

**HAI DUONG PUMP  
MANUFACTURING JOINT STOCK  
COMPANY**



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

No: 127/CV-HAPUMA

## **PERIODIC INFORMATION DISCLOSURE OF AUDITED FINANCIAL STATEMENTS**

**To: Hanoi Stock Exchange**

Implement the provisions in Clause 3 Article 14 of Circular No. 96/200/TT-BTC dated November 16<sup>th</sup> 2020 of the Ministry of Finance guiding information disclosure on the stock market, Hai Duong Pump Manufacturing Joint Stock Company announces audited financial statements for the year ended 31 December 2024 to Hanoi Stock Exchange as follow:

### **1. Organization name: HAI DUONG PUMP MANUFACTURING JOINT STOCK COMPANY**

- Stock code: **CTB**
- Add: No.2 Ngo Quyen street, Cam Thuong ward, Hai Duong city, Hai Duong province
- Tel: 0220 3853496 Fax: 0220 3858606
- Email: [info@hapuma.com](mailto:info@hapuma.com) Website: [hapuma.com](http://hapuma.com)



### **2. Content of published information**

#### **- Audited financial statements for the year ended 31 December 2024**

- ☒ Private financial report (Listed organization has no affiliates and superior accounting organization have sub-units)
- ☐ Consolidated financial report (Listed organization has affiliates)
- ☐ Combined financial report (Listed organization has an affiliated accounting unit that organizes its own accounting apparatus)

#### **- Cases must explain the cause:**

+ The auditing organization gives an opinion that is not full approval opinion on the financial report (for reviewed/audited financial report):

- ☐ Yes ☒ No

+ Explanatory letter in case mark yes:

- ☐ Yes ☒ No

+ Profit after tax of the reporting period has a difference of 5% or more before and after audit, convert from profit to loss and vice versa (for audited financial statements in 2023)

☐ Yes

☒ No

+ Explanatory letter in case mark yes:

☐ Yes

☒ No

+ Profit after tax on statement of income of the reporting period changes by 10% or more compared to the same period report of the previous year:

☐ Yes

☒ No

+ Explanatory letter in case mark yes:

☐ Yes

☒ No

+ Profit after tax in the reporting period has loss, change from profit reported in the same period last year to loss this period or vice versa:

☐ Yes

☒ No

+ Explanatory letter in case mark yes:

☐ Yes

☒ No

This information was published on the company's website on 12/3/2025, as in the link <https://hapuma.com/bao-cao-tai-chinh>

3. Report on transactions with a value of 35% or more of total assets in 2024: No

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

**Attached documents:**

- Audited financial statements for the year ended 31 December 2024

Hai Duong, 12 March 2025  
**Person authorized to disclose information**



**Nguyễn Thị Thu Thủy**

# **HAIDUONG PUMP MANUFACTURING JOINT STOCK COMPANY**

Audited financial statements  
For the year ended 31 December 2024



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## **STATEMENT OF THE BOARD OF MANAGEMENT**

The Board of Management of Haiduong Pump Manufacturing Joint Stock Company (hereinafter called "the Company") presents this report together with the financial statements of the Company for the year ended 31 December 2024.

### **GENERAL INFORMATION**

Haiduong Pump Manufacturing Joint Stock Company, formerly known as Haiduong Pump Manufacturing Company, was established and operates under Business Registration Certificate No. 111723 issued by the Department of Planning and Investment of Haiduong Province on January 16, 1998. The company was transformed into Haiduong Pump Manufacturing Joint Stock Company according to Decision No. 07/2004/QD-BCN of the Ministry of Industry (now the Ministry of Industry and Trade) dated January 12, 2004, and operates under the Enterprise Code No.0800287016, issued by the Department of Planning and Investment of Haiduong Province for the first time on March 24, 2004 and amended for the 18th time on May 20, 2024.

Headquarters address: No. 02, Ngo Quyen Street, Cam Thuong Ward, Hai Duong City, Hai Duong Province.

The company's manufacturing location: No. 37, Ho Chi Minh Avenue, Nguyen Trai Ward, Hai Duong City, Hai Duong Province.

### **THE MEMBERS OF BOARD OF DIRECTORS, BOARD OF SUPERVISORS AND BOARD OF MANAGEMENT**

The members of the Board of Directors, Board of Supervisors and Board of Management of the Company during the year and to the date of this report are as follows:

#### **Board of Directors**

<b>Full name</b>	<b>Position</b>	
Mr. Nguyen Trong Tieu	Chairman	Appointed on April 26, 2024
Mr. Pham Manh Ha	Chairman	Dismissed on April 26, 2024
	Member	Appointed on April 26, 2024
Mr. Nguyen Trong Nam	Member	
Mr. Vu Kim Chung	Member	Dismissed on April 25, 2024
Mrs. Doan Thi Lan Phuong	Member	
Mr. Hoang Phuong	Member	

#### **Board of Supervisors**

<b>Full name</b>	<b>Position</b>
Mrs. Tran Thu Ha	Head of BOS
Mr. Nguyen Ngoc Bao	Member
Mr. Le Thanh Ha	Member

#### **Board of Management**

<b>Full name</b>	<b>Position</b>	
Mr. Nguyen Trong Nam	General Director	
Mr. Dao Dinh Toan	Deputy General Director	
Mr. Vu Kim Chung	Deputy General Director	Dismissed on November 1, 2024
Mr. Nghiem Trong Van	Deputy General Director	
Mrs. Doan Thi Lan Phuong	Chief Accountant	
Mr. Tran Manh Ha	Sales Director	
Mr. Truong Quang Hieu	Sales Director for the Southern Region	Appointed on August 1, 2024



## **STATEMENT OF THE BOARD OF MANAGEMENT (Continued)**

### **Legal Representative**

The legal representative of the Company during the fiscal year and to the date of this report is Mr. Nguyen Trong Nam – General Director.

### **AUDITORS**

International Auditing and Valuation Company Limited has been appointed to audit the financial statements of the Company for the year ended 31 December 2024.

### **DISCLOSURE OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The Board of Management of the Company is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these financial statements, the Board of Management is required to:

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

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these financial statements.

### **COMMITMENT TO INFORMATION DISCLOSURE**

The Board of Management commits that the Company complies with Decree 155/2020/ND-CP dated 31 December 2020 elaborating some articles of the Law on Securities and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding some articles on disclosure of information on the securities market.

For and on behalf of The Board of Management,



**Nguyen Trong Nam**  
**General Director**

Hai Duong, 10 March 2025

No: 25062/2024/BCTC/IAV

## INDEPENDENT AUDITORS' REPORT

**To: The shareholders**  
**The Board of Directors, Board of Supervisors, and Board of Management**  
**of Haiduong Pump Manufacturing Joint Stock Company**

We have audited the accompanying financial statements of Haiduong Pump Manufacturing Joint Stock Company (hereinafter called "the Company"), prepared on 10 March 2025, as set out from page 5 to page 40, which comprise the statement of financial position as at 31 December 2024, the statement of income, and statement of cash flows for the year then ended, and the notes to the financial statements.

### The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as The Board of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Auditors' Opinion

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of the Company as at 31 December 2024, and of the results of its operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

## INDEPENDENT AUDITORS' REPORT (Continued)

### Other Matter

The financial statements of the Company for the year ended 31 December 2023 were audited by another independent audit firm. The auditor expressed an unqualified opinion on those statements on 19 March 2024.



**TRAN THANH TRUNG**

**Deputy Director**

Audit Practising Registration Certificate  
No. 4427-2021-283-1

**INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED**

Hanoi, 10 March 2025

**NGUYEN KI ANH**

**Auditor**

Audit Practising Registration Certificate  
No. 3331-2022-283-1





## STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

ASSETS	Code	Note	Closing balance VND	Opening balance VND
<b>A. SHORT-TERM ASSETS</b>	<b>100</b>		<b>578,994,499,487</b>	<b>362,096,033,366</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>4.1</b>	<b>24,353,857,461</b>	<b>3,594,930,647</b>
1. Cash	111		24,353,857,461	3,594,930,647
<b>II. Short-term investments</b>	<b>120</b>		<b>74,940,000,000</b>	<b>107,680,000,000</b>
1. Held-to-maturity investments	123	4.2	74,940,000,000	107,680,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>356,096,716,212</b>	<b>161,808,197,810</b>
1. Short-term trade receivables	131	4.3	351,709,752,410	147,287,242,960
2. Short-term advances to suppliers	132	4.4	22,949,665,011	28,531,757,358
3. Other short-term receivables	136	4.5	7,319,763,924	6,771,646,115
4. Short-term allowance for doubtful debts	137	4.6	(25,882,465,133)	(20,782,448,623)
<b>IV. Inventories</b>	<b>140</b>	<b>4.7</b>	<b>122,317,087,119</b>	<b>88,578,017,876</b>
1. Inventories	141		122,474,554,487	88,730,939,789
2. Allowance for inventories	149		(157,467,368)	(152,921,913)
<b>V. Other short-term assets</b>	<b>150</b>		<b>1,286,838,695</b>	<b>434,887,033</b>
1. Short-term prepaid expenses	151	4.8	1,172,092,352	320,140,690
2. Value added tax deductibles	152		113,804,343	113,804,343
3. Taxes and other receivables from the State budget	153	4.15	942,000	942,000
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>130,235,951,096</b>	<b>219,974,640,254</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>5,390,459,170</b>	<b>131,089,730,483</b>
1. Long-term trade receivables	211	4.3	4,943,059,170	129,513,722,983
2. Other long-term receivables	216	4.5	447,400,000	1,576,007,500
<b>II. Fixed assets</b>	<b>220</b>		<b>117,346,875,967</b>	<b>66,822,907,930</b>
1. Tangible fixed assets	221	4.9	117,249,828,023	66,645,359,990
- Cost	222		258,631,906,977	196,818,139,648
- Accumulated depreciation	223		(141,382,078,954)	(130,172,779,658)
2. Intangible fixed assets	227	4.10	97,047,944	177,547,940
- Cost	228		9,265,371,253	9,265,371,253
- Accumulated amortisation	229		(9,168,323,309)	(9,087,823,313)
<b>III. Investment properties</b>	<b>230</b>		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>104,977,500</b>	<b>15,495,657,729</b>
1. Construction in progress	242	4.11	104,977,500	15,495,657,729
<b>V. Long-term financial investments</b>	<b>250</b>		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>7,393,638,459</b>	<b>6,566,344,112</b>
1. Long-term prepaid expenses	261	4.8	4,669,687,764	5,216,497,462
2. Deferred tax assets	262	4.12	2,723,950,695	1,349,846,650
<b>TOTAL ASSETS</b> (270 = 100 + 200)	<b>270</b>		<b>709,230,450,583</b>	<b>582,070,673,620</b>

**STATEMENT OF FINANCIAL POSITION (Continued)**

As at 31 December 2024

RESOURCES	Code	Note	Closing balance VND	Opening balance VND
<b>C. LIABILITIES</b>	<b>300</b>		<b>404,945,339,255</b>	<b>295,665,851,293</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>386,746,230,803</b>	<b>283,846,958,891</b>
1. Short-term trade payables	311	4.13	207,689,284,841	178,536,132,561
2. Short-term advances from customers	312	4.14	66,552,257,468	27,962,007,056
3. Taxes and amounts payable to the State budget	313	4.15	12,613,863,339	16,564,581,583
4. Payables to employees	314		24,361,522,131	24,018,723,259
5. Short-term accrued expenses	315	4.16	4,767,127,255	4,976,137,806
6. Other short-term payables	319	4.17	108,542,177	108,542,177
7. Short-term loans and finance lease	320	4.18	66,288,460,443	30,514,824,430
8. Short-term provisions	321	4.19	3,948,713,038	744,099,908
9. Bonus and welfare fund	322		416,460,111	421,910,111
<b>II. Long-term liabilities</b>	<b>330</b>		<b>18,199,108,452</b>	<b>11,818,892,402</b>
1. Long-term advances from customers	332	4.14	197,106,286	313,680,180
2. Other long-term payables	337	4.17	100,000,000	100,000,000
3. Long-term provisions	342	4.19	17,902,002,166	11,405,212,222
<b>D. EQUITY</b>	<b>400</b>		<b>304,285,111,328</b>	<b>286,404,822,327</b>
<b>I. Owner's equity</b>	<b>410</b>	4.20	<b>304,285,111,328</b>	<b>286,404,822,327</b>
1. Owner's contributed capital	411		136,800,000,000	136,800,000,000
- Ordinary shares with voting rights	411a		136,800,000,000	136,800,000,000
2. Share premium	412		31,380,333,333	31,380,333,333
3. Investment and development fund	418		9,182,797,985	9,182,797,985
4. Retained earnings	421		126,921,980,010	109,041,691,009
- Retained earnings accumulated to the prior year end	421a		79,604,691,009	58,243,817,517
- Retained earnings of the current year	421b		47,317,289,001	50,797,873,492
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>709,230,450,583</b>	<b>582,070,673,620</b>
<b>(440=300+400)</b>				

Nguyen Thi Thu Thuy  
Preparer

Doan Thi Lan Phuong  
Chief Accountant



Nguyen Trong Nam  
General Director  
Hai Duong, 10 March 2025

**STATEMENT OF INCOME**

For the year ended 31 December 2024

ITEMS	Code	Note	Current year	Prior year
			VND	VND
1. Revenue from goods sold and services rendered	01	5.1	684,754,473,081	991,302,588,796
2. Revenue deductions	02	5.2	-	8,319,555
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		684,754,473,081	991,294,269,241
4. Cost of goods sold and services rendered	11	5.3	547,327,276,961	845,426,030,550
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		137,427,196,120	145,868,238,691
6. Financial income	21	5.4	3,621,990,180	4,199,864,107
7. Financial expenses	22	5.5	2,692,399,907	16,071,095,309
In which: Interest expense	23		2,254,038,478	13,245,021,838
8. Selling expenses	25	5.6	29,448,325,074	27,784,706,915
9. General and administration expenses	26	5.7	49,041,032,382	41,324,370,818
10. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		59,867,428,937	64,887,929,756
11. Other income	31	5.8	372,005,749	876,742,747
12. Other expenses	32	5.9	573,539,080	215,273,127
13. Other profit/ (losses) (40 = 31 - 32)	40		(201,533,331)	661,469,620
14. Accounting profit before tax (50=30+40)	50		59,665,895,606	65,549,399,376
15. Current corporate income tax expense	51	5.10	13,722,710,650	14,746,163,858
16. Deferred corporate tax (income)/ expense	52	5.11	(1,374,104,045)	5,362,026
17. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		47,317,289,001	50,797,873,492
18. Basic earnings per share	70	5.12	3,459	3,561



