

**VIETNAM CONTAINER  
SHIPPING JOINT STOCK  
CORPORATION**

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

*Hai Phong, January 24, 2025*

No: *15* /2025/VSC

**To:** - **STATE SECURITIES COMMISSION OF VIETNAM**  
- **HO CHI MINH STOCK EXCHANGE**

Pursuant to the information disclosure regulations applicable to listed organizations on the stock market, **Vietnam Container Shipping Joint Stock Corporation** (stock code: **VSC**) hereby provides an explanation regarding the change of 10% or more in profit after corporate income tax (CIT) in the **Separate Financial Statements** for **Q4/2024** compared to the same period last year, as follows:

*Unit: VND*

No	Indicator	In the year of 2024	In the year of 2023	Increase in Difference	Growth Rate (%)
1	Profit After Corporate Income Tax	24,342,886,302	(63,857,799,772)	88,200,686,074	138.12%

**Main reasons:**

In Q4/2024, the Company recorded significant financial income, primarily from receiving 94.5 billion VND in dividends from its subsidiary (VIP Greenport Joint Stock Company) and from investment activities.

However, the Company also recorded increases in the following expenses:

Interest expenses: Increased due to higher loan balances from financial institutions to support the Company's investment activities.

Administrative expenses: Increased due to costs incurred for office leasing, digital transformation consulting, and corporate restructuring.

As a result, the Company's profit after corporate income tax for Q4/2024 increased by VND 88,200,686,074 equivalent to a growth rate of 138.12% compared to the same period in 2023.

Sincerely,

**Recipients:**

- As above;
- Filing: FIN Department.

**GENERAL DIRECTOR**



**TỔNG GIÁM ĐỐC**  
*Tạ Công Thông*

**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

No. 11 Vo Thi Sau Street, Gia Vien Ward, Ngo Quyen District, Hai Phong, Vietnam

=====\*

**SEPARATE  
FINANCIAL STATEMENTS  
FOR THE 4th QUARTER OF 2024**

Hai Phong, January 20245

**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

**Form B 01 - DN**

*No. 11 Vo Thi Sau Street, Gia Vien Ward,  
Ngo Quyen District, Hai Phong, Vietnam*

*(Issued under Circular No. 200/2014/TT-BTC dated December  
22, 2024 by the Ministry of Finance)*

**SEPARATE BALANCE SHEET**

*As at 31/12/2024*

*Unit: VND*

ASSETS	Code	Note	As at 31 December	
			2024	2023
1	2	3	4	5
<b>A - CURRENT ASSETS</b> <b>(100=110+1120+130+140+150)</b>	<b>100</b>		<b>575.567.640.137</b>	<b>289.470.673.455</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>24.687.957.151</b>	<b>11.240.125.866</b>
1. Cash	111		23.787.957.151	10.340.125.866
2. Cash equivalents	112		900.000.000	900.000.000
<b>II. Short-term investments</b>	<b>120</b>		<b>406.540.895.913</b>	<b>1.000.000.000</b>
1. Trading securities	121		431.605.771.080	-
2. Provision for diminution in value of trading securities (*)	122		(26.064.875.167)	-
3. Investments held to maturity	123		1.000.000.000	1.000.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>131.855.073.109</b>	<b>259.940.409.291</b>
1. Short-term trade accounts receivable	131		9.460.178.040	8.362.939.881
2. Short-term prepayments to suppliers	132		1.488.972.671	403.363.871
3. Short-term inter company receivables	133		-	-
4. Contruction contract-in-progress receivables	134		-	-
5. Short-term lendings	135		44.666.666.668	3.789.473.684
6. Other short-term receivables	136		76.557.584.251	247.702.960.376
7. Provision for doubtful debts - short term (*)	137		(318.328.521)	(318.328.521)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>26.344.809</b>	<b>24.423.533</b>
1. Inventories	141		26.344.809	24.423.533
2. Provision for decline in value of inventories (*)	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>12.457.369.155</b>	<b>17.265.714.765</b>
1. Short-term prepaid expenses	151		59.296.179	5.130.548.166
2. Value added tax ("VAT") to be reclaimed	152		10.892.687.241	10.903.551.357
3. Tax and other receivables from the State	153		1.505.385.735	1.231.615.242
4. Government bonds under repurchase agreements	154		-	-
5. Other current assets	155		-	-
<b>B - LONG-TERM ASSETS</b> <b>(200=210+220+230+240+250+260)</b>	<b>200</b>		<b>5.304.158.021.615</b>	<b>2.891.543.181.653</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>-</b>	<b>9.473.684.211</b>
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Long-term loan receivables	215		-	9.473.684.211
6. Other long-term receivables	216		-	-
7. Provision for long-term doubt debts (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>29.125.985.207</b>	<b>32.360.613.029</b>
1. Tangible fixed assets	221		23.708.132.206	26.942.760.028



1	2	3	4	5
- Historical cost	222		75.265.694.000	74.881.245.818
- Accumulated depreciation (*)	223		(51.557.561.794)	(47.938.485.790)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		5.417.853.001	5.417.853.001
- Historical cost	228		6.099.124.701	6.099.124.701
- Accumulated depreciation (*)	229		(681.271.700)	(681.271.700)
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		-	-
1. Long-term work in progress	241		-	-
2. Construction in progress	242		-	-
<b>V. Long-term investments</b>	<b>250</b>		<b>5.259.424.463.830</b>	<b>2.838.197.237.025</b>
1. Investments in subsidiaries	251		4.623.516.422.609	1.445.075.000.000
2. Investments in associates	252		774.032.724.450	1.494.733.359.682
3. Investments in other entities	253		155.000.000	155.000.000
4. Provision for long-term investments (*)	254		(138.279.683.229)	(101.766.122.657)
5. Investments held to maturity	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>15.607.572.578</b>	<b>11.511.647.388</b>
1. Long-term prepaid expenses	261		9.607.572.578	11.511.647.388
2. Deferred income tax assets	262		-	-
3. Other long-term assets	268		6.000.000.000	-
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>5.879.725.661.752</b>	<b>3.181.013.855.108</b>

