

**AN GIANG IMPORT-EXPORT JOINT STOCK COMPANY**  
No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province



**ANGIMEX**  
sow the seeds for your future

**CONSOLIDATED FINANCIAL  
STATEMENTS  
QUARTER 4 - 2024**

**As at 31 December 2024**



**CONSOLIDATED FINANCIAL STATEMENTS**  
**Q4 2024**

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## INTERIM CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2024

Unit: VND

ASSETS	Code	Notes	31/12/2024	01/01/2024
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>200.166.503.582</b>	<b>344.928.362.108</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5</b>	<b>5.719.965.035</b>	<b>7.362.686.712</b>
1. Cash	111		3.249.266.998	7.362.686.712
2. Cash equivalents	112		2.470.698.037	-
<b>II. Short-term investments</b>	<b>120</b>	<b>6</b>	<b>-</b>	<b>8.828.400.000</b>
3. Held-for-maturity investments	123		-	8.828.400.000
<b>III. Current account receivable</b>	<b>130</b>	<b>7</b>	<b>154.745.439.178</b>	<b>282.116.585.499</b>
1. Short-term trade receivables	131		176.085.139.187	214.967.181.659
2. Short-term advances to suppliers	132		144.631.683.032	163.877.773.245
5. Short-term lending	135		3.280.000.000	1.700.000.000
6. Other short-term receivables	136		73.995.711.315	73.824.657.403
7. Provision for short-term doubtful debts	137		(243.247.094.356)	(172.253.026.808)
<b>IV. Inventories</b>	<b>140</b>	<b>8</b>	<b>18.137.520.636</b>	<b>25.086.652.060</b>
1. Inventories	141		19.051.294.107	25.086.652.060
2. Provision for obsolete inventories	149		(913.773.471)	-
<b>V. Other current assets</b>	<b>150</b>	<b>9</b>	<b>21.563.578.733</b>	<b>21.534.037.837</b>
1. Short-term prepaid expenses	151		138.496.439	85.260.313
2. Value-added tax Deductible	152		21.425.082.294	20.948.525.415
3. Tax and other receivables from the State	153		-	500.252.109
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>844.053.653.640</b>	<b>892.151.413.225</b>
<b>I. Long-term receivable</b>	<b>210</b>	<b>10</b>	<b>215.241.016.890</b>	<b>223.258.632.118</b>
2. Long-term advances to suppliers	212		215.240.016.890	223.240.016.890
6. Other long-term receivables	216		1.000.000	18.615.228
<b>II. Fixed assets</b>	<b>220</b>	<b>11</b>	<b>443.659.962.054</b>	<b>445.982.242.233</b>
1. Tangible fixed assets	221	11	178.507.571.991	170.021.855.560
- Cost	222		379.994.046.219	363.094.791.520
- Accumulated depreciation	223		(201.486.474.228)	(193.072.935.960)
2. Finance lease fixed asset	224	11	76.889.385.312	82.768.165.836
- Cost	225		91.045.137.627	91.045.137.627
- Accumulated depreciation	226		(14.155.752.315)	(8.276.971.791)
3. Intangible assets	227	11	188.263.004.751	193.192.220.837
- Cost	228		205.742.779.987	205.958.103.987
- Accumulated depreciation	229		(17.479.775.236)	(12.765.883.150)
<b>III. Investment property</b>	<b>230</b>		<b>-</b>	<b>-</b>
<b>IV. Long-term asset in progress</b>	<b>240</b>	<b>10</b>	<b>12.638.604.407</b>	<b>4.911.600.000</b>
2. Construction in progress	242		12.638.604.407	4.911.600.000
<b>V. Long-term financial investment</b>	<b>250</b>	<b>12</b>	<b>86.814.348.134</b>	<b>121.453.032.134</b>
1. Investment in subsidiaries	251		-	-
2. Investments in associates and joint-ventures	252		80.378.548.134	121.149.032.134
3. Investment in other entities	253		6.455.750.000	323.950.000
4. Provision for Long-term investment	254		(19.950.000)	(19.950.000)
<b>VI. Other long-term assets</b>	<b>260</b>	<b>13</b>	<b>85.699.722.155</b>	<b>96.545.906.740</b>
1. Long-term prepaid expenses	261		4.049.374.438	5.399.497.103
5. Goodwill	269		81.650.347.717	91.146.409.637
<b>TOTAL ASSETS</b>	<b>270</b>		<b>1.044.220.157.222</b>	<b>1.237.079.775.333</b>

# INTERIM CONSOLIDATED BALANCE SHEET (continued)

AS AT 31 DECEMBER 2024

VND

RESOURCES	Code	Notes	31/12/2024	01/01/2024
<b>C. LIABILITIES</b>	<b>300</b>		<b>1.279.590.643.478</b>	<b>1.215.253.196.135</b>
<b>I. Current Liabilities</b>	<b>310</b>		<b>1.258.850.785.227</b>	<b>1.182.332.669.362</b>
1. Short-term trade payables	311	14	32.285.236.062	16.517.831.922
2. Short-term advances from customers	312	15	70.418.731.534	93.063.358.706
3. Statutory obligations	313	16	1.464.595.915	154.336.424
4. Payables employees	314		859.710.130	1.028.503.220
5. Short-term accrued expenses	315	17	187.748.701.156	84.826.845.310
6. Short-term unearned revenues	318		-	-
7. Other short-term payables	319	18	26.723.324.931	26.347.380.050
8. Short-term loans and finance lease obligations	320	20	935.428.311.007	955.938.077.128
9. Provision for short-term payable	321		-	-
10. Reward and welfare fund	322	19	3.922.174.492	4.456.336.602
<b>II. Non-current liabilities</b>	<b>330</b>		<b>20.739.858.251</b>	<b>32.920.526.773</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
4. Long-term accrued expenses	333		-	-
4. Internal capital payments	334		-	-
5. Long-term internal payments	335		-	-
6. Long-term Deferred Revenue	336		-	-
7. Other long-term payables	337	18	945.200.000	668.200.000
8. Long-term loans and finance lease obligations	338	20	18.458.560.235	30.675.378.757
9. Convertible bonds	339		-	-
10. Preferred stock	340		-	-
11. Deferred tax liabilities	341		-	-
12. Provision for long-term payable	342	18	1.336.098.016	1.576.948.016
13. The Science and Technology Development Fund	343		-	-
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>(235.370.486.256)</b>	<b>21.826.579.198</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>21</b>	<b>(235.370.486.256)</b>	<b>21.826.579.198</b>
1. Share capital	411		182.000.000.000	182.000.000.000
- Shares with voting rights	411a		182.000.000.000	182.000.000.000
- Preference shares	411b		-	-
11. Undistributed earnings	421		(417.370.486.256)	(160.173.420.802)
- Previous year undistributed earnings	421a		(165.969.126.260)	54.748.290.582
- This year undistributed earnings	421b		(251.401.359.996)	(214.921.711.384)
12. Capital expenditure	422		-	-
13. Construction investment fund	429		-	-
<b>II. Other funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Other funds	431		-	-
2. Fixed assets arising from other fund	432		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>1.044.220.157.222</b>	<b>1.237.079.775.333</b>

