

**BICH CHI FOOD  
JOINT STOCK COMPANY**

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

No: 11 /CBTT.BCF

Sa Dec City, January 21, 2025

**PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENT**

**To:** State Securities Commission of Vietnam  
Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Bich Chi Food Joint Stock Company discloses the financial report for the 4th quarter of 2024 to the State Securities Commission of Vietnam and Hanoi Stock Exchange as follows:

1. Organization Name: Bich Chi Food Joint Stock Company

- Stock Code: BCF
- Address: 45x1 Nguyen Sinh Sac, Ward 2, Sa Dec City, Dong Thap Province
- Contact Phone: (+84) 277 3861 910 Fax: (+84) 277 3864 674
- Email: info@bichchi.com.vn Website: [www.bichchi.com.vn](http://www.bichchi.com.vn)

2. Content of the Information Disclosure:

- Fourth Quarter Financial Report 2024.
- Separate F/R (Company with subsidiaries)
- Consolidated F/R (Company with subsidiaries)
- Combined F/R (Company with dependent accounting units)

- Cases Requiring Explanations:

+ The auditor issues an opinion that is not a clean opinion on the financial statements (for the 2023 audited F/R):

Yes  No

Explanation document in case of 'Yes':

Yes  No

+ The after-tax profit in the reporting period differs by 5% or more before and after auditing, or changes from a loss to profit, or vice versa (for the 2023 audited F/R):

Yes  No



Explanation document in case of 'Yes':

Yes

No

+ The after-tax profit in the report of the current period changes by 10% or more compared to the same period last year:

Yes

No

Explanation document in case of 'Yes':

Yes

No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period last year to a loss in this period, or vice versa:

Yes

No

Explanation document in case of 'Yes':

Yes

No

This information has been disclosed on the company's website on January 21, 2025 at: [www.bichchi.com.vn](http://www.bichchi.com.vn) (Shareholder Information/Financial Information section).

We hereby confirm that the information disclosed above is true and take full legal responsibility for its contents.

**\* Attachments:**

- Separate F/R for the 4th quarter of 2024;
- Explanation document for the after-tax profit discrepancy of more than 10% compared to the same period in 2023.

**Representative of the Organization**  
**Legal Representative**  
(Sign, full name, position, and company seal)  
**General Director**



**Pham Thanh Binh**

**BICH CHI FOOD  
JOINT STOCK COMPANY**

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

No: 10 /BCF.HĐQT

Sa Dec City, January 21, 2025

*Regarding the explanation of the net profit after tax difference in the 4th quarter of 2024, which is more than 10% higher than the same period in 2023*

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

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on the guidance for information disclosure on the securities market;  
- Based on the Consolidated Financial Report and the Separate Financial Report for the 4th quarter of 2024 of Bich Chi Food Joint Stock Company.

Bich Chi Food Joint Stock Company would like to explain the increase of more than 10% in after-tax profit for the 4th quarter of 2024 compared to the same period in 2023 as follows:

*Unit: VND*

		Net profit after corporate income tax	Increase in the difference	%
Separate Financial Statement	Q4 2023	14,176,242,715	5,257,200,612	37.08%
	Q4 2024	19,433,443,327		
Consolidated Financial Statement	Q4 2023	13,862,668,943	5,514,182,889	39.77%
	Q4 2024	19,376,851,832		

- **Reason:** The Company's revenue from sales and services in Q4 2024 continued to increase, while the input material prices remained stable.

- Above is the explanation for the increase in net profit after corporate income tax in Q4 2024 compared to the same period in 2023.

Sincerely!

\* **Recipients:**

- SSC;
- HNX;
- Archived.

REPRESENTATIVE LEGAL

General Director



Pham Thanh Binh

**BICH CHI FOOD COMPANY**

45x1, Nguyen Sinh Sac street, ward 2, Sa Dec city, Dong Thap province

Tax Code: 1400371184

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**SEPARATE FINANCIAL STATEMENTS  
QUARTER 4 2024**



Interim Separate Statement of Financial Position

From No: B 01a – DN

Interim Separate Statement of Income

From No: B 02a – DN

Interim Separate Statement of Cash Flows

From No: B 03a – DN

Notes to the Interim Separate Financial Statements

From No: B 09a – DN

**INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION**

For the fourth quarter accounting period of 2024 ending on December 31, 2024

Unit: Dong

ASSETS	CODE	NOTE	ENDING NUMBERS	FIRST NUMBER OF THE YEAR
(1)	(2)	(3)	(4)	(5)
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>358.095.739.767</b>	<b>337.333.897.418</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	5.1	<b>94.921.157.768</b>	<b>75.284.607.108</b>
1. Cash	111		26.391.157.768	33.614.607.108
2. Cash equivalents	112		68.530.000.000	41.670.000.000
<b>II. Short-term financial investments</b>	<b>120</b>	5.2.1	<b>74.920.000.000</b>	<b>89.050.000.000</b>
1. Business securities	121			
2. Provision for impairment of trading securities(*)	122			
3. Held-to-maturity investments	123		74.920.000.000	89.050.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>71.280.964.035</b>	<b>65.089.369.482</b>
1. Short-term trade receivables	131	5.3	64.813.821.824	57.176.360.698
2. Short-term prepayments to suppliers	132	5.4	4.581.258.400	4.030.300.500
5. Other short-term receivables	136	5.5	4.308.952.284	7.279.477.002
6. Provision for short-term doubtful debts (*)	137	5.6	(2.423.068.473)	(3.396.768.718)
<b>IV. Inventories</b>	<b>140</b>		<b>112.833.873.656</b>	<b>104.428.860.449</b>
1. Inventories	141	5.7	112.833.873.656	104.428.860.449
2. Provision for devaluation of inventories.(*)	149			
<b>V. Other short-term assets</b>	<b>150</b>		<b>4.139.744.308</b>	<b>3.481.060.379</b>
1. Short-term prepaid expenses	151	5.8.1	269.928.726	770.374.449
2. Deductible VAT	152		2.913.172.387	2.710.685.930
3. Tax and other receivables from the State.	153		956.643.195	-
<b>B - NON- CURRENT ASSETS</b>	<b>200</b>		<b>177.376.992.889</b>	<b>142.677.081.636</b>
<b>I- Long-term receivables</b>	<b>210</b>		<b>45.200.000.000</b>	<b>8.348.832.000</b>
5. Long-term lending receivables	215	5.2.2	45.200.000.000	8.348.832.000
<b>II. Fixed assets</b>	<b>220</b>		<b>70.090.355.118</b>	<b>66.230.485.706</b>
1. Tangible fixed assets	221	5.9	69.860.355.118	66.000.485.706
- Historical cost	222		277.761.532.790	259.915.984.677
- Accumulated depreciation (*)	223		(207.901.177.672)	(193.915.498.971)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	5.10	230.000.000	230.000.000
- Historical cost	228		354.500.000	354.500.000
- Accumulated depreciation (*)	229		(124.500.000)	(124.500.000)
<b>III. Real estate investment</b>	<b>230</b>		<b>-</b>	<b>-</b>
- Historical cost	231		-	-
- Accumulated amortization (*)	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>	5.11	<b>11.879.972.722</b>	<b>17.941.723.388</b>
2. Construction in progress	242		11.879.972.722	17.941.723.388
<b>V. Long-term financial investments</b>	<b>250</b>		<b>50.000.000.000</b>	<b>50.000.000.000</b>
1. Investment in subsidiaries	251	5.2.2	50.000.000.000	50.000.000.000
<b>VI. Other long-term assets</b>	<b>260</b>		<b>206.665.049</b>	<b>156.040.542</b>
1. Long-term prepaid expenses	261	5.8.2	206.665.049	156.040.542
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>535.472.732.656</b>	<b>480.010.979.054</b>