Nguyen Thi Thu Thuy  
Preparer



Doan Thi Lan Phuong  
Chief Accountant




Nguyen Trong Nam  
General Director  
Hai Duong, 10 March 2025

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2024  
(Indirect method)

ITEMS	Code	Note	Current year VND	Prior year VND
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Profit before tax	01		59,665,895,606	65,549,399,376
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		11,289,799,292	9,927,307,919
- Allowances and provisions	03		14,805,965,039	2,547,062,075
- Foreign exchange (gains)/losses arising from translating foreign currency items	04		71,129,516	2,646,549,372
- (Gains)/losses from investing activities	05		(3,328,901,387)	(3,985,927,462)
- Interest expense	06		2,254,038,478	13,245,021,838
3. Operating profit before changes in working capital	08		84,757,926,544	89,929,413,118
- Change in receivables	09		(74,554,573,770)	213,212,777,403
- Change in inventories	10		(33,743,614,698)	146,883,198,756
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		61,330,352,920	(186,745,996,791)
- Change in prepaid expenses	12		(305,141,964)	2,109,627,093
- Interest paid	14		(2,262,714,078)	(13,762,496,092)
- Corporate income tax paid	15		(8,487,771,541)	(14,023,567,648)
- Other cash outflows	17		(2,082,450,000)	(3,228,664,500)
Net cash flows from operating activities	20		24,652,013,413	234,374,291,339
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Acquisition and construction of fixed assets and other long-term assets	21		(49,271,092,462)	(10,623,665,997)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	77,088,440
3. Cash outflow for lending, buying debt instruments of other entities	23		(150,044,500,000)	(228,960,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		182,784,500,000	171,965,000,000
5. Interest earned, dividends and profits received	27		4,197,823,986	3,229,399,503
Net cash flows from investing activities	30		(12,333,268,476)	(64,312,178,054)



**STATEMENT OF CASH FLOWS (Continued)**

*For the year ended 31 December 2024  
(Indirect method)*

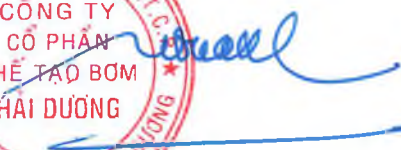
ITEMS	Code	Note	Current year VND	Prior year VND
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from borrowings	33		222,450,081,288	304,738,029,963
2. Repayment of borrowings	34		(186,676,445,275)	(455,360,720,637)
3. Dividends and profits paid	36		(27,360,000,000)	(20,526,430,500)
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>8,413,636,013</b>	<b>(171,149,121,174)</b>
<b>Net cash flow in the year (50=20+30+40)</b>	<b>50</b>		<b>20,732,380,950</b>	<b>(1,087,007,889)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>60</b>		<b>3,594,930,647</b>	<b>4,650,068,180</b>
Effects of changes in foreign exchange rates	61		26,545,864	31,870,356
<b>Cash and cash equivalents at the end of the year (70=50+60+61)</b>	<b>70</b>		<b>24,353,857,461</b>	<b>3,594,930,647</b>



**Nguyen Thi Thu Thuy**  
Preparer



**Doan Thi Lan Phuong**  
Chief Accountant

**Nguyen Trong Nam**  
General Director  
Hai Duong, 10 March 2025



## **NOTES TO THE FINANCIAL STATEMENTS**

*For the year ended 31 December 2024*

These notes are an integral part of and should be read in conjunction with the accompanying financial statements.

### **1. GENERAL INFORMATION**

#### **1.1. Structure of ownership**

Haiduong Pump Manufacturing Joint Stock Company, formerly known as Haiduong Pump Manufacturing Company, was established and operates under Business Registration Certificate No. 111723 issued by the Department of Planning and Investment of Haiduong Province on January 16, 1998. The company was transformed into Haiduong Pump Manufacturing Joint Stock Company according to Decision No. 07/2004/QD-BCN of the Ministry of Industry (now the Ministry of Industry and Trade) dated January 12, 2004, and operates under the Enterprise Code No.0800287016, issued by the Department of Planning and Investment of Haiduong Province for the first time on March 24, 2004 and amended for 18<sup>th</sup> time on May 20, 2024.

Headquarters address: No. 02, Ngo Quyen Street, Cam Thuong Ward, Hai Duong City, Hai Duong Province.

The company's manufacturing location: No. 37, Ho Chi Minh Avenue, Nguyen Trai Ward, Hai Duong City, Hai Duong Province.

The charter capital of the Company is VND 136,800,000,000 (One hundred thirty-six billion, eight hundred million Vietnamese Dong), equivalent to 13,680,000 shares, with a par value of VND 10,000 per share..

The number of employees as at 31 December 2024 was 265 people (At 31/12/2023: 269 people).

The Company's shares were officially registered for trading at the Hanoi Securities Trading Center (now the Hanoi Stock Exchange) from October 10, 2006, with the stock code CTB.

#### **1.2. Business area**

The company operates in the main business sectors of manufacturing and trading.

#### **1.3. Business activities**

The main activities of the Company are:

- Design, manufacture, and trade of hydraulic equipment including pumps, compressors, valves, and various types of fans;
- Manufacturing of lifting and handling equipment;
- Casting, heat treatment, machining, repair, assembly, and installation of mechanical products and equipment;
- Production of metal components; forging; stamping, pressing, and rolling of metals; metal powder metallurgy; metal treatment and coating;
- Manufacturing and trading of electrical equipment for industrial, agricultural, and domestic use;
- Construction and installation of buildings, power lines, and substations up to 500 kV;
- Construction of civil, industrial, transportation, irrigation works, pumping stations, drainage, and wastewater treatment facilities.

**1.4. Normal production and business cycle**

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

**1.5. The Company's structure**

The company has  
the following  
affiliated units:

Address

Main business  
activities

Representative Office  
in Ho Chi Minh City

85/2 Nguyen Huu Dat, Tay Thanh Ward, Tan  
Phu District, Ho Chi Minh City

Trading and market  
operations

Hanoi Branch

VP-2B, 3rd Floor, Tower B, Greenpearl  
Building, 378 Minh Khai, Hai Ba Trung District,  
Hanoi

Pump trading

**1.6. Disclosure of information comparability in the financial statements**

The data presented in the financial statements for the year ended 31 December, 2024 are comparable to the corresponding figures of the prior year..

**2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD**

**2.1. Accounting convention**

The accompanying financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

The accompanying financial statements are 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 jurisdictions other than Vietnam.

**2.2. Going concern assumption**

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

**2.3. Financial year**

The Company's financial year begins on 01 January and ends on 31 December.

This financial report is prepared for the fiscal year ending December 31, 2024.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 3.1. Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year (reporting period). Although these accounting estimates are based on The Board of Management's best knowledge, actual results may differ from those estimates.

#### 3.2. Transactions in foreign currencies

Transactions arising in currencies other than the Company's accounting currency (USD) are accounted for at the actual exchange rate on the date of the transaction according to the following principles:

- Operations giving rise to receivables are accounted for at the buying exchange rate of the commercial bank where the Company appoints customers to pay;
- Operations giving rise to payables are accounted for at the selling exchange rate of the commercial bank where the Company plans to transact; and
- For purchases of assets or expenses to be paid immediately in foreign currency (not using accounts payable): purchasing foreign exchange rate of commercial banks where the company makes the payment.

Foreign exchange rate used to reassess the balance of monetary assets and liabilities denominated in foreign currencies at the statement of financial position date are determined according to the following principles:

- For monetary items denominated in foreign currencies are classified as other assets: purchasing foreign exchange rate of the Bank company regularly traded; and
- For monetary items denominated in foreign currencies are classified as liabilities: selling foreign exchange rate of Bank company regularly traded.

All actual exchange rate differences arising during the year and differences due to reassessment of foreign currency balances at the end of the period are accounted for in the results of operations.

#### 3.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### 3.4. Financial investments

##### Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits at bank with a maturities period exceeding three months.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the statement of income on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less allowance for doubtful debts.

Allowance for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

### 3.5. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

### 3.6. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

### 3.7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

	<u>Years</u>
Buildings and structures	05 - 25 years
Machinery and equipment	04 - 08 years
Office equipment	03 - 08 years
Vehicles	05 - 10 years



### 3.8. Intangible assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

When intangible fixed assets are sold or retired, their cost and accumulated amortisation are removed from the statement of financial position and any profit or loss resulting from its disposal is included in the income or expense in the year.

The Company's intangible fixed assets include:

#### ***Land use rights***

The land use right reflects all the actual expenses related to the used land such as expenses to obtain the land use right, expenses for house removal and land clearance, expenses on ground levelling, registration fees, etc,....

The company's land use rights are indefinite, so no depreciation is applied.

#### ***Compensation and Site Clearance Costs***

The compensation and site clearance costs related to the formation of the second-phase site are depreciated using the straight-line method over 16 years.

#### ***Software Programs***

Costs related to computer software programs that are not part of hardware-related assets are capitalized. The cost of computer software includes all expenses incurred by the Company up to the point the software is ready for use. Computer software is depreciated using the straight-line method over 2 to 5 years.

#### ***Patent and trademarks***

Costs of patent and trademarks acquired from the third parties include buying cost, non-refundable tax on purchase and registration fee. Patent and trademarks are amortized in line with the straight – line method in 3 years.

### 3.9. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.



**3.10. Prepaid expenses**

Prepaid expenses related to the results of business operations over multiple accounting periods are recorded as prepaid expenses and allocated gradually to the results of business operations in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business costs for each accounting period are based on the nature and extent of each type of cost to choose an appropriate allocation method and criterion. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

**3.11. Accounts payable and accrued expenses**

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company, including the number of payables on imports through trustees.
- Accrued expenses reflect the payables for goods and services received from the seller or provided for the buyer, for which no invoices have yet been received from suppliers. Those payables also reflect the number of payables to employees on vacation wages, production, and business costs that must accrue. When these costs are actually incurred, if there is a difference compared to the accrued amount, the accountant shall record an additional expense or reduce the expense corresponding to the difference.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

**3.12. Borrowings and finance lease liabilities**

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

**3.13. Borrowing costs**

Borrowing costs are recognised in the statement of income in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

### 3.14. Provision for payables

Provisions are recognized when the Company has a present obligation resulting from a past event, and it is probable that the Company will be required to settle this obligation. Provisions are determined based on the Board of Management' estimates of the necessary costs to settle this obligation at the end of the reporting period.

#### *Provision for warranty of product, goods*

The company estimates the level of loss for warranty provisions on sold products and goods, and makes provisions for each type of product or goods with warranty commitments.

The warranty provision for products and goods is calculated as a percentage of the revenue from products and goods expected to incur losses. Any increase or decrease in the warranty provision that needs to be recognized at the end of the fiscal year is recorded as selling expenses.

### 3.15. Owner's equity

Capital is recorded according to the amount actually invested by shareholders..

### 3.16. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and the notice of the dividend entitlement date from the Viet Nam Securities Depository and Clearing Corporation.

### 3.17. Revenue and earnings

#### **Revenue from sales of finished goods and merchandise goods**

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### **Revenue from service rendered**

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

#### **Financial income**

##### ***Interest***

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

#### **3.18. Cost of goods sold and service rendered**

Cost of goods sold includes the cost of products, goods and service rendered during the year and is recorded in accordance with revenue during the year. The cost of direct raw materials consumed in excess of normal levels, labor costs, and fixed general production costs that are not allocated to the value of warehoused products must be immediately calculated into the cost of goods sold (after minus compensation, if any) even when the products and goods have not been determined to be consumed.

#### **3.19. Selling expenses**

Selling expenses reflect the actual expenses in the process of sales of goods and services rendered. Mainly includes sales staff salaries, sales promotion expenses, product introduction expenses, advertising expenses and sales commissions.

#### **3.20. General and administration expenses**

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

#### **3.21. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of income because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis. The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

### 3.22. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

## 4. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF FINANCIAL POSITION

### 4.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash	98,514,156	203,594,242
Demand deposits in banks	24,255,343,305	3,391,336,405
<i>Cash in bank (VND)</i>	23,550,890,309	1,885,836,230
<i>Cash in bank (USD)</i>	704,452,996	1,505,500,175
	<b>24,353,857,461</b>	<b>3,594,930,647</b>



4.2. Financial investments

4.2.1. Held-to-maturity investments

	Closing balance		Opening balance	
	Cost VND	Book value VND	Cost VND	Book value VND
Short-term	74,940,000,000	74,940,000,000	107,680,000,000	107,680,000,000
Term deposits	74,940,000,000	74,940,000,000	107,680,000,000	107,680,000,000
	<u>74,940,000,000</u>	<u>74,940,000,000</u>	<u>107,680,000,000</u>	<u>107,680,000,000</u>

Short-term term deposits are savings deposits at Joint Stock Commercial Banks with maturities ranging from 4 to 6 months.

