HANOI TRADE JOINT STOCK CORPORATION

SEPARATE FINANCIAL STATEMENTS

Q3 2026

TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI - CÔNG TY CỔ PHẦN

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DN: C=VN, S=Hà Nội, L="Số 38 - 40, phố Lê Thái Tổ, Phường Hàng Trống, Quận Hoàn Kiếm", O=TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI - CÔNG TY CỔ PHẦN, CN=TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI - CÔNG TY CỔ PHẦN, OID.0.9.2342.19200300.100.1.1=MST:0100101273
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HANOI TRADE JOINT STOCK CORPORATION
38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
Telephone: 024 - 38267984 - Fax: 024 - 39288407

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

ASSETS	Codes	Notes	Ending Balance (As at 30/09/2026)	Beginning Balance (As at 01/01/2026)
A. CURRENT ASSETS	**100**		**742,341,468,896**	**1,061,934,636,253**
I. Cash and cash equivalents	**110**	**V.01**	**59,655,164,974**	**24,698,402,671**
1. Cash	111		38,655,164,974	24,698,402,671
2. Cash equivalents	112		21,000,000,000	-
II. Short-term financial investments	**120**	**V.02**	**295,554,152,353**	**287,188,980,324**
1. Short-term held-to-maturity investments	123		300,436,663,166	292,071,491,137
2. Provision for short-term held-to-maturity investment	124		(4,882,510,813)	(4,882,510,813)
III. Short-term account receivables	**130**		**331,529,219,101**	**687,778,655,355**
1. Short-term trade receivables	131	V.03	147,990,789,002	155,074,001,968
2. Short-term advances to suppliers	132	V.04	326,788,997,923	327,078,636,235
3. Other short-term receivables	135	V.05	79,511,825,839	422,025,518,694
4. Provision for short-term doubtful debts	136	V.06	(222,762,393,663)	(216,399,501,542)
IV. Inventories	**140**		**32,709,474,311**	**34,738,120,142**
1. Inventories	141	V.07	32,709,474,311	34,738,120,142
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**	**V.08**	**22,893,458,157**	**27,530,477,761**
1. Short-term prepayments	161		10,681,363,363	13,598,590,395
2. Value added tax deductibles	162		11,359,498,288	13,253,290,048
3. Taxes and other receivables from State Budget	163		852,596,506	678,597,318
B. NON-CURRENT ASSETS	**200**		**1,928,403,783,185**	**1,924,075,523,886**
I. Long-term receivables	**210**		**8,292,190,026**	**4,585,730,771**
1. Long-term receivables from customers	211	V.03	6,907,461,451	7,055,855,252
2. Other long-term receivables	215	V.05	4,957,649,696	1,102,796,640
3. Provision for long-term doubtful debts	216		(3,572,921,121)	(3,572,921,121)
II. Fixed assets	**220**		**506,951,691,958**	**506,251,233,605**
1. Tangible fixed assets	221	V.09	460,975,638,739	460,212,030,392
- Cost	*222*		*767,054,184,097*	*751,925,860,511*
- Accumulated depreciation	*223*		*(306,078,545,358)*	*(291,713,830,119)*
2. Intangible fixed assets	227	V.10	45,976,053,219	46,039,203,213
- Cost	*228*		*49,002,192,011*	*49,002,192,011*
- Accumulated depreciation	*229*		*(3,026,138,792)*	*(2,962,988,798)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**	**V.11**	**88,077,199,954**	**90,832,576,603**
- Cost	*241*		*131,527,016,822*	*131,527,016,822*
- Accumulated depreciation	*242*		*(43,449,816,868)*	*(40,694,440,219)*
V. Long-term assets in progress	**250**		**892,600,328,417**	**886,445,009,587**
1. Long-term assets in progress	251	V.12	558,947,557,485	556,119,126,034
2. Construction in progress	252	V.13	333,652,770,932	330,325,883,553

VI. Long-term financial investments	**260**		**339,286,140,021**	**340,025,166,345**
1. Investments in subsidiaries	261	V.14	144,994,927,755	144,994,927,755
2. Investment in associates, affiliates	262	V.15	130,193,276,663	130,932,302,987
3. Equity investments in other entities	263	V.16	77,247,472,782	77,247,472,782
4. Allowance for diminution in the value of long-term financial investments	264		(13,149,537,179)	(13,149,537,179)
VII. Other long-term assets	**270**		**93,196,232,809**	**95,935,806,975**
1. Long-term prepayments	271	V.17	93,196,232,809	95,935,806,975
TOTAL ASSETS	**280**		**2,670,745,252,081**	**2,986,010,160,139**

Unit: VND

RESOURCES	Codes	Notes	Ending Balance (As at 30/09/2026)	Beginning Balance (As at 01/01/2026)
C. LIABILITIES	**300**		**486,876,820,946**	**793,076,032,485**
I. Current liabilities	**310**		**280,308,892,408**	**605,813,508,560**
1. Short-term trade payable	311	V.18	8,444,665,547	17,531,864,717
2. Short-term advances from customers	312	V.19	2,827,962,392	711,143,372
3. Dividends and profits payable	313	V.20	24,331,200	24,331,200
4. Short-term taxes and amounts payable to State Budg	314		4,094,993,444	390,585,909
5. Payables to employees	315		2,476,437,525	4,361,723,891
6. Short-term accrued expenses	316	V.21	6,770,802,778	6,801,611,836
7. Short-term unearned revenue	319	V.22	21,796,357,575	9,503,780,043
8. Other current payables	320	V.23	56,785,216,296	41,586,501,205
9. Short-term loans and obligations under finance lease	321	V.24	177,037,360,372	524,804,415,394
10. Bonus and welfare funds	323		50,765,279	97,550,993
II. Long-term liabilities	**330**		**206,567,928,538**	**187,262,523,925**
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332	V.19	16,760,699,694	16,763,699,694
3. Long-term unrealized income	337	V.22	87,979,483,613	90,843,298,994
4. Other long-term payables	338	V.23	47,066,502,557	26,103,303,896
5. Long-term loans and obligations under finance lease	339	V.24	54,761,242,674	53,552,221,341
D. EQUITY	**400**		**2,183,868,431,135**	**2,192,934,127,654**
1. Owners' contributed capital	411	V.25	2,200,000,000,000	2,200,000,000,000
- Ordinary shares with voting rights	*411a*		*2,200,000,000,000*	*2,200,000,000,000*
2. Share premium	412		71,428,267	71,428,267
3. Treasury shares	415		(529,920,000)	(529,920,000)
4. Investment and development fund	418		33,381,940,928	33,381,940,928
5. Retained earnings	420		(49,055,018,060)	(39,989,321,541)
- Retained earnings accumulated to the prior year end	*420a*		*(39,989,321,541)*	*(17,100,745,829)*
- Retained earnings of the current year	*420b*		*(9,065,696,519)*	*(22,888,575,712)*
TOTAL RESOURCES	**440**		**2,670,745,252,081**	**2,986,010,160,139**