CAPITAL	CODE	NOTE	ENDING NUMBERS	FIRST NUMBER OF THE YEAR
(1)	(2)	(3)	(4)	(5)
<b>C - LIABILITIES</b>	<b>300</b>		<b>136.178.490.923</b>	<b>126.441.858.360</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>135.914.370.923</b>	<b>126.102.738.360</b>
1. Short-term trade payables	311	5.12	21.194.588.334	14.115.689.543
2. Short-term prepayments from customers	312	5.13	3.933.289.672	4.273.257.754
3. Taxes and other payables to State budget	313	5.14	5.935.411.659	5.513.157.632
4. Payables to employees	314	5.15	13.259.127.632	10.985.483.147
5. Short-term accrued expenses	315	5.16.1	614.288.762	38.783.591
6. Must pay short-term internal debts.	316		-	-
7. Payments must be made according to the schedule of the construction contract.	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables and dues.	319	5.16.2	34.109.202.358	32.837.804.651
10. Short-term borrowings and finance lease liabilities	320	5.17	51.956.323.236	53.135.813.864
11. Short-term provisions payable	321		-	-
12. Bonus and welfare fund	322	5.18	4.912.139.270	5.202.748.178
<b>II. Non-current liabilities</b>	<b>330</b>		<b>264.120.000</b>	<b>339.120.000</b>
1. You have to pay the seller in the long term.	331		-	-
2. Long-term advance payment by the buyer.	332		-	-
3. Long-term costs to be paid.	333		-	-
4. Must report internally about business capital.	334		-	-
5. Must pay internal long-term.	335		-	-
6. Long-term unrecognized revenue	336		-	-
7. Other long-term payables	337		264.120.000	339.120.000
<b>D - OWNER'S EQUITY</b>	<b>400</b>	5.19	<b>399.294.241.733</b>	<b>353.569.120.694</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>399.294.241.733</b>	<b>353.569.120.694</b>
1. Contributed capital	411		338.972.130.000	322.831.800.000
- Ordinary shares with voting rights	411a		338.972.130.000	322.831.800.000
- Preferred stock	411b		-	-
2. Capital surplus	412		-	-
3. Convertible bond option	413		-	-
4. Owners' other capital	414		-	-
5. Treasury stock (*)	415		-	-
6. Discrepancy in asset revaluation assessment	416		-	-
7. Exchange rate discrepancy	417		-	-
8. Development and investment fund	418		13.982.553.207	13.982.553.207
9. Exchange rate discrepancy	419		-	-
10. Other capital funds owned by the owner.	420		-	-
11. Retained earnings	421		46.339.558.526	16.754.767.487
- RE accumulated till the end of the previous year	421a		614.437.487	2.062.365.324
- RE of the current period	421b		45.725.121.039	14.692.402.163
12. Construction investment fund	422		-	-
<b>II. Funding sources</b>	<b>430</b>		<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL (440 = 300 + 400)</b>	<b>440</b>		<b>535.472.732.656</b>	<b>480.010.979.054</b>

Made on January 19, 2025.

Prepared by

Chief Accountant

General Director

  
Phan Thi Tuyet Suong

  
Tran Van Thieu



  
Phạm Thanh Bình

BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac street, ward 2, Sa Dec city, Dong Thap province  
Interim Separate Statement Of Income for the Fourth quarter of 2024

From No: B 02a- DN  
(Issued under Circular No. 200/2014/TT- BTC  
on December 22, 2014, of the Ministry of Finance)

## INTERIM SEPARATE STATEMENT OF INCOME

For the fourth quarter accounting period of 2024 ending on December 31, 2024

Unit: Dong

ITEMS	Code	Note	The fourth quarter		Accumulated from the beginning of the year to the end of this quarter	
			Year 2024	Year 2023	Year 2024	Year 2023
			4	5	6	7
1	2	3				
1. Revenue from sales of merchandises and rendering of services	01	6.1.1	194.086.949.012	172.759.400.880	773.113.054.057	603.451.707.447
2. Revenue deductions	02	6.1.2	3.145.215.713	2.166.112.198	11.224.817.733	9.088.831.348
3. Net revenue from sales of merchandises and rendering of services (10=01-02)	10		190.941.733.299	170.593.288.682	761.888.236.324	594.362.876.099
4. Cost of merchandises sold	11	6.2	144.533.380.719	133.414.600.295	561.553.532.153	454.921.325.570
5. Gross profit from sales of merchandises and rendering of services (20=10-11)	20		46.408.352.580	37.178.688.387	200.334.704.171	139.441.550.529
6. Revenue from financing activity	21	6.3	5.092.811.887	5.518.086.367	15.632.956.646	13.377.084.454
In which: + Interest on deposits			2.782.516.007	3.071.365.983	7.272.828.289	7.616.216.926
+ Exchange rate discrepancies			2.310.295.880	2.446.720.384	8.360.128.357	5.760.867.528
7. Financial expenses	22	6.4	942.898.818	1.239.513.255	5.016.110.714	3.699.626.650
In which: + Interest expense	23		445.227.280	470.975.870	1.765.663.198	1.714.347.314
+ Exchange rate discrepancies			497.671.538	768.537.385	3.250.447.516	1.985.279.336
8. Selling expenses	25	6.5	13.919.427.261	13.784.110.755	50.552.136.562	42.411.356.341

ITEMS	Code	Note	The fourth quarter		Accumulated from the beginning of the year to the end of this quarter	
			Year 2024	Year 2023	Year 2024	Year 2023
			4	5	6	7
1	2	3				
9. General administrative expenses	26	6.6	12.763.178.027	8.100.683.028	30.191.946.759	26.644.251.511
10. Net profit from operating activities (30=20+(21-22)-(25+26))	30		23.875.660.361	19.572.467.716	130.207.466.782	80.063.400.481
11. Other income	31	6.7	843.185.625	606.289.590	3.650.597.434	2.385.992.302
12. Other expenses	32	6.8	313.463.796	2.081.073.397	445.472.433	2.259.601.308
13. Other profit (40=31-32)	40		529.721.829	(1.474.783.807)	3.205.125.001	126.390.994
14. Total accounting profit before tax (50=30+40)	50		24.405.382.190	18.097.683.909	133.412.591.783	80.189.791.475
15. Current corporate income tax expense	51		4.971.938.863	3.921.441.194	26.173.567.343	16.572.619.312
16. Deferred corporate income tax expense	52					
17. Profit after corporate income tax (60=50-51-52)	60		19.433.443.327	14.176.242.715	107.239.024.440	63.617.172.163
18. Basic earnings per share (*)	70	6.10	573	439	3.164	1.971

Made on January 19, 2025.



General Director

Prepared by

Pham Thanh Binh

Tran Van Thieu

Phan Thi Tuyet Suong

**INTERIM SEPARATE STATEMENT OF CASH FLOWS**

For the fourth quarter accounting period of 2024 ending on December 31, 2024

( According to the direct method )

Unit: Dong

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Year 2024	Year 2023
1	2	3	4	5
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>				
1. Revenue from sales, service provision, and other income.	01		193.077.520.959	164.872.435.077
2. Payment to the supplier of goods and services.	02		(97.969.181.803)	(80.030.188.319)
3. Payment for workers	03		(19.433.259.808)	(16.764.184.750)
4. The loan interest has been paid.	04		(414.480.523)	(456.588.397)
5. Corporate income tax has been paid.	05		(15.734.133.891)	(8.879.504.409)
6. Revenue from business activities	06		5.300.184.973	1.944.056.416
7. Funds allocated for business activities.	07		(8.778.947.814)	(8.826.174.808)
<b>Net cash flow from business operations</b>	<b>20</b>		<b>56.047.702.093</b>	<b>51.859.850.810</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES</b>				
1. Funds are allocated for shopping, building fixed assets, and other long-term assets.	21		(1.172.441.797)	(2.039.157.688)
2. Revenue from liquidation, sale of fixed assets, and other long-term assets.	22		-	-
3. Money borrowed to purchase tools owed to other units.	23		(41.871.772.430)	(34.300.000.000)
4. Repayment of loans, resale of debt instruments from other entities.	24		23.000.000.000	33.330.000.000
5. Investment capital contributed to other units.	25		-	-
6. Investment recovery funds contributed to another unit.	26		-	-
7. Interest income from loans, dividends, and distributed profits.	27		872.888.925	1.061.060.826
<b>Net cash flow from investment activities</b>	<b>30</b>		<b>(19.171.325.302)</b>	<b>(1.948.096.862)</b>
<b>III. CASH FLOW FROM FINANCIAL ACTIVITIES</b>				
1. Funds raised from the issuance of shares, received as contributions from the owners.	31		-	-
2. Funds for capital contributions to the owners, repurchasing shares of the issued enterprise.	32		-	-
3. Short-term and long-term loans are available.	33		-	-
4. Principal repayment of the loan.	34		(29.223.875.766)	(29.807.199.687)
5. Money to pay off financial debts.	35		-	-
6. Dividends have been paid to the shareholders.	36		(32.749.920)	-
<b>Net cash flow from financial activities</b>	<b>40</b>		<b>(29.256.625.686)</b>	<b>(29.807.199.687)</b>
<b>Net cash flow during the period (50=20+30+40)</b>	<b>50</b>		<b>7.619.751.105</b>	<b>20.104.554.261</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>85.865.743.355</b>	<b>53.305.573.729</b>
The impact of changes in exchange rates on foreign currency conversion.	61		1.435.663.308	1.874.479.118
<b>Cash and cash equivalents at the end of the period. (70=50+60+61)</b>	<b>70</b>	5.1	<b>94.921.157.768</b>	<b>75.284.607.108</b>

Made on January 19, 2025.