4.3. Trade receivables

4.3.1. Short-term trade receivables

	Closing balance VND	Opening balance VND
Phu Tho Project Management Board for Agricultural and Rural Development Construction Investment - Ngoi Gianh Lake	181,671,745,000	-
Management Board for Investment and Construction of Water Resources No. 2 - Lang Son Pumping Station	36,651,189,000	-
Quang Phuoc Pumps and Equipment Joint Stock Company - Phuong Trach 2 Pumping Station	-	25,687,500,000
Thanh Duong CO., LTD - Dam Thuy 1 Pumping Station	-	19,957,357,000
Others	133,386,818,410	101,642,385,960
	<u>351,709,752,410</u>	<u>147,287,242,960</u>

4.3.2. Long-term trade receivables

	Closing balance VND	Opening balance VND
Vinh Phuc Foreign Loan Project Management Board - Nguyet Duc Pumping Station	-	77,305,166,404
Vinh Phuc Foreign Loan Project Management Board - Ngu Kien Pumping Station	-	47,265,497,409
Maintenance Board for Agricultural and Rural Development Works - Hanoi Department of Agriculture and Rural Development	4,943,059,170	4,943,059,170
	<u>4,943,059,170</u>	<u>129,513,722,983</u>



4.4. Advances to suppliers

	Closing balance VND	Opening balance VND
Vietnam Electricity Industry Joint Stock Company	8,179,287,600	8,179,287,600
HAECO Electrical Mechanical Joint Stock Company	4,043,825,359	1,738,949,310
Mr. Tran Huu Tin	3,390,343,000	3,390,343,000
Viet Nam PCCC - Technology Investment Joint Stock Company	2,347,042,410	1,128,521,205
KSB Viet Nam CO., LTD	-	10,244,122,350
Others	4,989,166,642	3,850,533,893
	<b>22,949,665,011</b>	<b>28,531,757,358</b>

4.5. Other receivables

4.5.1. Short-term other receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Advance	2,020,008,366	-	3,184,496,662	-
Deposit, mortgages	794,415,965	-	732,139,516	-
Other receivables	4,505,339,593	-	2,855,009,937	-
	<b>7,319,763,924</b>	<b>-</b>	<b>6,771,646,115</b>	<b>-</b>

4.5.2. Long-term other receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Deposits and mortgages	447,400,000	-	1,576,007,500	-
	<b>447,400,000</b>	<b>-</b>	<b>1,576,007,500</b>	<b>-</b>

4.6. Bad debts

	Closing balance			Opening balance		
	Time	Cost	Recoverable amount	Time	Cost	Recoverable amount
	Overdue	VND	VND	Overdue	VND	VND
<b>Bad debts of other Companies or Individuals</b>						
Vietnam Industrial Electricity Joint Stock Company	Over 3 years	8,179,287,600	-	Over 3 years	8,179,287,600	-
Mr. Tran Huu Tin	Over 3 years	3,390,343,000	-	Over 3 years	3,390,343,000	-
Truong Xuan Production and Construction Company Limited	Over 3 years	3,068,479,000	-	Over 3 years	3,068,479,000	-
Bac Ninh 559 Construction Co., Ltd	Over 3 years	2,012,751,248	-	Over 3 years	2,012,751,248	-
Nam Dinh 18 Hydromechanical Joint Stock Company	Over 3 years	998,736,450	-	Over 3 years	998,736,450	-
Others	Over 3 years	8,232,867,835	-	Over 3 years	313,2851,325	-
		<b>25,882,465,133</b>	<b>-</b>		<b>20,782,448,623</b>	<b>-</b>

As at December 31, 2024, the Board of Management of the Company carefully evaluated and determined the recoverable value of receivables based on the original value minus the provision for doubtful debts that has been made.

4.7. Inventories

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Raw materials	53,200,016,071	-	50,717,675,247	-
Tools and supplies	1,227,323,410	-	1,111,892,271	-
Work in progress	43,149,216,478	-	10,072,317,750	-
Finished goods	17,870,730,169	(157,467,368)	21,248,999,744	(152,921,913)
Merchandise	7,027,268,359	-	5,580,054,777	-
	<b>122,474,554,487</b>	<b>(157,467,368)</b>	<b>88,730,939,789</b>	<b>(152,921,913)</b>

The Company's inventory is used as collateral for loans at the end of the year and is presented in detail in Note 4.18 Short-term Borrowings and Financial Lease Liabilities.

4.8. Prepaid expenses

4.8.1. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and equipment for use	151,162,678	123,092,660
Other items	1,020,929,674	197,048,030
	<b>1,172,092,352</b>	<b>320,140,690</b>

4.8.2. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and equipment for use	548,654,933	810,890,269
Deferred repair expenses	3,290,120,409	3,452,432,288
Other items	830,912,422	953,174,905
	<b>4,669,687,764</b>	<b>5,216,497,462</b>

4.9. Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
<b>COST</b>					
Opening balance	95,748,015,088	77,117,256,265	21,749,949,558	2,202,918,737	196,818,139,648
Increase in the year	46,575,376,540	2,364,723,381	12,873,667,408	-	61,813,767,329
- <i>Transfer from construction in progress</i>	46,575,376,540	-	-	-	46,575,376,540
- <i>Purchase in the year</i>	-	2,364,723,381	12,873,667,408	-	15,238,390,789
Decrease in the year	-	-	-	-	-
Closing balance	142,323,391,628	79,481,979,646	34,623,616,966	2,202,918,737	258,631,906,977
<b>ACCUMULATED DEPRECIATION</b>					
Opening balance	48,474,566,563	63,287,489,370	16,362,436,502	2,048,287,223	130,172,779,658
Increase in the year	4,983,180,452	3,336,066,257	2,785,371,288	104,681,299	11,209,299,296
- <i>Depreciation charged</i>	4,983,180,452	3,336,066,257	2,785,371,288	104,681,299	11,209,299,296
Decrease in the year	-	-	-	-	-
Closing balance	53,457,747,015	66,623,555,627	19,147,807,790	2,152,968,522	141,382,078,954
<b>NET BOOK VALUE</b>					
- Opening balance	47,273,448,525	13,829,766,895	5,387,513,056	154,631,514	66,645,359,990
- Closing balance	88,865,644,613	12,858,424,019	15,475,809,176	49,950,215	117,249,828,023

- Cost of tangible fixed assets that are out of depreciation as at 31/12/2024 but still in use is: VND 77,979,232,036 (as at December 31, 2023: VND 72,223,250,534)

- The net book value of tangible fixed assets used as collateral for the loan as at 31 December 2024: VND 24,905,072,384 (as at 31 December 2023: VND 27,910,795,063)

4.10. Increases, decreases in intangible fixed assets

	<i>Land use rights</i>	<i>Compensation and site clearance costs for Facility II</i>	<i>Patent and Trademarks</i>	<i>Computer software</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
<b>COST</b>					
Opening balance	101,700	2,585,257,553	267,800,000	6,412,212,000	9,265,371,253
Increase in the year	-	-	-	-	-
Decrease in the year	-	-	-	-	-
<b>Closing balance</b>	<b>101,700</b>	<b>2,585,257,553</b>	<b>267,800,000</b>	<b>6,412,212,000</b>	<b>9,265,371,253</b>
<b>ACCUMULATED DEPRECIATION</b>					
Opening balance	-	2,585,257,553	267,800,000	6,234,765,760	9,087,823,313
Increase in the year	-	-	-	80,499,996	80,499,996
- <i>Depreciation charged</i>	-	-	-	80,499,996	80,499,996
Decrease in the year	-	-	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>2,585,257,553</b>	<b>267,800,000</b>	<b>6,315,265,756</b>	<b>9,168,323,309</b>
<b>NET BOOK VALUE</b>					
- Opening balance	101,700	-	-	177,446,240	177,547,940
- Closing balance	101,700	-	-	96,946,244	97,047,944

- Cost of intangible fixed assets that are out of depreciation as at 31/12/2024 but still in use is: VND 9,023,769,553 (as at December 31, 2023: VND 9,023,769,553).

- The net book value of intangible fixed assets used as collateral for the loan as at 31 December 2024 : VND 0 (as at December 31, 2023: VND 0)



4.11. Construction in progress

	Closing balance VND	Opening balance VND
<b>Acquisition of fixed assets</b>	<b>59,000,000</b>	<b>396,874,665</b>
Electric chain hoist	59,000,000	137,500,000
3D Printing Room Foundry 1	-	140,454,665
Rotary screw compressor Mitsuseiki	-	118,920,000
<b>Construction in progress</b>	<b>45,977,500</b>	<b>15,073,783,064</b>
Foundry 2	-	15,073,783,064
Technical Infrastructure of Mechanical Workshop 2 and Steel Structures	45,977,500	-
Others	-	25,000,000
	<b>104,977,500</b>	<b>15,495,657,729</b>

4.12. Deferred tax assets

	Closing balance VND	Opening balance VND
Deferred tax assets related to deductible temporary differences	2,723,950,695	1,349,846,650
<b>Deferred tax assets</b>	<b>2,723,950,695</b>	<b>1,349,846,650</b>

4.13. Trade payables

	Closing balance		Opening balance	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
Tu Lap Construction Co., Ltd	140,623,770,000	140,623,770,000	-	-
Hanoi Electromechanical Manufacturing Joint Stock Company	10,375,461,540	10,375,461,540	25,348,855,455	25,348,855,455
Y and G Engineering and Trading Co.,Ltd	-	-	44,538,165,000	44,538,165,000
A Chau Industrial Technology Joint Stock Company	-	-	21,568,421,532	21,568,421,532
E.Nhat Industrial Joint Stock Company	-	-	18,077,690,196	18,077,690,196
Others	56,690,053,301	56,690,053,301	69,003,000,378	69,003,000,378
	<b>207,689,284,841</b>	<b>207,689,284,841</b>	<b>178,536,132,561</b>	<b>178,536,132,561</b>

4.14. Advances from customers

4.14.1. Short-term advances from customers

	Closing balance VND	Opening balance VND
Tu Lap contruction Co., Ltd - Ngoi Gianh Lake	43,070,561,000	-
Hai Duong Province Construction Investment Project Management Board - Chu Dau Pumping Station	9,641,923,000	-
Noi Dong Irrigation Project Management Board - Van Phuc Pumping Station	-	8,410,044,000
Thanh Binh District People's Committee	-	7,906,122,000
Hanoi Technical Infrastructure and Agriculture Project Management Board - Duc Mon Pumping Station	-	3,437,633,000
Others	13,839,773,468	8,208,208,056
	<b>66,552,257,468</b>	<b>27,962,007,056</b>

4.14.2. Long-term advances from customers

	Closing balance VND	Opening balance VND
Project Management Board for Agricultural and Rural Development Works of Phu Tho Province - Doan Ha Pumping Station	197,106,286	313,680,180
	<b>197,106,286</b>	<b>313,680,180</b>

4.15. Taxes and amounts payables to the State budget

4.15.1. Payable to the State

	Opening balance	Payable during the year	Paid during the year	Closing balance
Value added tax	10,682,791,153	2,252,134,622	11,484,773,652	1,450,152,123
+ At the head office	10,682,791,153	2,252,134,622	11,484,773,652	1,450,152,123
Corporate income tax	5,743,952,258	13,722,710,650	848,7771,541	10,978,891,367
Import and Export Tax	-	10,681,863	10,681,863	-
Personal income tax	137,838,172	4,127,749,520	4,080,767,843	184,819,849
Real Estate Tax and Land Rent	-	997,402,849	997,402,849	-
License Fee	-	5,000,000	5,000,000	-
Fees, charges, and other taxes	-	1,128,760,005	1,128,760,005	-
	<b>16,564,581,583</b>	<b>22,244,439,509</b>	<b>26,195,157,753</b>	<b>12,613,863,339</b>

4.15.2. Receivables from the State

	Opening balance	Receivables during the year	Receipts during the year	Closing balance
Value Added Tax payable on out-of-province transactions to be offset	942,000	23,744,68,642	2,374,468,642	942,000
+ At the head office	-	23,744,68,642	2,374,468,642	-
+ At the Ho Chi Minh City branch	942,000	-	-	942,000
	<u>942,000</u>	<u>23,744,68,642</u>	<u>2,374,468,642</u>	<u>942,000</u>

The tax finalization of the Company will be subject to examination by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be explained in various ways. The amount which is presented in the Financial statements may be changed based on the decision of Tax authorities.