Hanoi, 27 October 2026

Preparers	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

M.S.D.N: 0100101... C.T.C.P TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI CÔNG TY CỔ PHẦN P. HOÀN KIẾM HÀ NỘI

HANOI TRADE JOINT STOCK CORPORATION
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SEPARATE INCOME STATEMENT

Q3 2026

Unit: VND

ITEMS	Codes	Notes	Quarter 3		Cumulative	
			Current year	Previous year	Current year	Previous year
1. Revenue from goods sold and services rendered	1	VI.26	106,354,843,112	98,873,566,757	299,075,651,412	317,648,177,507
2. Deductions	2		48,502,799	4,183,647	48,502,799	4,183,647
3. Net revenue from goods sold and services rendered	10	VI.27	106,306,340,313	98,869,383,110	299,027,148,613	317,643,993,860
4. Cost of goods sold and services rendered	11	VI.28	76,001,959,619	67,644,664,699	210,552,229,086	232,094,597,634
5. Gross profit from goods sold and services rendered	20		30,304,380,694	31,224,718,411	88,474,919,527	85,549,396,226
6. Gain/(loss) from sale and disposal of investment property	21					
7. Financial income	22	VI.29	7,949,940,532	16,534,433,014	25,504,978,844	53,979,614,240
8. Financial expenses	*23*	VI.30	7,711,511,160	14,576,985,731	24,035,552,466	45,896,759,072
- Of which: Loan interest charged	24		*7,019,877,328*	*14,347,067,753*	*22,510,759,720*	*44,729,613,822*
9. Selling expenses	25	VI.31	10,282,755,203	9,361,008,413	30,067,609,870	24,644,362,314
10. General and administration expenses	26	VI.32	22,755,638,572	23,786,822,754	70,172,247,644	76,517,207,657
11. Operating profit	30		(2,495,583,709)	34,334,527	(10,295,511,609)	(7,529,318,577)
12. Other income	31	VI.33	745,168,088	197,406,462	1,294,962,686	1,413,920,632
13. Other expenses	32	VI.34	961	4,591,026,585	65,147,596	5,228,560,837
14. Profit from other activities	40		745,167,127	(4,393,620,123)	1,229,815,090	(3,814,640,205)

15. Accounting profit before tax	**50**		**(1,750,416,582)**	**(4,359,285,596)**	**(9,065,696,519)**	**(11,343,958,782)**
16. Current corporate income tax expense	**51**	**VI.35**	**-**	**40,126,229**	**-**	**98,552,811**
17. Deferred tax expense	**52**		**-**	**-**	**-**	**-**
18. Net profit after corporate income tax	**60**		**(1,750,416,582)**	**(4,399,411,825)**	**(9,065,696,519)**	**(11,442,511,593)**

Hanoi, 30 October 2026

Preparer	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

HANOI TRADE JOINT STOCK CORPORATION
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SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 September 2026

Unit: VND

Items	Codes	Curent year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	01	***(9,065,696,519)***	***(11,343,958,782)***
2. Adjustments for:			
Depreciation of fixed assets and investment properties	02	18,808,900,404	18,651,677,210
Provisions	03	6,362,892,121	12,691,915,225
Exchange gains, losses arising from revaluation of monetary items denominated in foreign currency	04	147,610,888	(243,959,395)
(Gain)/Loss from investing activities	05	(21,409,182,915)	(22,274,896,298)
Interest expenses	06	22,510,759,720	44,729,613,822
Other adjustments	07	-	-
3. Operating profit before movements in working capital	***08***	***17,355,283,699***	***42,210,391,782***
Increase, decrease in receivables	09	347,667,478,920	7,436,661,621
Increase, decrease in inventories	10	(799,785,620)	7,916,665,265
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	35,618,076,105	816,720,880
Increase, decrease in prepayments and others	12	5,656,801,198	15,917,980,975
Increase, decrease in trading securities	13	-	-
Interest paid	14	(17,533,324,131)	(40,532,653,162)
Corporate income tax paid	15	(110,993,089)	(169,023,629)
Other proceeds from operating activities	16	-	-
Other payments for operating activities	17	(46,785,714)	(20,000,000)
Net cash generated by operating activities	**20**	**387,806,751,368**	**33,576,743,732**
II. Cash flows from investing activities			
Acquisition and construction of fixed assets and other long-term assets	21	(20,135,300,083)	(7,945,209,151)
Proceed from sales, disposal of fixed assets and other long-term assets	22	1,818,182	15,909,090
Cash outflow for lending, selling debt instruments of other entities	23	-	(10,300,000,000)
Cash recovered from lending, selling debt instruments of other entities	24	250,000,000	44,540,000,000
Payments for investments in other entities	25	-	(45,698,920,000)
Proceeds from disposal of investments in other entities	26	2,677,400,000	-
Interest earned, dividends and profits received	27	10,908,249,624	13,181,854,439
Net cash flows from investing activities	***30***	***(6,297,832,277)***	***(6,206,365,622)***

