



**BIG INVEST GROUP
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No.: 184/2025/CBTT

Ha Noi, April 18th, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**To: The State Securities Commission
Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Big Invest Group Joint Stock Company has announced the financial statements for the 1st quarter of 2024 to the Hanoi Stock Exchange as follows:

1. Name of organization: Big Invest Group Joint Stock Company

- Stock code: BIG
- Address: 62/6 Khuc Thua Du, Dich Vong Ward, Cau Giay District, Hanoi, Vietnam
- Telephone: 0911888842 Fax: 0911888842
- Email: cskh@biginvestgroup.vn
- Website: <https://www.biginvestgroup.vn>

2. Disclosure content:

- The financial statements for the 1st quarter of 2025:

Separate financial statements (the parent company does not have subsidiaries, and the parent accounting unit does not have any dependent units);

Consolidated financial statements (the parent company has subsidiaries);

Combined financial statements (the parent company has dependent accounting units with separate accounting systems).

- Cases that require an explanation of the reasons:

+ The auditing organization has issued a non-unqualified opinion on the 1st quarter of 2024 financial statements:

Yes No

Explanatory document is required in cases where "Yes" is selected:

Yes No



- + The after-tax profit in the reporting period shows a discrepancy of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the 1st quarter of 2025 financial statements):

Yes No

Explanatory document is required in cases where “Yes” is selected:

Yes No

- + The net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes No

Explanatory document is required in cases where “Yes” is selected:

Yes No

- + The net profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes No

Explanatory document is required in cases where “Yes” is selected:

Yes No

This information has been disclosed on the company's electronic information page on April 18th, 2025, at the following link: <https://www.biginvestgroup.vn/vi/announcements>.



We hereby commit that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Attached documents:

- The financial statements for the 1st quarter of 2025;
- Explanatory document no 1704/2025/CV-BIG dated 17/4/2025.

BIG INVEST GROUP JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Trần Thị Mưa Thảo

BIG INVEST GROUP JOINT STOCK COMPANY

FINANCIAL STATEMENTS

QUARTER 1 YEAR 2025

From January 1st, 2025 to March 31st, 2025



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The Board of Managements of Big Invest Group Joint Stock Company (“the Company”) is pleased to present its report and the Financial Statements of the Company for the accounting period ending 31 March, 2025.

CORPORATE INFORMATION

Big Invest Group Joint Stock Company (formerly NamSon Industrial Equipment Joint Stock Company) has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017. During the operation, the changes in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment in the Amended Registration Certificates from the first to the 10th amended dated 13 December 2024.

Authorized Capital of the Company under the 10th Amended Enterprise Registration Certificate No. 0108045831 dated 13 December 2024 is VND 150,846,890,000 (*In word: One hundred fifty billion eight hundred forty six million eight hundred ninety thousand dong*).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi.

THE BOARD OF DIRECTORS AND MANAGEMENT

The members of the Board of Directors and Management during at the date of this report include:

Board of Director

Mr. Vo Phi Nhat Huy	Chairman
Mr. Kieu Van Khoa	Member
Mrs. Tran Thi Mua Thao	Member

Board of Management

Mrs. Tran Thi Mua Thao	General Director
Mrs. Nguyen Thi Hao	Vice General Director

Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board
Mr. Trieu Thi Khanh	Member
Mrs. Trinh Thi Thanh Phuong	Member

THE MANAGEMENT BOARD'S RESPONSIBILITY

The Board of Management is responsible for preparing the Financial Statements as at 31 March 2025, which give a true and fair view of the Company's financial position and of its results and cash flows for the accounting period ending March 31, 2025. The Board of Directors believes there were no contingent events that might affect the going concern of the Company. In preparing those Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed (if any) and explained in the financial statements;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Financial Statements to minimize errors and frauds.

The Management Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam

and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Board confirms that the Company has complied with the above requirements in preparing the Financial Statements.

On behalf of the Board of Management,



Tran Thi Mua Thao

General Director

Hanoi, 18 April 2025

BALANCE SHEET

As at 31 March 2025

ASSETS	Code	Notes	Closing Balance	Opening Balance
			VND	VND
A. CURRENT ASSETS	100		277,797,907,404	230,437,536,353
I. Cash and cash equivalents	110	5.1	18,424,764,340	33,196,042,677
1. Cash	111		18,424,764,340	33,196,042,677
2. Cash equivalents	112		-	-
II. Current financial investments	120		-	-
1. Trading securities	121	5.5	-	-
III. Current receivables	130		244,500,358,091	159,490,389,495
1. Current trade receivables	131	5.2	139,437,131,850	133,149,298,821
2. Current advance to suppliers	132	5.3	80,455,921,378	15,836,998,811
3. Other current receivables	136	5.4	24,607,304,863	10,504,091,863
IV. Inventories	140		14,707,200,223	37,587,349,260
1. Inventories	141	5.7	14,707,200,223	37,587,349,260
V. Other current assets	150		165,584,750	163,754,921
1. Current prepaid expenses	151	5.6	162,584,750	160,754,921
2. Deductible value added tax	152		-	-
3. Taxes and other receivables from the State	153	5.14	3,000,000	3,000,000
B. NON - CURRENT ASSETS	200		99,904,365,804	128,591,985,255
I. Non - current receivables	210		640,000,000	640,000,000
1. Other non-current receivables	216	5.4	640,000,000	640,000,000
II. Fixed assets	220		77,863,526,157	75,471,789,555
1. Tangible fixed assets	221	5.10	32,616,526,157	30,224,789,555
- Historical cost	222		35,224,112,409	32,383,703,091
- Accumulated depreciation	223		(2,607,586,252)	(2,158,913,536)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.11	45,247,000,000	45,247,000,000
- Historical cost	228		45,352,541,800	45,352,541,800
- Accumulated depreciation	229		(105,541,800)	(105,541,800)
III. Investment properties	230	5.9	20,654,521,262	20,748,592,145
- Historical cost	231		21,407,088,327	21,407,088,327
- Accumulated depreciation	232		(752,567,065)	(658,496,182)
IV. Non - current assets in progress	240	5.8	12,300,000	-
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		12,300,000	-
V. Non - current financial investments	250	5.5	-	30,896,000,000
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures, associates	252		-	-
3. Investments in equity of other entities	253		-	30,896,000,000
VI. Other non - current assets	260		734,018,385	835,603,555
1. Non - current prepaid expenses	261	5.6	734,018,385	835,603,555
TOTAL ASSETS (270=100+200)	270		377,702,273,208	359,029,521,608