4.16. Short-term accrued expenses

	Closing balance VND	Opening balance VND
Advance deduction of interest expenses	77,876,171	86,551,771
Other payable expenses	4,689,251,084	4,889,586,035
	<u>4,767,127,255</u>	<u>4,976,137,806</u>

4.17. Other payables

4.17.1. Short-term other payables

	Closing balance VND	Opening balance VND
Short-term receive bets, deposits	35,600,000	35,600,000
Other payables	72,942,177	72,942,177
	<u>108,542,177</u>	<u>108,542,177</u>

4.17.2. Long-term other payables

	Closing balance VND	Opening balance VND
Long-term receive bets and deposits	100,000,000	100,000,000
	<u>100,000,000</u>	<u>100,000,000</u>

4.18. Short-term loans and finance lease liabilities

	Opening balance		In the year		Closing balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
<b>Short-term loans</b>	<b>30,514,824,430</b>	<b>30,514,824,430</b>	<b>222,450,081,288</b>	<b>186,676,445,275</b>	<b>66,288,460,443</b>	<b>66,288,460,443</b>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (1)	30,514,824,430	30,514,824,430	194,195,300,448	185,646,998,395	39,063,126,483	39,063,126,483
Shinhan Vietnam Bank Limited - Pham Hung Branch (2)	-	-	28,254,780,840	1,029,446,880	27,225,333,960	27,225,333,960
<b>Short-term loans and finance lease liabilities</b>	<b>30,514,824,430</b>	<b>30,514,824,430</b>	<b>222,450,081,288</b>	<b>186,676,445,275</b>	<b>66,288,460,443</b>	<b>66,288,460,443</b>

(1) Loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong branch (Vietinbank) under a credit facility agreement with the following detailed terms:

- Credit limit: 579.03 billion VND, of which: short-term loan: 140 billion VND;
- Purpose of the loan: To supplement working capital for the production of pumps, water valves, industrial fans, and other mechanical products;
- Duration of the credit limit: Until 15/02/2026;
- Contract duration: As per each debt acknowledgment, not exceeding 06 months;
- Loan interest rate: As per each debt acknowledgment;
- Forms of loan collateral:
  - +) Factory buildings, machinery, equipment, and other assets attached to land use rights No.AL569038 issued by Hai Duong Provincial People's Committee on 30/05/2008 at Cam Thuong Ward, Hai Duong City (excluding the company's office building);
  - +) Claims arising from contracts with a value of 100 billion VND or more that Vietinbank provides credit for;
  - +) Inventory and claims arising from economic contracts with a minimum value of 120 billion VND;
  - +) Rights arising from Contract No.12/2016/HĐ-MSHH dated 19/10/2016 between the Project Management Board of Yen Nghia Pumping Station and the Joint Venture of Hai Duong Pump Manufacturing Joint Stock Company and Vietnam Industrial Electric Joint Stock Company;



**4.18. Short-term loans and finance lease liabilities (Continued)**

+) Rights arising from Contract EPC-002 No: 02/2021/VIWASUPCO-VIWASEEN/HAPUMA/SCDI signed on 25/01/2021 between Song Da Clean Water Investment JSC (VIWASUPCO) and The contractor consortium of Vietnam Water and Environment Investment Corporation - Joint Stock Company (VIWASEEN), Hai Duong Pump Manufacturing Joint Stock Company (HAPUMA), Saigon Consulting and Investment Development Joint Stock Company (SCDI) regarding: "Design drawings, procurement of materials, and construction of the clean water transmission pipeline from the treatment plant to the Western Mo control station (Km7+800)" under the project: Son Tay - Hoa Lac Urban Water Supply System, Xuan Mai - Mieu Mon - Hanoi - Ha Dong, Phase II, increasing capacity to 600,000 m<sup>3</sup>/day;

+) Asset rights arising from the construction contract No. 11/2021/TB.CC/HĐ-XL-NN dated 16/12/2021 between the Project Management Board of Construction Investment for Transportation and Agriculture Works of Bac Giang Province and the Joint Venture of Tu Lap Construction Company Limited and Hai Duong Pump Manufacturing Joint Stock Company regarding the execution of Package No. 08: Construction and installation of equipment for the project: Construction of a new Chan Culvert Pump Station;

+) Asset rights arising from the contract for supply, installation of equipment, and construction of works No. 06/WB-CW06/2022 dated 02/03/2022 and No. 08/WB-CW04B/2022 dated 11/03/2022 signed with the Project Management Board of Foreign Loan Projects of Vinh Phuc Province;

+) Asset rights arising from the construction contract No. 61/2022/HĐ-BQLHKT&NN dated 29/11/2022 signed between the Project Management Board of Infrastructure and Agricultural Construction Investment of Hanoi City and the Joint Venture of Hai Duong Pump Manufacturing Joint Stock Company and Global Industrial Investment and Construction Joint Stock Company.

The balance as of December 31, 2024: VND 39,063,126,483

(2) Short-term loan from Shinhan Vietnam Bank – Pham Hung Branch under the credit agreement No. SHBHNC/HĐTD/790500047141 dated 20/09/2024 with the following detailed terms:

- Credit limit: 50 billion VND;
- Purpose of the loan: To supplement working capital;
- Duration of the credit limit: Until 20/09/2025;
- Loan duration: As per each withdrawal request and Debt Acknowledgment, but not exceeding 06 months;
- Loan interest rate: As per each withdrawal request and Debt Acknowledgment;
- Collateral: None applied.
- The balance as of December 31, 2024: VND 27,225,333,960.

4.19. Provisions

4.19.1. Short-term provisions

	<i>Warranty provision</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>
Opening balance	744,099,908	744,099,908
Additional provision for the year	2,054,629,805	2,054,629,805
Reversal of provisions	(2,872,885,384)	(2,872,885,384)
Utilisation of warranty provisions	4,022,868,709	4,022,868,709
Closing balance	3,948,713,038	3,948,713,038

4.19.2. Long-term provisions

	<i>Warranty provision</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>
Opening balance	11,405,212,222	11,405,212,222
Additional provision for the year	11,905,775,029	11,905,775,029
Reversal of provisions	(1,386,116,376)	(1,386,116,376)
Utilisation of warranty provisions	(4,022,868,709)	(4,022,868,709)
Closing balance	17,902,002,166	17,902,002,166

4.20. Owner's equity

4.20.1. Reconciliation table of equity

	<i>Owner's contributed capital</i>	<i>Share premium</i>	<i>Investment and development fund</i>	<i>Retained earnings</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Prior year's opening balance	136,800,000,000	31,380,333,333	9,182,797,985	80,812,248,017	258,175,379,335
- Profit distribution	-	-	-	50,797,873,492	50,797,873,492
- Deducting funds	-	-	-	(2,042,000,000)	(2,042,000,000)
- Dividend	-	-	-	(20,526,430,500)	(20,526,430,500)
Prior year's closing balance	136,800,000,000	31,380,333,333	9,182,797,985	109,041,691,009	286,404,822,327
Current year's opening balance	136,800,000,000	31,380,333,333	9,182,797,985	109,041,691,009	286,404,822,327
- Profit for the year	-	-	-	47,317,289,001	47,317,289,001
- Deducting funds (1)	-	-	-	(2,077,000,000)	(2,077,000,000)
- Dividend (2)	-	-	-	(27,360,000,000)	(27,360,000,000)
Current year's closing balance	136,800,000,000	31,380,333,333	9,182,797,985	126,921,980,010	304,285,111,328

(1) The Company has established funds according to the Resolution of the 2024 Annual General Meeting of Shareholders, No. 232/NQ-ĐHĐCĐ/HAPUMA dated April 25, 2024 as follows: Reward and Welfare Fund: 300 million VND and Executive Board Bonus Fund: 1,777 million VND.

(2) According to the Resolution of the 2024 Annual General Meeting of Shareholders, No. 232/NQ-ĐHĐCĐ/HAPUMA dated April 25, 2024, the Company will pay dividends for the year 2023 at a rate of 20%.

4.20.2. Details of owner's investment capital

	Closing balance		Opening balance	
	Actual contributed capital VND	Ratio %	Actual contributed capital VND	Ratio %
Shareholders' Contributed Capital	136,800,000,000	100.00%	136,800,000,000	100.00%
	<b>136,800,000,000</b>	<b>100.00%</b>	<b>136,800,000,000</b>	<b>100.00%</b>

4.20.3. Capital transactions with owners and dividend distribution, profit sharing

	Current year VND	Prior year VND
<b>Owner's invested equity</b>	-	-
Capital contribution at the beginning of the year	136,800,000,000	136,800,000,000
Contributed capital increased during the year	-	-
Contributed capital decreased during the year	-	-
Capital contribution at the end of the year	136,800,000,000	136,800,000,000
<b>Dividends and distributed profits</b>	<b>27,360,000,000</b>	<b>20,526,430,500</b>

4.20.4. Shares

	Closing balance VND	Opening balance VND
- Number of shares registered for issuance	13,680,000	13,680,000
- Number of shares issued to the public	13,680,000	13,680,000
+ <i>Ordinary shares</i>	<i>13,680,000</i>	<i>13,680,000</i>
- Number of outstanding shares in circulation	13,680,000	13,680,000
+ <i>Ordinary shares</i>	<i>13,680,000</i>	<i>13,680,000</i>

*Par value of outstanding shares: VND 10,000/ share.*



4.20.5. Profits distribution

	Current year VND	Prior year VND
Undistributed profit at the beginning of the year	109,041,691,009	80,812,248,017
Profit from business activities in the year	47,317,289,001	50,797,873,492
Other adjustments to increase profit	-	-
Other items adjusted to increase profits	-	-
Dividends or distributed profits to funds during the year	156,358,980,010	131,610,121,509
Distribution of funds and dividends, including:	(29,437,000,000)	(22,568,430,500)
- <i>Dividends this year</i>	(27,360,000,000)	(20,526,430,500)
- <i>Appropriation for development investment fund</i>	(2,077,000,000)	(2,042,000,000)
<b>Remaining undistributed profit</b>	<b>126,921,980,010</b>	<b>109,041,691,009</b>

4.21. Off Statement of Financial Position items

4.21.1. Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	27,669.75	62,475.14
Euro (EUR)	222.07	221.83

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF INCOME

5.1. Revenue from goods sold and services rendered

	Current year VND	Prior year VND
Revenue from sale of goods	75,343,363,446	105,405,111,897
Revenue from sales of finished products	583,797,379,266	842,557,177,254
Revenue from services rendered	25,613,730,369	43,340,299,645
<i>Including: Transportation and Installation Services</i>	25,613,730,369	43,340,299,645
	<b>684,754,473,081</b>	<b>991,302,588,796</b>

5.2. Revenue deductions

	Current year VND	Prior year VND
Returned products	-	8,319,555
	<b>-</b>	<b>8,319,555</b>

5.3. Cost of goods sold and services rendered

	Current year VND	Prior year VND
Cost of merchandise sold	63,027,768,706	93,747,100,234
Cost of finished products sold	467,163,429,766	718,397,959,652
Cost of services rendered	17,131,533,034	33,276,425,209
Allowance for inventories	4,545,455	4,545,455
	<b>547,327,276,961</b>	<b>845,426,030,550</b>

5.4. Financial income

	Current year VND	Prior year VND
Interest on Deposits, Profit from Investment Activities	3,328,901,387	3,908,839,022
Profit from foreign exchange rate differences	293,088,793	291,025,085
	<b>3,621,990,180</b>	<b>4,199,864,107</b>

5.5. Financial expenses

	Current year VND	Prior year VND
Interest expense	2,254,038,478	13,245,021,838
Exchange rate difference losses incurred during the year	293,775,797	179,524,099
Year-end revaluation rate difference loss	144,585,632	2,646,549,372
	<b>2,692,399,907</b>	<b>16,071,095,309</b>

5.6. Selling expenses

	Current year VND	Prior year VND
Labor costs	8,027,879,884	7,791,583,287
Raw Materials and Packaging Costs	66,527,293	146,221,076
Expenses for external services	8,612,619,767	9,609,032,797
Other expenses by cash	3,039,895,056	7,040,353,135
Provision/ Reversal of provision	9,701,403,074	3,197,516,620
	<b>29,448,325,074</b>	<b>27,784,706,915</b>

5.7. General and administration expenses

	Current year VND	Prior year VND
Labor costs	22,429,188,112	20,820,904,212
Cost of raw materials, tools	2,712,618,950	3,272,449,278
Fixed asset depreciation expense	4,594,311,052	3,654,257,831
Taxes, fees	1,002,797,544	1,184,982,581
Expenses for external services	4,257,583,069	3,496,911,190
Other expenses by cash	2,753,951,145	3,045,865,726
Provision/ Reversal of doubtful debt provision	5,100,016,510	(655,000,000)
Provision/ Reversal of wage fund	6,190,566,000	6,504,000,000
	<b>49,041,032,382</b>	<b>41,324,370,818</b>

5.8. Other income

	Current year VND	Prior year VND
Income from liquidation of fixed assets	-	77,088,440
Income from violation of economic contracts	-	30,000,000
Others	372,005,749	769,654,307
	<b>372,005,749</b>	<b>876,742,747</b>

5.9. Other expenses

	Current year VND	Prior year VND
Penalty for breach of contract	419,725,452	184,226,190
Fines for administrative violations and late payment	133,898,750	17,917,425
Other costs	19,914,878	13,129,512
	<b>573,539,080</b>	<b>215,273,127</b>

5.10. Corporate income tax expense

	Current year VND	Prior year VND
Corporate income tax expense based on taxable profit in the current year (i)	13,708,828,202	14,743,952,258
Adjustments for corporate income tax expense in previous years to the current year	13,882,448	2,211,600
<b>Total current corporate income tax expense</b>	<b>13,722,710,650</b>	<b>14,746,163,858</b>

(i) The current corporate income tax expense for the year was computed as follows:

	Current year VND	Prior year VND
<b>Profit before taxes</b>	<b>59,665,895,606</b>	<b>65,549,399,376</b>
- Adjustments increase	12,413,319,759	8,229,812,551
+ ) <i>Expenses are not deductible</i>	2,037,883,467	1,480,579,300
+ ) <i>Exchange rate difference loss at the end of the period</i>	18,749,951	-
+ ) <i>Temporary difference</i>	10,356,686,341	6,749,233,251
- Adjustments decrease	3,535,074,357	59,450,636
+ ) <i>Exchange rate difference gain at the end of the period</i>	48,908,243	59,450,636
+ ) <i>Temporary difference</i>	3,486,166,114	-
<b>Profits subject to corporate income tax</b>	<b>68,544,141,008</b>	<b>73,719,761,291</b>
Income from business activities is subject to a tax rate of 20%	68,544,141,008	73,719,761,291
<b>Estimated corporate income tax payable</b>		
Corporate income tax expenses from business activities are subject to a tax rate of 20%	13,708,828,202	14,743,952,258
Adjusting corporate income tax from the previous year into the current year's income tax expense	13,882,448	2,211,600
<b>Corporate income tax expense based on taxable profit in the current year</b>	<b>13,722,710,650</b>	<b>14,746,163,858</b>

5.11. Deferred corporate income tax expense

	Current year VND	Prior year VND
<b>Deferred corporate income tax expense</b>	-	-
Deferred income tax expense/(income) arising from the reversal of deferred income tax assets recognized in previous years	(1,374,104,045)	5,362,026
<b>Total deferred corporate income tax expense</b>	<b>(1,374,104,045)</b>	<b>5,362,026</b>

5.12. Basic earnings per share and Diluted earnings per share

	Current year	Prior year (Restated)
	VND	VND
Accounting profit after corporate income tax (VND)	47,317,289,001	50,797,873,492
Deducting contributions to the Reward and Welfare Fund (i)	-	(2,077,000,000)
<i>Profit or loss attributable to ordinary shareholders (VND)</i>	<i>47,317,289,001</i>	<i>48,720,873,492</i>
<i>Average ordinary shares in circulation for the year (shares)</i>	<i>13.680.000</i>	<i>13.680.000</i>
<b>Basic earnings per share (VND/Share)</b>	<b>3,459</b>	<b>3,561</b>

(i) The allocation of the Reward and Welfare Fund for the year 2023 has been adjusted by the Company according to the Resolutions and Decisions regarding the distribution of profits for the year 2023. Accordingly, the basic earnings per share for the year 2023 are restated as follows:

	Previous year	
	Restated amounts	Reported amounts
	VND	VND
Accounting profit after corporate income tax (VND)	50,797,873,492	50,797,873,492
Deducting contributions to the Reward and Welfare Fund (i)	(2,077,000,000)	-
<i>Profit or loss attributable to ordinary shareholders (VND)</i>	<i>48,720,873,492</i>	<i>50,797,873,492</i>
<i>Average ordinary shares in circulation for the year (shares)</i>	<i>13,680,000</i>	<i>13,680,000</i>
<b>Basic earnings per share (VND/Share)</b>	<b>3,561</b>	<b>3,713</b>

5.13. Production cost by nature

	Current year	Prior year
	VND	VND
Raw materials and consumables	254,019,731,898	567,397,983,220
Labour	59,718,903,415	59,082,262,907
Depreciation and amortisation expenses	11,289,799,292	9,927,307,919
Taxes, charges and fees	1,002,797,544	1,135,688,749
Contingency Expenses/Contingency Reimbursement	5,100,016,510	(655,000,000)
Cost of outsourced services	243,651,648,557	70,115,903,640
Others expenses by cash	8,020,769,766	8,065,195,768
Provision/(Reversal of) warranty provision for products and goods	9,701,403,074	3,197,516,620
	<b>592,505,070,056</b>	<b>718,266,858,823</b>

6. OTHER INFORMATION

6.1. Events arising after the end of the period

The Board of Management of the Company affirms that, in the identity of The Board of Management, in terms of material aspects, no unusual events occurred after the end of the fiscal year that would affect the financial situation and The Company's activities need to be adjusted or presented in these financial statements.