III. Cash flows from financing activities

Proceeds from share issuance, capital contribution	31	-	-
Repayments of capital contributions to owners and	32	-	-
Drawdown of borrowings	33	91,882,110,243	532,338,577,296
Repayments of borrowings	34	(438,429,328,129)	(564,362,905,109)
Repayments of finance lease	35	-	-
Dividends, profits paid to shareholders	36	-	-
Net cash flows from financing activities	***40***	***(346,547,217,886)***	***(32,024,327,813)***
Net cash flows during the year (50 = 20+30+40)	**50**	**34,961,701,205**	**(4,653,949,703)**
Cash and cash equivalents at the beginning of year	**60**	**24,698,402,671**	**51,757,199,535**
Effect of exchange rate fluctuations on cash and cash equivalents	61	(4,938,902)	152,282,378
Cash and cash equivalents at the end of the year (70 = 50+60+61)	**70**	**59,655,164,974**	**47,255,532,210**

Hanoi, 30 October 2026

Preparer	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

HANOI TRADE JOINT STOCK CORPORATION
38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Q3 2026

I. OPERATION FEATUES

1. Ownership form

Hanoi Trade Corporation - Joint Stock Company is an equitized enterprise from Hanoi Trade Corporation. The Corporation operates under Business Registration Certificate No. 0100101273, 36th change dated July 25, 2025 issued by Hanoi Department of Finance

Accordingly, the Corporation's charter capital is: 2,200,000,000,000 VND (Two thousand two hundred billion VND).

The Corporation is headquartered at No. 30-40 Le Thai To, Hoan Kiem Ward, Hanoi City.

2. The Corporation operates in the fields of production, commercial business, and real estate.

3. Business profession:

- Wholesale of food and beverages;
- Wholesale of machinery, electrical equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machinery, equipment and spare parts for textile, garment and footwear machines;
- Wholesale of domestic tobacco products and pipe tobacco.
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other household appliances (Except pharmaceuticals).
- Wholesale of computers, peripherals and software.
- Retailing of food, beverages, domestic tobacco products, and waterpipe tobacco accounts for a large proportion of general stores.
- Other retail in general stores.
- Retail of computers, peripherals, software and telecommunications equipment in specialized stores.
- Retailing of fabrics, wool, yarn, sewing threads and other textiles in specialized stores.
- Retailing of hardware, paint, glass and other installation equipment in the construction of specialized stores
- Wholesale of fabrics, ready-made garments, shoes.
- Production of paper and cardboard packaging.
- Retailing of domestic food, beverages, tobacco products. Pipe tobacco in specialized stores.
- Producing wooden packaging, producing animal, poultry and aquatic feed, producing shoes, sugar, short-term accommodation services, transporting goods by inland waterways;
- Retail sale of household electrical appliances, beds, cabinets, tables, chairs and similar furniture, lamps and electric light sets, other household appliances not elsewhere classified in specialized stores.
- Bán lẻ sách, báo, tạp chí văn phòng phẩm trong các cửa hàng chuyên doanh.Retailing books, newspapers, magazines and stationery in specialized stores.
- Retailing gold, silver, precious and semi-precious stones, and jewelry in specialized stores;

4. The Corporation's organizational structure at the time of reporting includes:

Board of Directors

Mr Nguyen Thai Dung	Chairman of the Board of Directors;
Mrs Tran Thi Tuyet Nhung	Member of the Board of Director
Mrs Tran Hue Linh	Member of the Board of Director

Board of Supervisors

Mrs Nguyen Hong Hai	Head of the Board of Supervisors
Mrs Vu Thi Quynh Trang	Member of Supervisory Board
Mr Nguyen Trong Hien	Member of Supervisory Board

Board of Management

Mrs Duong Thi Lam	General Director
Mrs Do Tue Tam	Deputy General Director

Chief Accountant

Mrs Nguyen Thi Duyen	Chief Accountant	appointed on 04 May 2026
Mrs Nguyen Thu Hang	Chief Accountant	dismissed on 04 May 2026

5 Normal production and business operating cycle: business operating cycle is 12 months

6 List of affiliated units of the Corporation

	Unit name	Headquarters
1	Corporation Office	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
2	Branch of Hanoi Trading Corporation - Joint Stock Company - Northern Import-Export Center	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
3	Duty-Free Business Center	C4 Giang Vo, Giang Vo Ward, Hanoi
4	Branch of Hanoi Trading Corporation - Joint Stock Company - Hapromart Supermarket Business Center	30-40 Le Thai To, Hoan Kiem Ward, Hanoi
5	Bac Thang Long Wholesale Market Business Center	Vinh Thanh Ward, Hanoi
6	Southern Wholesale Market Business Center	Den Lu, Hoang Mai Ward, Hanoi
7	Branch of Hanoi Trade Corporation Branch - Joint Stock Company - Export Processing Center	Group 47, Thu Lam commune, Hanoi
8	Branch of Hanoi Trading Corporation - Joint Stock Company in Ho Chi Minh City	77 - 79 Pho Duc Chinh, Sai Gon Ward, Ho Chi Minh city
9	Thuong Dinh Market Business Center	Thuong Dinh, Thanh Xuan Ward, Hanoi
10	Branch of Hanoi Trading Corporation - Joint Stock Company in Dong Thap province	Group 10, Tan Thuan B Hamlet, Tan Duong Commune, Dong Thap Province
11	Branch of Hanoi Trading Corporation - Joint Stock Company in Hung Yen province	Trai Residential Group, Duong Hao Ward, Hung Yen Province

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Corporation's accounting period is based on the calendar year, starting on January 1 and ending on December 31 every year.

The currency used in accounting is Vietnamese Dong ("VND"), accounting is based on the principle of historical cost, in accordance with the Accounting Law, accounting standards, Vietnamese corporate accounting regime and other regulations. Legal regulations related to the preparation and presentation of consolidated financial statements.

III. III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. 1. Accounting system

The Corporation applies the enterprise accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance, which provides guidance on the enterprise accounting system.