BALANCE SHEET

As at 31 March 2025

(Continued)

RESOURCES	MS	TM	Closing Balance	Opening Balance
			VND	VND
C. LIABILITIES	300		213,727,146,879	195,982,112,785
I. Current liabilities	310		160,367,146,879	169,822,112,785
1. Current trade payables	311	5.12	95,029,553,400	128,364,733,407
2. Current prepayments from customers	312	5.13	9,304,985,979	1,253,561,500
3. Taxes and other payables to the State	313	5.14	2,255,465,585	2,178,975,647
4. Payables to employees	314		295,546,999	293,638,087
5. Current accrual expenses	315	5.15	-	260,536,368
6. Current inter - company payables	316		-	-
7. Payables according to the progress of construction	317		-	-
8. Current unrealized revenue	318		-	-
9. Other current payables	319	5.16	111,811,049	164,667,776
10. Current loans and finance lease liabilities	320	5.18	53,369,783,867	37,306,000,000
II. Non - current liabilities	330		53,360,000,000	26,160,000,000
1. Non - current trade payables	331	5.12	-	-
2. Other non - current payables	337	5.16	210,000,000	210,000,000
3. Non - current loans and finance lease liabilities	338	5.18	53,150,000,000	25,950,000,000
D - OWNER'S EQUITY	400		163,975,126,329	163,047,408,823
I. Owner's equity	410	5.19	163,975,126,329	163,047,408,823
1. Contributed capital	411		150,846,890,000	150,846,890,000
2. Exchange rate differences	417		-	-
3. Development investment fund	418		-	-
4. Undistributed post-tax profits	421		13,128,236,329	12,200,518,823
- Undistributed post-tax profits accumulated by t/ 421a			12,200,518,823	2,396,045,124
- Undistributed post-tax profits of current period 421b			927,717,506	9,804,473,699
II. Other funds	430		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
TOTAL RESOURCES (440=300+400)	440		377,702,273,208	359,029,521,608

Prepared



Le Van Hung

Chief Accountant



Le Van Hung

Hanoi, 16 April 2025

General Manager



Tran Thi Mua Thao

INCOME STATEMENT
Quarter 1/2025

ITEMS	CODE	NOTES	Quarter 1		Accumulated from the beginning of the year	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Revenue from sale of goods and rendering of services	01	6.1	71,900,745,671	60,788,612,421	71,900,745,671	60,788,612,421
2. Revenue deductions	02	6.2	-	-	-	-
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		71,900,745,671	60,788,612,421	71,900,745,671	60,788,612,421
4. Costs of goods sold	11	6.3	67,985,833,210	61,109,288,097	67,985,833,210	61,109,288,097
5. Gross profit/(loss) from sale of goods and rendering of services (20=10-11)	20		3,914,912,461	(320,675,676)	3,914,912,461	(320,675,676)
6. Finance income	21	6.4	612,144	4,527,600	612,144	4,527,600
7. Finance expenses	22	6.5	1,219,877,518	1,361,506,157	1,219,877,518	1,361,506,157
- <i>In which: Interest expense</i>	23		<i>1,219,877,518</i>	<i>1,361,506,157</i>	<i>1,219,877,518</i>	<i>1,361,506,157</i>
8. Selling expenses	25	6.6	300,100,749	395,065,740	300,100,749	395,065,740
9. General and administrative expenses	26	6.6	1,235,801,535	890,238,555	1,235,801,535	890,238,555
10. Net profit/(loss) from operating activities (30 = 20+(21-22)-(25+26))	30		1,159,744,803	(2,962,958,528)	1,159,744,803	(2,962,958,528)
11. Other income	31	6.7	-	-	-	-
12. Other expenses	32	6.7	97,920	352,958,209	97,920	352,958,209
13. Other profit/(loss) (40 = 31 - 32)	40		(97,920)	(352,958,209)	(97,920)	(352,958,209)
14. Profit/(loss) before tax (50 = 30 + 40)	50		1,159,646,883	(3,315,916,737)	1,159,646,883	(3,315,916,737)
15. Current corporate income tax expense	51	6.9	231,929,377	-	231,929,377	-
16. Deferred corporate income tax expense	52		-	-	-	-
17. Net profit/(loss) after tax (60 = 50 - 51 - 52)	60		927,717,506	(3,315,916,737)	927,717,506	(3,315,916,737)
18. Earnings per share	70	6.10	62	(663)	62	(663)
19. Diluted earnings per share	71	6.11	62	(663)	62	(663)

Prepared



Le Van Hung

Chief Accountant



Tran Thi Mua Thao



CASH FLOW STATEMENT
(Indirect method)
Quarter 1/2025

ITEMS	CODE	NOTES	Quarter 1/2025 VND	Quarter 1/2024 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	01		1,159,646,883	(3,315,916,737)
2. Adjustment for:				
- Depreciation	02		542,743,599	656,821,719
- Profit (loss) from investment activities	05		(612,144)	(4,527,600)
- Interest expense	06		1,219,877,518	1,361,506,157
3. Operating profit/(loss) before changes in working capital	08		2,921,655,856	(1,302,116,461)
- Increase/(decrease) in receivables	09		(73,513,968,596)	(16,495,422,939)
- Increase/(decrease) in inventories	10		22,880,149,037	3,117,277,419
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11		(25,601,623,124)	(25,898,014,163)
- Increase/(decrease) in prepaid expenses	12		99,755,341	(495,144,834)
- Increase/(decrease) in trading securities	13		-	4,942,402,500
- Interest paid	14		(1,368,933,544)	(1,534,631,746)
- Corporate income tax paid	15		-	(1,352,599,326)
Net cash inflows (outflows) from operating activities	20		(74,582,965,030)	(39,018,249,550)
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long term assets	21		(2,852,709,318)	-
2.Recovery of capital investment in other entities	26		19,400,000,000	13,131,000,000
3. Interest and dividends received	27		612,144	265,087
Net cash inflows (outflows) from investing activities	30		16,547,902,826	13,131,265,087
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Borrowing received	33		66,733,783,867	65,967,700,324
2. Borrowing repayment	34		(23,470,000,000)	(44,470,073,744)
Net cash inflows (outflows) from financial activities	40		43,263,783,867	21,497,626,580
NET CASH INFLOWS (OUTFLOWS) (50 = 20 + 30 + 40)	50		(14,771,278,337)	(4,389,357,883)
Cash and cash equivalents at the beginning of the year	60	5.1	33,196,042,677	12,249,190,526
Effect of foreign exchange on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	70	5.1	18,424,764,340	7,859,832,643