PREPARER

HUYNH MINH PHUONG

CHIEF ACCOUNTANT

TRAN THI CAM CHAM

CHIEF EXECUTIVE OFFICER

LUONG DUC TAM





**CONSOLIDATED INCOME STATEMENT**  
**Q4 2024**

VND

ITEMS	Code	Notes	Quarter 4		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Revenue from sale of goods and rendering of services	01	22	31.105.476.967	242.719.162.748	240.921.330.477	788.771.843.867
2. Deductions	02		(10.000.000)	42.538.931	1.517.975	807.847.144
3. Net revenue from sale of goods and rendering of services	10		31.115.476.967	242.676.623.817	240.919.812.502	787.963.996.723
4. Cost of goods sold and service rendered	11	23	31.120.041.398	245.384.241.995	241.335.570.216	768.899.325.495
5. Gross profit on sales of goods and rendering of services	20		(4.564.431)	(2.707.618.178)	(415.757.714)	19.064.671.228
6. Financial income	21	24	1.139.672.449	832.434.720	9.197.214.311	19.723.034.218
7. Financial costs	22	25	40.959.889.478	53.139.203.415	106.768.256.996	102.881.761.113
In which: Interest expenses	23		40.112.572.426	45.218.679.454	92.654.294.753	111.260.639.541
8. Shares of profit of associate	24		(21.195.361.775)	(21.045.628.785)	(19.308.520.590)	(22.637.457.045)
9. Selling expenses	25	26	1.335.356.594	11.205.439.462	6.951.969.653	46.464.451.126
10. General and administrative expenses	26	26	77.501.738.948	45.559.288.953	128.237.178.335	67.091.195.302
11. Operating profit	30		(139.857.238.777)	(132.824.744.073)	(252.484.468.977)	(200.287.159.140)
12. Other income	31		102.189.436	3.529.983.121	1.484.554.313	19.622.349.686
13. Other expenses	32		57.683.068	35.544.389.639	401.445.332	39.969.661.029
14. Other (loss) profit	40	27	44.506.368	(32.014.406.518)	1.083.108.981	(20.347.311.343)
15. Profit before tax	50		(139.812.732.409)	(164.839.150.591)	(251.401.359.996)	(220.634.470.483)
16. Current corporate income tax expenses	51	28	-	-	-	231.136.573
17. Deferred (income) expense tax income	52		-	-	-	-
18. Net profit after tax	60		(139.812.732.409)	(164.839.150.591)	(251.401.359.996)	(220.865.607.056)
19. Equity holders of the parent	61		(139.812.732.409)	(163.174.778.329)	(251.401.359.996)	(214.921.711.384)
20. Minority interests	62		-	(1.664.372.262)	-	(5.943.895.672)
21. Basic earnings per share	70	29	(7.682)	(9.057)	(13.813)	(11.809)

PREPARER

CHIEF ACCOUNTANT

An Giang, January 21, 2025

CHIEF EXECUTIVE OFFICER

HUYNH MINH PHUONG

TRAN THI CAM CHAM

LUONG DUC TAM



## CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Q4 2024

VND

ITEMS	Code	Accumulative from the beginning of the year to the end of	
		This year	Last year
<b>I.CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1. Profit before tax	01	(251.401.359.996)	(220.634.470.483)
<b>2. Adjustments for:</b>			
Depreciation and amortisation	02	23.994.991.738	34.418.871.668
Provisions	03	97.248.402.503	(12.704.656.050)
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	11.936.839.565	7.733.986.810
(Profit) Loss from investment activities	05	11.961.970.070	6.849.052.925
Interest expense	06	92.658.862.091	111.260.639.541
Other adjustments	07	-	-
<b>3. Operating profit before changes in working capital</b>	<b>08</b>	<b>(13.600.294.029)</b>	<b>(73.076.575.589)</b>
(Increase), decrease in receivables	09	(3.230.567.485)	198.985.354.138
(Increase), decrease in inventories	10	5.850.095.731	105.418.893.340
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	31.828.966.981	(137.996.430.024)
(Increase), decrease in prepaid expenses	12	10.810.072.336	4.206.286.865
(Increase), decrease in held-for-trading securities	13	-	62.505.203.375
Interest paid	14	(17.155.739.759)	(51.645.185.539)
Corporate income tax paid	15	-	(736.841.904)
Other proceeds from operating activities	16	-	-
Other payments for operating activities	17	(534.162.110)	-
<b>Net cash flow used in operating activities</b>	<b>20</b>	<b>13.968.371.665</b>	<b>107.660.704.662</b>
<b>II.CASH FLOW FROM INVESTING ACTIVITIES</b>			
1. Purchases and construction of fixed assets	21	(26.643.376.589)	(77.644.112.905)
2. Proceeds from disposals of fixed assets	22	31.066.514.744	109.433.548.636
3. Loans to other entities and payments for purchase of debt instruments of other entities	23	(5.520.000.000)	(971.066.642)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24	12.768.400.000	29.571.600.000
5. Payments for investments in other entities	25	-	-
6. Proceeds from disposal of investments in other entities	26	15.085.636.452	54.000.000.000
7. Interests and dividends received	27	2.200.363.502	5.937.053.129
<b>Net cash flows from/(used in) investing activities</b>	<b>30</b>	<b>28.957.538.109</b>	<b>120.327.022.218</b>
<b>III.CASH FLOWS FROM FINANCING ACTIVITIES</b>			
1. Proceeds from share issuance, capital contribution	31	-	-
2. Capital redemption and payments for purchase of treasury shares	32	-	-
3. Drawdown of borrowings	33	51.451.548.915	621.028.030.000
4. Repayments of borrowings	34	(88.306.666.168)	(844.766.306.987)
5. Repayment for principal of finance leaser	35	(7.717.841.105)	(8.114.807.725)
6. Dividends paid to shareholders	36	-	-
<b>Net cash flow from/(used in) financing activities</b>	<b>40</b>	<b>(44.572.958.358)</b>	<b>(231.853.084.712)</b>
<b>Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)</b>	<b>50</b>	<b>(1.647.048.584)</b>	<b>(3.865.357.832)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>60</b>	<b>7.362.686.712</b>	<b>11.226.300.334</b>
Impact of exchange rate fluctuation	61	4.326.907	1.744.210
<b>Cash and cash equivalents at the end of the period (50+60+61)</b>	<b>70</b>	<b>5.719.965.035</b>	<b>7.362.686.712</b>

PREPARER

CHIEF ACCOUNTANT

CHIEF EXECUTIVE OFFICER

HUYNH MINH PHUONG

TRAN THI CAM CHAM

LUONG DUC TAM



An Giang, January 21, 2025



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 1. COPORATE INFORMATION

An Giang Import-Export Joint Stock Company ("the Company"), formerly known as An Giang Foreign Trade Company, was established under Decision No. 73/QĐ-76 issued by the People's Committee of An Giang province on July 23, 1976. The company was approved to be converted into a joint-stock company under Decision No. 1385/QĐ-CTUB dated May 12, 2005 of the People's Committee of An Giang province and officially transformed into a joint-stock company under the Business Registration Certificate ("Business Registration Certificate") No. 5203000083 dated December 27, 2007. and the adjusted business registration certificates.

On December 14, 2012, the Company was officially listed on the Ho Chi Minh City Stock Exchange under Decision No. 143/2012/SGD-HCM issued by the Ho Chi Minh City Stock Exchange on September 14, 2012.

The Company's main activities in the current year are: rice milling and crude flour production; polishing and exporting rice; buying and selling food and food; fertilizer production and trading of agrochemicals.

The headquarter of Company at No. 1 Ngo Gia Tu Street, My Long Ward, Long Xuyen City, An Giang Province, Vietnam.

#### The list of joint ventures and associated companies as of December 31, 2024, includes:

- Angimex Furious Co., Ltd.
- Angimex - Kitoku Co., Ltd.
- Golden Paddy Joint Stock Company
- Louis - Angimex Trading Co., Ltd.

#### Coporate Structure

- The company's coporate structure includes 5 direct subsidiaries, as follows:

Name	% of voting rights
Angimex Food Co., Ltd.	100%
Angimex Food Processing Co., Ltd.	100%
Angimex Green Era Company Limited (**)	100%
Angimex Dinh Thanh Company Limited (*)	100%
Dong Thap Food Processing Company Limited (*)	100%

(\*) Subsidiary of Angimex Food Processing Company Limited

(\*\*) The company has completed the dissolution procedure and closed its tax code on October 30, 2024.

- The main business activities of the Company and its subsidiaries in the current year are: Rice milling and production of raw sets; Polishing and exporting rice; Buying and selling food and food; Fertilizer production and trading of agrochemicals.

#### 2. FISCAL YEAR, ACCOUNTING CURRENCY

##### Fiscal year

The Group's fiscal year applicable for preparation of its interim consolidated financial statements starts on 1 January and ends on 31 December

##### Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group's accounting currency

#### 3. ACCOUNTING STANDARDS AND SYSTEM

##### 3.1 The Company's financial statements are presented in Vietnamese Dong ("VND") in accordance with the Vietnamese Corporate Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance under the following:

- Circular No. 200/2014/TT-BTC dated December 22, 2014, guiding the Vietnamese Corporate Accounting System;
- Decision No. 149/2001/QĐ-BTC dated December 31, 2001, on issuing four Vietnamese Accounting Standards (Batch 1);
- Decision No. 165/2002/QĐ-BTC dated December 31, 2002, on issuing six Vietnamese Accounting Standards (Batch 2);
- Decision No. 234/2003/QĐ-BTC dated December 30, 2003, on issuing six Vietnamese Accounting Standards (Batch 3);
- Decision No. 12/2005/QĐ-BTC dated February 15, 2005, on issuing six Vietnamese Accounting Standards (Batch 4); and
- Decision No. 100/2005/QĐ-BTC dated December 28, 2005, on issuing four Vietnamese Accounting Standards (Batch 5).