2. **Applied accounting form: The Corporation applies computerized accounting software.**

3. **Declaration of compliance with Accounting Standards and Accounting Regime:**

The Board of Directors of Hanoi Trading Corporation declares that the General Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and relevant legal regulations. to the preparation and presentation of issued financial statements in accordance with the characteristics of production and business activities of the Corporation.

IV. APPLICABLE ACCOUNTING POLICIES

The following are the main accounting policies that the Corporation has applied to record books and prepare consolidated financial statements:

1. **Exchange rates applied in accounting:**

Economic transactions arising in foreign currency are accounted for at the actual exchange rate of the transaction bank at the time the transaction arises. At the end of the period, cash assets and liabilities denominated in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation opens its account on the end of the accounting period.

2. **Principles for recording cash and cash equivalents:**

Principles for determining amounts:

Cash is a general indicator that reflects all available cash of the Corporation in the report, including cash in the enterprise's fund, demand deposits in banks, recorded and reported in Vietnamese Dong. Vietnam ("VND"), in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated June 17, 2003.

Principles for determining cash equivalents:

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, are easily convertible into a known amount of cash and have no risk of conversion into cash. at the time of reporting, in accordance with the provisions of Vietnamese Accounting Standard No. 24 - Cash flow reporting.

3 **Principles of accounts receivable accounting:**

Receivables are amounts that can be recovered from customers or other entities. Receivables include accounts receivable from customers and other receivables. Receivables are presented at book value less provisions for doubtful debts. Accounts receivable must not be recorded higher than the value to be recovered.

Receivables from customers: reflects debts receivable and the payment status of debts receivable from the business to customers regarding proceeds from sales of products, goods, investment real estate, fixed assets, and financial investments. , providing services.

Internal receivables: reflects receivables and the payment situation of receivables between the enterprise and its subordinate units or between subordinate units.

Other receivables: reflects receivables beyond the scope reflected in customer receivables, internal receivables and the payment situation of these receivables.

Receivables from customers, internal receivables, and other receivables at the time of reporting, based on the remaining term of the receivables, if:

With a collection or payment period of no more than 12 months (or within one production and business cycle) is classified as short-term.

• Having a collection or payment term of more than 12 months (or within a production and business cycle) is classified as long-term.

At the time of preparing the Financial Statement, receivables denominated in foreign currency are re-evaluated according to the actual exchange rate of the commercial bank where the enterprise appoints the customer to pay.

4 Principles for recording inventory:

Principles for evaluating inventory and methods for determining the value of ending inventory:

* Inventories are determined on the basis of cost. Original cost of inventory includes: Purchase costs, processing costs and other directly related costs incurred to bring the inventory to its current location and condition.

Unaccounted costs and original cost of inventory:

- Trade discounts and rebates due to improperly purchased goods.
- Raw material costs, labor costs and other production and business costs arise above normal levels
- Inventory preservation costs exclude inventory preservation costs necessary for the next production process and inventory preservation costs incurred during the purchasing process
- Sales expenses.
- Business management costs.

Method for determining the value of inventory at the end of the period: Value of inventory at the end of the period = Value of inventory at the beginning of the period + Value of goods imported during the period - Value of goods exported during the period. (Inventory price calculation method is based on the Weighted Average method).

General inventory accounting method: According to the regular declaration method.

Method for determining the value of unfinished products at the end of the period: Unfinished production and business costs are gathered according to each unfinished project or revenue that has not been recorded, corresponding to the volume of unfinished work at the end of the period. .

5 Principles of accounting and depreciation of fixed assets:

Principles for recording tangible fixed assets:

Fixed assets are initially recorded at cost. During the course of operations, the Company's fixed assets are accounted for according to three criteria: original price, accumulated depreciation and remaining value.

The original cost of a fixed asset is determined as the entire cost that the unit has spent to acquire that asset up to the time the asset is placed in a ready-to-use position.

The recognition of tangible fixed assets and depreciation of fixed assets are carried out in accordance with Vietnamese accounting standards No. 03 - Tangible fixed assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the corporate accounting regime, Circular 45/2013/TT-BTC dated April 25, 2013 guiding the management, use and deduction regime Depreciation of fixed assets and Circular 147/2016/TT-BTC dated October 13, 2016 on amending and supplementing a number of articles of Circular 45/2013/TT-BTC dated April 25, 2013.

Depreciation method for intangible fixed assets:

The recognition of intangible fixed assets and depreciation of intangible fixed assets is carried out in accordance with Vietnamese Accounting Standards No. 04 - Intangible fixed assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of Ministry of Finance guides corporate accounting regime, Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guides management regime management, use and depreciation of fixed assets and Circular 147/2016/TT-BTC dated October 13, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular

Intangible fixed assets are recorded at their original cost and are reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and residual value.

7. Principles of recognition and depreciation methods of investment real estate

Principles of recognition of investment real estate

Investment real estate of the Corporation is real estate held by the Corporation for the purpose of earning profits from operating leases. Investment real estate for lease is stated at cost less accumulated depreciation.

The original cost of purchased investment real estate includes the purchase price and directly related costs such as related legal consulting service fees, registration fees and other related transaction costs. The original price of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate.

Depreciation method of investment real estate

Rental investment properties are depreciated using the straight-line method over an estimated useful life equivalent to fixed assets of the same type.

8. Principles for recording construction in progress costs

Construction in progress costs are investment costs of construction projects recorded at original cost. This cost includes necessary costs to form assets including construction costs, equipment, other costs and related interest costs in accordance with the Corporation's accounting policies. These costs will be converted to the original cost of fixed assets according to the provisional price (if there is no approved settlement) when the assets are handed over for use.

According to the State's regulations on construction investment management, depending on management decentralization, the settlement value of completed basic construction works needs to be approved by competent authorities. Therefore, the final value of the value of capital construction works may change and depends on the settlement approved by the competent authorities.