Prepared



Le Van Hung

Chief Accountant



Le Van Hung

Hanoi, 16 April 2025

General Manager



Tran Thi Mua Thao

NOTES TO THE FINANCIAL STATEMENTS

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

1. CORPORATE INFORMATION

1.1 Formal equity

Big Invest Group Joint Stock Company (formerly NamSon Industrial Equipment Joint Stock Company) has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017. During the operation, the changes in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment in the Amended Registration Certificates from the first to the 10th amended dated 13 December 2024.

Authorized Capital of the Company under the 10th Amended Enterprise Registration Certificate No. 0108045831 dated 13 December 2024 is VND 150,846,890,000 (In word: One hundred fifty billion eight hundred forty six million eight hundred ninety thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi.

The number of Company's employees as at 31 March 2025 was 23 people, of which manager was 08. (The number of Company's employees as at 31 December 2024 was 21 people).

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

2. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, machinery and equipment, agricultural products, brokerage consulting, real estate trading and real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 The Company's structure

As at 31 March 2025, the Company has associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, District 7, Ho Chi Minh City
Branch in Da Nang city	No. 26 Phan Huy Thuc, Nai Hien Dong Ward, Son Tra District, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Kim Tan Ward, Lao Cai City, Lao Cai
Representative office in Hanoi	No. 68, Tran Thai Tong Street, Dich Vong Hau Ward, Cau Giay District, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Bac Ward, Son Tra District, Da Nang City, Vietnam
Trung Son Business Location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Hung Commune, Binh Chanh District, Ho Chi Minh City

(*): Da Nang branch is in the process of closing tax code from June 20, 2023 but has not completed it.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

1.5 Declaration on comparative information in the Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC dated 22 December 2014 issued by the Ministry of Finance, therefore, information and data are presented in the Financial Statements is comparable.

Comparative figures are figures on the Company's audited Financial Statements for the fiscal year ending 31 December 2024.

1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year starts on 01 January and ends on 31 December of the calendar years.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

2. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

2.1 Accounting system applied

The Separate Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Ministry of Finance in Circular No. 200/2014/TT - BTC dated at 22 December 2014 and Circular 53/2016/TT - BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC.

2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Board of Management ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Cơ sở lập Báo cáo tài chính

The accompanying Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, prevailing Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of financial statements.

Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

To comply with Accounting Standards, Accounting System and prevailing regulations in Vietnam, the Management Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the financial statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Management Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Financial investments

Trading securities:

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded in accounting books at cost. The cost of trading securities is determined according to the fair value of payments at the time the transaction occurs plus costs related to the transaction of purchasing trading securities.

In subsequent accounting periods, securities investments are determined at cost less any provision for diminution of value on trading securities.

Provision for devaluation of trading securities is made in accordance with current accounting regulations.

Other investments

Other investments are presented at cost in the Financial Statements.

Distributions of profits received by the Company from the accumulated profits of other companies after the date of investment are recognized in the Company's income statement for the period. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

Provision for loss of investments

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Buildings and structures	06 - 25 years
Machinery and equipment	06 - 12 years

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Kim Tan Ward, Lao Cai City, Lao Cai Province, which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property, to the time of purchase or completion of such Investment Property.

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the period, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recognized as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Building and structures	25 years

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

Office repair

Office repair costs are allocated to expenses using the straight-line method over an allocation period of 15 to 49 months.

Others

Other prepaid costs include insurance allocated for 12 months, Fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 12 months and 24 months.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the period to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, laundry expenses, internet... payable

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate trading and real estate leasing, and revenue from short-term accommodation rentals.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Other Revenue

Other revenue includes interest income from deposits and gains from the transfer of investments, gains from the disposal of fixed assets, contract penalties, and other income. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Gains from the transfer of investments are recognized when the outcome of the transaction can be reliably determined. Gains from the disposal of fixed assets, contract penalties, and other income are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold and services provide during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of borrowing and investment depreciation provisions.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

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 examination results of the competent tax authorities.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Management board considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam (due to the small proportion of revenue from overseas subsidiaries), so the segment report will be prepared according to business segments.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET

5.1 Cash and cash equivalents

	Closing Balance VND	Opening Balance VND
Cash on hand	1,138,420,382	73,779,558
Cash at bank	17,286,343,958	33,122,263,119
Total	18,424,764,340	33,196,042,677

5.2 Current trade receivables

	Closing Balance VND	Opening Balance VND
OPMEC Company Limited	5,924,301,227	1,706,293,252
Celine Vietnam Company Limited	19,002,385,850	19,002,385,850
Dai Phat Vina Joint Stock Company	21,710,260,255	9,954,426,755
HTH Logistics DV TM Company Limited	51,237,421,000	51,237,421,000
Pham Le International Trading Investment	22,643,908,666	22,643,908,666
Dac Loc Company Limited	-	10,322,633,230
Industrial Mechanics and Automation Co., Ltd	-	2,943,715,226
Others	-	-
Total	18,918,854,852	15,338,514,842
	139,437,131,850	133,149,298,821

5.3 Current advance to suppliers

	Closing Balance VND	Opening Balance VND
Fitran Invest Joint Stock Company	639,420,150	1,784,420,150
TMDV TNB Joint Stock Company	35,661,343,699	11,663,343,699
Thuan Thien Construction Material Co., LTD	18,000,000,000	-
Ton Thi Thao	26,000,000,000	-
Others	155,157,529	2,389,234,962
Total	80,455,921,378	15,836,998,811