Accordingly, the balance sheet, income statement, cash flow statement, and notes to the financial statements are presented herewith. The use of this report is not intended for those who are not provided with information on accounting procedures, principles, and practices in Vietnam and, furthermore, is not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and territories other than Vietnam.

## **NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

### **Quarter 4 2024**

#### **3.2 Basis for preparation of consolidated financial statements**

The consolidated financial statements of the Company are prepared on the basis of the consolidation of the Company's separate financial statements and the financial statements of the subsidiaries controlled by the Company for the accounting period from January 1, 2024 to December 31, 2024.

The financial statements of the subsidiaries are prepared for the same period and apply accounting policies consistent with those of the Company.

The non-controlling interest in the fair value of the net assets of the subsidiaries is determined and presented as a separate line item within equity.

#### **4. ACCOUNTING POLICIES APPLIED**

##### **4.1 Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with original maturities of no more than three months, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

##### **4.2 Financial Investments**

###### **Investments in Joint Ventures**

The Company's contributions to joint ventures are accounted for using the cost method.

Distributions of profits from the cumulative net income of joint ventures after the Company's participation are recorded as income in the Company's income statement for the year. Other distributions are considered as a recovery of investment and are deducted from the investment value.

###### **Investments in Associates**

Investments in associates where the Company has significant influence are accounted for using the cost method.

Distributions of profits from the cumulative net income of associates after the date of investment are recorded as income in the Company's income statement. Other distributions are considered as a recovery of investment and are deducted from the investment value.

###### **Investment in securities and other investments**

Investments in securities and other investments are recorded at their actual purchase prices.

###### **Provision for impairment of long-term financial investments**

An Provision is established for the impairment of investments in accordance with Circular No. 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009 and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance on June 28, 2013. Increases or decreases in the Provision account are recognized in the income statement as finance costs.

##### **4.3 Receivables**

Receivables are presented in the financial statements at the carrying amount of trade and other receivables after deducting the Provision for doubtful accounts.

The Provision for doubtful accounts represents the estimated amount of losses incurred on receivables that will not be collected from customers arising on the balance of receivables at the end of the reporting period. Increases or decreases in the Provision account are recognized in the income statement as an expense.

##### **4.4 Inventory**

Inventory is recorded at the lower of the cost to bring each product to its current location and condition and its net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs to sell.



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

The Company applies the perpetual inventory system with the value determined as follows:

Raw materials and goods	- Actual cost using the weighted average method.
Finished goods and work-in-progress	- The cost of direct materials and direct labor plus overhead costs allocated based on normal capacity using The weighted average method.

#### Provision for inventory

An Provision for inventory is established for the estimated amount of losses arising from the decline in value (due to price reductions, damage, deterioration, obsolescence, etc.) that may occur on raw materials, finished goods, and goods held for sale owned by the Company based on reasonable evidence of the decline in value at the end of the reporting period.

Increases or decreases in the Provision for inventory are recognized in the cost of goods sold in the income statement.

### 4.5 Fixed Assets

#### Tangible Fixed Assets

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and directly attributable expenses necessary to bring the asset to its present location and working condition as intended.

Expenditures for purchases, upgrades, and renovations of tangible fixed assets are added to the asset's cost, while maintenance and repair expenses are recorded in the income statement when incurred.

When tangible fixed assets are sold or disposed of, the original cost and accumulated depreciation are derecognized, and any gains or losses resulting from the disposal are recorded in the income statement.

#### Intangible Fixed Assets

Intangible fixed assets are presented at cost less accumulated amortization.

The cost of intangible fixed assets includes the purchase price and directly attributable expenses necessary to bring the asset to its intended use.

Expenditures for upgrades and renovations of intangible fixed assets are added to the asset's cost, while other expenses are recorded in the income statement when incurred.

When intangible fixed assets are sold or disposed of, the original cost and accumulated amortization are derecognized, and any gains or losses resulting from the disposal are recorded in the income statement.

#### Land Use Rights

Land use rights are recognized as intangible fixed assets when the Company obtains a land use right certificate. The cost of land use rights includes all directly related expenses required to make the land ready for use and is not amortized for land use rights with an indefinite term.

#### Depreciation and Amortization

Depreciation and amortization of tangible and intangible fixed assets are calculated using the straight-line method over the estimated useful lives of the assets, as follows:

Buildings and structures	5 - 50 years
Machinery and equipment	3 - 15 years
Transportation vehicles	6 - 15 years
Office equipment	3 - 10 years
Computer software	5 - 8 years

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 4.6 Deferred Income Tax

Deferred income tax is determined for temporary differences at the end of the fiscal year between the taxable base of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except when the deferred income tax liabilities arise from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss).

Deferred income tax assets are recognized for all deductible temporary differences, carryforward of unused tax losses, and unused tax credits, to the extent that it is probable that taxable profit will be available in the future against which these deductible temporary differences, tax losses, and unused tax credits can be utilized, except when the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss).

The carrying amount of deferred income tax assets is reviewed at the end of the fiscal year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred income tax asset to be utilized. Unrecognized deferred income tax assets are reassessed at the end of the fiscal year and are recognized to the extent that it has become probable that future taxable profit will allow the deferred income tax asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates expected to apply to the fiscal year when the asset is realized or the liability is settled, based on the tax rates and tax laws that have been enacted or substantively enacted as of the end of the fiscal year.

Deferred income tax is recognized in the income statement except where the tax arises from an item recognized directly in equity, in which case the deferred income tax is also recognized directly in equity.

The Company offsets deferred income tax assets and liabilities only when it has a legally enforceable right to offset current income tax assets against current income tax liabilities and the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority or the Company intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously in each future period when significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or recovered.

#### 4.7 Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses in the balance sheet and are allocated over the prepaid period or the period during which the corresponding economic benefits are generated from these expenses.

#### 4.8 Borrowing Costs

Borrowing costs include interest expenses and other costs directly related to the Company's borrowings and are recognized as expenses in the year they are incurred.

#### 4.9 Payables and Accrued Expenses

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received, regardless of whether the Company has received an invoice from the supplier.

#### 4.10 Unearned Revenue

Unearned revenue refers to revenue received in advance for one or more accounting periods from asset leasing. Revenue for each accounting period is determined by dividing the total amount received for asset leasing by the number of periods for which the advance payment was made.



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 4.11 Equity

Charter capital is recognized at the actual contributed amount.

##### Principles of Net Profit Distribution

Net profit after corporate income tax (excluding exchange rate gains from revaluation of balances at the end of the fiscal year) may be distributed to shareholders after approval by the General Meeting of Shareholders and after setting aside reserves in accordance with the Company's Charter and the regulations of Vietnamese law.

The Company appropriates the following reserves from net profit after corporate income tax based on the recommendation of the Board of Directors and approval by shareholders at the Annual General Meeting of Shareholders:

##### *Financial Reserve Fund*

This fund is set aside to protect the Company's regular business activities against risks or business losses, or to provide for unexpected losses or damages caused by objective factors or force majeure events, such as fires, economic and financial instability domestically or internationally.

##### *Development Investment Fund*

This fund is established for the purpose of expanding business activities or investing in the Company's in-depth projects.

##### *Reward and welfare fund*

This fund is established to reward, incentivize, and provide material benefits, enhance common welfare, and improve the material and spiritual well-being of employees and support social activities.

##### *Reserve Fund for Charter Capital Supplementation*

This fund is established to reserve additional charter capital for the Company.

#### 4.12 Revenue Recognition

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales returns, and sales Provisions. The following specific recognition conditions must also be satisfied:

##### *Sales of Goods*

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer, typically coinciding with the delivery of goods.

##### *Provision of Services*

Revenue from the provision of services is recognized when the services have been rendered.

##### *Interest*

Revenue is recognized on an accrual basis (taking into account the effective yield on the related asset) unless the collectability of interest is uncertain.

##### *Rental Income*

Income from operating leases is recognized in profit or loss on a straight-line basis over the lease term.

##### *Dividends*

Income is recognized when the Company's right to receive payment is established.

#### 4.13 Revenue Deductions

Revenue deductions include sales discounts, sales returns, and trade discounts.

#### 4.14 Cost of Goods Sold (COGS)

Cost of goods sold is recognized in accordance with the matching principle and the prudence principle, immediately recording any abnormal costs of inventory.

#### 4.15 Financial Expenses

Financial expenses are fully recognized, including interest expenses and foreign exchange gains and losses.

#### 4.16 Selling and Administrative Expenses

Selling and administrative expenses incurred during the period are fully recognized.