9. Principles of accounting for prepaid expenses

Prepaid expenses include actual costs incurred but related to production and business activities of many accounting periods, including: Cost of tools, equipment, circulating packaging, and other expenses Other prepaid fees serve business activities of many accounting periods

10. Principles of accounting for liabilities

Liabilities are payments to suppliers and others. Liabilities include accounts payable to suppliers and other payables. Liabilities are tracked in detail according to the original term, remaining term at the time of reporting, payable objects, payable currency and other factors according to the Corporation's management needs. The classification of payables as payables to sellers, internal payables, and other payables is done according to the principle:

-Payables to sellers include commercial payables arising from buy-sell transactions, including payables upon import through consignees;

- Internal payables include payables between superior units and subordinate units without dependent accounting legal status;

- Other payables include non-commercial payables, not related to transactions of buying, selling or providing goods and services.

The Corporation, based on the remaining term at the time of reporting, classifies liabilities as long-term or short-term.

Liabilities recorded are not lower than payment obligations. Liabilities denominated in foreign currency are re-evaluated by the Corporation according to the foreign currency selling rate of the commercial bank where the Corporation regularly has transactions.

11. Principles for recording loans and financial lease liabilities

Loans and financial lease debt are tracked in detail on repayment terms. Amounts with a repayment period of more than 12 months from the date of preparation of the Financial Statements are presented as long-term loans and financial lease debt. Amounts due within the next 12 months from the date of preparation of the Financial Statements are presented as short-term loans and financial lease liabilities.

Loans and debts in foreign currency are converted into accounting currency according to the actual exchange rate at the time of arising.

Principle of capitalization of borrowing costs

. Borrowing costs directly related to construction investment or production of unfinished assets are included in the value of that asset (capitalized), including loan interest, allocation of discounts Discount or premium when issuing bonds, additional costs incurred related to the loan procedure process.

· Capitalization of borrowing costs will be suspended during periods when construction investment or work in progress is interrupted, unless such interruption is necessary.

· Capitalization of borrowing costs will cease when the principal activity is necessary to prepare the uncompleted asset for use or sale. Borrowing costs incurred will then be recorded as production and business costs in the period in which they arise.

· Income arising from temporary investment or separate loan capital while waiting to be used for the purpose of acquiring unfinished assets must be recorded as a deduction (-) in borrowing costs when capitalized.

· Borrowing costs capitalized during the period must not exceed the total borrowing costs incurred during the period. Loan interests and discounted or premium allocations capitalized in each period must not exceed the actual loan interest amount incurred and the discount or premium allocation in that period.

12. Principles for recording payable expenses

Payable expenses include loan interest, construction costs, and other payable expenses. The costs of construction projects and design consultation have been included in the actual estimates, but not enough records and documents have been collected because the construction projects are far away and scattered in many areas. into production and business costs in the period to ensure the principle of compatibility between revenue and costs. The basis for determining the value of the payable costs of construction works is the temporarily calculated value of the project or the temporary record of volume determination, the basis for determining the value of the payable costs of apartment design consulting activities. Based on the contract and the completed work. When those costs arise, if there is a difference with the deducted amount, the accountant will add or record a decrease in costs corresponding to the difference.

13. Principles and methods of recording revenue and other income:

The Corporation's revenue during the period includes real estate business revenue, trade revenue, service revenue and revenue from deposit interest

Sales revenue is recognized when the following conditions are simultaneously met:

- The majority of the risks and rewards incidental to ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods such as: the owner of the goods or the right to control the goods
- Revenue is determined relatively reliably;
- The Company has obtained or will receive economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction

Real estate business revenue is recognized when the transfer contract or lease contract has been signed by both parties and the premises are handed over.

Revenue from service provision:

Recognized when the outcome of that transaction can be determined reliably. In case the provision of services involves multiple periods, revenue is recognized in the period according to the results of the work completed on the balance sheet date of that period. The result of a service provision transaction is determined when the following conditions are met:

- Revenue is determined relatively reliably;
- There is a possibility of deriving economic benefits from the transaction providing that service;
- Determine the work completed on the balance sheet date
- Determine the costs incurred for the transaction and the costs to complete the service provision transaction:
- The completed work of providing services is determined according to the method of evaluating completed work.

Revenue from financial activities

Revenue arising from interest, dividends, shared profits, realized exchange rate differences and other financial revenue is recorded when the following two (2) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from that transaction
- Revenue is determined relatively reliably.

Interest revenue is recognized on the basis of time and actual interest rate.

Other income: other income outside of production and business activities includes: income from sale and liquidation of fixed assets, differences in revaluation of assets contributed as capital, fines, compensation and other revenues enter another.

14. Principles of accounting for cost of goods sold

Cost of goods sold is recorded according to actual revenue in accordance with revenue generated during the year and ensures the principle of prudence. The cost of direct materials consumed in excess of normal levels, labor costs, and fixed general production costs are not allocated to the value of warehoused products (after deducting compensation, if any).

15. Principles of financial cost accounting

Financial costs include: Loan interest. Specifically as follows:

- Interest is recorded according to the actual amount incurred based on the loan balance and actual loan interest rate each period (except for capitalized borrowing costs);

16. Principles and methods for recording sales expenses and business management expenses:

Selling expenses and corporate management expenses are expenses that reflect the costs of distributing products and goods, providing services to the market and general management of the Corporation. arising during the accounting period, including:

- Salary costs for employees of the sales department and business management department (salaries, wages, allowances...); social insurance, health insurance, union dues, unemployment insurance for sales staff and business management staff;

-Cost of office materials and labor tools; Depreciation of fixed assets used for sales and business management departments; land rent, license tax; services purchased from outside (electricity, water, telephone, fax, property insurance, fire and explosion...); Other monetary expenses (receiving guests, customer conferences...)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1. Cash and Cash equivalents

	Ending balance	Beginning balance
Cash on hand	1,613,098,984	1,147,371,337
Bank demand deposits	37,042,065,990	23,551,031,334
Cash equivalents	21,000,000,000	-
Total	**59,655,164,974**	**24,698,402,671**