5.4 Other receivables

	Closing Balance VND	Opening Balance VND
Current	24,607,304,863	10,504,091,863
Advance	547,213,000	-
- Mr Vo Phi Nhat Huy	180,000,000	-
- Mrs Tran Thi Mua Thao	93,810,000	-
- Mr Le Van Hung	100,000,000	-
- Mrs Trinh Thi Thanh Phuong	71,403,000	-
- Mrs Nguyen Thi Hao	100,000,000	-
- Others	2,000,000	-
Current deposit	9,060,000,000	7,000,000,000
- Mrs Ton Thi Thao (i)	9,000,000,000	7,000,000,000
- Others	60,000,000	-
Other current receivables	15,000,091,863	3,504,091,863
- Mr Pham Van Dung	-	3,500,000,000
- Mr Dang Van Tuan	5,000,000,000	-
- Mrs Ngo Thi Kieu My	9,996,000,000	-
- Others	4,091,863	4,091,863
Non-current	640,000,000	640,000,000
Deposit	640,000,000	640,000,000
- Mr Nguyen Huu Minh Tien	340,000,000	340,000,000
- Pham Thi Ha Phuong	300,000,000	300,000,000
Total	25,247,304,863	11,144,091,863

(i): Deposit for purchase of hotel in Can Tho, the purchase contract was notarized on 20 March 2025;

BIG INVEST GROUP JOINT STOCK COMPANY

62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi

NOTES TO THE FINANCIAL STATEMENTS (Continued)**For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025****5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)****5.5 Financial investments (Continued)****a. Trading securities**

Shares	Symbol	Number of shares	Closing Balance (VND)			Opening Balance (VND)		
			Original cost	Fair value (i)	Provision	Original cost	Fair value	Provision
Total			-	-	-	-	-	-
b. Investment in other entities								
			Closing Balance (VND)			Opening Balance (VND)		
			Equity held	Voting rights	Ratio	Original cost	Fair value (i)	Provision
Investment in other entities								
BND Technology Joint Stock Company (ii)			17.85%	17.85%		-	-	-
BGD Agriculture Products Import Export JSC (ii)			19.00%	19.00%		-	-	-
Dai Than Long Agriculture JSC (ii)			19.00%	19.00%		-	-	-
Total						-	-	-
						30,896,000,000	30,896,000,000	-
						9,996,000,000	9,996,000,000	-
						11,400,000,000	11,400,000,000	-
						9,500,000,000	9,500,000,000	-
						30,896,000,000	30,896,000,000	-

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): During the quarter 1/2025, the Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG., JSC-NQ dated 07 March 2025.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.6 Prepaid expenses

	Closing Balance (VND)		Opening Balance (VND)	
Current	162,584,750		160,754,921	
Tools and supplies	68,689,183		100,938,192	
Insurance expense	93,895,567		43,689,502	
Others	-		16,127,227	
Non - current	734,018,385		835,603,555	
Tools and supplies	106,030,545		125,710,382	
Office repaired	312,957,179		351,084,808	
Fire protection system	300,030,664		337,534,500	
Others	14,999,997		21,273,865	
Total	896,603,135		996,358,476	

5.7 Inventories

	Closing Balance (VND)		Opening Balance (VND)	
	Cost	Provision	Cost	Provision
Raw materials	-	-	-	-
Goods sold (i)	14,707,200,223	-	37,587,349,260	-
Total	14,707,200,223	-	37,587,349,260	-

(i) Details of inventories currently stored at other companies' warehouses are as follows:

<u>Company</u>	<u>Type of goods</u>	<u>Closing Balance</u>	<u>Opening Balance</u>
Dak Lak An Loc Phat XNK Investment Joint Stock Company	Coffee bean	-	24,586,402,941

5.8 Non - current assets in progress

	Closing Balance (VND)	Opening Balance (VND)
Long-term construction in progress	12,300,000	-
- Project Hotel in Can Tho (*)	12,300,000	-
Total	12,300,000	-

(*): Buy land use rights and assets on the land at plot No 4B, map No 59, 31-33 Tran Quang Khai Street, Ninh Kieu District, Can Tho City. Deposit for purchase of hotel in Can Tho, the purchase contract was notarized on 20 March 2025;

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.9 Investment real estate

	Opening Balance	Increase in the year	Decrease in the year	Closing Balance
<i>Currency: VND</i>				
a) REAL ESTATE FOR RENT				
HISTORICAL COST	21,407,088,327	-	-	21,407,088,327
House and land use rights	21,407,088,327	-	-	21,407,088,327
DEPRECIATION	658,496,182	94,070,883	-	752,567,065
House and land use rights	658,496,182	94,070,883	-	752,567,065
NET BOOK VALUE	20,748,592,145		94,070,883	20,654,521,262
House and land use rights	20,748,592,145		94,070,883	20,654,521,262

Real estate that the Company is leasing includes:

- Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Phuoc Dong commune, Go Dau district, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease during the year are presented in Notes 6.1 and 6.3 with the amounts of VND 62.400.000 and VND 94.070.883 respectively.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment real estate, the fair value of Real estate as of 31 March 2025 must be presented. However, for the assets consisting of the right to use and assets on the land of the 9 plots in Suoi Cao A Hamlet, the Company does not have sufficient information to determine the fair value of this asset as of the Balance sheet date.