Prepared by

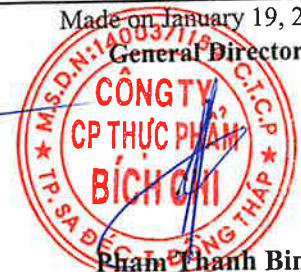
Chief Accountant



Phan Thi Tuyet Suong



Tran Van Thieu



Phạm Thanh Bình

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the fourth quarter accounting period of 2024 ending on December 31, 2024

These notes are an integral part of and should be read in conjunction with the Financial Statements (separate) for For the fourth quarter accounting period of 2024 ending on December 31, 2024

### 1. PERFORMANCE FEATURES

#### 1.1 Form of capital ownership

Bich Chi Food Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

#### 1.2 Business field

The Company's business fields are industrial production, trade and services.

#### 1.3 Business lines

The Company's main business activities are:

- Food production and processing;

#### 1.4 Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

#### 1.5 Company Structure

Subsidiary company

Company Name	Address	Main business activities
Bich Chi 2 Food Company Limited	Cai Tau Ha An Nhon Industrial Cluster, Cai Tau Ha Town, Chau Thanh District, Dong Thap Province	Food production and processing

***Affiliated units without legal status have dependent accounting.***

Unit name	Address
Warehouse - Bich Chi Food Joint Stock Company	No. 81-83-85-87. Street No. 2, Tan Nhat Residential Area, Tan Nhat Commune, Binh Chanh District, Ho Chi Minh City. (Amazing City Residential Area)

#### 1.6 Statement on Comparability of Information in Financial Statements

The figures in the financial statements for the fiscal year ending 31/12/2024 are comparable with the corresponding figures of the previous year.

#### 1.7 Employee

As of December 31, 2024, the total number of employees of the Company is 869 peoples, the number at the beginning of the year is 870 employees.

### 2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

#### 2.1 Fiscal year

The Company's fiscal year begins on January 1 and ends on December 31 of each year.

#### 2.2 Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND) because revenue and expenditure are mainly made in VND.

### 3. ACCOUNTING STANDARDS AND REGIMES APPLIED

#### 3.1 Applicable accounting standards and regimes

The company applies the Enterprise Accounting System.

The Company applies accounting standards, Vietnamese Enterprise Accounting Regime as guided in Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circulars guiding the implementation of Accounting Standards of the Ministry of Finance in preparing and presenting Financial Statements.

#### 3.2 Statement on Compliance with Accounting Standards and Accounting Regime

The Board of Directors ensures that it has complied with the requirements of accounting standards, the Vietnamese Enterprise Accounting Regime as guided in Circular No. 200/2014/TT-BTC dated December 22, 2014 as well as the Circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting financial statements.

#### 3.3 Applicable accounting form

Bookkeeping vouchers (on computer)

### 4. ACCOUNTING POLICIES APPLIED

#### 4.1 Basis for preparing financial statements

Financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

#### 4.2 Transactions in foreign currency

Transactions in foreign currencies are translated at the exchange rate on the transaction date. Balances of foreign currency monetary items at the end of the financial year are translated at the exchange rate on that date.

Exchange rate differences arising during the year from foreign currency transactions are recorded in financial income or financial expenses. Exchange rate differences arising from revaluation of foreign currency items at the end of the fiscal year after offsetting the increase and decrease are recorded in financial income or financial expenses.

The exchange rate used to convert transactions in foreign currency is the actual exchange rate at the time of the transaction. The actual exchange rate for transactions in foreign currency is determined as follows:

- Actual transaction exchange rate when buying and selling foreign currencies (spot foreign currency purchase and sale contracts, forward contracts, futures contracts, options contracts, swap contracts) exchange rate signed in foreign currency purchase and sale contracts between the Company and the bank.
- If the contract does not specify the payment rate:
  - + For receivables: the buying rate of the commercial bank where the Company designates the customer to make payment at the time the transaction occurs.
  - + For payables: selling exchange rate of the commercial bank where the Company plans to transact at the time the transaction occurs.
  - + For asset purchases or expenses paid immediately in foreign currency (not through payable accounts): Buying rate of the commercial bank where the Company makes payment.

The exchange rate used to re-evaluate the balance of foreign currency monetary items at the end of the fiscal period is determined according to the following principles:

- For foreign currency deposits at banks: foreign currency buying rate of the bank where the Company opens a foreign currency account.

- For foreign currency loans from banks: foreign currency selling rate of the bank where the Company opens a foreign currency account.
- For foreign currency monetary items classified as other assets: foreign currency buying rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch (the Bank where the Company regularly transacts).
- For foreign currency monetary items classified as liabilities: foreign currency selling rate of the Bank with which the Company regularly transacts.

#### 4.3 Cash and cash equivalents

Cash includes cash, demand deposits and cash in transit. Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, which are easily convertible to a known amount of cash and are subject to an insignificant risk of change in value at the reporting date.

#### 4.4 Financial investments

##### ***Held to maturity investments***

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include term deposits.

Held-to-maturity investments are initially recognized at cost, which includes the purchase price and any costs associated with the transaction. After initial recognition, these investments are recognized at their recoverable amount. Interest income from investments held to maturity after the acquisition date is recognized in the Statement of Business Operations on an accrual basis. Interest earned before the Company holds the investment is deducted from the cost at the acquisition date.

When there is strong evidence that part or all of an investment may not be recovered and the amount of loss can be reliably determined, the loss is recorded in financial expenses in the year and the investment value is directly deducted.

##### ***Subsidiary company***

A subsidiary is an enterprise controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

##### ***Affiliate company***

An associate is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profits from periods prior to the purchase of the investment are recorded as a reduction in the value of the investment itself. Dividends and profits from periods subsequent to the purchase of the investment are recorded as financial revenue. Dividends received in shares are only recorded as the number of shares increased, not the value of shares received at par value.

Provision for losses on investments in subsidiaries is made when the subsidiary makes a loss, with the provision equal to the difference between the actual capital contributions of the parties at the subsidiary and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties at the subsidiary.

Increases and decreases in the provision for investment losses in subsidiaries and associates must be set up at the end of the fiscal year and recorded in financial expenses.

#### 4.5 Accounts receivable

Receivables are stated at carrying amount less allowance for doubtful debts. The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company.
- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.

The allowance for doubtful debts represents the estimated loss due to non-payment of receivables arising on the receivables balance at the balance sheet date.

- 30% of the value for overdue receivables from 06 months to less than 01 year.
- 50% of the value for overdue receivables from 01 to less than 02 years.
- 70% of the value for overdue receivables from 02 years to less than 03 years.
- 100% of the value for receivables overdue for 03 years or more.

For receivables that are not overdue but are unlikely to be recovered: establish provisions based on expected loss level.

Increases and decreases in the balance of the provision for doubtful debts that must be set up at the end of the fiscal year are recorded in business administration expenses.

#### 4.6 Inventory

Inventories are stated at cost lower than net realizable value.

The cost of inventories is determined as follows:

- Raw materials, goods: include purchase costs and other directly relevant costs incurred in bringing inventories to their present location and condition.
- Finished goods: includes the cost of raw materials, direct labor and directly related general manufacturing costs allocated based on normal levels of activity.
- Work-in-progress production costs: include main raw material costs, direct labor costs and general production costs directly related to the product manufacturing process.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories are valued using the weighted average method and accounted for using the perpetual inventory method.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. For unfinished services, provision for devaluation is calculated for each type of service with a separate price. Increases and decreases in the balance of provision for devaluation of inventory that must be established at the end of the fiscal year are recorded in cost of goods sold.