2. Short-term financial investments

	Ending balance	Beginning balance
Held-to-maturity investments	***300,436,663,166***	***292,071,491,137***
Provision for held-to-maturity investments (*)	*(4,882,510,813)*	*(4,882,510,813)*
Total	**295,554,152,353**	**287,188,980,324**

3. Trade receivables

	Ending balance	Beginning balance
Short-term trade receivables	***147,990,789,002***	***155,074,001,968***
Long-term trade receivables	***6,907,461,451***	***7,055,855,252***
Total	**154,898,250,453**	**162,129,857,220**

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Total	**326,788,997,923**	**327,078,636,235**

5. Other receivables

	Ending balance	Beginning balance
Other short-term receivables	***79,511,825,839***	***422,025,518,694***
Other long-term receivables	***4,957,649,696***	***1,102,796,640***
Total	**84,469,475,535**	**423,128,315,334**

6. Provision for doubtful debts

	Ending balance	Beginning balance
Provision for short-term doubtful debts	***(222,762,393,663)***	***(216,399,501,542)***
Provision for long-term doubtful debts	***(3,572,921,121)***	***(3,572,921,121)***
Total	**(226,335,314,784)**	**(219,972,422,663)**

7. Inventories

	Ending balance		Beginning balance	
	Original price	Preventive	Original price	Preventive
Goods in transit	-	-	-	-
Raw Material	35,915,740	-	34,501,490	-
Tools and supplies	25,000,000	-	-	-
Work in progress	262,242,421	-	-	-
Finished goods	12,625,856,455	-	19,980,027,095	-
Goods	18,549,526,362	-	13,512,658,224	-
Goods sent for sale	-	-	-	-

Real estate goods	1,210,933,333	-	1,210,933,333	-
Total	**32,709,474,311**	**-**	**34,738,120,142**	**-**

The value of inventory is used as mortgage or pledge to secure payable debts. **None**

8. Other short-term assets

	Ending balance	Beginning balance
Short-term prepayments	10,681,363,363	13,598,590,395
Value added tax deductibles	11,359,498,288	13,253,290,048
Taxes and other receivables from the State budget (*)	852,596,506	678,597,318
Total	**22,893,458,157**	**27,530,477,761**

(*) Taxes and other receivables from the State budget:

	Beginning balance	Payable during the year	Paid during the year	Ending balance
Corporate income tax	484,210,567	-	110,993,089	595,203,656
Import and export duties	-	-	-	-
Value added tax	37,108,013	37,108,013	-	-
Special consumption tax	-	-	-	-
Personal income tax	-	6,130,725	6,159,219	28,494
Land rent	1,013,797	-	100,085,618	101,099,415
Other taxes	156,264,941	-	-	156,264,941
Total	**678,597,318**	**43,238,738**	**217,237,926**	**852,596,506**

9. Tangible fixed assets <Details in Appendix No. 01>

10. Increases, decreases in intangible assets

	Land use rights	Computer Software	Total
Cost			
Opening balance	***45,845,913,581***	***3,156,278,430***	***49,002,192,011***
Additions			-
Another increases	-		-
Another decreases		-	-
Liquidation and sale	-	-	-
Closing balance	***45,845,913,581***	***3,156,278,430***	***49,002,192,011***
Accumulated amortisation			
Opening balance	***31,243,704***	***2,931,745,094***	***2,962,988,798***
Depreciation during the period	-	63,149,994	***63,149,994***
Liquidation and sale		-	
Another decreases	-	-	-
Closing balance	***31,243,704***	***2,994,895,088***	***3,026,138,792***
Net book value			
Opening balance	***45,814,669,877***	***224,533,336***	***46,039,203,213***
Closing balance	***45,814,669,877***	***161,383,342***	***45,976,053,219***

11. Increases, decreases in investment properties

Items	Beginning balance	Increased during the period	Decreased during the period	Ending balance
a) Rental real estate				

Cost	**131,527,016,822**	-	-	**131,527,016,822**
- Land use rights	97,669,924,568	-	-	97,669,924,568
- Infrastructure	33,857,092,254	-	-	33,857,092,254
Accumulated Depreciation	**40,694,440,219**	**2,755,376,649**	-	**43,449,816,868**
- Land use rights	21,877,746,710	2,061,036,576		23,938,783,286
- Infrastructure	18,816,693,509	694,340,073	-	19,511,033,582
Net book value	**90,832,576,603**	-	-	**88,077,199,954**
- Land use rights	75,792,177,858	-	-	73,731,141,282
- Infrastructure	15,040,398,745	-	-	14,346,058,672

12. Long-term assets in progress

	Ending balance	Beginning balance
Le Chi housing and auxiliary area project, Gia Lam, Hanoi	558,947,557,485	556,119,126,034
Total	**558,947,557,485**	**556,119,126,034**

13. Construction in progress

	Ending balance	Beginning balance
Total	**333,652,770,932**	**330,325,883,553**

14. Investments in subsidiaries (Details in Appendix N

15. Investment in associates, affiliates (Details in Appendix No. 02)

16. Equity investments in other entities (Details in Appendix No. 02)

17. Long-term prepayments

	Ending balance	Beginning balance
Long-term prepayments	93,196,232,809	95,935,806,975
Total	**93,196,232,809**	**95,935,806,975**

18. Short-term trade payables

	Ending balance	Beginning balance
Total	**8,444,665,547**	**17,531,864,717**

19. Advances from customers

	Ending balance	Beginning balance
Short-term advances from customers	***2,827,962,392***	***711,143,372***
Long-term advances from customers	***16,760,699,694***	***16,763,699,694***
Total	**19,588,662,086**	**17,474,843,066**

20. Taxes and amounts payable to the State budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
Value added tax	178,217,817	8,489,215,399	4,702,888,684	3,964,544,532
Special consumption tax	-	3,842,360	3,842,360	-
Import and export duties	-	102,537,897	102,537,897	-
Personal income tax	60,806,832	595,645,978	526,003,898	130,448,912
Corporate income tax	-	-	-	-
Land rent	-	34,134,434,453	34,134,434,453	-
Fees, charges and other payables	151,561,260	2,562,887	154,124,147	-
Total	**390,585,909**	**43,328,238,974**	**39,623,831,439**	**4,094,993,444**

