

No: 66 /CSDP - KTTV

January 17, 2025

Regarding the explanation of the consolidated income statement for Quarter  
04 - 2024

To:

- Ho Chi Minh Stock Exchange.

**Consolidated Income Statement**  
**(Quarter 04 - 2024)**

No.	Items	Code	Quarter IV/2023	Quarter IV/2024	Increase (+)/ Decrease (-)	%
1	Revenue from sales of goods and provision of services	1	430,059,900,232	457,635,929,730	27,576,029,498	106.41
2	Revenue deductions	2	690,110,284	787,442,741	97,332,457	114.10
3	Net revenue from sales of goods and provision of services (10=10-01)	10	429,369,789,948	456,848,486,989	27,478,697,041	106.40
4	Cost of goods sold	11	318,272,460,786	279,761,458,807	(38,511,001,979)	87.90
5	Gross profit (20=10-11)	20	111,097,329,162	177,087,028,182	65,989,699,020	159.40
6	Financial income	21	32,448,592,021	30,580,480,680	(1,868,111,341)	94.24
7	Financial expenses	22	2,724,318,825	3,657,047,916	932,729,091	134.24
	<i>In which: Loan interest expenses</i>	23			-	
8	Selling expenses	24	7,996,541,741	6,500,312,479	(1,496,229,262)	81.29
9	General administration expenses	25	34,911,366,196	45,233,954,140	10,322,587,944	129.57
10	Net operating profit {30 = 20 + (21 - 22) - (24 + 25)}	30	97,913,694,421	152,276,194,327	54,362,499,906	155.52
11	Other income	31	22,872,596,159	9,640,417,499	(13,232,178,660)	42.15
12	Other expenses	32	7,156,410,409	5,454,864,362	(1,701,546,047)	76.22
13	Other profit/(loss) (40 = 31 - 32)	40	15,716,185,750	4,185,553,137	(11,530,632,613)	26.63
14	Total accounting profit before tax (=30+40)	50	113,629,880,171	156,461,747,464	42,831,867,293	137.69
15	Current income tax	51	7,342,507,363	14,779,925,779	7,437,418,416	201.29
16	Deferred income tax	52	6,949,972,137	289,635,237	(6,660,336,900)	4.17
17	Profit after tax (=50-51-52)	60	99,337,400,671	141,392,186,448	42,054,785,777	142.34
18	Profit after tax of the Parent Company	61	87,788,768,214	109,918,009,301	22,129,241,087	125.21
19	Profit/(loss) after tax of non-controlling shareholders	62	11,548,632,457	31,474,177,147	19,925,544,690	272.54
20	Basic earnings per share (*)	70	1,832	1,265		
21	Diluted earnings per share (*)	71	1,832	1,265		

**Explanation:**

In Quarter 04/2023, the sales volume was 5,941.57 tons, with an average selling price of 36,187,387 VND/ton

In Quarter 04/2024, the sales volume was 4,583.52 tons, with an average selling price of 53,455,129 VND/ton.

Due to:

+ The sales volume in Quarter 04/2024 was lower than in Quarter 04/2023. However, the average selling price was higher in Quarter 04/2024 (the average selling price in Quarter 04/2024 increased by 17,267,742 VND/ton, or a 47.77% increase compared to Quarter 04/2023).

+ Profit from business operations in Quarter 04/2024 increased by 54,362,499,906 VND, or a 55.52% increase compared to Quarter 04/2023.

+ Other profits in Quarter 04/2024 decreased by 11,530,632,613 VND, or a 73.37% decrease compared to Quarter 04/2023.

Due to the after-tax profit in Quarter 04/2024 increasing by 42,054,785,777 VND, a 42.34% increase compared to Quarter 04/2023.

**Recipients:**

- As above;

- Save: Admin, Finance and Accounting Department

General Director

**Hồ Cường**