The remaining value of investment real estate used as collateral for loans as of 31 March 2025 is VND 20.654.521.262 đồng (31 December 2024: VND 20.748.592.145).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.10 Tangible fixed assets

Currency: VND

	Building and structure	Machinery and equipment	Total
HISTORICAL COST			
As at 01 January 2025	32,383,703,091	-	32,383,703,091
Other increase	1,274,027,500	1,566,381,818	2,840,409,318
Disposal			-
Other decrease			-
As at 31 March 2025	33,657,730,591	1,566,381,818	35,224,112,409
ACCUMULATED DEPRECIATION			
As at 01 January 2025	2,158,913,536	-	2,158,913,536
Depreciation in year	435,619,534	13,053,182	448,672,716
Disposal			-
Other decrease			-
As at 31 March 2025	2,594,533,070	13,053,182	2,607,586,252
NET BOOK VALUE			
As at 01 January 2025	30,224,789,555	-	30,224,789,555
As at 31 March 2025	31,063,197,521	1,553,328,636	32,616,526,157

The remaining value of tangible fixed assets used as collateral for loans as of 31 March 2025 is VND 32.616.526.157 (31 December 2024: VND 30.224.789.555).

5.11 Intangible fixed assets

Currency: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2025	45,247,000,000	105,541,800	45,352,541,800
As at 31 March 2025	45,247,000,000	105,541,800	45,352,541,800
ACCUMULATED DEPRECIATION			
As at 01 January 2025	-	105,541,800	105,541,800
As at 31 March 2025	-	105,541,800	105,541,800
NET BOOK VALUE			
As at 01 January 2025	45,247,000,000	-	45,247,000,000
As at 31 March 2025	45,247,000,000	-	45,247,000,000

The remaining value of intangible fixed assets used as collateral for loans as of 31 March 2025 is VND 45.247.000.000 (31 December 2024: VND 45.247.000.000).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.12 Trade payables

	Closing Balance (VND)		Opening Balance (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Current	95,029,553,400	95,029,553,400	128,364,733,407	128,364,733,407
IDcast Vietnam Pressure Casting Joint Stock Company	7,774,533,510	7,774,533,510	3,674,735,474	3,674,735,474
Vietnam Clean Agricultural Products Investment Co., Ltd	39,617,690,600	39,617,690,600	39,640,916,400	39,640,916,400
Dak Lak An Loc Phat XNK Investment JSC	2,757,396,005	2,757,396,005	15,467,396,005	15,467,396,005
Cuong Tin Loc Company Limited	24,041,981,356	24,041,981,356	24,041,981,356	24,041,981,356
SGG Architecture Construction Corporation	7,980,805,194	7,980,805,194	21,677,871,194	21,677,871,194
M.A.P Global JSC	3,089,489,727	3,089,489,727	4,673,410,673	4,673,410,673
P.N.G Joint Stock Company	910,239,713	910,239,713	910,239,713	910,239,713
Tran Phat Steel Co., Ltd	-	-	11,100,220,516	11,100,220,516
Others	8,857,417,295	8,857,417,295	7,177,962,076	7,177,962,076
Non - current	-	-	-	-
Total	95,029,553,400	95,029,553,400	128,364,733,407	128,364,733,407

5.13 Current customer advances

	Closing Balance (VND)		Opening Balance (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Dac Loc Company Limited	1,772,112,915	1,772,112,915	-	-
Industrial Mechanics and Automation Co., Ltd	6,279,311,564	6,279,311,564	-	-
PCL Seafood Import Export Services Trading Co., LTD	1,253,561,500	1,253,561,500	1,253,561,500	1,253,561,500
Total	9,304,985,979	9,304,985,979	1,253,561,500	1,253,561,500

5.14 Taxes and payables to the State

a. Taxes and payables to the State

	Opening Balance (VND)	Payable in the year	Paid in the year	Closing Balance (VND)
Value added tax	566,778,214	-	181,870,001	384,908,213
Corporate income tax	1,542,893,653	231,929,377	-	1,774,823,030
Personal income tax	69,303,780	26,430,562	-	95,734,342
Business-license tax	(3,000,000)	-	-	(3,000,000)
Fee, charges and others	-	-	-	-
Total	2,178,975,647	258,359,939	181,870,001	2,255,465,585

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.14 Taxes and payables to the State (Continued)

b. Taxes and receivables to the State

	Closing Balance VND	Opening Balance VND
Business-license tax overpaid	3,000,000	3,000,000
Total	3,000,000	3,000,000

5.15 Current accrued expenses

	Closing Balance VND	Opening Balance VND
Bank loan interest	-	149,056,026
Electricity and water costs in December	-	106,546,592
Others	-	4,933,750
Total	-	260,536,368

5.16 Other payables

	Closing Balance VND	Opening Balance VND
Current	111,811,049	164,667,776
Social Insurance	60,493,578	1,513,578
Health Insurance	10,899,250	256,750
Unemployment Insurance	4,738,712	118,712
Current deposit	35,000,000	15,000,000
Other payables	679,509	147,778,736
<i>Others</i>	<i>679,509</i>	<i>147,778,736</i>
Non - current	210,000,000	210,000,000
Non - current deposit	210,000,000	210,000,000
Total	321,811,049	374,667,776

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

	Closing Balance (VND)		During the year (VND)		Opening Balance (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
5.18 Loans and finance leases						
a. Loans						
Current loan	51,959,783,867	51,959,783,867	39,533,783,867	23,000,000,000	35,426,000,000	35,426,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (i)	20,000,000,000	20,000,000,000	20,000,000,000	20,000,000,000	20,000,000,000	20,000,000,000
+ Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch (ii)	15,426,000,000	15,426,000,000	3,000,000,000	3,000,000,000	15,426,000,000	15,426,000,000
+ Ho Chi Minh City Development Joint Stock Commercial Bank - Hang Xanh Branch (iii)	16,533,783,867	16,533,783,867	16,533,783,867	-	-	-
Non-current loan due to date	1,410,000,000	1,410,000,000	-	470,000,000	1,880,000,000	1,880,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iv)	1,410,000,000	1,410,000,000	-	470,000,000	1,880,000,000	1,880,000,000
Total current loan	53,369,783,867	53,369,783,867	39,533,783,867	23,470,000,000	37,306,000,000	37,306,000,000
Non-current loan	53,150,000,000	53,150,000,000	27,200,000,000	-	25,950,000,000	25,950,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iv)	25,950,000,000	25,950,000,000	-	-	25,950,000,000	25,950,000,000
+ Shinhan Bank Vietnam Limited - Phu My Hung Branch (v)	1,200,000,000	1,200,000,000	1,200,000,000	-	-	-
+ Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch (vi)	26,000,000,000	26,000,000,000	26,000,000,000	-	-	-
Total	106,519,783,867	106,519,783,867	66,733,783,867	23,470,000,000	63,256,000,000	63,256,000,000
b. Current loan details						
(i) Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch						