RESOURCES	Code	Note	As at 31 December	
			2024	2023
1	2	3	4	5
<b>C - LIABILITIES (300=310+330)</b>	<b>300</b>		<b>2.027.435.980.174</b>	<b>913.145.453.633</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>377.939.427.737</b>	<b>152.478.012.298</b>
1. Short-term trade accounts payable	311		3.088.620.156	5.242.957.082
2. Short-term advances from customers	312		1.089.335.134	1.089.335.134
3. Tax and other payables to the State	313		214.242.000	347.980.939
4. Payables to employees	314		1.701.896.743	1.239.289.200
5. Short-term accrued expenses	315		40.848.112.220	10.965.675.795
6. Short-term intercompany payables	316		-	-
7. Payables based on stages of construction contract schedule	317		-	-
8. Short-term unrealized revenue	318		-	-
9. Other short-term payables	319		110.785.417.543	15.376.898.069
10. Short-term borrowings and finance lease liabilities	320		214.530.280.583	112.685.573.439
11. Provision for short-term payables	321		-	-
12. Bonus, welfare fund	322		5.681.523.358	5.530.302.640
13. Price stabilization fund	323		-	-
14. Government bond purchased for resale	324		-	-
15. Provision for severance allowances	325		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>1.649.496.552.437</b>	<b>760.667.441.335</b>
1. Long-term trade accounts payable	331		-	-
2. Long-term advances from customers	332		-	-

1	2	3	4	5
3. Long-term accrued expenses	333		-	8.502.467.705
4. Inter company payables for operating capital received	334		-	-
5. Long-term intercompany payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		30.000.000	30.000.000
8. Long-term borrowings and finance lease liabilities	338		1.647.591.677.437	749.613.698.630
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Provision for long-term liabilities	342		1.874.875.000	2.521.275.000
13. Science and technology development fund	343		-	-
<b>D - OWNERS' EQUITY</b>	<b>400</b>		<b>3.852.289.681.578</b>	<b>2.267.868.401.475</b>
<b>I. Capital and reserves</b>	<b>410</b>		<b>3.852.289.681.578</b>	<b>2.267.868.401.475</b>
1. Owners' capital	411		2.867.968.190.000	1.333.956.420.000
- Ordinary shares with voting rights	411a		2.867.968.190.000	1.333.956.420.000
- Preference shares	411b			
2. Share premium	412		39.403.521.246	39.403.521.246
3. Conversion option on convertible bonds	413		-	-
4. Owners' other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Investment and development fund	418		646.734.369.757	646.734.369.757
9. Enterprise reorganization assistance fund	419		-	-
10. Other funds	420		-	-
11. Undistributed earnings	421		298.183.600.575	247.774.090.472
- Undistributed post-tax profits of previous years	421a		38.332.228.520	92.419.645.709
- Post-tax profits of current year	421b		259.851.372.055	155.354.444.763
12. Construction investment fund	422		-	-
<b>II. Other funds</b>	<b>430</b>		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>5.879.725.661.752</b>	<b>3.181.013.855.108</b>

Hai Phong, date 24 month 01 year 2025

Preparer



Doan Thi Phuong Thao

Chief Accountant



Pham Thanh Tuan

General Director



Ta Cong Thong



**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

*No. 11 Vo Thi Sau Street, Gia Vien Ward,  
Ngo Quyen District, Hai Phong, Vietnam*

**Form B 02a - DN**

*(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2024 by  
the Ministry of Finance)*

**SEPARATE INCOME STATEMENT**

**4th Quarter of 2024**

*Unit: VND*

Items	Code	Note	Quarter 4 of 2024	Quarter 4 of 2023	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01		12.042.126.393	13.774.473.358	45.380.031.173	87.487.580.224
2. Less deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		12.042.126.393	13.774.473.358	45.380.031.173	87.487.580.224
4. Cost of goods sold and services rendered	11		4.434.650.438	8.459.983.592	19.886.521.874	66.269.577.813
<b>5. Gross profit from sales of goods and rendering of services</b> (20=10-11)	<b>20</b>		<b>7.607.475.955</b>	<b>5.314.489.766</b>	<b>25.493.509.299</b>	<b>21.218.002.411</b>
6. Financial income	21		116.695.661.583	434.433.074	510.094.076.629	328.115.218.710
7. Financial expenses	22		82.762.701.357	58.971.311.915	200.474.729.417	148.966.296.007
- Including: Interest expense	23		38.250.754.711	23.567.368.786	117.715.348.977	66.539.301.089
8. Selling expenses	25		29.076.364	-	522.225.442	-
9. General and administration expenses	26		17.167.673.113	13.148.533.418	68.311.919.976	45.419.806.086
<b>10. Net operating profit</b> {30= 20+ (21-22)-(24+25)}	<b>30</b>		<b>24.343.686.704</b>	<b>(66.370.922.493)</b>	<b>266.278.711.093</b>	<b>154.947.119.028</b>
11. Other income	31		-	2.516.183.061	1.085.901.796	1.388.506.358
12. Other expenses	32		-	-	7.510.751.332	974.175.625
13. Net other expenses (40=31-32)	40		-	2.516.183.061	(6.424.849.536)	414.330.733
<b>14. Net accounting profit before tax</b> <b>(50=30+40)</b>	<b>50</b>		<b>24.343.686.704</b>	<b>(63.854.739.432)</b>	<b>259.853.861.557</b>	<b>155.361.449.761</b>
15. Corporate income tax - current	51		800.402	3.060.340	2.489.502	7.004.998
16. Corporate income tax - deferred	52		-	-	-	-
<b>17. Net profit after tax</b> (60=50-51-52)	<b>60</b>		<b>24.342.886.302</b>	<b>(63.857.799.772)</b>	<b>259.851.372.055</b>	<b>155.354.444.763</b>
18. Basics earnings per share	70					
19. Diluted earnings per share	71					

*Hai Phong, date 24 month 01 year 2025*

**Preparer**

**Doan Thi Phuong Thao**

**Chief Accountant**

**Pham Thanh Tuan**

**General Director**



**La Cong Thong**

**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

*No. 11 Vo Thi Sau Street, Gia Vien Ward,  
Ngo Quyen District, Hai Phong, Vietnam*

**Form B 03a - DN**

*(Issued under Circular No. 200/2014/TT-BTC dated December  
22, 2024 by the Ministry of Finance)*