#### 4.7 Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the business performance of many accounting periods. The Company's prepaid expenses mainly include the following expenses:

##### **Tools, utensils**

Tools and equipment put into use are allocated to expenses using the straight-line method over an allocation period of no more than 3 years.

#### 4.8 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the year.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognised as income or expense in the year. Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation years for various types of tangible fixed assets are as follows:

Type of fixed asset	Time (year)
Houses, architectural objects	04 - 30
Machinery and equipment	03 - 10
Means of transport, transmission equipment	04 - 10
Management equipment and tools	05
Other fixed assets	

#### Financial lease fixed assets

Investment property is the right to use land, house, part of house or infrastructure owned by the Company or finance leased for the purpose of earning income from renting or waiting for capital appreciation. Investment property is stated at original cost less accumulated depreciation. The original cost of investment property is the total cost that the Company has to pay or the fair value of the consideration given to acquire the investment property up to the time of purchase or completion of construction.

Expenses related to investment real estate incurred after initial recognition are recorded as expenses, unless these expenses are likely to make the investment real estate generate more economic benefits in the future than the initially assessed level of performance, then they are recorded as an increase in original cost.

When investment property is sold, its cost and accumulated depreciation are written off and any resulting gain or loss is recognized as income or expense for the year.

Transfers from owner-occupied property or inventories to investment property occur only when the owner stops using the property and begins operating leases to others or at the end of the construction phase. Transfers from investment property to owner-occupied property or inventories occur only when the owner starts using the property or develops it with a view to selling it. Transfers from investment property to owner-occupied property or inventories do not change the cost or carrying amount of the property at the date of transfer.

Investment properties used for rental purposes are depreciated using the straight-line method over their estimated useful lives. The depreciation years of investment properties are as follows:

#### Asset type

Houses, architectural objects

#### 4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The original cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the asset is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.



When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognized as income or expense in the year.

The Company's intangible fixed assets include:

#### **Land use rights**

Land use rights are all actual costs that the Company has spent directly related to the land used, including: money spent to obtain land use rights, costs for compensation, site clearance, site leveling, registration fees, etc. Land use rights are depreciated using the straight-line method over the time recorded on the land use rights; land use rights with indefinite duration are not depreciated.

#### **Software program**

Costs relating to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software is the total cost incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 03 years.

### **4.10 Cost of unfinished construction**

Construction in progress reflects costs directly related (including interest expenses related to the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recorded at original cost and are not depreciated.

### **4.11 Debts payable**

Liabilities are recognized for amounts to be paid in the future for goods and services received.

The classification of payables as trade payables and other payables is made according to the following principles:

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company, including payables when importing through consignees.
- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.
- Other payables reflect non-trade payables not related to purchase, sale or provision of goods or services.

### **4.12 Owner's equity**

#### **Owner's capital contribution**

Owner's equity is recorded according to the actual capital contributed by shareholders.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

#### **Other capital of the owner**

Other capital is formed by supplementing from business performance, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

### **4.13 Profit distribution**

Profit after corporate income tax is distributed to shareholders after setting aside funds according to the Company's Charter as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items in undistributed earnings that may affect cash flows and the ability to pay dividends, such as gains from revaluation of capital contributions, gains from revaluation of monetary items, financial instruments and other non-cash items.

Profit distribution is recognized as a liability upon approval by the General Meeting of Shareholders.

#### **4.14 Revenue from sales of goods and rendering of services**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

##### **Revenue from sales of goods**

Revenue from sales of goods is recognized when all of the following conditions are simultaneously satisfied:

- The company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control
- Revenue is determined relatively certainly.
- The Company has obtained or will obtain economic benefits associated with the sale transaction.
- Identify the costs associated with a sales transaction.

##### **Revenue from service provision**

Revenue from a service transaction is recognised when the outcome of the transaction can be measured reliably. In cases where services are performed over several periods, revenue is recognised in the year based on the results of the work completed at the end of the fiscal year. The outcome of a service transaction is recognised when all of the following conditions are met.

- Revenue is determined with relative certainty.
- Ability to obtain economic benefits from the transaction of providing that service.
- Determine the portion of work completed at the end of the fiscal year.
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service.

##### **Revenue from operating lease assets**

Revenue from operating lease assets is recognized on a straight-line basis over the lease term. Rental income from multiple periods is allocated to revenue in accordance with the lease term.

##### **Financial income**

Financial incomes include income from interest and other financial gains by the Company shall be recognised when the two (2) conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

##### **Interest**

Interest is recognized on an accrual basis, determined on the balance of deposit accounts and the actual interest rate for each period.

#### **4.15 Revenue deductions**

Revenue deductions including trade discounts, sales returns, sales discounts arising in the same period of product and service consumption are adjusted to reduce revenue of the arising period.

In case products and services have been consumed in previous years, but only this year have trade discounts, returned goods, or sales discounts, revenue reductions are recorded according to the following principles:

- \* If trade discounts, returned goods, and sales discounts arise before the issuance of the Financial Statements: reduce revenue on the Financial Statements of this year.
- \* If trade discounts, returned goods, and sales discounts arise after the date of issuance of the Financial Statements: record a reduction in revenue on the Financial Statements of the following year.

#### 4.16 Cost of goods sold and serviced rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

#### 4.17 Borrowing costs

Items recorded into financial expenses comprise:

- \* Borrowing costs;
- \* Losses from sales of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the year, except for separate borrowings serving the purpose of forming a specific asset.

#### 4.18 Expenses

Expenses are amounts that reduce economic benefits and are recognized at the time the transaction occurs or when it is relatively certain that they will arise in the future, regardless of whether money has been spent or not.

Expenses and revenues generated by them must be recorded simultaneously according to the matching principle. In case the matching principle conflicts with the prudence principle, expenses are recorded based on the nature and provisions of accounting standards to ensure that transactions are reflected honestly and reasonably.

#### 4.19 Corporate income tax

Corporate income tax expense for the period is current corporate income tax.

##### **Current income tax**

Current income tax is the tax that is calculated on taxable income. Taxable income differs from accounting profit due to adjustments for non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The Company's tax reports will be examined by the tax authorities. Due to the application of tax laws to each type of business and the interpretation, understanding and acceptance in many different ways, the figures in the financial statements may differ from the figures of the tax authorities.

##### **Current corporate income tax rate**

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the accounting period from 01/01/2024 to 30/06/2024.

#### 4.20 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the parent Company, subsidiaries and associates;

Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel, the close family members of these individuals;

Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of the Interim Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

The following entities are considered to be related parties:

<b>Object name</b>	<b>Relationship</b>
Member of Board of Directors, General Director	Key member

#### 4.21 Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the Financial Statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

Bich Chi Food Company

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## 5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

5.1 CASH AND CASH EQUIVALENTS	31/12/2024	01/01/2024
	VND	VND
Cash on hand	205.998.226	835.526.356
Non-term bank deposits	26.185.159.542	32.779.080.752
Non-term bank deposits - VND	19.118.981.004	12.280.194.544
Non-term bank deposits - USD	7.066.178.538	20.498.886.208
Term deposits with a maturity of less than 3 months.	68.530.000.000	41.670.000.000
	<b>94.921.157.768</b>	<b>75.284.607.108</b>

Details of foreign currency account balances as of December 31, 2024

	Foreign currency	Equivalent
		VND
Bank deposits - GBP	156,90	4.936.989
Bank deposits - EURO	32.044,77	839.605.019
Bank deposits - USD	246.390,79	6.221.636.530
	<b>278.592,46</b>	<b>7.066.178.538</b>

## 5.2 FINANCIAL INVESTMENTS

The Company's financial investments include investments held to maturity and investments in subsidiaries. Information about the Company's financial investments is as follows:

### 5.2.1 Held-to-maturity investments

	31/12/2024		01/01/2024	
	Original cost VND	Provision VND	Original cost VND	Provision VND
Term deposits	74.920.000.000	-	89.050.000.000	-
<b>Cộng:</b>	<b>74.920.000.000,0</b>	-	<b>89.050.000.000,0</b>	-

The balance of short-term time deposits as of December 31, 2024, consists of time deposits with terms of 6 to 12 months, with interest rates ranging from 3.25% to 6,1% per year at the bank.