#### 4.17 Tax

##### *Current Income Tax*

Current income tax assets and liabilities for the current and prior years are determined at the amounts expected to be recovered from or paid to the tax authorities, based on the tax rates and tax laws enacted or substantively enacted as of the end of the reporting period.

Current income tax is recognized in profit or loss, except to the extent that it relates to an item recognized directly in equity. In such cases, the current income tax is also recognized directly in equity.

The Company offsets current income tax assets and current income tax liabilities only if it has a legally enforceable right to offset the recognized amounts and intends to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### 5. CASH AND CASH EQUIVALENTS

	31/12/2024	01/01/2024
	VND	VND
Cash	7,073.169	134.160.502
Bank Deposits	3.242.193.829	7.228.526.210
Cash Equivalents (*)	2.470.698.037	-
	<u>5.719.965.035</u>	<u>7.362.686.712</u>

\* Cash equivalents represent short-term deposits with original maturities of three months or less

	End of period as of 31/12/2024			
	VND	Total	Term	Interest rate
Southeast Asia Commercial Joint Stock Bank - Saigon Branch	2.470.698.037	2.470.698.037	1 month	3,05%/year
<b>Total</b>	<u>2.470.698.037</u>	<u>2.470.698.037</u>	-	

### 6. SHORT-TERM FINANCIAL INVESTMENTS

	31/12/2024	01/01/2024
	VND	VND
Short-term Investments	-	8.828.400.000
<b>Total</b>	<u>-</u>	<u>8.828.400.000</u>

### 7. ACCOUNTS RECEIVABLE

	31/12/2024		01/01/2024	
	VND		VND	
	Accounts receivable	Provision	Accounts receivable	Provision
<b>a) Receivables from Customers</b>	<b>176.085.139.187</b>	<b>(95.068.113.188)</b>	<b>214.967.181.659</b>	<b>(39.651.751.640)</b>
Third Parties	168.528.452.384	(88.363.190.338)	204.272.294.856	(32.946.828.790)
- APC HOLDINGS Joint Stock Company	59.378.512.882	-	94.545.512.426	-
- Golden Paddy SG Joint Stock Company	30.966.407.000	(30.966.407.000)	30.966.407.000	(30.966.407.000)
- Hateco Group Co., Ltd	24.100.000.000	(24.100.000.000)	24.100.000.000	-
- Dung Ky Trading Co., Ltd	19.924.000.000	(19.924.000.000)	19.924.000.000	-
- Khanh Tay Do Co., Ltd	17.000.000.000	(11.366.779.492)	17.000.000.000	-
- Other Customers	17.159.532.502	(2.006.003.846)	17.736.375.430	(1.980.421.790)
Related Parties	7.556.686.803	(6.704.922.850)	10.694.886.803	(6.704.922.850)
- Golden Paddy Joint Stock Company	6.704.922.850	(6.704.922.850)	6.704.922.850	(6.704.922.850)
- Angimex Furious Co., Ltd	851.763.953	-	3.989.963.953	-
<b>b) Short-Term Advances to Suppliers</b>	<b>144.631.683.032</b>	<b>(113.712.132.000)</b>	<b>163.877.773.245</b>	<b>(98.205.426.000)</b>
Third Parties	144.631.683.032	(113.712.132.000)	163.877.773.245	(98.205.426.000)
- Louis Rice Long An Co., Ltd	50.040.390.000	(50.040.390.000)	50.040.390.000	(50.040.390.000)
- APC HOLDINGS Joint Stock Company	24.500.000.000	(24.500.000.000)	24.500.000.000	(24.500.000.000)
- Tu Thi Hong Thanh	23.437.533.490	-	15.590.000.000	-
- Giap Phat Manufacturing Co., Ltd	20.000.000.000	(20.000.000.000)	20.000.000.000	(20.000.000.000)
- Le Quang Nhuan	15.506.706.000	(15.506.706.000)	24.023.450.000	-
- Pham Mai Phuong	2.850.000.000	-	20.350.000.000	-
- Anh Minh Engineering Joint Stock Company	-	-	1.500.000.000	-
- Other Customers	8.297.053.542	(3.665.036.000)	7.873.933.245	(3.665.036.000)
Related Parties	-	-	-	-
<b>c) Receivables from Short-Term Loans</b>	<b>3.280.000.000</b>	<b>-</b>	<b>1.700.000.000</b>	<b>-</b>
Third Parties	3.280.000.000	-	1.700.000.000	-
Related Parties	-	-	-	-
<b>d) Other Receivables</b>	<b>73.995.711.315</b>	<b>(34.466.849.168)</b>	<b>73.824.657.403</b>	<b>(34.395.849.168)</b>
Third Parties	73.995.711.315	(34.466.849.168)	73.810.617.349	(34.395.849.168)
- Advances to Employees	63.821.216.070	(33.359.201.800)	65.757.990.373	(33.359.201.800)
- VAT on Contributed Assets	5.363.636.364	-	5.363.636.364	-
- Insurance Compensation for Assets Awaiting Recognition	1.879.394.000	-	-	-
- VAT Deductible for Finance Leases Awaiting Recognition	1.117.989.223	-	1.234.172.992	-
- Deposit Interest	-	-	144.640.636	-
- Other Short-Term Receivables	1.813.475.658	(1.107.647.368)	1.310.176.984	(1.036.647.368)
Related Parties	-	-	14.040.054	-
- Angimex Furious Co., Ltd	-	-	14.040.054	-



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### e) Doubtful Debts

	31/12/2024			
	Doubtful debt VND	Not yet provisioned for VND	Provision VND	Overdue period
Short-Term Receivables from Customers	100.946.604.832	5.878.491.644	(95.068.113.188)	From 1 to 3 years
Short-Term Advances to Suppliers	113.712.132.000	-	(113.712.132.000)	From 1 to 3 years
Other Short-Term Receivables	34.538.149.168	71.300.000	(34.466.849.168)	From 1 to 3 years
	<b>249.196.886.000</b>	<b>5.949.791.644</b>	<b>(243.247.094.356)</b>	
	01/01/2024			
	Doubtful debt VND	Not yet provisioned for VND	Provision VND	Overdue period
Short-Term Receivables from Customers	39.760.305.590	108.553.950	(39.651.751.640)	From 1 to 3 years
Short-Term Advances to Suppliers	98.205.426.000	-	(98.205.426.000)	From 1 to 3 years
Other Short-Term Receivables	34.396.149.168	300.000	(34.395.849.168)	From 1 to 3 years
	<b>172.361.880.758</b>	<b>108.853.950</b>	<b>(172.253.026.808)</b>	

### 8. INVENTORIES

	31/12/2024		01/01/2024	
	VND		VND	
	Original cost	Provision	Original cost	Provision
Raw Materials, Materials	1.785.355.540	-	6.123.921.153	-
Tools and Equipment	7.856.250.963	-	8.056.778.984	-
Work-in-Progress	-	-	-	-
Goods Sent for Sale	-	-	-	-
Finished Goods	6.845.549.600	(913.773.471)	2.417.896.151	-
Merchandise	2.564.138.004	-	8.488.055.772	-
	<b>19.051.294.107</b>	<b>(913.773.471)</b>	<b>25.086.652.060</b>	-

### 9. OTHER CURRENT ASSETS

	31/12/2024		01/01/2024	
	VND		VND	
Short-Term Prepaid Expenses	138.496.439		85.260.313	
Deductible VAT	21.425.082.294		20.948.525.415	
Taxes and Other Receivables from the State	-		500.252.109	
	<b>21.563.578.733</b>		<b>21.534.037.837</b>	

### 10. LONG-TERM RECEIVABLES

	31/12/2024		01/01/2024	
	VND		VND	
<b>a. Long-Term Advances to Suppliers</b>				
Third Parties	215.240.016.890		223.240.016.890	
- <i>Huynh Thi Thuy Vy</i>	179.240.016.890		179.240.016.890	
- <i>Lu Minh Si</i>	34.000.000.000		34.000.000.000	
- <i>Tan Ky Co., Ltd</i>	2.000.000.000		10.000.000.000	
Related Parties	-		-	
	<b>215.240.016.890</b>		<b>223.240.016.890</b>	
<b>b. Other Long-Term Receivables</b>				
Third Parties	1.000.000		18.615.228	
- <i>Pledged, Mortgaged, Deposited, or Bet Funds</i>	1.000.000		18.615.228	
Related Parties	-		-	
	<b>1.000.000</b>		<b>18.615.228</b>	
<b>c. Long-Term Work-in-Progress</b>				
Construction in Progress	12.638.604.407		4.911.600.000	
- <i>Luong An Tra Project</i>	7.407.407.407		-	
- <i>Dinh Thanh Factory Project</i>	3.746.040.000		3.746.040.000	
- <i>Binh Thanh Factory Project</i>	820.000.000		820.000.000	
- <i>Da Phuoc Factory Project</i>	297.000.000		297.000.000	
- <i>Other Projects</i>	368.157.000		48.560.000	
<b>Total</b>	<b>12.638.604.407</b>		<b>4.911.600.000</b>	