**SEPARATE CASH FLOW STATEMENT**

**(Indirect method)**

**4th Quarter of 2024**

*Unit: VND*

Items	Code	Note	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
1	2	3	4	5
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<i>1. Accounting profit before tax</i>	<i>01</i>		<i>259.853.861.557</i>	<i>155.361.449.761</i>
<i>2. Adjustments for:</i>				
- Depreciation and amortisation	02		3.619.076.004	3.692.241.970
- Provisions	03		61.932.035.739	83.600.679.052
- Unrealised foreign exchange losses	04		(41.181.539)	287.783.230
- Profits from investing activities	05		(460.565.262.355)	(327.261.439.974)
- Interest expense	06		117.737.323.075	66.539.301.089
- Other adjustment	07		-	-
<i>3. Operating loss before changes in working capital</i>	<i>08</i>		<i>(17.464.147.519)</i>	<i>(17.779.984.872)</i>
- Increase/Decrease in receivables	09		(4.221.633.430.144)	25.516.810.942
- Increase/Decrease in inventories	10		(1.921.276)	1.159.906.901
- Increase/Decrease in payables	11		92.860.487.500	1.211.162.234
- Increase/Decrease in prepaid expenses	12		6.975.326.797	(15.586.830.182)
- Increase/Decrease in trading securities	13		(796.713.259.530)	-
- Interest paid	14		(81.608.087.888)	(2.450.000.000)
- CIT paid	15		-	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(9.235.291.234)	(6.931.537.606)
<i>Net cash outflows from operating activities</i>	<i>20</i>		<i>(5.026.820.323.294)</i>	<i>(14.860.472.583)</i>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchases of fixed assets and other long-term assets	21		(384.448.182)	454.545.455
2. Proceeds from disposals of fixed assets	22		-	-
3. Loans granted, purchases of debt instruments of other entities	23		(68.000.000.000)	-
4. Proceeds from sales of debt instruments of other entities	24		36.596.491.227	55.710.526.312
5. Investments in other entities	25		2.646.107.488.450	(966.000.000.000)
6. Proceeds from divestment of investments in other entities	26		(373.736.538.679)	50.000.000.000
7. Dividends and interest received	27		460.505.419.637	238.638.914.782
<i>Net cash outflows from investing activities</i>	<i>30</i>		<i>2.701.088.412.453</i>	<i>(621.196.013.451)</i>



Items	Code	Note	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
1	2	3	4	5
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from issuance of shares and capital contribution	31		1.333.956.420.000	-
2. Payments for share returns and repurchases	32		-	-
3. Proceeds from borrowings	33		2.844.787.246.614	850.000.000.000
4. Repayments of borrowings	34		(1.839.605.106.027)	(211.800.000.000)
5. Finance lease principal repayments	35		-	-
6. Dividends paid, profits distributed to owners	36		-	-
<i>Net cash inflows from financing activities</i>	<b>40</b>		<b>2.339.138.560.587</b>	<b>638.200.000.000</b>
<b>Net increase/(decrease) in cash and cash equivalents of period (50=20+30+40)</b>	<b>50</b>		<b>13.406.649.746</b>	<b>2.143.513.966</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>60</b>		<b>11.240.125.866</b>	<b>9.384.395.130</b>
Effect of foreign exchange differences	61		41.181.539	(287.783.230)
<b>Cash and cash equivalents at end of period (70=50+60+61)</b>	<b>70</b>		<b>24.687.957.151</b>	<b>11.240.125.866</b>

Hai Phong, date 24 month 01 year 2025

Preparer



Doan Thi Phuong Thao

Chief Accountant



Pham Thanh Tuan

General Director



Ta Cong Thong



**VIETNAM CONTAINER SHIPPING  
JOINT STOCK CORPORATION**

*No. 11 Vo Thi Sau Street, Gia Vien Ward,  
Ngo Quyen District, Hai Phong, Vietnam*

**Form No. B 09 - DN**

*(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2024 by the  
Ministry of Finance)*

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

**4th Quarter of 2024**

**I. COPORATE OPERATIONS OVERVIEW:**

**1. Capital Ownership Structure**

Vietnam Container Shipping Joint Stock Corporation ("The Company") is a company operating under Law on Enterprise of the Socialist Republic of Vietnam. The Company was established through the equitization of North Container Company pursuant to Decision No.183/QĐ-TTg dated March 4, 2002 by the Prime Minister. Originally named North Container Joint Stock Corporation, the Company was renamed Vietnam Container Shipping Joint Stock Corporation in accordance with Decision No.24/2003/QĐ-HDQT dated February 12, 2003 by the Board of Directors of North Container Joint Stock Corporation.

**2. Business Areas:** Warehousing, transportation and marine services.

**3. Business Lines:**

Vietnam Container Joint Stock Corporation operates under Enterprise Registration Certificate No. 0200453688, issued by the Hai Phong City Department of Planning and Investment on April 1, 2002, and amended for the 29th time on January 11, 2025, with the following business lines:

- Warehousing and storage of goods;
- Coastal and transoceanic transportation;
- Domestic maritime transportation;
- Repair of fabricated metal products;
- Repair of machinery and equipment;
- Maintenance and repair of automobiles and other motor vehicles;
- Sale of parts and accessories for automobiles vehicles and other motor vehicles;
- Wholesale of other machinery, equipment and supplies. Wholesale of maritime machinery and equipment;
- Retail sales of motor fuel in specialised stores;
- Direct support services of maritime transportation. Details: Port management and transportation services; towage; goods transportation by barges;
- Other support services related to transportation. Details: Maritime agency services; sea freight agency services; freight forwarding; activities of customs agents; cargo transportation agency;
- Transportation of goods by road;
- Direct support services for rail and road transportation;
- Cargo handling;
- Motor vehicle rental;
- Rental of machinery, equipment and other tangible goods. Details: Leasing of boats and commercial vessels;
- Leasing of containers.