Loan under Credit Limit Contract No. 8800-460573726 dated 12 July 2024, limit of VND 20,000,000,000, loan term of 12 months from 12 July 2024. The loan is disbursed according to each agreement with a loan term of 12 months from the date of disbursement, interest rate of 5.5%/year. The Company utilizes the loan to supplement its working capital for business operations. The collateral is the Land Use Rights and assets on the land at plot No. 39, map No. 27, Hoang Lien Street, Kim Tan Ward, Lao Cai City, with a total area of 216.82 m² owned by the Company (details in Notes No. 5.10 and 5.11)

BIG INVEST GROUP JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st , 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.18 Loans and finance leases (Continued)

b. Current loan details (Continued)

(ii) *Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch*

Loan under the Framework Agreement on Credit Granting No. CLC-14321/7961974/TTK dated 13 March 2024; Credit Contract No. CLC-14321-01 dated 13 March 2024, credit limit of VND 3,000,000,000; Credit Contract No. CLC-20120-01 dated 13 June 2024, credit limit of VND 30,000,000,000; loan term of 12 months from 13 June 2024. The loan is disbursed according to each agreement with a loan term of 06 months from the date of disbursement, interest rate of 7.5% - 12%/year. The loan is utilized to supplement working capital for business operations and is secured by third-party assets.

(iii) *Ho Chi Minh City Development Joint Stock Commercial Bank - Hang Xanh Branch*

Loan under Credit Contract No. 1175/23MN/HDTD dated 16 May 2023 and Credit Contract Appendix No. 11175/23MN/HDTD/PL07 dated 5 March 2024, credit limit is VND 60,000,000,000, term of 36 months from 16 May 2023. Loan term of each contract is 06 months from the disbursement date, interest rate of 11-12%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by third parties assets and Land Use Rights and assets on land at 09 plots located in Ap Suoi Cao A, Phuoc Dong Commune, Go Dau District, Tay Ninh Province. (details in Note No. 5.09).

c. Non - current loan details

(iv) *Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch*

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. Collateral is Land Use Rights and assets on land at plot 34, map No. 27 Hoang Lien Street, Kim Tan Ward, Lao Cai City, with a total area of 525.5m² of the Company (Details in Note No. 5.10 and 5.11)

(v) *Shinhan Bank Vietnam Limited - Phu My Hung Branch*

Loan under Credit Contract SHBV/SSG/2025-HD7D-070 date 25 February 2025, limit of VND 1,200,000,000, loan term of 96 months from 03 March 2025. Loan interest rate is 7,9%/year from 03 March 2025 to 03 March 2028, from 04 March 2028 loan interest is adjusted every 3 months. The Company utilizes the loan to buy car for business operations. Collateral is this car, vehicle registration certificate No. 50079280, vehicle license plate number 51L-619.60, vehicle Identification No. RLLVZCEA1SH708383, engine No. VFBALB251060100/VFBALAZ2510800.

(vi) *Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch*

Loan under the framework agreement on Credit Granting No. CLC-38542-01/KU/first time date 24 March 2025, credit Contract No. CLC-38542-01 date 24 March 2025, credit limit of VND 26,000,000,000, loan term of 180 months from 25 March 2025, interest rate is 11,5%/year from 25 March 2025 to 24 March 2026, from 25 March 2026 loan interest is adjusted every 12 months. The Company utilizes the loan to buy land use rights and assets on the land at plot No 4B, map No 59, 31-33 Tran Quang Khai Street, Ninh Kieu District, Can Tho City. The loan is secured by is this asset, the purchase contract was notarized on 20 March 2025;

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)

5.19 Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Total
Beginning balance of previous year	50,000,000,000	9,892,935,124	59,892,935,124
Profit from previous year		9,804,473,699	9,804,473,699
Capital increase	93,350,000,000	-	93,350,000,000
Dividend to shareholders	-	(7,496,890,000)	(7,496,890,000)
Transfer profits into capital	7,496,890,000	-	7,496,890,000
Ending balance of previous year/ Beginning balance of current year	150,846,890,000	12,200,518,823	163,047,408,823
Capital increase in this year			-
Profit for this year		927,717,506	927,717,506
Transfer profits into capital		-	-
Dividend to shareholders	-	-	-
Ending balance	150,846,890,000	13,128,236,329	163,975,126,329

b. Detail of owner's equity

	31/03/2025	01/01/2025
	VND	VND
Mr. Vo Phi Nhat Huy	25,000,530,000	26,726,530,000
Mr. Tran Sinh Vuong	26,067,870,000	26,030,000,000
Ms. Pham Thi Quynh Tram	23,070,090,000	23,070,090,000
Mr. Nguyen Quoc Truong	12,500,000,000	12,500,000,000
Others	64,208,400,000	62,520,270,000
Total	150,846,890,000	150,846,890,000

c. Capital transactions with owners and distribution of dividends, profits:

	31/03/2025	Fiscal year ended 31/12/2024
	VND	VND
Contributed capital		
+ Beginning balance	150,846,890,000	50,000,000,000
+ Increase	-	100,846,890,000
+ Decrease	-	-
+ Ending balance	150,846,890,000	150,846,890,000
Dividends, distributed profits	-	7,496,890,000

d. Shares

	31/03/2025	01/01/2025
	Shares	Shares
issuance	15,084,689	15,084,689
Number of shares sold to the public	15,084,689	15,084,689
Common shares	15,084,689	15,084,689
Number of shares outstanding	15,084,689	15,084,689
Common shares	15,084,689	15,084,689
Par value of outstanding shares (VND/share):		10,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
			VND	VND
Revenue from sales of merchandise, finished goods	68,967,786,225	60,114,747,043	68,967,786,225	60,114,747,043
Revenue from rendering of services	2,870,559,446	611,465,378	2,870,559,446	611,465,378
Revenue from real estate business	62,400,000	62,400,000	62,400,000	62,400,000
<i>In which: Revenue from leasing investment real estate</i>	<i>62,400,000</i>	<i>62,400,000</i>	<i>62,400,000</i>	<i>62,400,000</i>
Total	71,900,745,671	60,788,612,421	71,900,745,671	60,788,612,421