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 11.1. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles	Administrative Tools and Equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
<b>ORIGINAL COST</b>						
As at 01/01/2024	140.299.448.922	206.176.526.017	5.526.614.594	11.092.201.987	-	363.094.791.520
Purchases during the period	-	8.249.628.182	-	5.846.128.000	-	14.095.756.182
Completed construction investment	-	8.516.744.000	-	-	-	8.516.744.000
Equity contribution	-	-	-	-	-	-
Disposal	(2.312.395.261)	(2.034.978.222)	-	(65.320.000)	-	(4.412.693.483)
Other decreases	(624.552.000)	(676.000.000)	-	-	-	(1.300.552.000)
As at 31/12/2024	137.362.501.661	220.231.919.977	5.526.614.594	16.873.009.987	-	379.994.046.219
<b>ACCUMULATED DEPRECIATION</b>						
As at 01/01/2024	(73.320.578.225)	(107.993.510.070)	(5.334.436.359)	(6.424.411.306)	-	(193.072.935.960)
Depreciation for the period	(3.597.510.853)	(8.759.661.024)	(134.813.652)	(830.037.791)	-	(13.322.023.320)
Equity contribution	-	-	-	-	-	-
Disposal and sale	2.312.395.261	1.791.291.448	-	65.320.000	-	4.169.006.709
Other decreases	624.552.000	114.926.343	-	-	-	739.478.343
Reclassification	748.113	(748.113)	-	-	-	-
As at 31/12/2024	(73.980.393.704)	(114.847.701.416)	(5.469.250.011)	(7.189.129.097)	-	(201.486.474.228)
<b>CARRYING AMOUNT</b>						
As at 01/01/2024	66.978.870.697	98.183.015.947	192.178.235	4.667.790.681	-	170.021.855.560
As at 31/12/2024	63.382.107.957	105.384.218.561	57.364.583	9.683.880.890	-	178.507.571.991
- The original cost of fixed assets as of December 31, 2024, which has been fully depreciated but is still in use: 100.483.710.883 VND (as of December 31, 2023: 113.473.040.132 VND)						

#### 11.2. FINANCE LEASE FIXED ASSET

	Machinery and equipment	Total
	VND	VND
<b>ORIGINAL COST</b>		
As at 01/01/2024	91.045.137.627	91.045.137.627
Finance lease during the period	-	-
As at 31/12/2024	91.045.137.627	91.045.137.627
<b>ACCUMULATED DEPRECIATION</b>		
As at 01/01/2024	(8.276.971.791)	(8.276.971.791)
Depreciation for the period	(5.878.780.524)	(5.878.780.524)
As at 31/12/2024	(14.155.752.315)	(14.155.752.315)
<b>CARRYING AMOUNT</b>		
As at 01/01/2024	82.768.165.836	82.768.165.836
As at 31/12/2024	76.889.385.312	76.889.385.312
- The original cost of fixed assets as of December 31, 2024, which has been fully depreciated but is still in use: none (as of December 31, 2023: none)		

#### 11.3. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles	Administrative Tools and Equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
<b>ORIGINAL COST</b>						
As at 01/01/2024	-	204.298.767.987	62.640.000	1.596.696.000	-	205.958.103.987
Other decreases	-	-	(62.640.000)	(152.684.000)	-	(215.324.000)
As at 31/12/2024	-	204.298.767.987	-	1.444.012.000	-	205.742.779.987
<b>ACCUMULATED DEPRECIATION</b>						
As at 01/01/2024	-	(11.889.389.821)	(30.141.290)	(846.352.039)	-	(12.765.883.150)
Depreciation for the period	-	(4.654.018.738)	(8.700.000)	(131.469.106)	-	(4.794.187.894)
Other decreases	-	-	38.841.290	41.454.518	-	80.295.808
As at 31/12/2024	-	(16.543.408.609)	-	(936.366.627)	-	(17.479.775.236)
<b>CARRYING AMOUNT</b>						
As at 01/01/2024	-	192.409.378.166	32.498.710	750.343.961	-	193.192.220.837
As at 31/12/2024	-	187.755.359.378	-	507.645.373	-	188.263.004.751
- The original cost of fixed assets as of December 31, 2024, which has been fully depreciated but is still in use: 261.375.000 VND (as of December 31, 2023: 261.375.000 VND)						



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### 12. LONG-TERM FINANCIAL INVESTMENTS

		31/12/2024	01/01/2024
		VND	VND
Investments in Joint Ventures and Associates	(a)	80.378.548.134	121.149.032.134
Capital contributions to other entities	(b)	6.455.750.000	323.950.000
		<b>86.834.298.134</b>	<b>121.472.982.134</b>

(a) Details of capital contributions to joint ventures and associates (\*):

Details of investments in joint ventures and associates consolidated using the equity method as of December 31, 2024, are as follows:

	Ownership Interest/Voting Rights	31/12/2024	01/01/2024
		Original cost	Original cost
		VND	VND
- Angimex Furious Co., Ltd	49,00%	45.044.670.766	57.152.323.584
- Angimex - Kitoku Co., Ltd	32,96%	35.333.877.368	34.152.195.469
- Saigon An Giang Trading Co., Ltd	25,00%	-	20.513.051.734
- Louis - Angimex Trading Co., Ltd	49,00%	-	9.331.461.347
- Golden Paddy Joint Stock Company	29,55%	-	-
<b>Total</b>		<b>80.378.548.134</b>	<b>121.149.032.134</b>

(\*) Changes in investments in joint ventures and associates during the period/year are as follows:

	2024	2023
	VND	VND
Opening balance	121.149.032.134	90.370.106.269
Transfer from associate investments to other investments	(20.513.051.734)	57.215.105.109
Profit from joint ventures/associates	(19.308.520.590)	(22.637.457.045)
Distributed profits	(1.129.208.380)	(3.798.722.199)
Adjustments due to divestment	180.296.704	-
<b>Closing balance</b>	<b>80.378.548.134</b>	<b>121.149.032.134</b>

(b) Details of other investments are as follows:

	Ownership Interest/Voting Rights	31/12/2024	01/01/2024
		VND	VND
		Original cost	Original cost
- Saigon An Giang Trading Co., Ltd.	13,33%	6.131.800.000	-
- Dong Thap Agricultural Development Services Co., Ltd. (DASCO)	2,00%	304.000.000	304.000.000
- Tan My Hung Agricultural Cooperative		19.950.000	19.950.000
<b>Total</b>		<b>6.455.750.000</b>	<b>323.950.000</b>

ANG \* P.C.

ANG \* M.S.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### 13. OTHER NON-CURRENT ASSETS

#### a. Long-term Prepaid Expenses

	31/12/2024	01/01/2024
	VND	VND
Site clearance, repair Costs	2.767.635.824	2.856.449.540
Tools and equipment	97.594.558	185.973.496
Replacement, maintenance, repair, and others	1.184.144.056	2.357.074.067
<b>Total:</b>	<b>4.049.374.438</b>	<b>5.399.497.103</b>

#### b. Goodwill

	Goodwill from business combinations		
	Angimex Dinh Thanh Co., Ltd	Dong Thap Food Processing Co., Ltd	Total
<b>Cost</b>			
Opening Balance	38.142.095.639	56.818.523.562	94.960.619.201
Closing Balance	38.142.095.639	56.818.523.562	94.960.619.201
<b>Accumulated Amortization</b>			
Opening Balance	3.814.209.564	-	3.814.209.564
Amortization during the period	3.814.209.564	5.681.852.356	9.496.061.920
Closing Balance	7.628.419.128	5.681.852.356	13.310.271.484
<b>Carrying Amount</b>			
Opening balance	34.327.886.075	56.818.523.562	91.146.409.637
Closing balance	30.513.676.511	51.136.671.206	81.650.347.717