**4. The normal business cycle is:** 12 months

**5. Characteristics of the business activities during the fiscal year which have impact on the finance statements.**

**6. The Company's structure**

**- Subsidiaries:**

		Voting right
Green Star Lines One Member Co., Ltd.	Subsidiary company	100%
Green Logistics Centre One Member Co., Ltd.	Subsidiary company	100%
Viconship Ho Chi Minh One Member Co., Ltd	Subsidiary company	100%
Greenport Services One Member Co., Ltd.	Subsidiary company	100%
VIP Greenport Joint Stock Company	Subsidiary company	74,35%
Green Development and Investment Service Joint Stock Company	Subsidiary company	66,34%
Central Container Joint Stock Company	Subsidiary company	65%
Nam Hai Dinh Vu Port Company Limited	Subsidiary company	99,9998%

<b>- Associates, joint venture</b>		<b>Voting right</b>
Danang Port Logistics Joint Stock Company	Associates	30,9%
T.S. Lines Container Ha Noi Co., Ltd.	Associates	30%
VIMC Dinh Vu Port Joint Stock Company	Associates	36%
Vinaship Joint Stock Company	Associates	40,01%

**- Dependent units without legal entity status operating under dependent accounting:**

Vietnam Container Joint Stock Company - Ho Chi Minh City Branch	Branches
Vietnam Container Joint Stock Company - Viconship Port Enterprise Branch	Branches

**7. Statement on the Comparability of Financial Statement Information** (Indicate whether the information is comparable. If not, provide reasons such as changes in ownership structure, demergers, mergers, or differences in the length of the comparison periods.)

## **II. Accounting Period and Currency**

**1. Annual Accounting Period:** From January 1st to December 31st

**2. Currency:** Vietnamese Dong ("VND")

## **III. Accounting Standards and Accounting System Applied**

### **1. Applied Accounting System:**

The enterprise accounting system, issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance.

### **2. Statement on Compliance with Accounting Standards and Accounting System:**

The financial statements have been prepared and presented in accordance with the current Vietnamese Accounting Standards and Accounting System.

## **IV. Applied Accounting Policies (in case of going concern)**

1. Principles for Conversion of Financial Statements from Foreign Currency to Vietnamese Dong; impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. The types of exchange rates applied in accounting.

3. Principles for determining the actual interest rate (effective interest rate) used for discounting cash flows.

4. Principles for Recognizing Cash and Cash Equivalents:

Cash includes cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are easily convertible into a known amount of cash, are subject to insignificant risk of changes in value, and are used for meeting short-term cash commitments rather than for investment or other purposes.

5. Principles for Accounting for Financial Investments:

a) Trading securities.

b) Held-to-maturity investments.

c) Loans receivable.

d) Investments in subsidiaries, joint ventures, and associates.

d) Investments in equity instruments of other entities.

e) Accounting methods for other transactions related to financial investments.

6. Principles for Accounts Receivable:

Accounts receivable are monitored in detail by maturity, debtor, foreign currency type, and other factors based on the enterprise's management needs.

7. Principles for Recognizing Inventories:

- Recognition principle for inventories: at cost.

- Method for valuing inventories: first-in, first-out (FIFO).

- Inventory accounting method: perpetual inventory system.

- Method for provisioning inventory obsolescence: provisions are made when the net realizable value of inventory falls below its initial cost.

8. Principles for Recognizing and Depreciating Fixed Assets (FA), Leased Assets, and Investment Properties:



Recognition principle: Fixed assets are recognized at their actual cost incurred. During usage, fixed assets are reflected at their initial cost, accumulated depreciation, and carrying amount.

Depreciation method: straight-line method.

9. Principles of Accounting for Business Cooperation Contracts

10. Principles of Accounting for Deferred Corporate Income Tax

11. Principles of Accounting for Prepaid Expenses

12. Principles of Accounting for Accounts Payable

13. Principles of Recognizing Borrowings and Finance Lease Liabilities

14. Principles of Recognizing and Capitalizing Borrowing Costs

15. Principles of Recognizing Accrued Expenses

16. Principles and Methods for Recognizing Provisions

17. Principles of Recognizing Unearned Revenue

18. Principles of Recognizing Convertible Bonds

19. Principles of Recognizing Equity:

- Principles of Recognizing Capital Contributions from Owners, Surplus Equity, Convertible Bond Options, and Other Owners' Equity.

- Principles of Recognizing Asset Revaluation Gain/Loss.

- Principles of Recognizing Foreign Exchange Differences.

- Principles of Recognizing Retained Earnings.

20. Principles and Methods for Recognizing Revenue:

- Sales Revenue.

- Service Revenue: Revenue is recognized when it is reasonably certain, the company has received or will receive economic benefits from providing the service, the completed portion of the service can be reliably measured, and the costs to complete the transaction can be determined.

- Financial Revenue: Recognized when the outcome of the transaction can be reliably determined.

- Construction Contract Revenue.

- Other income.

21. Principles of Accounting for Revenue Deductions.

22. Principles of Accounting for Cost of Goods Sold.

23. Principles of Accounting for Financial Expenses.

24. Principles of Accounting for Selling and Administration Expenses.

25. Principles and Methods for Recognizing Current and Deferred Corporate Income Tax Expenses.

26. Other Accounting Principles and Methods.

## VI. Additional Information on Items Presented in the Balance Sheet

	End of Period	Unit: VND Beginning of Year
<b>1. Cash</b>		
- Cash on hand	276.435.012	202.825.130
- Bank demand deposit	23.511.522.139	10.137.300.736
- Cash in transit		
<b>Total</b>	<b>23.787.957.151</b>	<b>10.340.125.866</b>
<b>2. Financial Investments</b>	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Trading Securities</b>	<b>405.540.895.913</b>	-
- Total Value of Shares	405.540.895.913	-
+ Historical Cost	431.605.771.080	
+ Fair Value	-	
+ Provision	(26.064.875.167)	