- Vietnam Asia Commercial Joint Stock Bank, Saigon Thuong Tin Commercial Bank - Dong Thap Branch
- Hong Leong Vietnam Bank Limited Liability Company
- Asia Commercial Bank
- Vietbank Sa Dec Branch
- Vietcombank - Dong Thap Branch - Sa Dec Transaction Office
- VP Bank - Vietnam Prosperity Joint Stock Commercial Bank.

As of December 31, 2024, the balance of time deposits pledged as collateral for the Company's loans is at least 4.500.000.000 VND (as of January 01, 2024 is 4.500.000.000 VND).

### 5.2.2 Long-term financial investment

	31/12/2024		01/01/2024	
	Original cost VND	Provision VND	Original cost VND	Provision VND
Investments in subsidiary				
- Bich Chi 2 Food Co., Ltd*	50.000.000.000	-	50.000.000.000	-

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- Loan money\*\* 45.200.000.000 8.348.832.000

According to Business Registration Certificate No. 1402062488, first registered on February 22, 2017, and amended for the first time on August 31, 2022, issued by the Department of Planning and Investment of Dong Thap Province, the company invested 50.000.000.000 VND, equivalent to 100% of the charter capital, into Bich Chi 2 Food Company Limited.

The operational situation of the subsidiary.

Currently, Bich Chi 2 Food Co., Ltd is in the stage of investing in factory construction and has not yet commenced production and business operations.

**Transactions with subsidiaries**

(\*\*) As of December 31, 2024, the loan balance for Bich Chi 2 Co., Ltd. under contract number 01/BC-BC2 dated August 28, 2023, with an interest rate of 6.5% per year, is 45.200.000.000 VND (as of 31/12/2023 is 8.348.832.000 VND).

**5.3 SHORT-TERM TRADE RECEIVABLES**

	31/12/2024		01/01/2024
	USD	VND	VND
<b>Must collect stakeholders.</b>			
<b>Must collect from other customers.</b>			
- Short-term trade receivables from foreign customers.	1.968.105,49	49.696.631.806	44.139.396.839
- Short-term trade receivables from domestic customers	0,00	15.117.190.018	13.036.963.859
	<u>1.968.105,49</u>	<u>64.813.821.824</u>	<u>57.176.360.698</u>

Short-term trade receivables at the end of the period with the amount of 21,000,000,000 VND are being pledged as collateral for borrowings from Banks (detailed as in Note No.5.17).

**5.4 SHORT-TERM PREPAYMENTS TO SUPPLIERS**

	31/12/2024	01/01/2024
	VND	VND
- Short-term advance payments to foreign suppliers	0	0
- short-term advance payments to domestic suppliers	4.581.258.400	4.030.300.500
	<u>4.581.258.400</u>	<u>4.030.300.500</u>

**5.5 OTHER SHORT-TERM RECEIVABLES**

	31/12/2024		01/01/2024	
	Value VND	Provision VND	Value VND	Provision VND
<b>Must collect stakeholders.</b>				
<b>Must collect from organizations and other individuals.</b>				
- Must collect the advance payment.	102.164.110	-	153.000.000	-
- Accounts receivable for insurance	339.757.200	-	297.226.800	-
- VAT refund for exported goods	2.408.368.344	-	4.551.968.213	-
- Must collect interest on term deposits.	502.126.301	-	2.150.735.889	-
- Others	956.536.329	-	126.546.100	-
	<u>4.308.952.284</u>	<u>-</u>	<u>7.279.477.002</u>	<u>-</u>

**5.6 Provision for doubtful short-term receivables.**

	31/12/2024		01/01/2024	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
<b>Other organizations and individuals</b>				
Short-term trade receivables from foreign customers	4.011.913.412	1.766.859.881	6.755.653.933	3.419.601.678
Short-term trade receivables from domestic customers	727.834.547	549.819.605	727.834.547	667.118.084
	<b>4.739.747.959</b>	<b>2.316.679.486</b>	<b>7.483.488.480</b>	<b>4.086.719.762</b>

**5.7 INVENTORIES**

	31/12/2024		01/01/2024	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials and materials	63.192.494.168		67.388.573.679	
Production and business costs, unfinished	28.451.159.632		23.356.768.284	
Finished product	12.754.141.773		11.306.158.266	
Goods sent for sale	8.436.078.083		2.377.360.220	
<b>Add::</b>	<b>112.833.873.656</b>	<b>0</b>	<b>104.428.860.449</b>	<b>0</b>

Some year-end inventories with a book value of VND 37,100,120,804 (beginning balance of VND 53,135,813,864) were mortgaged to secure loans of the Company.

- Bank with a minimum total value as of March 31, 2024 of VND 6,322,440,311 at Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 4 HCM.

- Bank with a minimum total value as of March 31, 2024 of VND 4,839,447,273 at Hong Leong Bank Vietnam Limited - Ho Chi Minh Branch.

- Bank with a minimum total value as of March 31, 2024 of VND 42,646,171,105 at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sa Dec Dong Thap Branch.

**5.8 Short-term and long-term prepaid expenses**

**5.8.1 Short-term prepaid expenses**

	Fourth quarter of 2024 VND	Fourth quarter of 2023 VND
Number at the beginning of the period	348.642.804	796.173.064
Increase during the period	105.801.091	325.183.000
Distribution during the period	(184.515.169)	(350.981.615)
<b>Closing balance:</b>	<b>269.928.726</b>	<b>770.374.449</b>

**5.8.2 Long-term prepaid expenses**

	Fourth quarter of 2024 VND	Fourth quarter of 2023 VND
Number at the beginning of the period	240.697.436	240.731.679
Increase during the period	-	-
Distribution during the period	(34.032.387)	(84.691.137)
<b>Closing balance:</b>	<b>206.665.049</b>	<b>156.040.542</b>

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**5.9 Increase and decrease of Ttangible Fixed Assets**

	Buildings, structures VND	Machinery, equipment VND	Transportation equipment VND	Management equipment and tools VND	Total VND
<b>Historical cost</b>					
As of 01/10/2024	91.478.187.053	183.763.076.016	4.891.601.816	608.100.000	280.740.964.885
Increase due to shopping	-	-	-	-	-
Increase due to Completed construction investment	-	1.280.267.000	-	-	1.280.267.000
Decrease due to liquidation and sale	-	(4.259.699.095)	-	-	(4.259.699.095)
<b>As of 31/12/2024</b>	<b>91.278.534.513</b>	<b>178.065.326.640</b>	<b>-</b>	<b>461.100.000</b>	<b>277.761.532.790</b>
<b>Accumulated depreciation</b>					
As of 01/10/2024	62.622.059.934	140.283.724.433	4.234.074.933	470.900.000	207.610.759.300
Depreciation in the period	1.239.646.728	3.272.084.377	31.036.362	7.350.000	4.550.117.467
Liquidating, disposing and sale	-	(4.259.699.095)	-	-	(4.259.699.095)
<b>As of 31/12/2024</b>	<b>63.861.706.662</b>	<b>139.296.109.715</b>	<b>4.265.111.295</b>	<b>478.250.000</b>	<b>207.901.177.672</b>
<b>Residual value</b>					
<b>As of 01/10/2024</b>	<b>28.856.127.119</b>	<b>43.479.351.583</b>	<b>657.526.883</b>	<b>137.200.000</b>	<b>73.130.205.585</b>
<b>As of 31/12/2024</b>	<b>27.416.827.851</b>	<b>38.769.216.925</b>	<b>(4.265.111.295)</b>	<b>(17.150.000)</b>	<b>69.860.355.118</b>
Cost of fully depreciated tangible fixed assets but still in use at the end of the period					
As of 01/10/2024	32.320.418.732	104.318.537.176	3.898.438.314	461.100.000	140.998.494.222
As of 31/12/2024	32.974.941.290	106.410.853.620	3.898.438.314	461.100.000	143.745.333.224