### 14. SHORT-TERM TRADE PAYABLES

	31/12/2024	01/01/2024
	VND	VND
Third parties:	24.502.236.062	16.517.831.922
- Minh Thu Trading One Member Co., Ltd	10.400.659.410	-
- Le Phuc Khang Manufacturing and Trading Co., Ltd	5.056.102.000	2.331.252.000
- Anh Minh Engineering Joint Stock Company	4.130.740.800	-
- Wings Global Logistics One Member Co., Ltd	1.174.959.954	1.174.959.954
- Phuoc Tao Logistics Joint Stock Company	-	61.112.880
- Thai Minh Loi	1.612.120	1.888.709.930
- Thuan Phong Transport Co., Ltd	-	22.773.960
- Others	3.738.161.778	11.039.023.198
Related Parties	7.783.000.000	-
- Angimex Furious Co., Ltd	2.673.000.000	-
- Lien Hoa Dong Tien Co., Ltd	5.110.000.000	-
<b>Total</b>	<b>32.285.236.062</b>	<b>16.517.831.922</b>

### 15. SHORT-TERM ADVANCES FROM CUSTOMERS

	31/12/2024	01/01/2024
	VND	VND
Third parties:	52.956.731.534	52.363.358.706
- Louis Rice One Member Co., Ltd.	40.080.000.000	40.080.000.000
- Carolina Marketing	1.177.415.750	1.177.415.750
- Isaj Sea Transport Corporation	997.200.854	997.200.854
- Others	10.702.114.930	10.108.742.102
Related Parties	17.462.000.000	40.700.000.000
- GKM Holdings JSC	17.462.000.000	40.700.000.000
<b>Total</b>	<b>70.418.731.534</b>	<b>93.063.358.706</b>



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### 16. TAXES AND OTHER PAYABLES TO THE STATE

	Output VAT	Corporate income tax	Personal income tax	Other taxes
Opening balance as of 01/01/2024		-	154.336.424	(258.406.627)
Payables incurred during the period	5.813.980.406	-	191.310.300	2.820.831.469
Amounts paid during the period	(24.227.060)	-	(184.670.052)	(1.264.627.649)
Amounts offset during the period	(5.783.825.796)	-	-	-
Other decreases	-	-	(105.500)	-
Closing balance as of 31/12/2024	5.927.550	-	160.871.172	1.297.797.193

### 17. SHORT-TERM ACCRUED EXPENSES

	31/12/2024	01/01/2024
	VND	VND
Accrued bond interest payable	147.409.152.814	80.024.922.896
Accrued loan interest payable	9.345.844.140	1.226.951.726
Board of directors' remuneration	1.734.901.075	1.837.074.195
Discounts payable	-	106.411.389
Other payables	29.258.803.127	1.631.485.104
	187.748.701.156	84.826.845.310

### 18. OTHER PAYABLES

	31/12/2024	01/01/2024
	VND	VND
<b>Short-term payables</b>		
Trade union funds payable	1.968.089.862	1.864.269.602
Payables arising from equitization	2.417.578.793	2.417.578.793
Other short-term payables	22.337.656.276	22.065.531.655
	26.723.324.931	26.347.380.050
<b>Long-Term payables</b>		
Provision for severance Provisions	1.336.098.016	1.576.948.016
Borrowings and finance lease liabilities	18.458.560.235	30.675.378.757
Other long-term payables	945.200.000	668.200.000
<b>Total</b>	20.739.858.251	32.920.526.773

### 19. REWARD AND WELFARE FUND

	31/12/2024	01/01/2024
	VND	VND
Reward fund	3.469.671.826	3.469.671.826
Social welfare fund	452.502.666	986.664.776
<b>Total</b>	3.922.174.492	4.456.336.602

### 20. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	31/12/2024	Decrease during the period	Increase during the period	01/01/2024
<b>Short-term borrowings (*)</b>	935.428.311.007	96.081.580.323	75.571.814.202	955.938.077.128
- Personal loans	4.580.947.354	50.192.132.418	48.951.548.965	5.821.530.807
- Short-term bank loans	347.516.622.615	38.521.606.800	11.903.446.765	374.134.782.650
- Loans from other organizations	2.499.999.950	-	2.499.999.950	-
- Finance leases due for repayment	20.829.741.088	7.367.841.105	12.216.818.522	15.980.763.671
- Bonds due for repayment	560.001.000.000	-	-	560.001.000.000

<b>Long-term borrowings and financial lease lia</b>	18.458.560.235	12.216.818.522	-	30.675.378.757
- Long-term finance leases	18.458.560.235	12.216.818.522	-	30.675.378.757
<b>Total</b>	953.886.871.242	108.298.398.845	75.571.814.202	986.613.455.885

Details of short-term loan movements during the period are as follows	Current period	Previous period
	VND	VND
Opening balance	955.938.077.128	952.978.943.102
New borrowings during the period	51.451.548.915	621.028.030.000
Foreign exchange impact	11.846.373.715	6.799.431.970
Repayments made	(96.024.507.273)	(850.685.814.712)
Current portion of long-term borrowings transferred to short-term	12.216.818.522	224.838.320.103

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

Amortization of bond issuance costs	-	979.166.665
Closing balance	<u>935.428.311.007</u>	<u>955.938.077.128</u>
Details of long-term loan movements during the period are as follows:	Current period	Previous period
	<u>VND</u>	<u>VND</u>
Opening balance	30.675.378.757	257.236.498.862
Repayment of borrowings	-	(2.195.300.000)
Current portion of long-term borrowings transferred to short-term	(12.216.818.522)	(224.838.320.103)
Amortization of bond issuance costs	-	472.499.998
Closing balance	<u>18.458.560.235</u>	<u>30.675.378.757</u>



**AN GIANG IMPORT-EXPORT JOINT STOCK COMPANY**

No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province

**Form B 09a - DN**(Issued under Circular No. 200/2014/TT-BTC  
dated December 12, 2014, by the Ministry of Finance)**(\*) Short-term bank loans**

The short-term loans are used to meet the Company's working capital requirements. The details are as follows:

	<i>End of period as of 31/12/2024</i>		<i>Total</i>	<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>			
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch	84.089.262.000	10.342.465	347.516.622.615	4 months from disbursement	5.0%/year for USD loan; 6.5%-7%/year for VND loan
Personal loans	4.580.947.354		4.580.947.354		12%/year for VND loan
Loans from other organizations	2.499.999.950		2.499.999.950		12%/year for VND loan

Long-term loans due for repayment classified as short-term. The details are as follows:

	<i>End of period as of 31/12/2024</i>		<i>Total</i>	<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>			
Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch (VND)	20.829.741.088		20.829.741.088	60 months from disbursement	11%/year for VND loan
AGMH2123001 Bonds – Principal debt	350.000.000.000		350.000.000.000	24 months from issued date	12%/year for VND loan
AGMH2223001 Bonds – Principal debt	210.001.000.000		210.001.000.000	30 months from issued date	12%/year for VND loan
<b>TOTAL</b>	<b>672.000.950.392</b>	<b>10.342.465</b>	<b>935.428.311.007</b>		

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

Quarter 4 2024

**21. OWNER'S EQUITY****21.1 Statement of changes in equity**

	Charter capital	Foreign exchange differences	Development investment fund	Other equity funds	Retained earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
As of 01/01/2023	182.000.000.000	-	120.464.000.000	5.021.000.000	(70.736.709.418)	55.265.019.608	292.013.310.190
Profit/(Loss) for the year					(214.921.711.384)	(5.943.895.672)	(220.865.607.056)
Reversal of funds to retained earnings			(120.464.000.000)	(5.021.000.000)	125.485.000.000		-
Change in ownership interest in subsidiaries						(49.321.123.936)	(49.321.123.936)
As of 31/12/2023	182.000.000.000	-	-	-	(160.173.420.802)	-	21.826.579.198
Profit/(Loss) for the year					(251.401.359.996)	-	(251.401.359.996)
Increase from divestment of subsidiary investments					3.217.346.276		3.217.346.276
Decrease due to divestment of investments in associates and joint ventures					(9.013.051.734)		(9.013.051.734)
As of 31/12/2024	182.000.000.000	-	-	-	(417.370.486.256)	-	(235.370.486.256)

**21.2 Transactions with owners and dividend distribution, profit distribution**

	Current year	Previous year
- Owner's investment		
+ Opening balance of share capital	182.000.000.000	182.000.000.000
+ Increase in share capital during the year	-	-
+ Decrease in share capital during the year	-	-
+ Closing balance of share capital	182.000.000.000	182.000.000.000
- Dividends and profits distributed	-	-

**21.3 Transactions with owners and dividend distribution, profit distribution**

- Dividends declared after the end of the reporting period: None
- Dividends in arrears on cumulative preference shares: None