<b>b) Investments held to maturity</b>	<b>End of Period</b>		<b>Beginning of Year</b>
<b>b1) Short-term</b>	<b>Historical Cost</b>	<b>Carrying Amount</b>	<b>Historical Cost</b>
- Term Deposits	1.900.000.000	1.900.000.000	1.900.000.000
+ Term Deposits with Maturity under 3 Months	900.000.000	900.000.000	900.000.000
+ Term Deposits with Maturity over 3 Months	1.000.000.000	1.000.000.000	1.000.000.000
- Bond			
- Other investments			
<b>b2) Long-term</b>			
- Term Deposits			
- Bond			
- Other investments			
<b>c) Investments in other entities</b>	<b>Voting right</b>	<b>End of Period</b>	<b>Beginning of Year</b>
- Investments in subsidiaries		<b>4.623.516.422.609</b>	<b>1.445.075.000.000</b>
Green Star Lines One Member Co., Ltd.	100%	76.000.000.000	76.000.000.000
Central Container Joint Stock Company	65%	19.825.000.000	19.825.000.000
Viconship Ho Chi Minh One Member Co., Ltd	100%	20.000.000.000	20.000.000.000
Green Logistics Centre One Member Co., Ltd.	100%	620.000.000.000	620.000.000.000
VIP Greenport Joint Stock Company	74,35%	518.850.000.000	518.850.000.000
Green Development and Investment Service Joint Stock Company	66,34%	80.400.000.000	80.400.000.000
Greenport Services One Member Co., Ltd.	100%	110.000.000.000	110.000.000.000
Nam Hai Dinh Vu Port Company Limited (*)	99,9998%	3.178.441.422.609	
- Investments in associates, joint ventures		<b>774.032.724.450</b>	<b>1.494.733.359.682</b>
Dinh Vu Petroleum Services Joint Stock Company (**)	22%	-	80.991.207.286
Danang Port Logistics Joint Stock Company	30,9%	14.430.000.000	14.430.000.000
T.S. Lines Container Ha Noi Co., Ltd.	30%	2.002.500.000	2.002.500.000
VIMC Dinh Vu Port Joint Stock Company	36%	392.492.736.000	392.492.736.000
Nam Hai Dinh Vu Port Company Limited (*)	35%	-	1.004.816.916.396
Vinaship Joint Stock Company (***)	40,01%	365.107.488.450	-
- Investments in other entities		<b>155.000.000</b>	<b>155.000.000</b>
MSC Vietnam Co., Ltd.	5%	155.000.000	155.000.000

(\*) As of December 31, 2024, the Company has completed the acquisition of contributed capital in Nam Hai Dinh Vu Port Co., Ltd., increasing its ownership percentage from 35% to 99.9998%. Consequently, Nam Hai Dinh Vu Port Co., Ltd. has become a subsidiary of the Company.

(\*\*) As of December 31, 2024, the Company has completed the divestment of its entire shareholding in Dinh Vu Petroleum Services Port JSC. Consequently, Dinh Vu Petroleum Services Port JSC is no longer an associate of the Company.

(\*\*\*) As of December 31, 2024, the Company completed the acquisition of 13,603,240 VNA shares. Consequently, Vinaship Joint Stock Company became an associate of the Company.

<b>3. Trade Accounts Receivable</b>	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Short-term Trade Accounts Receivable</b>	<b>9.460.178.040</b>	<b>8.362.939.881</b>
- Details of Receivables from Customers Representing 10% or More of Total Receivables from Customers:	6.599.934.597	6.266.716.815
+ Greenport Services One Member Co., Ltd.	4.975.977.458	4.890.339.680
+ DHL Global Forwarding (Vietnam) Joint Stock Company	1.623.957.139	1.376.377.135



- Receivables from other customers	2.860.243.443	2.096.223.066
------------------------------------	---------------	---------------

**b) Long-term Trade Accounts Receivable**

- Details of Receivables from Customers Representing 10% or More of Total Receivables from Customers:

- Receivables from other customers

**4. Other Receivable**

	Value	End of Period Provision	Value	Beginning of Year Provision
<b>a) Short-term</b>	<b>76.557.584.251</b>		<b>247.702.960.376</b>	
- Receivables from privatization				
- Receivables from dividends and profit distributions				
- Receivables from employees				
- Collateral, Deposits				
- Loans to others				
- Other payables on behalf of others				
- Other receivables	76.557.584.251		247.702.960.376	
<b>b) Long-term</b>	<b>-</b>		<b>-</b>	
<b>Total</b>	<b>76.557.584.251</b>		<b>247.702.960.376</b>	

**5. Assets Awaiting Settlement**

**6. Bad debts**

**7. Inventories**

	Value	End of Period Provision	Value	Beginning of Year Provision
- Goods in transit	-		-	
- Raw materials and supplies	-		-	
- Tools and equipment	-		-	
- Work in progress	-		-	
- Finished goods	-		-	
- Merchandise	26.344.809		24.423.533	
- Goods on Consignment	-		-	
- Goods in Tax-suspension warehouses	-		-	
<b>Total</b>	<b>26.344.809</b>		<b>24.423.533</b>	

**8. Long-term Work-in-Progress Assets**

	Historical Cost	End of Period Recoverable Amount	Historical Cost	Beginning of Year Recoverable Amount
<b>a) Long-term Work in Progress</b>				
<b>Total</b>				

**b) Incomplete Construction Works (Detail for projects representing 10% or more of the total construction value)**

	End of Period	Beginning of Year
- Procurement	-	-
- Construction in Progress	-	-
- Repairs	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 9. Tangible fixed assets

Item	Buildings, structures VND	Office equipment VND	Machinery, equipment VND	Motor vehicles VND	Total VND
<b>Historical cost</b>					
As at 1 January 2024	21.784.803.233	1.514.266.226	616.647.000	50.965.529.359	74.881.245.818
Purchases during the period	331.130.000	53.318.182			384.448.182
Construction In-progress Completed					0
Reclassification					0
Liquidation, sell off					0
As at 31 December 2024	22.115.933.233	1.567.584.408	616.647.000	50.965.529.359	75.265.694.000
<b>Accumulated depreciation</b>					
As at 1 January 2024	15.526.294.743	1.415.332.840	483.653.275	30.513.204.932	47.938.485.790
Depreciation during the period	556.315.664	74.382.892	30.333.336	2.958.044.112	3.619.076.004
Liquidation, sell off					0
As at 31 December 2024	16.082.610.407	1.489.715.732	513.986.611	33.471.249.044	51.557.561.794
<b>Net book value</b>					
As at 1 January 2024	6.258.508.490	98.933.386	132.993.725	20.452.324.427	26.942.760.028
As at 31 December 2024	6.033.322.826	77.868.676	102.660.389	17.494.280.315	23.708.132.206