**5.10 Increase and decrease of intangible fixed assets**

	Land use rights VND	Computer software VND	Total VND
<b>Historical cost</b>			
As of 01/10/2024	230.000.000	124.500.000	354.500.000
Increase during the period	-	-	-
Decrease during the period	-	-	-
As of 31/12/2024	230.000.000	124.500.000	354.500.000
<b>Accumulated depreciation</b>			
As of 01/10/2024	-	124.500.000	124.500.000
Increase during the period	-	-	-
Decrease during the period	-	-	-
As of 31/12/2024	-	124.500.000	124.500.000
<b>Residual value</b>			
As of 01/10/2024	230.000.000	-	230.000.000
As of 31/12/2024	230.000.000	-	230.000.000
<b>Cost of fully depreciated tangible fixed assets but still in use at the end of the period</b>			
As of 01/10/2024	-	124.500.000	124.500.000
As of 31/12/2024	-	124.500.000	124.500.000

(\*) Land use rights of the Company, details as follows:

- Land address: Plot No. 98-334, map sheet No. 10, Street No. 7A, Binh Tri Dong B Ward, Binh Tan District, Ho Chi Minh
- Area: 138 m2;
- Purpose of use: used as a representative office of the Company.
- This land use right is currently mortgaged at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap

5.11 Cost of unfinished construction	01/10/2024	Expenses incurred during the year	Transfer to fixed assets	31/12/2024
<b>Procurement of fixed assets</b>	6.491.764.767	577.831.370	-	7.069.596.137
The land use rights	6.491.764.767	-	-	6.491.764.767
Buy box truck	-	577.831.370	-	577.831.370
<b>Construction in progress</b>	2.769.225.764	2.041.150.821	-	4.810.376.585
Rice mill machinery manufacturing project	1.007.977.067	-	-	1.007.977.067
Noodle dryer	380.705.795	-	-	380.705.795
HTP dryer	283.276.695	-	-	283.276.695
BPT cinnamon machine	473.628.290	-	-	473.628.290
BPT steamer	478.673.008	-	-	478.673.008
Snack cutter	144.964.909	-	-	144.964.909
Toilet of Noodle Workshop	-	185.951.030	-	185.951.030
Cinnamon machine	-	206.601.000	-	206.601.000
10 Ton Boiler House Renovation	-	224.275.185	-	224.275.185
Upgrade Spring Roll Dryer	-	1.424.323.606	-	1.424.323.606
	<b>9.260.990.531</b>	<b>2.618.982.191</b>	-	<b>11.879.972.722</b>

**5.12 Short-term payables to suppliers**

	31/12/2024 VND	01/01/2024 VND
<b>Payable to related parties</b>		
<b>Payable to other suppliers</b>		
Tan Tien Phat Tai Co., Ltd	2.849.505.685	2.270.210.269
Mai Thu Packaging JSC	2.043.594.346	1.806.275.219
Others	16.301.488.303	10.039.204.055
	<b>21.194.588.334</b>	<b>14.115.689.543</b>

5.13 Short-term prepayments from customers  
 Other Organizations and Individuals

	31/12/2024	01/01/2024
	VND	VND
Prepayments from customers - Export	3.081.349.615	3.660.871.458
Prepayments from customers - Domestic	851.940.057	612.386.296
<b>Add:</b>	<b>3.933.289.672</b>	<b>4.273.257.754</b>

5.14 Taxes and other payables to state budget

	01/10/2024	Number of occurrences during the period		31/12/2024		
	Tax payables at the beginning of VND	Tax receivables at VND	Tax payables VND	Tax paid VND	Tax payables at the end of VND	Tax receivables VND
VAT on domestic sales	-	-	-	-	-	-
VAT on imported goods	-	-	-	-	-	-
Import and export tax	-	-	-	-	-	-
Corporate income tax	14.731.981.992	-	5.173.743.960	(15.734.133.891)	4.171.592.061	-
Personal income tax	1.383.420.254	-	1.866.283.781	(1.485.884.437)	1.763.819.598	-
Natural resource tax	-	-	1.601.600	(1.601.600)	-	-
Business license tax	-	-	-	-	-	-
Land tax and land rental	244.140.528	-	712.502.667	(1.913.286.390)	-	956.643.195
Fees, charges and other payables	-	-	30.078.091	(30.078.091)	-	-
<b>Add:</b>	<b>16.359.542.774</b>	<b>0</b>	<b>7.784.210.099</b>	<b>(19.164.984.409)</b>	<b>5.935.411.659</b>	<b>956.643.195</b>

**Value Added Tax**

The Company pays value added tax by the deduction method. Value added tax rates are as follows:

- Food and foodstuff exports	0%
- Domestic food and other services	10%

From July 1, 2023 to June 30, 2024, the Company is entitled to apply a value-added tax rate of 8% to the group of goods and services currently applying a tax rate of 10% as prescribed in Clause 1 and Clause 2, Article 1, Decree No. 44/2023/ND-CP dated June 30, 2023 of the Government.

From July 1, 2024 to December 31, 2024, the Company is entitled to apply a value-added tax rate of 8% to the group of goods and services currently applying a tax rate of 10% as prescribed in Clause 1 and Clause 2, Article 1, Decree No. 72-2024/ND-CP dated June 30, 2024 of the Government.

**Import tax**

The company declares and submits according to the notice of the Customs Department.

**Corporate income tax ("TNDN")**

The company is applying a general tax rate of 20%.

**Other taxes**

The company declares and pays according to regulations.

**Current corporate income tax expense**

	Fourth quarter of 2024	Fourth quarter of 2023
	VND	VND
<b>Total profit before tax</b>	24.405.382.190	18.097.683.909
<b>Adjustments to increase or decrease accounting profit to determine taxable income:</b>	454.312.123	9.298.358.628
- Increase	454.312.123	3.602.626.896
- Unreasonable expenses	0	2.274.250.042
- Realised exchange loss	0	886.996.303
- Provision for doubtful debts	0	441.380.551
- Decrease	0	2.093.104.836
- Realised exchange gain	0	2.093.104.836
<b>Taxable income</b>	<b>24.859.694.313</b>	<b>19.607.205.969</b>
Losses from previous years are carried forward.	-	-
<b>Taxable income</b>	<b>24.859.694.313</b>	<b>19.607.205.969</b>
Corporate income tax rate	20%	20%
<b>Tax payable at the beginning of the period</b>	<b>4.971.938.863</b>	<b>3.921.441.194</b>
Collect corporate income tax from previous years	-	-
<b>Total current corporate income tax</b>	<b>4.971.938.863</b>	<b>3.921.441.194</b>

The determination of the Company's corporate income tax payable is based on current tax regulations. However, these regulations change from time to time and tax regulations for different types of transactions can be interpreted in different ways. Therefore, the tax amount presented in the Financial Statements may change when inspected by the tax authorities.

**Resource tax**

The company must pay resource tax for underground water exploitation activities at the rate of VND 4,000/m<sup>3</sup> and for natural water exploitation activities for cooling, industrial cleaning, and construction at the rate of VND 4,000/m<sup>3</sup>.

**Land rent**

The Company must pay land rent for the land it is using at the following rental rates:

<u>Land location</u>	<u>Rent level</u>
- Ward 2, Sa Dec city, Dong Thap province (30,995.1 m <sup>2</sup> )	59.381 VND/m <sup>2</sup> /year
- Ward 2, Sa Dec city, Dong Thap province (7,426.7 m <sup>2</sup> )	39.142 VND/m <sup>2</sup> /year

**Real estate tax**

Real estate tax is paid according to the notice of the tax authority.