6.2. Transactions and balances with related parties

**Remuneration for key management members**

The total income and remuneration of the key management members received during the year are as follows:

	Position	Current year VND
<b>The Board of Directors</b>		<b>2,650,312,904</b>
Mr. Nguyen Trong Hieu	Chairman of the Board of Directors from April 26, 2024	1,135,984,946
Mr. Nguyen Trong Nam	Member of the Board of Directors	337,459,677
Mr. Pham Manh Ha	Resignation of Chairman of the Board of Directors on April 26, 2024 Member of the Board of Directors from April 26, 2024	347,801,076
Mr. Vu Kim Chung	Member until April 25, 2024	182,139,786
Mrs. Doan Thi Lan Phuong	Member of the Board of Directors	337,459,677
Mr. Hoang Phuong	Member of the Board of Directors	309,467,742
<b>The Board of Supervisors</b>		<b>161,500,000</b>
Mrs. Tran Thu Ha	Head of BOS	89,500,000
Mr. Nguyen Ngoc Bao	Member	36,000,000
Mr. Le Thanh Ha	Member	36,000,000
<b>The Board of Management</b>		<b>6,046,484,127</b>
Mr. Nguyen Trong Nam	General Director	1,422,399,556
Mr. Nghiem Trong Van	Deputy General Director	1,216,095,672
Mr. Dao Dinh Toan	Deputy General Director	793,904,660
Mr. Vu Kim Chung	Deputy General Director until October, 2024	334,351,016
Mrs. Doan Thi Lan Phuong	Chief Accountant	985,286,252
Mr. Tran Manh Ha	Business Director	1,037,029,771
Mr. Truong Quang Hieu	Business Director for the Southern Region from August 1, 2024	257,417,200

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

The Company has not incurred any transactions related to sales and provision of services to key management members and individuals related to key management members.

As of the end of the reporting period, the Company has no outstanding balances with key management members and individuals related to key management members.



6.3. Segment Reports

Segment reporting: By business segment.

Previous year

Items	Revenue from the sale of goods	Revenue from the sale of semi-finished products	Revenue from service provision	Total
Net revenues to outsider	105,405,111,897	842,548,857,699	43,340,299,645	991,294,269,241
Cost of segments	93,747,100,234	718,402,505,107	33,276,425,209	845,426,030,550
<b>Operating results of segments</b>	<b>11,658,011,663</b>	<b>124,146,352,592</b>	<b>10,063,874,436</b>	<b>145,868,238,691</b>
<b>Expenses not amortized by segments</b>				<b>69,109,077,733</b>
Net profits from operating activities				76,759,160,958
Financial income				4,199,864,107
Financial expenses				16,071,095,309
Other incomes				876,742,747
Other expenses				215,273,127
Current corporate income tax expenses				14,746,163,858
Deferred income tax expense				5,362,026
<b>Net profit after tax</b>				<b>50,797,873,492</b>

Current year

Items	Revenue from the sale of goods	Revenue from the sale of semi-finished products	Revenue from service provision	Total
Net revenues to outsider	75,343,363,446	583,797,379,266	25,613,730,369	684,754,473,081
Cost of segments	63,027,768,706	467,167,975,221	17,131,533,034	547,327,276,961
<b>Operating results of segments</b>	<b>12,315,594,740</b>	<b>116,629,404,045</b>	<b>8,482,197,335</b>	<b>137,427,196,120</b>
<b>Expenses not amortized by segments</b>				<b>78,489,357,456</b>
Net profits from operating activities				58,937,838,664
Financial income				3,621,990,180
Financial expenses				2,692,399,907
Other incomes				372,005,749
Other expenses				573,539,080
Current corporate income tax expenses				13,722,710,650
Deferred income tax expense				(1,374,104,045)
<b>Net profit after tax</b>				<b>47,317,289,001</b>

6.4. Comparative figures

The comparative figures are the figures in the financial statements for the fiscal year ended December 31, 2023 which have been audited by another independent auditing firm.



**Nguyen Thi Thu Thuy**  
Preparer



**Doan Thi Lan Phuong**  
Chief Accountant



**Nguyen Trong Nam**  
General Director  
*Hai Duong, 10 March 2025*

FIXED ASSET INFORMATION LIST

Year 2024

No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
		<b>Buildings and structures</b>			98,333,374,341	51,059,824,116	47,273,550,225	46,575,376,540	4,983,180,452	144,908,750,881	56,043,004,568	88,865,746,313
1	0101	CSI internal asphalt road	01/01/2003	1	150,000,000	150,000,000				150,000,000	150,000,000	
2	0102	CSI product introduction house	01/01/2000	1	62,395,000	62,395,000				62,395,000	62,395,000	
3	0103	CSI administrative office	01/01/1996	1	519,360,000	519,360,000				519,360,000	519,360,000	
4	0105	3-storey office building (above CSI main gate)	01/06/1996	1	566,170,000	566,170,000				566,170,000	566,170,000	
5	0106	CSI office building (4 buildings) CSI	01/01/1989	1	754,387,500	754,387,500				754,387,500	754,387,500	
6	0108	CSI restroom	01/01/2003	1	40,647,600	40,647,600				40,647,600	40,647,600	
7	0109	Pump test house CKLR CSI	01/04/1988	1	181,500,000	181,500,000				181,500,000	181,500,000	
8	0110	CSI mechanical and assembly workshop	01/03/1988	1	2,268,000,000	2,268,000,000				2,268,000,000	2,268,000,000	
9	0111	CSI GHR Manufacturer Factory	01/06/1990	1	225,000,000	225,000,000				225,000,000	225,000,000	
10	0112	An Dinh Street Security Guard House	01/01/2003	1	37,014,756	37,014,756				37,014,756	37,014,756	
11	0114	Roofted house CSII	01/01/2003	1	30,804,276	30,804,276				30,804,276	30,804,276	
12	0115	CSII substation (including 2 machines 250 KVA & 560	01/01/2003	1	345,540,198	345,540,198				345,540,198	345,540,198	
13	0116	Electrical System at Facility 2	01/03/2004	1	387,622,389	387,622,389				387,622,389	387,622,389	
14	0117	Internal road of CSII company	01/01/2003	1	287,592,734	287,592,734				287,592,734	287,592,734	
15	0118	Land is not depreciated	01/08/1960	1	101,700		101,700			101,700		101,700
16	0119	FURAN Foundry & Casting Cleaning	02/04/2007	1	9,557,310,812	8,982,555,928	574,754,884		538,440,048	9,557,310,812	9,520,995,976	36,314,836
17	0122	CSII ground formation costs	01/10/2007	49,288	2,585,257,553	2,585,257,553				2,585,257,553	2,585,257,553	
18	0123	System substation 1600KVA CSII	01/04/2008	1	896,518,665	896,518,665				896,518,665	896,518,665	
19	0124	An Dinh Street Fence and Gate	20/03/2008	210	392,838,596	392,838,596				392,838,596	392,838,596	
20	0125	Restroom no 1 CSII (Foundry)	05/10/2008	1	195,566,322	195,566,322				195,566,322	195,566,322	
21	0126	CSII clean water supply pipeline system	01/12/2008	1	197,759,195	197,759,195				197,759,195	197,759,195	
22	0130	Substation 1000KVA - 22/0,4KV CSII	01/03/2011	1	643,172,091	643,172,091				643,172,091	643,172,091	
23	0132	Mechanical Workshop & Pump Testing Tank CSII (02 phases)	01/05/2012	1	40,453,680,524	17,926,594,821	22,527,085,703		1,618,147,224	40,453,680,524	19,544,742,045	20,908,938,479
24	0133	Restroom No.2 CSII (CKLR workshop)	06/08/2012	1	316,963,636	316,963,636				316,963,636	316,963,636	
25	0134	Restroom số 3 CSII (next to Security room)	08/08/2012	1	137,659,725	137,659,725				137,659,725	137,659,725	
26	0135	CKLR CSII workshop pump testing room	08/08/2012	1	58,665,976	58,665,976				58,665,976	58,665,976	
27	0136	Office building of CKLR CSII Workshop	08/08/2012	1	214,407,935	214,407,935		309,183,715	35,065,369	523,591,650	249,473,304	274,118,346
28	0137	Internal road of CSII Company (year 2012)	12/08/2012	1	1,347,824,946	1,347,824,946				1,347,824,946	1,347,824,946	
29	0138	Planning Department's blank storage area (CKLR workshop)	12/08/2012	1	58,183,636	58,183,636				58,183,636	58,183,636	
30	0139	Bathroom, changing room (CKLR CSII Workshop)	04/09/2012	1	349,140,909	349,140,909				349,140,909	349,140,909	
31	0140	Motorcycle parking lot at An Dinh Street Hospital gate	17/05/2013	1	255,898,538	255,898,538				255,898,538	255,898,538	
32	0141	Substation 3200 kVA - 22/6,3 kV	15/10/2012	1	2,293,561,817	2,293,561,817				2,293,561,817	2,293,561,817	
33	0142	Product grinding house CKLR Workshop	12/12/2013	1	268,140,909	268,140,909				268,140,909	268,140,909	
34	0143	Company's pressure line	02/12/2013	1	161,636,364	161,636,364				161,636,364	161,636,364	
35	0144	CKLR Workshop warehouse keeper's office (Dynamic balance testing room)	01/04/2014	1	36,861,000	36,861,000				36,861,000	36,861,000	
36	0145	Slag yard behind the Foundry	01/04/2014	1	54,047,514	54,047,514				54,047,514	54,047,514	
37	0146	Bathroom & changing room of the Foundry	01/04/2014	1	78,313,791	78,313,791				78,313,791	78,313,791	
38	0147	Interior of the representative office in Hanoi	18/06/2014	1	553,166,364	553,166,364				553,166,364	553,166,364	