## 10. Intangible fixed assets

Item	Land use rights VND	Software VND	Total VND
<b>Historical cost</b>			
As at 1 January 2024	5.417.853.001	681.271.700	6.099.124.701
Purchases during the period			0
Construction In-progress Completed			0
Phân loại lại			0
Liquidation, sell off			0
As at 31 December 2024	5.417.853.001	681.271.700	6.099.124.701
<b>Accumulated depreciation</b>			
As at 1 January 2024	0	681.271.700	681.271.700
Depreciation during the period	0	0	0
Liquidation, sell off			0
As at 31 December 2024	0	681.271.700	681.271.700
<b>Net book value</b>			
As at 1 January 2024	5.417.853.001	0	5.417.853.001
As at 31 December 2024	5.417.853.001	0	5.417.853.001

<b>13. Prepaid Expenses</b>	<b>End of Period</b>	<b>Beginning of Year</b>
<b>a) Short-term (detailed by each item)</b>	<b>59.296.179</b>	<b>5.130.548.166</b>
- Prepaid operating lease expenses for tangible fixed assets	-	-
- Instruments and tools used	-	-
- Borrowing costs	-	-
- Other expenses (please specify if applicable)	59.296.179	5.130.548.166
+ <i>Network Installation Costs, Communication Services, etc.</i>	59.296.179	5.130.548.166
<b>b) Long-term</b>	<b>9.607.572.578</b>	<b>11.511.647.388</b>
- Business Establishment Costs	-	-
- Insurance Costs	-	-
- Other Costs (Design, Office Repairs, Allocation of Tools and Equipment)	9.607.572.578	11.511.647.388
<b>Total</b>	<b>9.833.076.575</b>	<b>16.642.195.554</b>

<b>14. Other Assets</b>	<b>End of Period</b>	<b>Beginning of Year</b>
a) Short-term (detailed by each item)	-	-
b) Long-term (detailed by each item)	6.000.000.000	-
<b>Total</b>	<b>6.000.000.000</b>	<b>-</b>

	<b>End of Period</b>	<b>Beginning of Year</b>
<b>15. Loans and Financial Lease Liabilities</b>	<b>1.862.121.958.020</b>	<b>862.299.272.069</b>
- Short-term Loans and Financial Lease Liabilities:	214.530.280.583	112.685.573.439
- Long-term Loans and Financial Lease Liabilities:	1.647.591.677.437	749.613.698.630

**Short-term Loans:** The short-term loan balance as of 31/12/2024 comprises of loan from Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Hai Phong Branch and loans from securities companies to support the Company's operations.

**Long-term Loans:** The long-term loan balance as of 31/12/2024, represents a loan from Vietnam Export Import Commercial Joint Stock Bank (Eximbank) - Hai Phong Branch, used to acquire capital contributions in Nam Hai Dinh Vu Port Co., Ltd.

<b>16. Accounts Payable to Suppliers</b>		<b>End of Period</b>		<b>Beginning of Year</b>
	<b>Value</b>	<b>Payable amount</b>	<b>Value</b>	<b>Payable amount</b>
a) Short-term Accounts Payable to Suppliers	<b>3.088.620.156</b>	<b>3.088.620.156</b>	<b>5.242.957.082</b>	<b>5.242.957.082</b>
- Details for individual suppliers representing 10% or more of total accounts payable	2.013.120.000	2.013.120.000	-	-
PwC (Vietnam) Limited Liability Company for Tax and Consulting Services	2.013.120.000	2.013.120.000	-	-
- Accounts payable to other suppliers	1.075.500.156	1.075.500.156	5.242.957.082	5.242.957.082
b) Long-term Accounts Payable to Suppliers	-	-	-	-
- Details for individual suppliers representing 10% or more of total accounts payable				
- Accounts payable to other suppliers				
<b>Total</b>	<b>3.088.620.156</b>	<b>3.088.620.156</b>	<b>5.242.957.082</b>	<b>5.242.957.082</b>



c) Overdue Payables Not Yet Settled

- Details for individual suppliers representing 10% or more of total accounts payable

- Accounts payable to other suppliers

**Total**

**17. Taxes and Other Payables to the State**

	Beginning of Year	Amount payable in the year	Amount paid/ deducted in the year	End of Period
<b>a) Taxes Payable (detailed by type of tax)</b>	<b>347.980.939</b>	<b>16.122.318.612</b>	<b>16.256.057.551</b>	<b>214.242.000</b>
- Value Added Tax (VAT)	21.717.601	3.735.293.321	3.542.768.922	214.242.000
- Corporate Income Tax	-	-	-	-
- Personal Income Tax	326.263.338	6.060.181.921	6.386.445.259	-
- Other taxes	-	6.326.843.370	6.326.843.370	-
<b>b) Taxes Receivable (detailed by type of tax)</b>	<b>1.231.615.242</b>	<b>1.548.474</b>	<b>275.318.967</b>	<b>1.505.385.735</b>
- Corporate Income Tax	1.231.615.242	1.548.474	-	1.230.066.768
- Personal Income Tax	-	-	275.318.967	275.318.967

**18. Accrued Expenses**

	End of Period	Beginning of Year
<b>a) Short-term</b>	<b>40.848.112.220</b>	<b>10.965.675.795</b>
- Accrued wages for employees on annual leave	-	-
- Expenses During Business Interruption	-	-
- Accrued costs for goods sold, finished products of real estate sold	-	-
- Interest payable	33.294.155.220	-
- Other accrued expenses	7.553.957.000	10.965.675.795
<b>b) Long-term</b>	<b>-</b>	<b>8.502.467.705</b>
- Interest payable	-	8.502.467.705
- Other accrued expenses (detailed by item)	-	-
<b>Total</b>	<b>40.848.112.220</b>	<b>19.468.143.500</b>

**19. Other Payables**

	End of Period	Beginning of Year
<b>a) Short-term</b>		
- Excess assets awaiting resolution	-	-
- Trade union funds	1.756.047.432	1.484.604.832
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Short-term deposits and guarantees received	-	-

- Short-term collaterals and deposits received	93.000.000	85.400.000
- Dividends and profits payable	-	-
- Other payables and payables to be paid	108.936.370.111	13.806.893.237
<b>Total</b>	<b>110.785.417.543</b>	<b>15.376.898.069</b>

b) Long-term Other Payables (detailed by item)