6.2 Revenue deductions

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
			VND	VND
Returned goods	-	-	-	-
Tổng	-	-	-	-

6.3 Cost of goods sold

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
			VND	VND
Cost of merchandise, finished goods	66,077,241,308	59,312,763,203	66,077,241,308	59,312,763,203
Cost of services rendered	1,814,521,019	1,702,454,011	1,814,521,019	1,702,454,011
Cost of real estate business	94,070,883	94,070,883	94,070,883	94,070,883
<i>In which: Cost of leasing investment real estate</i>	<i>94,070,883</i>	<i>94,070,883</i>	<i>94,070,883</i>	<i>94,070,883</i>
Provision for depreciation of investment real estate	-	-	-	-
Total	67,985,833,210	61,109,288,097	67,985,833,210	61,109,288,097

BIG INVEST GROUP JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)**For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025****6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)****6.4 Finance income**

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
Deposits and loan receivable interest	612,144	4,527,600	612,144	4,527,600
Total	612,144	4,527,600	612,144	4,527,600

6.5 Finance expense

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
Loan interest	1,219,877,518	1,361,506,157	1,219,877,518	1,361,506,157
Total	1,219,877,518	1,361,506,157	1,219,877,518	1,361,506,157

6.6 Selling expenses and general and administrative expenses

	Quarter 1/2025	Quarter 1/2024	Accumulated of the	Accumulated of the
	VND	VND	Y2025	Y2024
Selling expenses	300,100,749	395,065,740	300,100,749	395,065,740
Employee expenses	225,605,000	240,141,971	225,605,000	240,141,971
Expenses of office equipments	3,316,595	51,506,581	3,316,595	51,506,581
Outsourcing service expenses	63,290,413	82,578,940	63,290,413	82,578,940
Other cash expenses	7,888,741	20,838,248	7,888,741	20,838,248
General and administrative expenses	1,235,801,535	890,238,555	1,235,801,535	890,238,555
Employee expenses	795,244,861	782,979,590	795,244,861	782,979,590
Expenses of management equipments	18,873,361	33,320,541	18,873,361	33,320,541
Taxes, charges and fees	3,000,000	5,000,000	3,000,000	5,000,000
Other cash expenses	418,683,313	68,938,424	418,683,313	68,938,424
Total	1,535,902,284	1,285,304,295	1,535,902,284	1,285,304,295

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)**6.7 Other incomes and expenses**

	Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
	VND	VND	VND	VND	VND	VND	VND	VND
Other incomes	-	-	-	-	-	-	-	-
Other expenses	97,920	352,958,209	97,920	97,920	97,920	352,958,209	97,920	352,958,209
Late payment in tax, social insurance interest	97,920	352,958,209	97,920	97,920	97,920	352,958,209	97,920	352,958,209
Other Income/Other Expenses (Net)	(97,920)	(352,958,209)	(97,920)	(97,920)	(97,920)	(352,958,209)	(97,920)	(352,958,209)

6.8 Production and business expenses by factor

	Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
	VND	VND	VND	VND	VND	VND	VND	VND
Raw materials	22,189,956	84,827,122	22,189,956	84,827,122	22,189,956	84,827,122	22,189,956	84,827,122
Labor	1,020,849,861	1,023,121,561	1,020,849,861	1,023,121,561	1,020,849,861	1,023,121,561	1,020,849,861	1,023,121,561
Fixed asset depreciation	529,690,417	656,821,719	529,690,417	656,821,719	529,690,417	656,821,719	529,690,417	656,821,719
Outsourcing service expenses	1,442,191,898	771,703,094	1,442,191,898	771,703,094	1,442,191,898	771,703,094	1,442,191,898	771,703,094
Other cash expenses	429,572,054	545,355,693	429,572,054	545,355,693	429,572,054	545,355,693	429,572,054	545,355,693
Total	3,444,494,186	3,081,829,189	3,444,494,186	3,081,829,189	3,444,494,186	3,081,829,189	3,444,494,186	3,081,829,189

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)

6.9 Current corporate income tax (CIT)

	Quarter 1/2025 VND	Quarter 1/2024 VND
Net profit (loss) before tax	1,159,646,883	(3,315,916,737)
Adjustments for increase/decrease according to accounting	-	7,402,500
<i>Invalid expenses</i>	-	7,402,500
Tax late payment penalties and tax arrears	-	-
Insurance late payment interest	-	-
Other non-deductible expenses	-	7,402,500
<u>Adjustments for decrease</u>	-	-
Expenses transferred from previous year's tax settlement	-	-
Adjusted net profit before loss carry forward and tax	1,159,646,883	(3,308,514,237)
Loss carried forward	-	-
Income subject to corporate income tax	1,159,646,883	-
CIT tax rate	20%	20%
Current CIT expense	231,929,377	-
Adjustment of under/lower CIT of the previous year	-	-
Current CIT expense	231,929,377	-

6.10 Earnings per share

	Quarter 1/2025 VND	Quarter 1/2024 VND
Accounting profit after corporate income tax (VND)	927,717,506	(3,315,916,737)
Profits/ losses distributed to common share holders (VND)	927,717,506	(3,315,916,737)
Average outstanding common shares during the period (shares)	15,084,689	5,000,000
Earnings per share (VND/share)	62	(663)

6.11 Diluted earnings per share

The Company uses the following information to calculate diluted earnings per share:

	Quarter 1/2025 VND	Quarter 1/2024 VND
Accounting profit after corporate income tax	927,717,506	(3,315,916,737)
Profits distributed to common share holders	927,717,506	(3,315,916,737)
Average outstanding common shares during the period (shares)	15,084,689	5,000,000
Common shares expected to be issued	-	-
Diluted earnings per share	62	(663)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

7 OTHER INFORMATION

7.1 Related parties

a. Remuneration of the Board of Directors, Supervisors and Managements

Remuneration of the Board of Directors, Supervisors, Managements and Chief Accountant of the Company during the quarter, details are as follows:

	Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
	VND	VND	VND	VND	VND	VND	VND	VND
Salary and allowances	514,038,761	612,947,362	514,038,761	612,947,362	514,038,761	612,947,362	514,038,761	612,947,362
Total	514,038,761	612,947,362	514,038,761	612,947,362	514,038,761	612,947,362	514,038,761	612,947,362

Name	Position	Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
		VND	VND	VND	VND	VND	VND	VND	VND
Board of Directors									
Mr. Vo Phi Nhat Huy	Chairman	197,214,999	223,209,999	197,214,999	223,209,999	197,214,999	223,209,999	197,214,999	223,209,999
Mr. Kieu Van Khoa	Member	97,215,000	111,210,000	97,215,000	111,210,000	97,215,000	111,210,000	97,215,000	111,210,000
Board of Supervisors									
Mr. Tan Loc Louis	Head of Supervisory Board	131,673,331	149,025,157	131,673,331	149,025,157	131,673,331	149,025,157	131,673,331	149,025,157
Mr. Tricu Hieu Khanh	Member	66,666,666	73,333,333	66,666,666	73,333,333	66,666,666	73,333,333	66,666,666	73,333,333
Mrs. Trinh Thi Thanh Phuong	Member	16,666,665	17,666,666	16,666,665	17,666,666	16,666,665	17,666,666	16,666,665	17,666,666
Board of Supervisors, and other key management personnel									
Mrs. Tran Thi Mua Thao	General Director and Member of the BO	185,150,431	240,712,206	185,150,431	240,712,206	185,150,431	240,712,206	185,150,431	240,712,206
Mrs. Nguyen Thi Hao	Deputy General Director	91,596,831	113,342,206	91,596,831	113,342,206	91,596,831	113,342,206	91,596,831	113,342,206
Mr. Le Van Hung	Chief Accountant	48,553,600	63,603,684	48,553,600	63,603,684	48,553,600	63,603,684	48,553,600	63,603,684
Transactions with related parties									
Related parties		Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
		VND	VND	VND	VND	VND	VND	VND	VND

Tên ứng	Relationship	Transaction	Quarter 1/2025		Quarter 1/2024		Accumulated of the Y2025		Accumulated of the Y2024	
			VND	VND	VND	VND	VND	VND	VND	VND
Mr. Vo Phi Nhat Huy	Chairman	Advance	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	
		Refund	20,000,000	170,000,000	170,000,000	20,000,000	20,000,000	170,000,000	170,000,000	
Mrs. Tran Thi Mua Thao	General Director	Advance	200,000,000	2,240,000,000	2,240,000,000	200,000,000	200,000,000	2,240,000,000	2,240,000,000	
	and Member of	Refund	106,190,000	2,180,000,000	2,180,000,000	106,190,000	106,190,000	2,180,000,000	2,180,000,000	
Mrs. Nguyen Thi Hao	Deputy General Director	Advance	100,000,000	6,060,000,000	6,060,000,000	100,000,000	100,000,000	6,060,000,000	6,060,000,000	
		Refund	-	4,009,200,000	4,009,200,000	-	-	4,009,200,000	4,009,200,000	
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory	Advance	93,403,000	220,000,000	220,000,000	93,403,000	93,403,000	220,000,000	220,000,000	
	Chief Accountant	Refund	22,000,000	178,100,000	178,100,000	22,000,000	22,000,000	178,100,000	178,100,000	
Mr. Le Van Hung	Chief Accountant	Advance	100,000,000	234,000,000	234,000,000	100,000,000	100,000,000	234,000,000	234,000,000	
		Refund	-	200,000,000	200,000,000	-	-	200,000,000	200,000,000	
Mr. Vo The Hanh	Husband of General Director	Advance	-	142,083,000	142,083,000	-	-	142,083,000	142,083,000	
		Refund	-	-	-	-	-	-	-	

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For Quarter 01/2025 from January 1st, 2025 to March 31st, 2025

7.2 Segment report

Segment results report for quarter 1/2025 as at 31 March 2025

Items	Trading	Real Estate Services and Rentals	Total
Net revenues from sales of goods and rendering of services			
- External sales revenue	68,967,786,225	2,932,959,446	71,900,745,671
Total	68,967,786,225	2,932,959,446	71,900,745,671
Business expense			
- Cost of goods sold and services rendered	67,550,491,403	1,971,244,091	69,521,735,494
- Selling expenses	66,077,241,308	1,908,591,902	67,985,833,210
- Administrative expenses	287,859,105	12,241,644	300,100,749
	1,185,390,990	50,410,545	1,235,801,535
Business results	1,417,294,822	961,715,355	2,379,010,177
- Income from financial activities			(1,219,265,374)
- Other profits			(97,920)
- Profit/(loss) before tax	1,417,294,822	961,715,355	1,159,646,883
Assets			
Cash and cash equivalents	17,673,185,395	751,578,945	18,424,764,340
Current receivables	234,526,753,115	9,973,604,976	244,500,358,091
Inventories	14,707,200,223	-	14,707,200,223
Other Current Assets	158,830,253	6,754,497	165,584,750
Others non - current receivables	613,893,260	26,106,740	640,000,000
Fixed Assets	74,687,334,277	3,176,191,880	77,863,526,157
Investment Property	19,811,986,561	842,534,701	20,654,521,262
Other non- current Assets	704,076,468	29,941,917	734,018,385
Long-term construction in progress		12,300,000	12,300,000
Total	362,883,259,553	14,819,013,655	377,702,273,208
Liabilities			
Current debt	153,825,485,400	6,541,661,479	160,367,146,879
Non-current debt	51,183,350,585	2,176,649,415	53,360,000,000
Total liabilities	205,008,835,985	8,718,310,894	213,727,146,879

7.3 Comparative figures

Comparative information on the financial statements is the consolidated financial statements for the fiscal year ended 31 December 2024 which have been audited by CPA VIETNAM Auditing Company Limited - Northern Branch.

Prepared



Le Van Hung

Chief Accountant



Le Van Hung