21. Short-term accrued expenses	Ending balance		Beginning balance	
	Value	Capable of repaying debt	Value	Capable of repaying debt
Other accruals	6,770,802,778	6,770,802,778	6,801,611,836	6,801,611,836
Total	**6,770,802,778**	**6,770,802,778**	**6,801,611,836**	**6,801,611,836**

22. Unrealized revenues	Ending balance	Beginning balance
Short-term unrealized revenues	*21,796,357,575*	*9,503,780,043*
Long-term unrealized revenues	*87,979,483,613*	*90,843,298,994*
Total	**109,775,841,188**	**100,347,079,037**

23. Other current payables	Ending balance	Beginning balance
Short-term other current payables	*56,785,216,296*	*41,586,501,205*
Long-term other current payables	*47,066,502,557*	*26,103,303,896*
Total	**103,851,718,853**	**67,689,805,101**

24. Loans and obligations under finance leases	Ending balance	Beginning balance
Short-term loans and obligations under finance leases	*177,037,360,372*	*524,804,415,394*
Long-term loans and obligations under finance leases	*54,761,242,674*	*53,552,221,341*
Total	**231,798,603,046**	**578,356,636,735**

25. OWNERS' EQUITY: Reconciliation table of equity fluctuations

<Details in Appendix No. 03>

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT <Unit: VND>

26. Gross revenue from good sold and services rendered	Current period	Previous period
Sales revenue	60,192,771,982	58,364,713,071
Revenue from providing services and finished products	44,667,139,873	39,984,975,849
Real estate business revenue	1,494,931,257	523,877,837
Total	**106,354,843,112**	**98,873,566,757**
Revenue deductions	**48,502,799**	**4,183,647**
Trade discount	-	-
Sales returned	18,602,799	-
Reduced sales price	29,900,000	4,183,647

27. Net revenue from good sold and services rendered	Current period	Previous period
Revenue from finished goods sold	60,144,269,183	58,360,529,424
Revenue from service provision	44,667,139,873	39,984,975,849
Real estate business revenue	1,494,931,257	523,877,837
Total	**106,306,340,313**	**98,869,383,110**

28. Cost of sales	Current period	Previous period
Cost of goods sold	47,405,662,904	45,289,084,137
Cost of services provided	28,364,850,024	22,124,133,871
Cost of real estate business	231,446,691	231,446,691

Recorded reductions in cost of capital	-	-
Total	**76,001,959,619**	**67,644,664,699**

29. Financial income

	Current period	Previous period
Interest on deposit, margin	2,966,911,883	3,020,362,290
Interest on exchange rate difference	311,884,808	778,982,145
Dividends and profits are distributed	2,732,770,165	2,697,006,388
Profits from business cooperation	-	10,038,082,191
Gain on disposal of investments	1,938,373,676	-
Total	**7,949,940,532**	**16,534,433,014**

30. Financial expenses

	Current period	Previous period
Loan interest expenses	7,019,877,328	14,347,067,753
Exchange rate difference loss	691,633,832	229,917,978
Total	**7,711,511,160**	**14,576,985,731**

31. Selling expenses

	Current period	Previous period
Employee expenses	2,469,135,792	2,395,321,021
Cost of packaging materials	275,106,324	508,811,670
Cost of tools and supplies	2,059,292,738	379,424,228
Fixed asset depreciation expense	290,850,064	313,986,187
Cost of hired services	4,289,064,026	5,249,495,002
Other costs	899,306,259	513,970,305
Total	**10,282,755,203**	**9,361,008,413**

32. General and administrative expenses

	Current period	Previous period
Employee expenses	5,872,972,972	5,782,331,981
Material costs	22,159,384	13,221,394
Cost of office supplies	619,823,405	96,284,669
Fixed asset depreciation expense	1,205,110,809	1,261,569,832
Taxes, charges and fees	296,741,078	283,606,902
Cost of hired services	1,880,127,246	2,172,983,349
Setting up provisions for bad debts	-	5,585,124,028
Other costs	12,858,703,678	8,591,700,599
Total	**22,755,638,572**	**23,786,822,754**

33. Other incomes

	Current period	Previous period
Liquidation of fixed assets, tools and equipment	-	-
Other incomes	745,168,088	197,406,462
Total	**745,168,088**	**197,406,462**

34. Other expenses

	Current period	Previous period
Residual value of fixed assets, liquidated tools and equipment	-	191,018,206
Other expenses	961	4,400,008,379
Total	**961**	**4,591,026,585**

35. Current corporate income tax expenses

	Current period	Previous period
Corporate income tax must be paid	-	**40,126,229**

Hanoi, 20 October 2026

Preparer	Chief accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

M.S.D.N: 0100101273 C.T.C.P. TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI CÔNG TY CỔ PHẦN P. HOÀN KIẾM HÀ NỘI

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Appendix No. 01: Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
Cost						
Opening balance	**711,978,564,888**	**27,481,957,626**	**6,773,302,741**	**2,968,793,221**	**2,723,242,035**	**751,925,860,511**
Buy during the period					120,242,652	120,242,652
Basic construction completed	16,688,170,052					16,688,170,052
Other increase						-
Liquidation and sale		346,669,118				346,669,118
Other decrease	1,150,000,000			183,420,000		1,333,420,000
Closing balance	**727,516,734,940**	**27,135,288,508**	**6,773,302,741**	**2,785,373,221**	**2,843,484,687**	**767,054,184,097**
Accuumulated depreciation						
Opening balance	**273,308,468,569**	**9,473,277,690**	**5,315,446,591**	**2,052,617,082**	**1,564,020,187**	**291,713,830,119**
Depreciation during the period	14,433,217,318	1,196,317,768	183,896,040	148,441,374	28,501,261	15,990,373,761
Other increase						-
Liquidation and sale		292,238,522				292,238,522
Other decrease	1,150,000,000			183,420,000		1,333,420,000
Closing balance	**286,591,685,887**	**10,377,356,936**	**5,499,342,631**	**2,017,638,456**	**1,592,521,448**	**306,078,545,358**
Net book value						
Opening balance	**438,670,096,319**	**18,008,679,936**	**1,457,856,150**	**916,176,139**	**1,159,221,848**	**460,212,030,392**
Closing balance	**440,925,049,053**	**16,757,931,572**	**1,273,960,110**	**767,734,765**	**1,250,963,239**	**460,975,638,739**