- Long-term collateral and deposits received	30.000.000	30.000.000
- Other payables and payables to be paid		
<b>Total</b>	<b>30.000.000</b>	<b>30.000.000</b>

c) Overdue payables not yet settled (details of each item, reasons for overdue payments)

**20. Unearned Revenue**

**21. Bonds Issued**

**22. Preference Shares Classified as Liabilities**

**23. Provisions**

**End of Period**

**Beginning of Year**

a) Short-term Provisions	-	-
- Provision for products/goods warranty	-	-
- Provision for warranty on construction projects	-	-
- Provision for restructuring	-	-
- Other provisions (e.g., periodic repairs of fixed assets, environmental remediation costs...)	-	-
b) Long-term Provisions	<b>1.874.875.000</b>	<b>2.521.275.000</b>
- Provision for products/goods warranty	-	-
- Provision for warranty on construction projects	-	-
- Provision for restructuring	-	-
- Other provisions payable: Provision fund for unemployment benefits	1.874.875.000	2.521.275.000
<b>Total</b>	<b>1.874.875.000</b>	<b>2.521.275.000</b>

**24. Deferred Tax Assets and Deferred Tax Liabilities**

**25. Shareholders' Equity**

a) Statement of Changes in Shareholders' Equity (with details attached)

25. a) Statement of Changes in Owner's Equity:

	Items under Equity								
	Owner's Share Capital	Share Premium	Bond Option	Other equity of Shareholders	Assets Revaluation Differences	Foreign Exchange differences	Retained Profits and other funds	Other	Total
A	1	2	3	4	5	6	7	8	9
<b>Balance beginning of the previous year</b>	<b>1.212.693.970.000</b>	<b>39.403.521.246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>874.197.465.466</b>	<b>0</b>	<b>2.126.294.956.712</b>
Capital increase during the period	121.262.450.000								121.262.450.000
Profit during the period							155.354.444.763		155.354.444.763
Other increases									0
Capital decrease during the period							(135.043.450.000)		(135.043.450.000)
Loss during the period									0
Other decreases									0
<b>Balance beginning of the current year</b>	<b>1.333.956.420.000</b>	<b>39.403.521.246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894.508.460.229</b>	<b>0</b>	<b>2.267.868.401.475</b>
Capital increase during the period	1.534.011.770.000								1.534.011.770.000
Profit during the period							259.851.372.055		259.851.372.055
Other increases									0
Capital decrease during the period							(207.441.861.952)		(207.441.861.952)
Loss during the period									0
Other decreases							(2.000.000.000)		(2.000.000.000)
<b>Balance ending of the current year</b>	<b>2.867.968.190.000</b>	<b>39.403.521.246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944.917.970.332</b>	<b>0</b>	<b>3.852.289.681.578</b>



b) Details of Owner's Contributions as of 31/12/2024	End of Period	Beginning of Year
- Contributions from the parent company (if it is a subsidiary)		
- Contributions from other stakeholders	2.867.968.190.000	1.333.956.420.000
<b>Total</b>		

c) Capital Transactions with Owners and Distribution of Dividends, Profit Sharing	This year	Last year
- Owner's Capital Contributions		
+ Opening Balance of Capital Contributions	1.333.956.420.000	1.333.956.420.000
+ Capital Contributions Increased During the Year	1.534.011.770.000	-
+ Capital Contributions Decreased During the Year	-	-
+ Closing Balance of Capital Contributions	2.867.968.190.000	1.333.956.420.000
- Dividends and Profit Distributed	-	-

Based on the Resolutions of the General Meeting of Shareholders in 2023 and 2024, as of 31/12/2024, the Company has completed the issuance of shares to increase charter capital, specifically:

- Issuance of additional shares to existing shareholders with a 1:1 ratio, increasing the Company's charter capital from VND 1,333,956,420,000 to VND 2,667,912,840,000 (Successfully issued 133,395,642 shares).
- Issuance of shares to pay dividends for 2023, increasing the Company's charter capital from VND 2,667,912,840,000 to VND 2,867,968,190,000 (Successfully issued 20,005,535 shares).

d) Shares	End of Period	Beginning of Year
- Number of shares registered for issuance	286.796.819	133.395.642
- Number of shares issued to the public	286.796.819	133.395.642
+ Ordinary shares	286.796.819	133.395.642
+ Preference shares (classified as equity)		
- Number of Treasury Shares Purchased (Treasury Shares)	-	-
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of outstanding shares in circulation	286.796.819	133.395.642
+ Ordinary shares	286.796.819	133.395.642
+ Preference shares (classified as equity)		

*\*Par value of ordinary shares in circulation: VND 10,000 per share*

d) Dividends		
- Dividends declared after the end of the financial year:		
+ Dividends declared on ordinary shares:		
+ Dividends declared on Preference shares:		
- Accumulated dividends on Preference shares not recorded:		
e) Reserves of the Company	646.734.369.757	646.734.369.757
- Development Investment Fund	646.734.369.757	646.734.369.757
- Enterprise Restructuring Support Fund		
- Other Reserves in Owner's Equity		

g) Income and Expenses, Gains or Losses Recognized Directly in Equity in accordance with specific accounting standards.

## 26. Revaluation Reserve

## 27. Foreign Exchange Differences

## 28. Fund Sources

<b>29. Off-Balance Sheet Items</b>	<b>End of Period</b>	<b>Beginning of Year</b>
a) Leased Assets		
b) Assets Held under trust		
c) Foreign Currencies		
- USD	2.733,04	43.078,61
d) Monetary Gold		
d) Written-off Bad Debts		
e) Information on Other Off-Balance Sheet Items		