## FIXED ASSET INFORMATION LIST

Year 2024

No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
39	0148	Car garage No. 1 (An Dinh street gate)	24/12/2014	1	169,171,139	169,171,139				169,171,139	169,171,139	
40	0149	Warehouse for blanks of the Planning Department (Hoai warehouse)	01/10/2014	1	83,941,498	83,941,498				83,941,498	83,941,498	
41	0150	Office building and Electromechanical warehouse	21/01/2016	1	106,689,400	106,689,400				106,689,400	106,689,400	
42	0151	Warehouse for storing petroleum and chemicals (Huong - Planning ward)	01/12/2016	1	94,715,290	94,715,290				94,715,290	94,715,290	
43	0152	Project: Company's operating house	14/01/2020	1	17,965,043,158	2,785,754,303	15,179,288,855		721,622,424	17,965,043,158	3,507,376,727	14,457,666,431
44	0153	Fire prevention and fighting system of the Operating	14/01/2020	1	335,320,000	189,937,415	145,382,585		47,902,860	335,320,000	237,840,275	97,479,725
45	0154	Water supply and drainage system outside the office building	01/04/2020	1	2,167,505,970	812,814,750	1,354,691,220		216,750,600	2,167,505,970	1,029,565,350	1,137,940,620
46	0155	Ngo Quyen street guard house	16/07/2020	1	872,404,380	301,823,753	570,580,627		87,240,432	872,404,380	389,064,185	483,340,195
47	0156	Fence and main gate of Ngo Quyen street	16/07/2020	1	516,427,284	223,333,982	293,093,302		64,553,412	516,427,284	287,887,394	228,539,890
48	0157	Roadway, garden, flagpole, fountain	16/07/2020	1	770,553,727	333,233,403	437,320,324		96,319,212	770,553,727	429,552,615	341,001,112
49	0158	Car garage No. 2 (Ngo Quyen street gate)	13/08/2020	1	252,656,414	122,156,059	130,500,355		36,093,768	252,656,414	158,249,827	94,406,587
50	0159	CSII Foundry office building	02/11/2020	1	844,377,167	267,151,539	577,225,628		84,437,712	844,377,167	351,589,251	492,787,916
51	0160	1250kVA substation and low-voltage underground cable (TCTDH)	01/09/2021	1	5,655,267,176	1,319,562,328	4,335,704,848		565,526,712	5,655,267,176	1,885,089,040	3,770,178,136
52	0161	CSII domestic wastewater treatment system	01/09/2021	1	507,828,745	169,276,240	338,552,505		72,546,960	507,828,745	241,823,200	266,005,545
53	0162	Installation workshop office assembly	20/10/2021	1	196,361,514	61,683,454	134,678,060		28,051,644	196,361,514	89,735,098	106,626,416
54	0163	New pump test control room (located at the end of the Assembly workshop)	08/02/2022	1	832,398,508	157,808,879	674,589,629		83,239,848	832,398,508	241,048,727	591,349,781
55	0164	Room for 3D plastic model printer X.Duc	05/01/2024	1				140,454,665	23,157,397	140,454,665	23,157,397	117,297,268
56	0165	Project: Casting Workshop 2 (Area = 1,757.75 m2)	01/03/2024	1				12,954,097,327	539,754,060	12,954,097,327	539,754,060	12,414,343,267
57	0166	Electrical system of Casting Workshop 2	01/03/2024	1				921,202,356	95,958,580	921,202,356	95,958,580	825,243,776
58	0167	Room for CNC wood carving machine (in X.Mechanical)	30/05/2024	1				327,243,656	24,081,438	327,243,656	24,081,438	303,162,218
59	0168	Project: Mechanical Workshop 2	31/12/2024	1				22,309,246,794	2,998,555	22,309,246,794	2,998,555	22,306,248,239
60	0169	Project: CSII Structure Workshop	31/12/2024	1				9,613,948,027	1,292,197	9,613,948,027	1,292,197	9,612,655,830
		<b>Machinery and equipment</b>			<b>58,365,166,201</b>	<b>47,309,437,783</b>	<b>11,055,728,418</b>	<b>2,364,723,381</b>	<b>2,516,357,250</b>	<b>60,729,889,582</b>	<b>49,825,795,033</b>	<b>10,904,094,549</b>
61	0201	25 ton scale	01/01/1996	1	71,129,063	71,129,063				71,129,063	71,129,063	
62	0204	PT868 flowmeter and handheld type synchronization (pump testing)	01/05/2002	1	188,659,400	188,659,400				188,659,400	188,659,400	
63	0207	Plate bending machine.	01/01/2004	1	43,328,482	43,328,482				43,328,482	43,328,482	
64	0209	750kg medium frequency steel furnace	01/04/2008	1	260,792,088	260,792,088				260,792,088	260,792,088	
65	0210	Powder coating line	01/08/2003	1	417,637,257	417,637,257				417,637,257	417,637,257	
66	0211	Denmark wheel blaster	01/03/2004	1	641,339,981	641,339,981				641,339,981	641,339,981	
67	0214	Lathe Machine 16K20	01/01/1986	1	54,620,000	54,620,000				54,620,000	54,620,000	
68	0216	Lathe Machine 1M63	01/05/1971	1	46,033,000	46,033,000				46,033,000	46,033,000	
69	0219	Cylindrical Grinder Machine 2UD750	01/03/1965	1	53,413,500	53,413,500				53,413,500	53,413,500	
70	0222	Bracket-drilling machine RF20	01/04/1976	1	44,553,600	44,553,600				44,553,600	44,553,600	
71	0224	Pressure testing system	01/05/1999	1	758,574,000	758,574,000				758,574,000	758,574,000	
72	0225	Vertical Shaper B5020	04/06/1967	1	47,411,500	47,411,500				47,411,500	47,411,500	
73	0226	Horizontal boring machine 2620B	01/05/1973	1	212,988,880	212,988,880				212,988,880	212,988,880	
74	0227	Horizontal boring machine 2620B	10/04/1968	1	127,050,000	127,050,000				127,050,000	127,050,000	
75	0229	Horizontal boring machine WFB80	01/02/1967	1	95,150,000	95,150,000				95,150,000	95,150,000	
76	0231	Bracket-drilling machine RF 20	01/01/1967	1	44,553,600	44,553,600				44,553,600	44,553,600	



No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
77	0232	Bracket-drilling machine VR6A	02/05/1974	1	49,957,400	49,957,400				49,957,400	49,957,400	
78	0233	Bracket-drilling machine 2H57	04/06/1967	1	47,992,300	47,992,300				47,992,300	47,992,300	
79	0234	Hole grinding machine 3A228	02/04/1971	1	93,412,200	93,412,200				93,412,200	93,412,200	
80	0235	Cylindrical grinding machine 3b151/T	02/06/1961	1	52,909,000	52,909,000				52,909,000	52,909,000	
81	0236	Cylindrical grinding machine 3A141	02/03/1975	1	130,039,500	130,039,500				130,039,500	130,039,500	
82	0237	Grinder Machine SFW135	01/04/1965	1	73,006,000	73,006,000				73,006,000	73,006,000	
83	0238	Vertical & Horizontal Milling Machine 6M83	01/01/1974	1	40,501,600	40,501,600				40,501,600	40,501,600	
84	0239	Vertical & Horizontal Milling Machine 6P83	12/07/1979	1	50,546,000	50,546,000				50,546,000	50,546,000	
85	0240	Lathe Machine 1541	10/05/1973	1	272,551,205	272,551,205				272,551,205	272,551,205	
86	0241	Lathe Machine KNA135	01/11/1968	1	154,190,000	154,190,000				154,190,000	154,190,000	
87	0242	Lathe Machine 1A64	01/08/1973	1	83,540,900	83,540,900				83,540,900	83,540,900	
88	0247	Lathe Machine TR-70B	01/04/1997	1	35,761,905	35,761,905				35,761,905	35,761,905	
89	0249	Lathe Machine Rovonve	01/03/1974	1	54,823,000	54,823,000				54,823,000	54,823,000	
90	0251	Vertical Shaper 7450	05/04/1995	1	121,000,000	121,000,000				121,000,000	121,000,000	
91	0256	Machine shears HZ111	01/02/1979	1	37,839,110	37,839,110				37,839,110	37,839,110	
92	0257	Welding machine 500 - 5 Lincon	01/04/1997	1	33,195,000	33,195,000				33,195,000	33,195,000	
93	0258	Plate bending machine. 25 x 3000	01/01/2000	1	189,478,600	189,478,600				189,478,600	189,478,600	
94	0265	Sheet Extrusion Line FURAN	01/07/2007	1	4,741,678,625	4,741,678,625				4,741,678,625	4,741,678,625	
95	0266	Portable Band Saw - Symbol: BS-26	01/07/2007	1	31,165,510	31,165,510				31,165,510	31,165,510	
96	0267	Planer - Symbol: CM-508	01/07/2007	1	70,273,568	70,273,568				70,273,568	70,273,568	
97	0268	16" Tilting Center Table Cutting Machine with Sliding Table - Symbol: TAS-1300S	01/07/2007	1	94,133,989	94,133,989				94,133,989	94,133,989	
98	0269	Wood planing machine - Symbol HS-112	01/07/2007	1	32,685,463	32,685,463				32,685,463	32,685,463	
99	0270	Planer - Symbol SA-500A	01/07/2007	1	32,587,407	32,587,407				32,587,407	32,587,407	
100	0271	Grinding machine - Symbol VS-108	01/07/2007	1	50,008,758	50,008,758				50,008,758	50,008,758	
101	0275	Bracket-drilling machine cỡ nhỏ Z3050x16/1	01/09/2007	1	129,907,340	129,907,340				129,907,340	129,907,340	
102	0276	Rotary screw compressor KOBELKO	01/11/2007	1	65,000,000	65,000,000				65,000,000	65,000,000	
103	0277	2 ton medium frequency steel furnace	10/03/2008	1	496,076,426	496,076,426				496,076,426	496,076,426	
104	0280	Heat treatment furnace capacity 4m3	01/07/2009	1	146,931,273	146,931,273				146,931,273	146,931,273	
105	0283	Electric generator 50/60 KVA - Nippon - Sharyo Brand	01/09/2009	1	200,000,000	200,000,000				200,000,000	200,000,000	
106	0284	Peening machine GHM 3025 - 5V	02/01/2010	1	1,752,500,004	1,752,500,004				1,752,500,004	1,752,500,004	
107	0286	AIR Man SAS - 55P Air Compressor 8.9 m3/min	17/03/2011	1	183,000,000	183,000,000				183,000,000	183,000,000	
108	0287	Bracket-drilling machine 1600 x 50	01/04/2010	1	130,000,000	130,000,000				130,000,000	130,000,000	
109	0288	Iron portable Band Saw - Hitachi 320 brand	01/04/2010	1	38,000,000	38,000,000				38,000,000	38,000,000	
110	0293	Spectrophotometer	03/12/2010	1	1,223,636,364	1,223,636,364				1,223,636,364	1,223,636,364	
111	0297	BALDEV11 Rotor Dynamic Balancing Device+Computer Set	01/11/2011	1	162,272,727	162,272,727				162,272,727	162,272,727	
112	02A100	Lathe Machine CNC TND-360	09/05/2012	1	350,000,000	350,000,000				350,000,000	350,000,000	
113	02A101	Dynamic balancing machine 50 BM	08/06/2012	1	41,600,000	41,600,000				41,600,000	41,600,000	
114	02A102	Starter cabinet & Electrical system X.Mechanical CSII	01/05/2012	1	3,756,996,169	3,756,996,169				3,756,996,169	3,756,996,169	
115	02A103	Foundry Sand Regeneration Line	01/06/2012	1	171,747,408	171,747,408				171,747,408	171,747,408	

No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
116	02A104	Solenoid valve `1800 (PV Pump Test Tank)	16/08/2012	1	104,247,000	104,247,000				104,247,000	104,247,000	
117	02A105	Electronic water meter `800	01/08/2012	1	197,045,333	197,045,333				197,045,333	197,045,333	
118	02A106	Electronic water meter `1600	01/08/2012	1	593,863,758	593,863,758				593,863,758	593,863,758	
119	02A107	Hardness Tester Mitutoyo	24/08/2012	1	84,980,000	84,980,000				84,980,000	84,980,000	
120	02A110	Portable Digital Ultrasound Flaw Scanner	11/01/2013	1	239,199,000	239,199,000				239,199,000	239,199,000	
121	02A111	Lathe Machine (2 pillars 2 knife heads)	01/06/2013	1	6,601,741,872	6,601,741,872				6,601,741,872	6,601,741,872	
122	02A112	Rotary screw compressor 22 Kw	15/05/2013	1	47,000,000	47,000,000				47,000,000	47,000,000	
123	02A113	1 ton medium frequency electric furnace	01/06/2013	1	190,000,000	190,000,000				190,000,000	190,000,000	
124	02A116	Complete electric resistance furnace	01/08/2013	1	178,000,000	178,000,000				178,000,000	178,000,000	
125	02A117	Hydraulic press machines - 60 tons	10/10/2013	1	36,000,000	36,000,000				36,000,000	36,000,000	
126	02A118	Hardness Tester PB	13/11/2013	1	60,950,000	60,950,000				60,950,000	60,950,000	
127	02A119	Portable Digital Ultrasound Flaw Scanner	10/12/2013	1	239,000,000	239,000,000				239,000,000	239,000,000	
128	02A120	Milling machine CNC MV-65B/50	16/12/2013	1	926,600,000	926,600,000				926,600,000	926,600,000	
129	02A121	Dynamic balancing machine) MC901 (0221- upgraded)	10/12/2013	1	205,000,000	205,000,000				205,000,000	205,000,000	
130	02A122	Welding machine CO2 MIG/MAG SKR-630 (02 pieces)	23/12/2013	2	80,000,000	80,000,000				80,000,000	80,000,000	
131	02A123	Steel billet press	02/01/2014	1	250,000,000	250,000,000				250,000,000	250,000,000	
132	02A124	Fresh sand dust filtration system for Foundry	02/01/2014	1	272,789,000	272,789,000				272,789,000	272,789,000	
133	02A125	Welding machine TIG+ Welding rods AC/DC (02 pieces)	02/01/2014	2	104,800,000	104,800,000				104,800,000	104,800,000	
134	02A126	Coating compound HK 45:1	02/01/2014	1	46,500,000	46,500,000				46,500,000	46,500,000	
135	02A127	Welding machine CO2 MIG/MAG AUTO 350S	01/03/2014	1	35,500,000	35,500,000				35,500,000	35,500,000	
136	02A128	Welding machine MIG/MAG Dragon 650 (02 cái)	19/03/2014	2	85,000,000	85,000,000				85,000,000	85,000,000	
137	02A130	Electric generator Diesel NIPPON SHARYO 75 KVA	02/05/2014	1	275,796,000	275,796,000				275,796,000	275,796,000	
138	02A131	Coating Thickness Gauge Positector 6000	02/06/2014	1	32,500,000	32,500,000				32,500,000	32,500,000	
139	02A132	Lathe Machine CNC OKUMA LR35 - Sinumerik 802C base line	01/07/2014	1	670,000,000	670,000,000				670,000,000	670,000,000	
140	02A133	Electronic water meter DN100	12/06/2014	1	86,000,000	86,000,000				86,000,000	86,000,000	
141	02A137	Lathe Machine CNC- MORISEIKI brand	01/10/2014	1	440,200,000	440,200,000				440,200,000	440,200,000	
142	02A138	Steel bending machine (Hydraulic press machines 100 tons)	01/10/2014	1	50,000,000	50,000,000				50,000,000	50,000,000	
143	02A139	Welding machine LG-150D	01/10/2014	1	31,818,182	31,818,182				31,818,182	31,818,182	
144	02A141	Coating Thickness Gauge Positector 6000	01/10/2014	1	32,500,000	32,500,000				32,500,000	32,500,000	
145	02A143	Horizontal boring machine 2K636 - Soviet Union	06/10/2014	1	1,631,800,000	1,631,800,000				1,631,800,000	1,631,800,000	
146	02A144	Coating Thickness Gauge Positector 6000 FS1	01/11/2014	1	32,500,000	32,500,000				32,500,000	32,500,000	
147	02A146	Hot asphalt sand core making machine	07/01/2015	1	57,000,000	57,000,000				57,000,000	57,000,000	
148	02A147	Hydraulic press machines 200 tons (4-post vertical model)	05/02/2015	1	180,000,000	180,000,000				180,000,000	180,000,000	
149	02A148	Steel Rod Cutter Plasma/Gas CNC-1530H	05/02/2015	1	82,800,000	82,800,000				82,800,000	82,800,000	
150	02A149	Dry dust extraction chamber and coarse dust treatment for grinding house X.Mechanics	15/01/2015	1	41,638,896	41,638,896				41,638,896	41,638,896	
151	02A150	Spray booth (Wet paint line) Mechanical workshop	15/01/2015	1	190,104,684	190,104,684				190,104,684	190,104,684	
152	02A151	Welding machine TIG/MMA DC YC- 400TX3	10/03/2015	1	54,800,000	54,800,000				54,800,000	54,800,000	
153	02A152	Magnetic Portable Drilling Machine AE-25N	11/03/2015	1	31,300,000	31,300,000				31,300,000	31,300,000	
154	02A153	Portable Band Saw Hitachi- 320	22/06/2015	1	48,000,000	48,000,000				48,000,000	48,000,000	