**21.4 Shares**

	31/12/2024		01/01/2024	
	Ordinary shares	Preference shares	Ordinary shares	Preference shares
- Number of shares registered for issuance	18.200.000	-	18.200.000	-
- Number of shares sold to the public	18.200.000	-	18.200.000	-
- Number of shares outstanding	18.200.000	-	18.200.000	-



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 22. REVENUE FROM SALE OF GOODS AND REDENRING OF SERVICES

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Revenue from sales of food products	195.638.005.831	334.689.694.637
Revenue from sales of Honda cars, spare parts, and repair service	-	409.519.027.472
Revenue from sales of fertilizers and rice seeds	15.678.282.387	34.169.134.950
Revenue from CNC services	168.651.428	665.365.505
Other revenues	29.436.390.831	9.728.621.303
<b>Total</b>	<b>240.921.330.477</b>	<b>788.771.843.867</b>
<b>Deductions</b>	<b>1.517.975</b>	<b>807.847.144</b>
Trade discount	(10.000.000)	300.920.694
Sales discount	-	-
Sales return	11.517.975	506.926.450
<b>Net revenue</b>		
Revenue from sales of food products	195.636.487.856	334.496.218.217
Revenue from sales of Honda cars, spare parts, and repair service	-	409.465.968.836
Revenue from sales of fertilizers and rice seeds	15.678.282.387	33.607.822.862
Revenue from CNC services	168.651.428	665.365.505
Other revenues	29.436.390.831	9.728.621.303
<b>Total</b>	<b>240.919.812.502</b>	<b>787.963.996.723</b>

#### 23. COST OF GOODS SOLD

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Cost of sales from food products	185.385.374.266	369.306.254.286
Cost of sales from Honda cars, spare parts	-	377.338.991.193
Cost of sales from fertilizers and rice seeds	15.077.859.153	21.741.810.539
Cost of CNC and processing services	143.609.732	512.269.477
Other costs	40.728.727.065	-
<b>Total</b>	<b>241.335.570.216</b>	<b>768.899.325.495</b>

#### 24. FINANCIAL INCOME

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Net profit from the disposal of investments in other entities	7.730.929.660	15.932.514.422
Interest income from bank deposits and loans	157.363.835	2.158.956.767
Realized foreign exchange gains	257.827.639	1.182.108.493
Dividends and profit distributions	1.051.093.177	-
Gains from the sale of trading securities	-	449.257.125
Net gain from the revaluation of foreign currency denominated items at year-end	-	197.411
Other finance income	-	-
<b>Total</b>	<b>9.197.214.311</b>	<b>19.723.034.218</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 25. FINANCIAL COSTS

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Interest expenses	92.654.294.753	111.260.639.541
Losses from revaluation of foreign currency-denominated items at year-end	11.941.180.069	7.735.928.431
Losses from the disposal of investments in other entities	782.653.724	-
Realized foreign exchange losses	233.034.860	328.417.631
Financial investment expenses	949.103.028	83.613.525
Provisions for impairment of trading securities	-	(17.950.666.604)
Other finance expenses	207.990.562	1.423.828.589
<b>Total</b>	<b>106.768.256.996</b>	<b>102.881.761.113</b>

#### 26. SELLING EXPENSES

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Employee expenses	2.615.121.080	24.164.740.369
Material and packaging expenses	1.517.068.513	3.546.126.691
Tool and supplies expenses	-	3.531.286.997
Depreciation of fixed assets	-	2.250.881.993
Warranty expenses	-	-
Outsourced service expenses	2.545.158.170	9.068.566.372
Other cash expenses	274.621.890	3.902.848.704
<b>Total</b>	<b>6.951.969.653</b>	<b>46.464.451.126</b>

#### 26. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Management employee expenses	6.423.540.163	9.883.209.621
Office supplies expenses	1.807.008.519	6.663.733.649
Depreciation of fixed assets	7.435.067.127	985.492.392
Taxes, fees, and levies	700.948.249	850.006.134
Provision expenses	99.792.825.308	37.844.855.273
Outsourced service expenses	10.555.427.465	7.989.715.521
Other cash expenses	1.522.361.504	2.874.182.712
<b>Total</b>	<b>128.237.178.335</b>	<b>67.091.195.302</b>

#### 26. MANUFACTURING COSTS BY ELEMENT

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Raw material costs	77.009.645.739	224.293.858.428
Labor costs	13.324.679.492	13.348.548.028
Depreciation costs	23.966.158.402	17.597.377.434
Outsourced service expenses	31.151.598.721	23.284.405.333
Other costs	5.639.570.291	5.397.473.671
<b>Total</b>	<b>151.091.652.645</b>	<b>283.921.662.894</b>



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 27. OTHER PROFIT

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Proceeds from the disposal of property, plant, and equipment	342.676.862	-
Commission income	-	753.643.725
Income from distributors	-	1.129.459.294
Contract settlement income	-	14.850.314.731
Other non-recurring income	1.141.877.451	2.888.931.936
<b>Other income</b>	<b>1.484.554.313</b>	<b>19.622.349.686</b>
<b>Loss from the disposal of property, plant, and equipment</b>	<b>-</b>	<b>26.461.586.228</b>
Compensation for contract breaches	-	5.714.254.926
Penalties for late tax and social insurance contributions	-	40.953.775
Depreciation of non-operating fixed assets	-	3.792.778.226
Other non-recurring expenses	401.445.332	3.960.087.874
<b>Other expenses</b>	<b>401.445.332</b>	<b>39.969.661.029</b>
<b>Other profit</b>	<b>1.083.108.981</b>	<b>(20.347.311.343)</b>

#### 28. CORPORATE INCOME TAX EXPENSES

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
<b>Total accounting profit before tax</b>	<b>(251.401.359.996)</b>	<b>(220.634.470.483)</b>
Adjustments for taxable income		
<i>Deduct: Adjustments that reduce the profit before tax</i>	<i>(2.429.842.357)</i>	<i>(4.106.038.393)</i>
<i>Add: Expenses not deductible for tax purposes</i>	<i>97.851.747.870</i>	<i>125.384.550.114</i>
<b>Total taxable income</b>	<b>(155.979.454.483)</b>	<b>(99.355.958.762)</b>
<b>Total income subject to tax</b>	<b>-</b>	<b>1.155.682.864</b>
Corporate income tax rate		
- Agricultural business activities	15%	15%
- Other activities	20%	20%
Corporate income tax payable for the year	-	231.136.573
<b>Current income tax expense (*)</b>	<b>-</b>	<b>231.136.573</b>

(\*) The corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments depending on the tax authorities' audit.

#### 29. BASIC EARNINGS PER SHARE

	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
Net income after corporate income tax	(251.401.359.996)	(220.865.607.056)
Adjustments for increases or decreases in profit to determine the profit attributable to common shares	-	(5.943.895.672)
Profit attributable to common shares	(251.401.359.996)	(214.921.711.384)
Weighted average number of common shares outstanding during	18.200.000	18.200.000
<b>Basic earnings per share</b>	<b>(13.813)</b>	<b>(11.809)</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

#### 30. TRANSACTIONS WITH RELATED PARTIES

The details of the principal related parties and their relationships for the 2024 financial year are as follows:

Company Name	Relationship
- Angimex - Kitoku Co., Ltd	Joint venture
- Saigon An Giang Trading Co., Ltd <sup>(2)</sup>	Associate company
- Golden Paddy Joint Stock Company	Associate company
- Louis Angimex Trading Co., Ltd	Associate company
- Angimex Furious Co., Ltd <sup>(1)</sup>	Associate company
- The Golden Group Joint Stock Company <sup>(3)</sup>	Related party organization (internal party)
- GKM Holdings Joint Stock Company	Related party organization (internal party)
- Lam Dong Pharmaceutical Joint Stock Company	Related party organization (internal party)
- Lien Hoa Dong Tien Co., Ltd	Related party organization (internal party)

(1) Subsidiary converted to an associate company as of December 31, 2023.

(2) No longer an associate company as of April 17, 2024.

(3) No longer a related party as of April 25, 2024.