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Appendix No. 02: Long-term financial investments

I Investments in subsidiaries

Company	Proportion (%)	Ending balance	Beginning balance
Hapro Vodka Joint Stock Company	54.58%	12,296,331,337	12,296,331,337
Hapro Handicrafts Import Export and Trader Tourism Joint Stock Company	52.50%	711,610,898	711,610,898
Binh Phuoc Cashew Production Processing Import Export Joint Stock Company	83.69%	44,135,128,820	44,135,128,820
Hanoi Trade Infrastructure Development Investment Joint Stock Company	92.41%	48,566,301,620	48,566,301,620
Bac Giang Trade Infrastructure Development Investment Joint Stock Company	60.97%	17,344,555,080	17,344,555,080
Hai Duong Technology Joint Stock Company	93.51%	21,941,000,000	21,941,000,000
Total		**144,994,927,755**	**144,994,927,755**

II Investment in associates, affiliates

Company	Proportion (%)	Ending balance	Beginning balance
Chu Dau Ceramic Joint Stock Company	30.00%	7,167,297,628	7,167,297,628
Livestock Production and Trading Joint Stock Company	42.33%	7,479,953,666	7,479,953,666
An Phu Hung Import Export Trading Joint Stock Company	40.00%	4,000,000,000	4,000,000,000
Hapro Information Joint Stock Company	26.77%	-	739,026,324
Long Bien Joint Stock Company	30.94%	8,888,625,561	8,888,625,561
Asia Tower Company Limited	40.00%	18,496,560,817	18,496,560,817
Hanoi Agricultural Import Export Service Joint Stock Company	42.38%	22,261,258,758	22,261,258,758
Trang Thi Hotel Joint Stock Company	30.00%	3,000,000,000	3,000,000,000
Hanoi Trade and Tourist Development Joint Stock Company	40.00%	1,304,547,750	1,304,547,750
Buoi Market Services and Trading Investment Joint Stock Company	30.00%	15,132,143,040	15,132,143,040
Hanoi FoodStuff Joint Stock Company	20.00%	28,426,598,108	28,426,598,108
Thuy Ta Joint Stock Company	30.00%	14,036,291,335	14,036,291,335

Total	**130,193,276,663**	**130,932,302,987**

III Equity investments in other entities

C«ng ty	Proportion (%)	Ending balance	Beginning balance
Hanoi Trading Service Fashion Joint Stock Company	15.00%	8,577,173,184	17,154,346,367
Yen My Textile And Garment Export Joint Stock Company	15.00%	8,577,173,183	-
VNN Trading and Investment Joint Stock Company	6.11%	1,295,000,000	1,295,000,000
Hanoi Milk Joint Stock Company	0.50%	788,160,603	788,160,603
Global Property Investment Corporation	2.40%	32,203,288,931	32,203,288,931
Construction Investment And Trading - Cointra Joint Stock Company	10.00%	1,000,000,000	1,000,000,000
Trang Tien Investment and Trading Company Limited	10.00%	10,065,485,897	10,065,485,897
Chu Dau Hai Duong Porcelain Ceramics Joint Stock Company	2.67%	-	-
Tan My Production Trading and Services Joint Stock Company	5.77%	7,082,706,930	7,082,706,930
Nga Tu So Market Trade Center Joint Venture		5,550,000,000	5,550,000,000
Lang Yen Trading Joint Stock Company	5.00%	2,108,484,054	2,108,484,054
Viet Ha Cashew Import Export Joint Stock Company	5.00%	-	-
Total		**77,247,472,782**	**77,247,472,782**

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Appendix No. 03: Owners' equity

Movement in owner's equity

Unit: VND

Itmes	Owners' contributed capital	Share capital surplus	Treasury shares	Exchange rate difference	Investment and development fund	Retained earnings	investment capital for basic construction	Total
Prior year's opening balance	**2,200,000,000,000**	**71,428,267**	**(529,920,000)**	**-**	**33,381,940,928**	**(17,100,745,829)**	**-**	**2,215,822,703,366**
- Capital increase during the period			-	-			-	-
Profit for the year	-		-	-	-	-	-	-
Distributions to bonus and welfare fund	-		-	-			-	-
+ *Deduction for development investment fund*								-
+ Deduction to reward and welfare fund					-			-
+ Dividends paid by cash								-
Loss for the year			-			(22,888,575,712)		(22,888,575,712)
Other decreases	-		-				-	-
Prior year's closing balance	**2,200,000,000,000**	**71,428,267**	**(529,920,000)**	**-**	**33,381,940,928**	**(39,989,321,541)**	**-**	**2,192,934,127,654**
Current year's opening balance	**2,200,000,000,000**	**71,428,267**	**(529,920,000)**	**-**	**33,381,940,928**	**(39,989,321,541)**	**-**	**2,192,934,127,654**
- Capital increase during the period				-			-	-
Profit for the year	-		-	-	-	-	-	-
Other increases	-			-	-		-	-
Distributions to bonus and welfare fund	-		-	-		-	-	-
Loss for the year			-			(9,065,696,519)		(9,065,696,519)
Other decreases	-						-	-
Current year's closing balance	**2,200,000,000,000**	**71,428,267**	**(529,920,000)**	**-**	**33,381,940,928**	**(49,055,018,060)**	**-**	**2,183,868,431,135**