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No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
155	02A154	GOM ATOS Optical 3D Scanning System	15/06/2015	1	586,978,182	586,978,182				586,978,182	586,978,182	
156	02A155	Universal Testing Machine WEW-600D& LCD display	20/07/2015	1	260,000,000	260,000,000				260,000,000	260,000,000	
157	02A156	Lathe Machine CW6 (Upgrade Lathe Machine T45)	21/08/2015	1	157,659,863	157,659,863				157,659,863	157,659,863	
158	02A157	Resistance mold drying oven 15m3 (heat treatment furnace)	15/09/2015	1	313,834,944	313,834,944				313,834,944	313,834,944	
159	02A158	Milling machine CNC MAKINO-BN2-85A6	08/12/2015	1	266,130,000	266,130,000				266,130,000	266,130,000	
160	02A159	Paint Booth - Traditional goods - Foundry	15/12/2015	1	179,858,305	179,858,305				179,858,305	179,858,305	
161	02A161	Rapid Carbon and Silicon Composition Analyzer	08/07/2016	1	165,000,000	165,000,000				165,000,000	165,000,000	
162	02A162	Metal lathe Machine CNC - MORISEIKI-SL6 brand	18/10/2016	1	445,000,000	445,000,000				445,000,000	445,000,000	
163	02A163	Paint Booth Sumi brand - Foundry	01/12/2016	1	61,685,951	61,685,951				61,685,951	61,685,951	
164	02A164	KV cleaning vacuum system- Sumi brand (Foundry)	01/12/2016	1	121,898,487	121,898,487				121,898,487	121,898,487	
165	02A165	Rotary screw compressor Hitachi 55Kw. OSP-55U5A1	21/03/2017	1	105,000,000	105,000,000				105,000,000	105,000,000	
166	02A166	PB Metal Hardness Tester	14/04/2017	1	60,640,000	60,640,000				60,640,000	60,640,000	
167	02A167	Laser Shaft Alignment	02/05/2017	1	123,750,000	123,750,000				123,750,000	123,750,000	
168	02A168	Granite surface, Model: VSG-15	21/06/2017	1	68,000,000	68,000,000				68,000,000	68,000,000	
169	02A169	Sound level meter. Model: NL-42 (HCM branch)	01/12/2017	1	38,500,000	38,500,000				38,500,000	38,500,000	
170	02A170	Sound level meter. Model: NL-42 (QM Dpt)	01/12/2017	1	38,500,000	38,500,000				38,500,000	38,500,000	
171	02A171	Vibration Meter. Model: VA-12 (QM Dpt)	01/12/2017	1	185,000,000	185,000,000				185,000,000	185,000,000	
172	02A172	Welding machine MIG 350 KRII- Panasonic	25/09/2018	1	33,800,000	33,800,000				33,800,000	33,800,000	
173	02A173	Welding machine - soldering stick ARC1000 (J62)- (Foundry)	31/10/2018	1	45,045,455	45,045,455				45,045,455	45,045,455	
174	02A174	Milling tools VEG-25A	27/11/2018	1	34,980,000	34,980,000				34,980,000	34,980,000	
175	02A175	Milling machine (bed type - 1 post)	12/01/2019	1	446,060,000	443,421,991	2,638,009		2,638,009	446,060,000	446,060,000	
176	02A176/1	NP Mid Metal 3D Printer (Small Format)	25/01/2019	1	32,000,000	32,000,000				32,000,000	32,000,000	
177	02A176/2	NP Extreme 888 TW 3D Plastic Printer (Large Format)	25/01/2019	1	195,300,000	192,780,000	2,520,000		2,520,000	195,300,000	195,300,000	
178	02A177	Lathe Machine CNC VL-66C, HONOR brand	02/02/2019	1	4,998,730,410	2,456,221,415	2,542,508,995		499,873,044	4,998,730,410	2,956,094,459	2,042,635,951
179	02A178	Horizontal boring machine CNC UBM-11020RT	20/02/2019	1	7,236,994,933	3,517,265,686	3,719,729,247		723,699,492	7,236,994,933	4,240,965,178	2,996,029,755
180	02A179/1	CNC cutting machine EMC-3000 and accessories	27/04/2019	1	290,000,000	226,092,605	63,907,395		48,333,336	290,000,000	274,425,941	15,574,059
181	02A179/2	CNC cutting machine EMC-3000 and accessories	27/04/2019	1	105,000,000	98,233,333	6,766,667		6,766,667	105,000,000	105,000,000	
182	02A180	Dust extraction chamber for traditional grinding area Foundry	01/05/2019	1	121,686,890	94,645,376	27,041,514		20,281,152	121,686,890	114,926,528	6,760,362
183	02A181	Ultrasonic Flowmeter, Model: RIF600P (HCM branch)	27/05/2019	1	145,500,000	111,471,756	34,028,244		24,249,996	145,500,000	135,721,752	9,778,248
184	02A182	Washer-extractor- Speed Queen 27 kg	20/06/2019	1	155,000,000	155,000,000				155,000,000	155,000,000	
185	02A183	Vibration meter, HS-630E brand (QM Dpt)	20/06/2019	1	45,300,000	41,046,833	4,253,167		4,253,167	45,300,000	45,300,000	
186	02A184	Heat Gun HAM-G60A-46 - steel mold drying	24/07/2019	1	98,453,250	87,390,466	11,062,784		11,062,784	98,453,250	98,453,250	
187	02A185	Alphaset Foundry Sand Recycling Line	02/07/2019	1	556,032,786	415,872,389	140,160,397		40,015,092	556,032,786	455,887,481	100,145,305
188	02A186	Handheld Hydraulic Wrench Set FXD-16	04/09/2019	1	159,200,000	137,707,983	21,492,017		21,492,017	159,200,000	159,200,000	
189	02A187	Fire protection system for foundries and mechanics	10/09/2019	1	641,004,293	394,522,855	246,481,438		91,572,036	641,004,293	486,094,891	154,909,402
190	02A188	Agriculated Sand Mixer Furan 3 tons (Foundry)	01/07/2019	1	99,430,000	89,487,018	9,942,982		9,942,982	99,430,000	99,430,000	
191	02A189	Heat treatment furnace 200Kw	25/12/2019	1	550,000,000	366,666,672	183,333,328		91,666,668	550,000,000	458,333,340	91,666,660
192	02A191	Wheel Loaders LK40Z-2,Kobelco brand (Foundry)	19/03/2020	1	229,272,727	216,946,230	12,326,497		12,326,497	229,272,727	229,272,727	
193	02A192	Welding automatic arc machine MZ1000-M308	20/03/2020	1	48,500,000	36,687,888	11,812,112		9,699,996	48,500,000	46,387,884	2,112,116

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No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
194	02A193	Hardness Tester Brinell PB (QM Dpt)	29/04/2020	1	64,360,000	47,199,654	17,160,346		12,872,004	64,360,000	60,071,658	4,288,342
195	02A194	Long Horizontal Lathe Machine , Namba brand	12/05/2020	1	336,820,000	204,174,508	132,645,492		56,136,672	336,820,000	260,311,180	76,508,820
196	02A195	Surface Roughness Tester SJ-210	01/07/2020	1	44,380,000	31,066,014	13,313,986		8,876,004	44,380,000	39,942,018	4,437,982
197	02A196	Electric Tapping Machine PJ-1200-24	10/07/2020	1	42,120,000	29,280,194	12,839,806		8,424,000	42,120,000	37,704,194	4,415,806
198	02A197	Wire cutting machine for mechanical processing, model DK7736F	15/10/2020	1	413,169,830	189,607,489	223,562,341		59,024,256	413,169,830	248,631,745	164,538,085
199	02A198	Lathe Machine CNC, GS-4000	08/05/2021	1	3,117,101,130	825,361,463	2,291,739,667		311,710,116	3,117,101,130	1,137,071,579	1,980,029,551
200	02A199	280 ton shaft straightening machine - 300 stroke	01/09/2021	1	449,512,970	149,837,660	299,675,310		64,216,140	449,512,970	214,053,800	235,459,170
201	02A200	Laser machine Fiber DP-20X-M (QM Dpt)	02/10/2021	1	59,000,000	26,518,271	32,481,729		11,799,996	59,000,000	38,318,267	20,681,733
202	02A201	Paint Booth 2021 (Foundry)	22/10/2021	1	131,840,660	57,839,765	74,000,895		26,368,128	131,840,660	84,207,893	47,632,767
203	02A202	Air shower 2021 (Foundry)	22/10/2021	1	188,648,261	68,968,188	119,680,073		31,441,380	188,648,261	100,409,568	88,238,693
204	02A203	New pump test stand (in Assembly Plant)	19/05/2022	1	780,134,047	157,809,368	622,324,679		97,516,752	780,134,047	255,326,120	524,807,927
205	02A204	Metal hardness Tester HH-411 (QM Dpt)	28/09/2022	1	72,700,000	18,296,172	54,403,828		14,540,004	72,700,000	32,836,176	39,863,824
206	02A205	CNC Gas/Plasma Cutting Machine EMC-1600pro and accessories	10/01/2023	1	109,000,000	21,272,584	87,727,416		21,800,004	109,000,000	43,072,588	65,927,412
207	02A206	Ultrasonic flow meter (QM Dpt)	06/09/2023	1	36,500,000	2,331,943	34,168,057		7,299,996	36,500,000	9,631,939	26,868,061
208	02A207	Rotary screw compressor 75HP, Mitsuseiki Branch (Foundry 2)	01/03/2024	1				118,920,000	19,820,000	118,920,000	19,820,000	99,100,000
209	02A208	Fire Protection System (Foundry 2)	01/03/2024	1				267,620,000	31,859,520	267,620,000	31,859,520	235,760,480
210	02A209	CNC Wood Carving Machine AKM 2020-4A (Mechanical Workshop)	02/04/2024	1				760,000,000	70,986,114	760,000,000	70,986,114	689,013,886
211	02A209A	KV cleaning vacuum system (Foundry 2)	01/04/2024	1				104,923,381	26,230,842	104,923,381	26,230,842	78,692,539
212	02A210	Airman SMS55UD-55Kw Air Compressor	10/06/2024	1				119,760,000	13,373,200	119,760,000	13,373,200	106,386,800
213	02A211	Medium frequency induction furnace closed water circulation equipment (Foundry)	27/12/2024	1				993,500,000	1,669,187	993,500,000	1,669,187	991,830,813
		<b>Motor vehicles</b>			<b>21,749,949,558</b>	<b>16,362,436,502</b>	<b>5,387,513,056</b>	<b>12,873,667,408</b>	<b>2,785,371,288</b>	<b>34,623,616,966</b>	<b>19,147,807,790</b>	<b>15,475,809,176</b>
214	0307	Forklift 2,5 tons TOYOTA	01/06/2003	1	34,285,714	34,285,714				34,285,714	34,285,714	
215	0308	Forklift FD15 -Nisan	01/04/2005	1	64,761,905	64,761,905				64,761,905	64,761,905	
216	0318	Car - CAMRY 2.4G 34L- 0207	01/06/2005	1	801,513,364	801,513,364				801,513,364	801,513,364	
217	0320	Overhead Crane - Furan CSII	01/04/2008	3	1,700,599,389	1,700,599,389				1,700,599,389	1,700,599,389	
218	0321	Forklift 3.5 tons NISSAN F04D35D	02/05/2008	1	242,857,143	242,857,143				242,857,143	242,857,143	
219	0323	Car - TOYOTA Hiace 16 seats 34L - 8948	01/04/2009	1	524,768,571	524,768,571				524,768,571	524,768,571	
220	0324	Car - TOYOTA 5 seats 34M - 2536	20/01/2010	1	679,521,818	679,521,818				679,521,818	679,521,818	
221	0325	Car - 3.5 ton loader with 2.9 ton crane 34M - 3087	01/04/2010	1	682,881,818	682,881,818				682,881,818	682,881,818	
222	0326	Overhead Crane 5 tons & 10 tons CKLR Factory	10/04/2012	1	1,322,472,727	1,322,472,727				1,322,472,727	1,322,472,727	
223	0327	Forklift KOMATSU PD2,5T-16	30/06/2013	1	268,061,800	268,061,800				268,061,800	268,061,800	
224	0328	Overhead Crane 1 beam 5 tons. Lk=16m, voltage 380V	01/08/2012	1	172,727,273	172,727,273				172,727,273	172,727,273	
225	0329	Overhead Crane 2 ton kneeling crane No. 1 (Coor CSII Workshop)	01/08/2012	1	652,694,182	652,694,182				652,694,182	652,694,182	
226	0330	Overhead Crane Double girder 25/5 tons x 16.075m CKLR Workshop	01/11/2012	1	1,290,909,091	1,290,909,091				1,290,909,091	1,290,909,091	
227	0331	1 ton Overhead Crane No. 1 (CKLR Workshop)	01/06/2013	1	135,615,858	135,615,858				135,615,858	135,615,858	
228	0332	1 ton Overhead Crane No 2 (CKLR Workshop)	01/06/2013	1	114,615,858	114,615,858				114,615,858	114,615,858	
229	0333	2 tons Overhead Crane No 2 (CKLR Workshop)	01/06/2013	1	73,412,990	73,412,990				73,412,990	73,412,990	
230	0334	Car - 7 seats TOYOTA Land Cruiser Prado TX-L. 34A-086.75	06/10/2014	1	2,175,345,455	2,009,270,711	166,074,744		166,074,744	2,175,345,455	2,175,345,455	
231	0335	2 tons Single Girder Overhead Crane (Extended	17/11/2014	1	173,966,000	173,966,000				173,966,000	173,966,000	



