depreciation		
Beginning of Quarter Balance	715,633,276	715,633,276
- Depreciation in the quarter	87,218,274	87,218,274
End of quarter balance	802,851,550	802,851,550
Residual value of intangible fixed assets		
- At the beginning of the quarter	527,186,004	527,186,004
- At the end of the quarter	439,967,730	439,967,730

16. Equity

a. Equity Fluctuation Reconciliation Table

Target	Owner's equity	Capital surplus	Other owners' equity	Development investment fund	Undistributed profit after tax	Total
A	1		2	3	5	6
As of 01/01/2023	164,250,000,000	33,502,910,000	3,656,202,300	295,541,618,588	55,588,203,630	552,538,934,518
- Capital increase during the period						
- Profit for the period					49,575,657,197	49,575,657,197
- Other increases						-
- Capital reduction						-
- Profit distribution				50,147,097,674	(52,786,418,604)	(2,639,320,930)
- Dividends						-
- Other discounts						-
As of 01/01/2024	164,250,000,000	33,502,910,000	3,656,202,300	345,688,716,262	52,377,442,223	599,475,270,785
- Capital increase during the period						-
- Profit for the period					50,342,861,085	50,342,861,085
- Other increases						-
- Profit distribution				47,096,874,337	(49,575,657,197)	(2,478,782,860)
- Dividends						-
- Other discounts						-
As at 31/12/2024	164,250,000,000	33,502,910,000	3,656,202,300	392,785,590,599	53,144,646,111	647,339,349,010

VII Additional information for items presented in the income statement

	This quarter this year	This quarter last year
1 Revenue from goods sold and services rendered	291,897,538,960	238,530,559,720
Revenue from finished goods	287,642,617,991	233,879,677,618
Revenue from services	4,024,024,134	4,521,162,973
Other revenue	230,896,836	129,719,129
2 Revenue deductions	17,374,655,591	15,315,612,131
- Sales discount	14,507,022,877	12,283,943,752
-Sales Discount	-	-
- Sales return	2,867,632,715	3,031,668,379
3 Cost of sales	213,759,289,591	176,281,619,206
Cost of sales	213,759,289,591	176,281,619,206
4 Financial revenue	8,425,095,995	47,894,991,543
Interest on deposits, Investment cooperation income	8,201,944,977	2,700,621
Dividends, profits shared	0	0
Foreign exchange profit	0	0
Gain on foreign exchange difference	223,151,018	69,366,173
Unrealized exchange rate gain	0	0
Interest on sales on credit	0	0
Other financial revenue	0	47,822,924,749
5 Financial costs	151,706,380	29,446,439,145
Interest expense, Investment cooperation expense	122,889,190	5,071,422,803
Realized exchange loss	28,795,449	17,248,457
Loss on foreign exchange revaluation	21,741	77,361,008
Other financial costs	0	24,280,406,877
6 Other income	257,778,994	78,422,398
Gain on disposal of fixed asset	243,277,593	0
Fine received	6,014,000	1,200,000
Other	8,487,401	77,222,398
7 Other expense	200,539,866	186,996,005
Remaining value of fixed assets and costs of liquidation and sale of fixed assets	-	-
Cost of selling materials and scrap	25,877,633	-
Penalties	53,850,000	178,678,608
Other	120,812,233	8,317,397

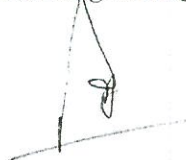
8 Selling expenses	36,076,278,356	36,399,019,974
Material, package expense	283,326.958	168,232.352
Staff expenses	20,179,718,680	13,766,000,554
Depreciation expense	119,425.383	119,425.383
Outsourced expense	9,289,371.066	14,926,989,919
Other expenses	6,204,436.269	7,418,371,766
9 Administrative expenses	16,298,597,192	12,917,216,541
Material expense for administration	222,231.138	47,113,016
Staff expenses	3,541,318.558	4,481,442,688
Fixed asset depreciation costs	246,135.612	140,352,354
Tax. fee	1,440,969.682	2,387,536,079
Outsourced expense	10,185,825.202	5,453,651,895
Other expenses	662,117.000	407,120,509
10 Current corporate income tax expense	3,343,869,405	5,028,302,001
Corporate income tax expense calculated on current quarter taxable income	3,343,869.405	5,028,302,001
12 Production and business cost by nature	251,439,347,336	229,830,470,377
Material and consumables cost	164,418,124.892	152,502,991,044
Labor cost	48,474,313.209	43,310,564,962
Depreciation	4,413,448.580	4,211,416,471
Outsourced expense	25,825,937.704	26,273,245,389
Other expenses	8,307,522.951	3,532,252,511

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NGUYEN THI HONG VAN

Accounting Manager



VU XUAN THANH



Chairman of the Board



HOANG HUNG