**30. Other Information Voluntarily Disclosed by the Company**

**VII. Supplementary Information for Items Presented in the Income Statement**

*Unit: VND*

<b>1. Total Revenue from Sales and Services</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
<b>a) Revenue</b>		
- Sales Revenue	-	-
- Service Revenue	12.042.126.393	13.774.473.358
- Construction contracts Revenue		
+ Revenue from Construction Contracts Recognized during the Period		
+ Cumulative Revenue from Construction Contracts Recognized up to the Reporting Date		
<b>Total</b>	<b>12.042.126.393</b>	<b>13.774.473.358</b>
<b>b) Revenue from Related Parties</b>		
VIP Green Port Joint Stock Company	2.703.000.000	2.457.000.000
Green Development and Investment Service Joint Stock Company	483.000.000	483.000.000
Green Logistics Center One Member Company Limited Company	483.000.000	483.000.000
Green Port One Member Company Limited Company	1.761.000.000	1.761.000.000
Green Star Lines One Member Company Limited Company	1.405.951.440	1.405.951.440
<b>Total</b>	<b>6.835.951.440</b>	<b>6.589.951.440</b>
<b>2. Deductions from Revenue</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
Including:		
- Trade Discounts	-	-
- Sales Discounts	-	-
- Sales Returns	-	-
<b>3. Cost of Goods Sold</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Cost of Goods Sold	-	-
- Cost of Finished Goods Sold	-	-
Whereas: Prepaid Cost of Goods as Real Estate including:		
+ Prepaid cost categories		
+ Prepaid amount allocated to each category		
+ Estimated time of cost incurred		
- Cost of Services Rendered	4.434.650.438	8.459.983.592
- Remaining Value, Sales or Disposal Costs of Investment Property	-	-
- Operating Expenses of Investment Property	-	-
- Value of Inventory Losses During the Period	-	-

- Value of Inventory Damages Beyond Normal Wear and Tear During the Period	-	-
- Extraordinary Costs Directly Included in Cost of Goods Sold	-	-
- Provision for Decline in Inventory Value	-	-
- Adjustments to Cost of Goods Sold	-	-
<b>Total</b>	<b>4.434.650.438</b>	<b>8.459.983.592</b>
<b>4. Financial Income</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Interest Income from Deposits and Loans	776.450.325	255.367.073
- Gain from Disposal of Investments	-	-
- Dividends and Profit Sharing	94.500.000.000	179.000.000
- Foreign Exchange Gain	-	66.001
- Interest from Deferred Sales and Payment Discounts	-	-
- Other Financial Income	21.419.211.258	-
<b>Total</b>	<b>116.695.661.583</b>	<b>434.433.074</b>
<b>5. Financial Expenses</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Interest Expenses	38.250.754.711	23.567.368.786
- Payment Discounts, Deferred Sales Interest	-	-
- Loss on Liquidation of Financial Investments	-	-
- Foreign Exchange Loss	-	-
- Provision for Decline in Marketable Securities and Investment Losses	44.511.946.646	-
- Other Financial Expenses	-	35.403.943.129
- Deductions from Financial Expenses	-	-
<b>Total</b>	<b>82.762.701.357</b>	<b>58.971.311.915</b>
<b>6. Other Income</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Proceeds from Disposal of Fixed Assets	-	-
- Gains from Revaluation of Assets	-	-
- Fines and Penalties Received	-	-
- Tax Reductions	-	-
- Other Income	-	2.516.183.061
<b>Total</b>	<b>-</b>	<b>2.516.183.061</b>
<b>7. Other Expenses</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Net Book Value of Fixed Assets and Disposal Costs	-	-
- Losses from Asset Revaluation	-	-
- Fines and Penalties Paid	-	-
- Other Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>8. Selling Expenses and Administration Expenses</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
a) Administration Expenses Incurred During the Period	17.167.673.113	13.148.533.418
- Other Administration Expenses	17.167.673.113	13.148.533.418
b) Selling Expenses Incurred During the Period	29.076.364	-



- Other selling expenses	29.076.364	-
c) Reductions of Selling Expenses and Administration Expenses		
- Reversal of warranty provision for products and goods		
- Reversal of restructuring provisions, and other provisions		
- Other reductions		

## Cộng

<b>9. Current Corporate Income Tax Expenses</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Corporate income tax expense based on taxable income for the current year	800.402	3.060.340
- Adjustments of corporate income tax expenses from previous years into the current year's corporate income tax expense	-	-
<b>Total current corporate income tax expenses</b>	<b>800.402</b>	<b>3.060.340</b>

<b>11. Deferred Corporate Income Tax Expenses</b>	<b>Q4 this year</b>	<b>Q4 last year</b>
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets		
- Deferred corporate income tax income arising from temporary differences eligible for deduction		
- Deferred corporate income tax income arising from unused tax losses and unused tax incentives		
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities		
- Total deferred corporate income tax expenses		

## VIII. Supplemental Information for Items Presented in the Statement of Cash Flows

### 1. Non-cash Transactions Affecting Future Cash Flows:

	<b>This year</b>	<b>Last year</b>
- Acquisition of assets through offset related liabilities or finance lease arrangements		
- Business acquisitions through issuance of shares		
- Debt-to-equity conversions		
- Other non-cash transactions		

2. Restricted Cash and Cash Equivalents Held by the Entity: Disclose the value and reasons for significant cash and cash equivalents held by the entity but not available for use due to legal restrictions or other binding obligations.

### 3. Actual Borrowings During the Period:

- Proceeds from conventional loan agreements	
- Proceeds from issuance of standard bonds	
- Proceeds from issuance of convertible bonds	
- Proceeds from issuance of Preference shares classified as liabilities	
- Proceeds from Government bond trading and securities REPO transactions	
- Proceeds from borrowings in other forms	

### 4. Actual Principal Repayments During the Period:

- Repayment of principal under conventional loan agreements	
- Repayment of principal on standard bonds	
- Repayment of principal on convertible bonds	

- Repayment of principal on Preference shares classified as liabilities
- Payments related to Government bond trading and securities REPO transactions
- Repayment of loans in other forms

## IX. Other Information

1. Contingent Liabilities, Commitments, and Other Financial Information
2. Events Occurring After the End of the Fiscal Year
3. Related Party Information (in addition to disclosures already provided in previous sections)
4. Presentation of assets, revenue, and business results by segment (by business sector or geographic area) in accordance with Accounting Standard No. 28 "Segment Reporting."
5. Comparative Information (Changes in information from previous fiscal years' financial statements)
6. Going Concern Information
7. Other Information

Preparer



Doan Thi Phuong Thao

Chief Accountant



Pham Thanh Tuan



Ta Cong Thong