#### 30.1 Transactions with related parties in 2024:

Related parties	Relationship	From 01/01/2024 to 31/12/2024 VND	From 01/01/2023 to 31/12/2023 VND
<b>i) Revenue from sale of goods and rendering of services</b>		21,874,227,159	769,954,680
- Angimex - Kitoku Co., Ltd	Joint venture	769,954,680	769,954,680
- Angimex Furious Co., Ltd	Associate company	12,829,090,908	-
- GKM Holdings Joint Stock Company	Related party organization	8,238,000,000	-
- Lien Hoa Dong Tien Co., Ltd	Related party organization	37,181,571	-
<b>ii) Cost of goods sold and service rendered</b>		16,427,099,603	183,148,389
- Angimex Furious Co., Ltd	Associate company	9,720,000,000	-
- Saigon An Giang Trading Co., Ltd	Associate company	57,239,995	183,148,389
- Lien Hoa Dong Tien Co., Ltd	Related party organization	6,638,641,190	-
- Lam Dong Pharmaceutical Joint Stock Company	Related party organization	11,218,418	-
<b>iii) Dividends distributed</b>		2,180,301,557	3,798,722,199
- Angimex - Kitoku Co., Ltd	Joint venture	1,129,208,380	1,028,178,600
- Saigon An Giang Trading Co., Ltd	Associate company	1,051,093,177	2,770,543,599
<b>iv) Share purchases</b>		8,832,600,000	31,581,000,000
- GKM Holdings Joint Stock Company	Related party organization	8,832,600,000	31,581,000,000
<b>v) Share sales</b>		7,916,390,000	32,085,600,000
- GKM Holdings Joint Stock Company	Related party organization	7,916,390,000	32,085,600,000
<b>vi) Equity transfer</b>		-	21,000,000,000
- The Golden Group Joint Stock Company	Related party organization	-	21,000,000,000

#### 30.2 Receivables and payables with related parties as of June 30, 2024:

Related parties	Relationship	31/12/2024 VND	01/01/2024 VND
<b>i) Short-term receivables from customers</b>		7,556,686,803	10,694,886,803
- Golden Paddy Joint Stock Company	Associate company	6,704,922,850	6,704,922,850
- Angimex Furious Co., Ltd	Associate company	851,763,953	3,989,963,953
<b>ii) Other short-term receivables</b>		-	14,040,054
- Angimex Furious Co., Ltd	Associate company	-	14,040,054
<b>iii) Short-term trade payables</b>		7,783,000,000	-
- Angimex Furious Co., Ltd	Associate company	2,673,000,000	-
- Lien Hoa Dong Tien Co., Ltd	Related party organization	5,110,000,000	-



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Quarter 4 2024

iv)	Short-term advances from customers		17.462.000.000	40.700.000.000
	- GKM Holdings Joint Stock Company	Related party organization	17.462.000.000	40.700.000.000

### 30.3 Compensation for key management personnel

#### a. Key management personnel

No.	Name	Position	Appointment Date	Termination Date
<b>Board of Directors</b>				
1	Mr. Le Tien Thinh	Chairman	29/12/2022	-
2	Mr. Chu Van Dung	Independent member	25/04/2024	-
3	Mr. Vo Kim Nguyen	Independent member	28/06/2022	25/04/2024
4	Mr. Do Minh Duc	Member	29/06/2023	-
5	Mr. Nguyen Doan Manh Hieu	Member	29/06/2023	-
6	Mr. Nguyen Huu Phu	Member	06/11/2023	-
7	Mr. Ho Dang Dan	Member	28/06/2022	29/06/2023
8	Mr. Nguyen Dong Giang	Member	29/12/2022	29/06/2023
9	Mr. Pham Trung Kien	Member	29/12/2022	06/11/2023
10	Ms. Ly My Huong	Secretary	01/06/2024	-
11	Ms. Dao Minh Thao	Secretary	26/09/2023	01/06/2024
<b>Supervisory Board (*)</b>				
1	Mr. Lam Truong	Chairman	28/06/2022	29/06/2023
2	Mr. Duong Thanh Binh	Member	28/06/2022	29/06/2023
3	Mr. Huynh Minh Phuong	Member	29/12/2022	29/06/2023
<b>Audit Committee (*)</b>				
1	Mr. Chu Van Dung	Chairman	25/04/2024	-
2	Mr. Vo Kim Nguyen	Chairman	06/07/2023	25/04/2024
3	Mr. Do Minh Duc	Member	06/07/2023	-

\* According to the minutes of the Annual General Meeting of Shareholders No. 124/BB-DHDCD dated June 29, 2023, the Company established an Audit Committee under the Board of Directors to replace the Supervisory Board, which was dismissed on June 29, 2023.

#### Executive Board and other management personnel

1	Mr. Luong Duc Tam	Chief Executive Officer (CEO)	18/10/2024	-
2	Mr. Huynh Thanh Tung	Chief Executive Officer (CEO)	04/03/2022	18/10/2024
3	Mr. Bui Viet Dung	Vice CEO	22/03/2022	06/12/2024
4	Mrs. Nguyen Thi Thu Hoa	Vice CEO	17/03/2023	25/09/2024
5	Mrs. Tran Thi Cam Cham	Chief Accountant	22/06/2017	-

#### b. Key management personnel remuneration

No.	Name	Position	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
<b>Remuneration of Board of Directors members, Company Secretary and Provisions</b>				
1	Mr. Le Tien Thinh	Chairman	216.822.581	-
2	Mr. Nghiem Hai Anh	Chairman	-	200.000.000
3	Mr. Do Minh Duc	Member	42.466.667	-
4	Mr. Nguyen Doan Manh Hieu	Member	42.466.667	-
5	Mr. Nguyen Huu Phu	Member	12.600.000	-
6	Ms. Dao Minh Thao	Secretary	40.000.000	-
7	Ms. Pham Nguyen Thanh Xuan	Secretary	-	105.000.000
			<b>354.355.915</b>	<b>305.000.000</b>
<b>Remuneration of the Supervisory Board</b>				
1	Mr. Huynh Minh Phuong	Member	18.283.871	-
			<b>18.283.871</b>	-
<b>Salaries of the Executive Board and other management personnel</b>				
1	Mr. Luong Duc Tam	Chief Executive Officer (CEO)	148.411.560	-
2	Mr. Huynh Thanh Tung	Chief Executive Officer (CEO)	606.564.583	859.600.000
3	Mrs. Nguyen Thi Minh Hong	Vice CEO	-	150.000.000
4	Mr. Tran Vu Dinh Thi	Vice CEO	-	310.084.300
5	Mr. Quach Tat Liet	Vice CEO	-	274.006.200
6	Mrs. Tran Thi Cam Cham	Chief Accountant	342.331.875	392.350.000
			<b>1.097.308.018</b>	<b>1.986.040.500</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 4 2024

### 31. OPERATING SEGMENTS BY BUSINESS AND GEOGRAPHICAL AREA

#### 31.1. Segment Reporting - By Business Segment

	Grain products	Fertilizers, seeds, and High-Tech Agricultural services	Other	Total
	VND	VND	VND	VND
<b>Operating Results</b>				
Revenue from external sales	195.636.487.856	15.846.933.815	29.436.390.831	240.919.812.502
<b>Gross profit from operations</b>	<b>10.251.113.590</b>	<b>625.464.930</b>	<b>(11.292.336.234)</b>	<b>(415.757.714)</b>
Selling expenses	6.099.849.905	852.119.748		6.951.969.653
Administrative expenses	127.984.744.779	252.433.556		128.237.178.335
<b>Unallocated items</b>				
Finance income				9.197.214.311
Finance costs				106.768.256.996
Other income				1.083.108.981
Share of profit from joint ventures and associates				(19.308.520.590)
Profit before tax				(251.401.359.996)
Current income tax				-
Deferred tax expense				-
<b>Profit after tax</b>				<b>(251.401.359.996)</b>
<b>Total assets</b>				
Segment assets	598.991.561.578			598.991.561.578
Unallocated assets				445.228.595.644
<b>Total</b>				<b>1.044.220.157.222</b>
<b>Total liabilities</b>				
Segment liabilities	211.238.917.699			211.238.917.699
Unallocated liabilities				1.068.351.725.779
<b>Total</b>				<b>1.279.590.643.478</b>

#### 31.2 Segment Reporting - By Geographical Area

	2024		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	225.144.095.842	15.775.716.660	240.919.812.502
Cost of goods sold	227.137.809.099	14.197.761.117	241.335.570.216
Gross profit	(1.993.713.257)	1.577.955.543	(415.757.714)
	2023		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	772.305.833.985	15.658.162.738	787.963.996.723
Cost of goods sold	755.245.721.032	13.653.604.463	768.899.325.495
Gross profit	17.060.112.953	2.004.558.275	19.064.671.228



PREPARED

CHIEF ACCOUNTANT

CHIEF EXECUTIVE OFFICER

An Giang, January 21, 2025

HUYNH MINH PHUONG

TRAN THI CAM CHAM

LUONG DUC TAM