**5.15 Payable to workers**

	<u>31/12/2024</u>	<u>01/01/2024</u>
	VND	VND
Salary payable	6.119.921.632	4.714.892.147
Bonus payable	7.139.206.000	6.270.591.000
	<b>13.259.127.632</b>	<b>10.985.483.147</b>

**5.16 Other short-term payables****5.16.1 Other short-term payables**

	<u>31/12/2024</u>	<u>01/01/2024</u>
	VND	VND
Other short-term payable	614.288.762	38.783.591
	<b>614.288.762</b>	<b>38.783.591</b>

**5.16.2 Payable to other entities and individuals**

	<u>31/12/2024</u>	<u>01/01/2024</u>
Trade union fee	933.920.997	908.098.537
Short-term deposits, collateral received	143.000.000	63.000.000
Dividend payable	32.203.666.450	30.670.653.500
Others	828.614.911	1.196.052.614
	<b>34.109.202.358</b>	<b>32.837.804.651</b>

**5.17 Short-term Borrowings**

	<u>31/12/2024</u>		<u>01/01/2024</u>	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch (a)	51.956.323.236	51.956.323.236	41.973.926.280	41.973.926.280
Hong Leong Bank Vietnam Limited - Ho Chi Minh City Branch(b)	0	0	4.839.447.273	4.839.447.273
Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 4 - Ho Chi Minh City (c)	0	0	6.322.440.311	6.322.440.311
	<b>51.956.323.236</b>	<b>51.956.323.236</b>	<b>53.135.813.864</b>	<b>53.135.813.864</b>

Details of each short-term loan:

(a) Detailed information on short-term borrowings at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch:

- Contract No. 24/2024/VCB.DT - CRC signed on May 6, 2024
- Borrowing limit VND : 100.000.000.000 or equivalent foreign currency.
- Limit maintenance : By May 6, 2025 period
- Loan term : 4 months
- Loan purpose : Supplementing working capital to serve production and business
- Interest rate : 3,6%/year (According to each debt receipt)

Bich Chi Food Company

Address: No. 45x1, Nguyen Sinh Sac street, ward 2, Sa Dec city, Dong Thap province  
Notes to the Interim Separate Financial Statements for the Fourth quarter of 2024

From No: B 09a - DN  
(Issued under Circular No. 200/2014/TT- BTC  
on December 22, 2014, of the Ministry of Finance)

- Guarantee + Goods worth VND 59 billion and Property rights worth VND 21 billion that are owned by the Company;  
+ Term deposits are owned by the Company at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch, worth VND 20 billion.

- Loan balance at the time December 31, 2024 VND 51.956.323.236

Details of short-term loans incurred during the year are as follows:

	01/10/2024	Amount of loan incurred during the period	Loan amount paid during the period	Impact of exchange rate differences	31/12/2024
	VND	VND	VND		VND
Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch (a)	42.712.122.377	38.766.003.821	(29.521.802.962)	-	51.956.323.236
<b>Add:</b>	<b>42.712.122.377</b>	<b>38.766.003.821</b>	<b>(29.521.802.962)</b>	<b>-</b>	<b>51.956.323.236</b>

5.18 Bonus and welfare fund	01/10/2024	Fund increase during the period	Fund disbursement during the period	31/12/2024
	VND	VND	VND	VND
Reward Fund	4.662.666.713	-	(25.226.000)	4.637.440.713
Bonus Fund	280.074.724	-	(5.376.167)	274.698.557
<b>Add:</b>	<b>4.942.741.437</b>	<b>-</b>	<b>(30.602.167)</b>	<b>4.912.139.270</b>

**Bich Chi Food Company**

Address: No. 45x1, Nguyen Sinh Sac street, ward 2, Sa Dec city, Dong Thap province  
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on December 22, 2014, of the Ministry of Finance)

5.19 Owner's Equity	Contributed capital		Development and investment funds		Other reserves		Retained earnings		Total	
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
<b>5.19.1 Changes in owner's equity</b>										
As of 01/10/2023	322.831.800.000	13.982.553.207	-	-	-	-	35.361.704.772	372.176.057.979	-	372.176.057.979
Increase from profit after tax in the period	-	-	-	-	-	-	14.176.242.715	14.176.242.715	-	14.176.242.715
Dividend payment 2/2023 (10% in cash)	-	-	-	-	-	-	(32.283.180.000)	(32.283.180.000)	-	(32.283.180.000)
Social charity fund 2023	-	-	-	-	-	-	(500.000.000)	(500.000.000)	-	(500.000.000)
As of 31/12/2023	322.831.800.000	13.982.553.207	-	-	-	-	16.754.767.487	353.569.120.694	-	353.569.120.694
As of 01/10/2024	338.972.130.000	13.982.553.207	-	-	-	-	61.336.078.119	414.290.761.326	-	414.290.761.326
Increase from profit after tax in the period	-	-	-	-	-	-	19.400.693.407	19.400.693.407	-	19.400.693.407
Increase capital from issuing shares	-	-	-	-	-	-	-	-	-	-
Dividend payment 1/2024 (8% in cash)	-	-	-	-	-	-	-	-	-	-
Dividend payment 2/2024 (10% in cash)	-	-	-	-	-	-	(33.897.213.000)	(33.897.213.000)	-	(33.897.213.000)
Social charity fund 2024	-	-	-	-	-	-	(500.000.000)	(500.000.000)	-	(500.000.000)
As of 31/12/2024	338.972.130.000	13.982.553.207	-	-	-	-	46.339.558.526	399.294.241.733	-	399.294.241.733
<b>5.19.2 Owner's equity details</b>										
<b>Member</b>										
		31/12/2024		01/01/2024						
		VND		VND						Tỷ lệ (%)
Phạm Thanh Binh		48.951.080.000		46.620.080.000						14,44
Bui Van Sau		33.924.880.000		32.309.410.000						10,01
Nguyen Huong Lien		32.965.590.000		31.395.800.000						9,73
Mai The Khoi		32.862.090.000		31.297.230.000						9,69
Tran Thi Nhu		20.044.760.000		19.090.250.000						5,91
Pham Hoang Thai		22.287.640.000		16.181.580.000						6,58
Other shareholders		147.936.090.000		145.937.450.000						45,21
		<b>338.972.130.000</b>		<b>322.831.800.000</b>						<b>100,00</b>



	31/12/2024	01/01/2024
<b>5.19.3 Shares</b>		
Quantity of Authorized issuing shares	33.897.213	32.283.180
Number of shares sold to the public	-	-
Common shares	33.897.213	32.283.180
Preferred stocks	-	-
Number of shares bought back	-	-
Common shares	-	-
Preferred stocks	-	-
Quantity of outstanding shares in circulation	33.897.213	32.283.180
Common shares	33.897.213	32.283.180
Preferred stocks	-	-

Par value per share: VND 10.000.

**5.19.4 Basic earnings per share**

Basic earnings per share are presented in the consolidated financial statements.

**5.20 Off balance sheet items**

**5.20.1 Foreign currencies**

	31/12/2024	01/01/2024
- Pound (£)	156,90	163,50
- Euro (EUR)	32.044,77	7.336,21
- US Dollar (USD)	246.390,79	843.042,87

**5.20.2 Doubtful debts written-off**

	31/12/2024		01/01/2024	
	Foreign currency (USD)	Balance	Foreign currency (USD)	Balance
Other foreign customers	196.684,70	3.875.853.900	196.685	3.875.853.900
Other domestic customers	-	274.958.820	-	274.958.820
	<u>196.684,70</u>	<u>4.150.812.720</u>	<u>196.685</u>	<u>4.150.812.720</u>

**6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**

**6.1 Total revenue from sales of goods and rendering of services**

**6.1.1 Total revenue**

	Fourth quarter of 2024	Fourth quarter of 2023
	VND	VND
Revenue from sales of finished goods	193.543.490.097	172.235.233.771
Revenue from rendering of services	543.458.915	524.167.109
	<u>194.086.949.012</u>	<u>172.759.400.880</u>

**6.1.2 Revenue deductions**

	Fourth quarter of 2024	Fourth quarter of 2023
	VND	VND
Trade discounts	3.084.373.809	2.130.543.229
Sales returns	60.841.904	35.568.969
	<u>3.145.215.713</u>	<u>2.166.112.198</u>

**6.2 Cost of goods sold**

	Fourth quarter of 2024	Fourth quarter of 2023
	VND	VND
Cost of finished goods sold	144.533.380.719	133.412.417.546
Cost of services rendered	-	2.182.749
	<u>144.533.380.719</u>	<u>133.414.600.295</u>

**6.3 Financial income**

	Fourth quarter of 2024	Fourth quarter of 2023
	VND	VND
Interest income, interest from lendings	2.782.516.007	3.071.365.983
Realised exchange gain	1.468.738.424	564.318.658
Unrealised exchange gain	841.557.456	1.882.401.726
	<u>5.092.811.887</u>	<u>5.518.086.367</u>