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					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
232	0336	Overhead Crane 1 ton of No. 3 (Old Cast)	16/12/2014	1	111,700,000	111,700,000				111,700,000	111,700,000	
233	0337	Car - TOYOTA INOVA 8 seats (HCM branch). 51F-082.06	01/03/2015	1	467,160,000	467,160,000				467,160,000	467,160,000	
234	0338	Overhead Crane 3 tons & 5 tons (Expanded Mechanical Processing)	20/08/2015	1	679,000,000	568,023,632	110,976,368		67,899,996	679,000,000	635,923,628	43,076,372
235	0339	N-Lifter electric forklift (red and black) -Planning	25/07/2016	1	32,000,000	32,000,000				32,000,000	32,000,000	
236	0340	Overhead Crane 1 ton, 10m span (Foundry)	01/01/2017	1	58,181,818	58,181,818				58,181,818	58,181,818	
237	0341	Car - 7 seats TOYOTA FORTUNER. 30E-723.29	02/06/2017	1	1,254,298,182	825,397,898	428,900,284		125,429,820	1,254,298,182	950,827,718	303,470,464
238	0342	Car - 7 seats Hyundai SantaFe. 34A-031.87	28/09/2018	1	499,500,000	499,500,000				499,500,000	499,500,000	
239	0343	Single Girder Overhead Crane 7,5 tons (Mechanical Workshop)	28/03/2019	1	262,500,000	178,528,226	83,971,774		37,500,000	262,500,000	216,028,226	46,471,774
240	0344	3 tons Forklift - Diesel Engine, model: FD30T	28/04/2019	1	384,545,455	224,718,760	159,826,695		48,068,184	384,545,455	272,786,944	111,758,511
241	0345	Car - 7 seats TOYOTA FORTUNER. 30E-325.03	01/04/2020	1	627,272,727	392,045,445	235,227,282		104,545,452	627,272,727	496,590,897	130,681,830
242	0346	2 tons Single Girder Overhead Crane (Foundry)	02/07/2020	1	262,000,000	130,899,401	131,100,599		37,428,576	262,000,000	168,327,977	93,672,023
243	0347	Mitsubishi office elevator	16/07/2020	1	662,625,000	327,495,542	335,129,458		94,660,716	662,625,000	422,156,258	240,468,742
244	0348	Car - 7 seats FORD EVEREST. 30G-454.87 (HCM branch)	05/08/2020	1	1,405,152,727	478,582,929	926,569,798		140,515,272	1,405,152,727	619,098,201	786,054,526
245	0349	Single Girder Overhead Crane 7,5 tons x 16,275m (Assembly) (TCTDH)	03/02/2021	1	332,100,000	138,092,587	194,007,413		47,442,852	332,100,000	185,535,439	146,564,561
246	0350	Car - Hino Cabin Chassis crane truck. 34C-296.63	15/04/2021	1	1,317,450,909	357,175,593	960,275,316		131,745,096	1,317,450,909	488,920,689	828,530,220
247	0351	Car - Ford Ranger double cabin pickup truck. 29H-502.56 (HN)	29/04/2021	1	663,809,091	354,769,086	309,040,005		132,761,820	663,809,091	487,530,906	176,278,185
248	0352	Car - Pickup double cabin 5 seats. 34C-332.51 (HCM branch)	15/10/2022	1	689,564,511	139,334,049	550,230,462		114,927,420	689,564,511	254,261,469	435,303,042
249	0353/1	1 tons Single Girder Electric chain hoist , Hn=5m (Foundry)	22/10/2022	1	50,750,000	15,143,150	35,606,850		12,687,504	50,750,000	27,830,654	22,919,346
250	0353/2	1 tons Single Girder Electric chain hoist , Hn=5m (Foundry)	22/10/2022	1	41,500,000	12,383,060	29,116,940		10,374,996	41,500,000	22,758,056	18,741,944
251	0353/3	2 tons Single Girder Electric chain hoist , Hn=6m (Foundry)	22/10/2022	1	78,500,000	18,738,705	59,761,295		15,699,996	78,500,000	34,438,701	44,061,299
252	0354	1 tons Single Girder Electric chain hoist , Hn=5m (Foundry)	28/11/2022	1	42,000,000	11,462,500	30,537,500		10,500,000	42,000,000	21,962,500	20,037,500
253	0355	Car - truck Ford Ranger 5 seats - 34C-353.54	12/05/2023	1	717,328,182	76,167,909	641,160,273		119,554,692	717,328,182	195,722,601	521,605,581
254	0356	2 tons Single Girder Electric chain hoist, Hn=6m (Foundry 2)	01/03/2024	1				78,500,000	13,083,330	78,500,000	13,083,330	65,416,670
255	0357/1	5 tons Double Girder Overhead Crane (Foundry 2)	01/03/2024	1				520,000,000	54,166,670	520,000,000	54,166,670	465,833,330
256	0357/2	3 tons Single Girder Overhead Crane (Foundry 2)	01/03/2024	1				194,500,000	27,013,890	194,500,000	27,013,890	167,486,110
257	0357/3	2 tons Single Girder Overhead Crane (Foundry 2)	01/03/2024	1				325,500,000	38,750,000	325,500,000	38,750,000	286,750,000
258	0358	Car - 4 seats Mercedes-Maybach GLS480 4Matic, BKS: 30K-859.86 (CNHN)	19/04/2024	1				9,361,960,000	1,092,228,665	9,361,960,000	1,092,228,665	8,269,731,335
259	0359	1 tons Single Girder Electric chain hoist, Hn=6m (Foundry)	17/05/2024	1				45,000,000	7,016,129	45,000,000	7,016,129	37,983,871
260	0360	Car - 7 seats Toyota Fortuner 2.7AT, BKS: 34A-773.54 (HCM branch)	27/05/2024	1				1,174,103,704	70,067,482	1,174,103,704	70,067,482	1,104,036,222
261	0361	Car - 7 seats Toyota Fortuner 2.7AT, BKS: 34A-833.84 <b>Office equipment</b>	11/06/2024	1	2,815,730,737	2,483,652,983	332,077,754	1,174,103,704	65,227,986	1,174,103,704	65,227,986	1,108,875,718
262	0407	Internal phone system	01/06/2001	1	41,736,364	41,736,364				41,736,364	41,736,364	
263	0420	Photocopy Machine XEROX 340	01/12/2005	1	53,500,000	53,500,000				53,500,000	53,500,000	
264	0429	Air conditioner DAKIN 35.300 BTU/2 way	10/03/2010	1	45,080,545	45,080,545				45,080,545	45,080,545	
265	0435	Measuring device for testing pumps type WT230	20/09/2010	1	107,386,500	107,386,500				107,386,500	107,386,500	
266	0441	Camera Surveillance System at the Company	20/09/2012	1	193,580,500	193,580,500				193,580,500	193,580,500	



FIXED ASSET INFORMATION LIST

Year 2024

No	Asset code	Asset name	Using date	Quantity	Beginning of the year			Movement in the year		Closing of the year		
					Cost	Accumulated depreciation	Net book value	Cost	Depreciation	Cost	Accumulated depreciation	Net book value
267	0443	IBM System x 3200 M3 computer set (company server)	17/05/2013	1	81,636,364	81,636,364				81,636,364	81,636,364	
268	0444	Photocopy Machine RICOH MP7500	03/06/2013	1	51,000,000	51,000,000				51,000,000	51,000,000	
269	0445	Photocopy Machine Fuji Xerox DC 3060 (Ha Noi branch)	01/10/2014	1	76,000,000	76,000,000				76,000,000	76,000,000	
270	0447	HP Z420 Workstation (02 sets)	02/02/2015	2	139,080,000	139,080,000				139,080,000	139,080,000	
271	0448	IBM Rack 1U X3650 (server)	04/05/2015	1	212,237,000	212,237,000				212,237,000	212,237,000	
272	0449	HP Designjet T120 24 in ePrinter: A1 (P.TCHC)	04/05/2015	1	48,540,000	48,540,000				48,540,000	48,540,000	
273	0450	LG VPC508TAO 1-way floor standing air conditioner (02 units)	15/06/2015	2	76,909,090	76,909,090				76,909,090	76,909,090	
274	0451	PV audio equipment for event organization	05/02/2016	1	59,050,000	59,050,000				59,050,000	59,050,000	
275	0452	AK PRO XLS1 3D Plastic Printer (Printing Material: 1.75mm PLA Filament)	01/08/2016	1	87,000,000	87,000,000				87,000,000	87,000,000	
276	0453	Accounting software version BRAVO.7 VH	23/03/2018	1	103,512,000	103,512,000				103,512,000	103,512,000	
277	0454	Large format 3D printer HAPUMA PRO 800	01/11/2019	1	104,108,250	86,756,900	17,351,350		17,351,350	104,108,250	104,108,250	
278	0455	Large format 3D printer HAPUMA PRO 800	24/12/2019	1	108,874,545	87,099,648	21,774,897		21,774,897	108,874,545	108,874,545	
279	0456	Photocopy Machine Ricoh MP 4002 (HCM branch)	04/01/2020	1	56,000,000	56,000,000				56,000,000	56,000,000	
280	0457	Logo Creation and Brand Identity Design Hapuma VH	15/01/2020	1	267,800,000	267,800,000				267,800,000	267,800,000	
281	0458	Einscan Pro 2X Plus Handheld 3D Scanner	20/01/2020	1	282,090,929	282,090,929				282,090,929	282,090,929	
282	0459	Dell 2U Chassis R540 Server	07/02/2020	1	99,800,000	99,800,000				99,800,000	99,800,000	
283	0460	Company Logo Letter Set on X.Mechanics	16/07/2020	1	206,608,650	142,959,836	63,648,814		41,321,724	206,608,650	184,281,560	22,327,090
284	0461	ZHS2580 Explosion Proof Camera (QM Dpt)	20/02/2023	1	72,700,000	20,843,547	51,856,453		24,233,328	72,700,000	45,076,875	27,623,125
285	0463	PDM software module for product data management	15/03/2023	1	241,500,000	64,053,760	177,446,240		80,499,996	241,500,000	144,553,756	96,946,244
<b>Fixed assets formed from the scientific and technological projects KHKT</b>					<b>24,819,290,064</b>	<b>22,045,251,587</b>	<b>2,774,038,477</b>	<b>819,709,007</b>		<b>24,819,290,064</b>	<b>22,864,960,594</b>	<b>1,954,329,470</b>
286	02A134	Mold Compound Strength Tester (Budget Fund)	01/01/2015	1	153,579,800	153,579,800				153,579,800	153,579,800	
287	02A135	VR Test Specimen Fabricating Machine (Budget Fund)	01/01/2015	1	74,761,500	74,761,500				74,761,500	74,761,500	
288	02A140	Metallographic Microscope & Metallographic Grinding Machine (Budget Fund)	01/01/2015	1	382,800,000	382,800,000				382,800,000	382,800,000	
289	02A142	Vertical CNC Lathe Machine VL-125C (Budget Fund = 4.5 billion VND)	06/10/2014	1	4,500,000,000	4,500,000,000				4,500,000,000	4,500,000,000	
290	02A142	Vertical CNC Lathe Machine VL-125C (Budget Fund = 4.5 billion VND)	06/10/2014	1	2,204,045,210	2,035,779,363	168,265,847		168,265,847	2,204,045,210	2,204,045,210	
291	02A145	HR-320MS Desktop Hardness Tester (Budget Fund)	01/01/2015	1	241,516,000	241,516,000				241,516,000	241,516,000	
292	02A160	High Power Pump Testing System (2015), Budget Fund = 1,924,734,900 VND	01/01/2016	1	1,924,734,900	1,924,734,900				1,924,734,900	1,924,734,900	
293	02A160	High Power Pump Testing System (2015), Budget Fund = 1,924,734,900 VND	01/01/2016	1	7,513,922,654	4,908,150,024	2,605,772,630		651,443,160	7,513,922,654	5,559,593,184	1,954,329,470
294	02A190	Metal Composition Spectrometer (QM Dpt) - Budget Fund	04/11/2019	1	1,598,000,000	1,598,000,000				1,598,000,000	1,598,000,000	
295	0446	Product Testing Equipment (Camera, Computer, Camera) - Budget Fund	01/01/2015	1	158,730,000	158,730,000				158,730,000	158,730,000	
296	0501	Hydraulic Design Modules Concepts NREC (Budget Fund) VH	12/06/2015	1	2,662,000,000	2,662,000,000				2,662,000,000	2,662,000,000	
297	0502	Structural Design Modules SOLIDWORKS (Budget Fund) VH	12/06/2015	1	724,200,000	724,200,000				724,200,000	724,200,000	
298	0503	PV Software for Simulation and Industrial Metal Casting Design (Budget Fund)	01/07/2015	1	2,585,000,000	2,585,000,000				2,585,000,000	2,585,000,000	
299	0504	SolidWorks Enterprise PDM2015 System Management Software (Budget Fund)	01/07/2015	1	96,000,000	96,000,000				96,000,000	96,000,000	
<b>Total</b>					<b>206,083,510,901</b>	<b>139,260,602,971</b>	<b>66,822,907,930</b>	<b>61,813,767,329</b>	<b>11,289,799,292</b>	<b>267,897,278,230</b>	<b>150,550,402,263</b>	<b>117,346,875,967</b>