In which: Financial income received from related parties

624.004.745 -

	Fourth quarter of 2024	Fourth quarter of 2023
<b>6.4 Financial expenses</b>		
	VND	VND
Interest expense	445.227.280	470.975.870
Realised exchange loss	497.671.538	768.537.385
	<b>942.898.818</b>	<b>1.239.513.255</b>
<b>6.5 Selling expenses</b>		
	VND	VND
Raw materials	1.556.688.129	1.402.996.145
Transportation and handling costs	8.370.044.401	8.708.930.547
Sales commission cost	2.846.284.263	1.852.652.415
Advertising and promotion costs	1.115.374.106	1.456.682.038
Depreciation expenses	31.036.362	11.130.342
Other expenses in cash	-	351.719.268
	<b>13.919.427.261</b>	<b>13.784.110.755</b>
<b>6.6 General administrative expenses</b>		
	VND	VND
Labor expenses	9.381.232.215	3.204.671.784
Raw materials	42.042.300	61.178.100
Depreciation expenses	322.388.858	1.697.480.631
Provision expenses/(Reversal) of provision expenses	-	441.380.551
Expenses of outsourcing services	1.917.753.519	1.893.713.788
Other expenses in cash	1.099.761.135	802.258.174
	<b>12.763.178.027</b>	<b>8.100.683.028</b>
<b>6.7 Other income</b>		
	VND	VND
Handling inventory discrepancies during the year	-	58.899.689
Gain from printing packaging	101.129.727	118.959.091
Gain from ocean freight charge	252.201.930	376.235.200
cargo insurance	22.637.500	-
Other income	12.671.013	52.195.610
Income from transferring, disposal fixed assets	454.545.455	-
	<b>843.185.625</b>	<b>547.389.901</b>
<b>6.8 Other Expenses</b>		
	VND	VND
Fines	256.909.042	1.960.000.000
Customs fees	49.600.000	49.000.000
Others	6.954.754	250.601.308
	<b>313.463.796</b>	<b>2.259.601.308</b>
<b>6.9 Business and productions cost by items</b>		
	VND	VND
Raw materials	87.778.275.915	98.932.419.199
Labour expenses	28.507.327.296	19.645.641.384
Depreciation expenses	4.550.117.467	4.791.809.476
Expenses of outsourcing services	49.845.215.787	20.963.032.868
Other expenses in cash	4.208.678.341	2.942.393.442
	<b>174.889.614.806</b>	<b>147.275.296.369</b>
<b>6.10 Basic earnings per share</b>		
	VND	VND
Total profit after tax	19.433.443.327	14.176.242.715

Adjustments to increase or decrease accounting profit to determine profit or loss attributable to common stockholders are as follows:

Bonus and welfare fund deduction	-	-
Profit attributable to common stockholders	19.433.443.327	14.176.242.715
Average common shares outstanding during the period (shares)	33.897.213	33.897.213
	<b>573</b>	<b>509</b>

### Basic earnings per share (VND/share)

Information on earnings per share is presented in the Consolidated Financial Statements.

## 7. OTHER INFORMATION

### 7.1 Transaction and balances with related parties

Related parties include: key management members, individuals related to key management members and other related parties.

#### 7.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and members of the Board of Management. Individuals related to key management members are close family members of key management members.

*Transactions with key management members and individuals related to key management members*

The Company does not have any sales or service transactions with key management members and individuals related to key management members.

At the end of the financial reporting period, the Company had no debts with key management members and individuals related to key management members.

*Income of key management members and Board of Supervisors of Bich Chi Food Joint Stock Company:*

Fourth quarter of 2024	Salary	Bonus	Remuneration	Total income
Mr. Mai The Khoi - Chairman of the Board of Directors	-	-	15.000.000	15.000.000
Mr. Pham Thanh Binh - Member of Board of Directors and General Director	295.075.000	-	12.000.000	307.075.000
Mr. Trang Si Duc - Member of Board of Directors	30.000.000	-	12.000.000	42.000.000
Mr. Bui Van Sau - Member of Board of Directors	105.000.000	-	12.000.000	117.000.000
Mr. Pham Hoang Thai - Member of Board of Directors and Deputy General Director	183.475.000	-	12.000.000	195.475.000
Mr. Nguyen Ngoc Tieu - Member of Board of Directors	30.000.000	-	12.000.000	42.000.000
Ms. Nguyen Huong Lien - Member of Board of Directors	-	-	12.000.000	12.000.000
Ms. Bui Thi Ngoc Tuyen - Deputy General Director	183.375.000	-	-	183.375.000

Mr. Tran Quang Minh Deputy General Director	123.475.000	-	-	123.475.000
Ms. Nguyen Thi Thu Thuy - Head of Supervisory Board	-	-	12.000.000	12.000.000
Ms. Nguyen Thi Thu Thuy - Head of Supervisory Board	-	-	9.000.000	9.000.000
Ms. Nguyen Thi Thu Thao Member of the Board of Supervisors	-	-	9.000.000	9.000.000
<b>Total:</b>	<b>950.400.000</b>	<b>-</b>	<b>117.000.000</b>	<b>1.067.400.000</b>

<b>Fourth quarter of 2023</b>	<b>Salary</b>	<b>Bonus</b>	<b>Remuneration</b>	<b>Total income</b>
Mr. Mai The Khoi - Chairman of the Board of Directors	-	-	15.000.000	15.000.000
Mr. Pham Thanh Binh - Member of Board of Directors and General Director	295.050.000	-	12.000.000	307.050.000
Mr. Trang Si Duc - Member of Board of Directors	-	-	42.000.000	42.000.000
Mr. Bui Van Sau - Member of Board of Directors	105.000.000	-	12.000.000	117.000.000
Mr. Pham Hoang Thai - Member of Board of Directors and Deputy General Director	183.450.000	-	12.000.000	195.450.000
Mr. Nguyen Ngoc Tieu - Member of Board of Directors	-	-	42.000.000	42.000.000
Ms. Nguyen Huong Lien - Member of Board of Directors	-	-	12.000.000	12.000.000
Ms. Bui Thi Ngoc Tuyen - Deputy General Director	183.400.000	-	-	183.400.000
Mr. Truong Thanh Nhiem Deputy General Director	123.600.000	-	-	123.600.000
Ms. Nguyen Thi Thu Thuy - Head of Supervisory Board	-	-	12.000.000	12.000.000
Ms. Nguyen Thi Thu Thuy - Head of Supervisory Board	-	-	9.000.000	9.000.000
Ms. Nguyen Thi Thu Thao Member of the Board of Supervisors	-	-	9.000.000	9.000.000
<b>Total:</b>	<b>890.500.000</b>	<b>-</b>	<b>177.000.000</b>	<b>1.067.500.000</b>

### 7.1.2 Transactions and balances with other related parties

Other related parties to the Company include: individuals with direct or indirect voting power in the Company and close members of their families, businesses managed by key management personnel and individuals with direct or indirect voting power in the Company and close members of their families.

#### *Transactions with other related parties*

The company has not yet generated any transactions for the sale of goods and provision of services with its subsidiaries.

The company has not yet had any transactions arising from the purchase, sale of goods and provision of services with other

The balances of accounts receivable with other related parties are disclosed in the notes in Sections 5.5.1, 5.16 and 5.17.

#### *Guarantee commitment*

At the end of the financial reporting period, the Company has no commitments to guarantee financial obligations to other related parties.

### 7.1.3 Department information:

Segment information is presented by business segment and geographical segment. The primary segment reporting is by geographical segment.

#### a. Under business fields:

Because the Company's main business activities are producing dishes, processing and wholesaling foods, the Company does not prepare segment reports under business fields.

#### b. Under geographical areas:

The company has export and domestic consumption business activities.

Fourth quarter of 2024	Export	Domestic	Grant total
	VND	VND	VND
Gross profit from sales	<u>35.950.195.316</u>	<u>10.458.157.264</u>	<u>46.408.352.580</u>
Fourth quarter of 2023			
Gross profit from sales	<u>31.813.736.633</u>	<u>5.364.951.754</u>	<u>37.178.688.387</u>

### 7.2 Events occurring after the end of the financial year

There are no events occurring after the reporting date that require adjustment to or disclosure in the Financial Statements.

Prepared by

Chief Accountant

Phan Thi Tuyet Suong

Tran Van Thieu

Made on January 19, 2025.

General Director



Phạm Thanh Bình

HAP ★ P.S.