

BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED



AUDITED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2024

**BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE
COMPANY LIMITED**

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2024

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BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED

6th Floor, IMM Group Office Building, No. 101 Nguyen Dinh Chieu, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam

REPORT OF MANAGEMENT

Be Better Foundation Non-Profit Social Enterprise Company Limited ("Company") was established in accordance with The Business Registration Certificate No. 0317195887 issued by the Department of Planning and Investment of Ho Chi Minh (business registration office) for the first time on 11 March 2022 (date of establishment), and the fifth amendment on 05 September 2024.

Be Better Foundation Non-Profit Social Enterprise Company Limited (hereinafter referred to as "The Company") presents its report together with the Company's audited financial statements for the fiscal year ended 31 December 2024.

Director	Mr. Tran Van Tinh
Legal representative	Mr. Tran Van Tinh
Independent auditor	IFRS Auditing Company Limited

Statement of the Management responsibility in respect of the financial statements

Management of the Company is responsible for the financial statements which give a true and fair view of the financial position of the Company as of 31 December 2024 and of its results and cash flows for the year then ended. The financial statements have been prepared for the purpose of publicity and transparency in receipts, disbursements, finance, assets of the Company. In preparing those financial statements, Management engages to comply with following requirements:

- Selecting suitable accounting policies and then apply them consistently;
- Complying with legal requirements related to the preparation and presentation of the financial statements.

Management states there has not been any unusual transaction or event arisen in the interval between the end of the reporting period and the date that this report that causes material affect to the Company current financial statements.



Tran Van Tinh
Director

INDEPENDENT AUDITOR'S REPORT**To: The Board of Members and Director of****BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED**

We have audited the accompanying financial statements of Be Better Foundation Non-Profit Social Enterprise Company Limited, which were prepared on 10 January 2025, comprising the balance sheet as at 31 December 2024, the statement of income, the cash flows statement and the notes to financial statements for the year then ended, as set out on page 03 to page 24. The financial statements were prepared by the Management of Be Better Foundation Non-Profit Social Enterprise Company Limited in accordance with the accounting policies stated at section IV in the Notes to the financial statements. The financial statements have been prepared for the purpose of publicity and transparency in receipts, disbursements, finance, assets of the Company.

Management's Responsibility for the Financial Statements

Management of the Company is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies stated in section I.2 of the notes to financial statements and is responsible for the internal controls that the management determines necessary to ensure the preparation and presentation of the statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 requirement and plan and perform the audit in order to obtain reasonable assurance as to 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 audit procedures selected depend on the auditor's assessments of the risk of material misstatement of the financial statements. In making those risks assessments, we consider internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstance, 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 directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion of Auditor

In our opinion, the accompanying financial statement gives a true and fair view in all material respects of the financial position of the company as at 31 December 2024 and the result of its operations and its cash flow for the year then ended, in accordance with accounting policies stated in Section IV of the notes to the financial statements.

For and on behalf of IFRS Auditing Company Limited ("IFRS Auditing")**HUYNH THI BAO KHAM**

General Director

CPA Registration No. 3614-2021-339-1

Ho Chi Minh City, 17 January 2025

HUYNH NGOC NGAN

Auditor in-charge

CPA registration no. 4692-2025-339-1

**BE BETTER FOUNDATION NON-PROFIT
SOCIAL ENTERPRISE COMPANY LIMITED**

Form: B01-BCTC/XH-TT

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Chieu, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam

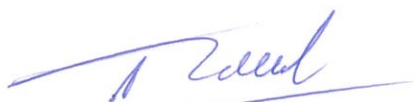
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BALANCE SHEET

As of 31 December 2024

Currency: VND

No.	ITEMS	CODE	NOTES	CLOSING BAL.	OPENING BAL.
	ASSETS				
I	Cash and cash equivalents	100		914.590.642	770.358.886
1	Cash	101	V.01	214.590.642	570.358.886
2	Cash equivalents	102	V.02	700.000.000	200.000.000
II	Investments	110		-	-
III	Accounts Receivable	120	V.03	28.875.123	47.182.905
2	Advances to suppliers	122		648.000	972.000
4	Other receivables	124		28.227.123	46.210.905
IV	Inventories	130	V.04	41.000.432	93.158.036
1	Inventory for social and charity activities	131		13.500.000	63.000.000
2	Other inventories	132		27.500.432	30.158.036
V	Assets	140		22.281.810	29.318.178
1	Fixed assets	141		22.281.810	29.318.178
	Cost	142		35.181.818	35.181.818
	Accumulated depreciation	143		(12.900.008)	(5.863.640)
VI	Construction in progress	150		-	-
VII	Other assets	160		-	-
	TOTAL ASSETS	200		1.006.748.007	940.018.005
	OWNER'S EQUITY				
I	Liabilities	300	V.05	36.938.514	39.777.038
1	Trade payables	301		6.059.165	10.960.516
5	Other payables	305		30.879.349	28.816.522
II	Net Assets	350		969.809.493	900.240.967
2	Accumulated surplus/ deficit	352		969.809.493	900.240.967
	TOTAL EQUITY			1.006.748.007	940.018.005



Pham Thanh Tung
Chief Accountant



Tran Van Tinh
Director
10 January 2025

**BE BETTER FOUNDATION NON-PROFIT
SOCIAL ENTERPRISE COMPANY LIMITED**

6th Floor, IMM Group Office Building, No. 101 Nguyen Dinh
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(Issued under Ministry of Finance's
Circular 41/2022/TT-BTC dated 05 July
2022)

INCOME STATEMENT

For the fiscal year ended 31 December 2024

Currency: VND

No.	DESCRIPTION	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
1	Revenue from sponsors	500	VI.01	1.587.799.059	1.737.889.387
2	Revenue from state budget	510		-	-
3	Financial operating surplus/ deficit	520	VI.02	13.639.109	25.265.299
	- Income from financial activities	521		13.639.109	25.562.064
	- Expenses from financial activities	522		-	296.765
4	Surplus/ deficit in production, business and service provision	530	VI.03	2.550.534	27.412.448
	- Revenue	531		5.092.590	45.669.035
	- Expense	532		2.542.056	18.256.587
5	Other surplus/deficit	540	VI.04	(4.060.844)	(61.806)
	- Other income	541		-	1.000
	- Other expenses	542		4.060.844	62.806
6	Expenses for social and charity activities	550	VI.05	1.045.110.022	1.008.343.529
7	Equipment management cost	560	VI.06	468.078.208	887.871.876
8	Profit tax	570	VI.07	17.171.102	21.546.279
9	Surplus/Deficit in the year	580		69.568.526	(127.256.356)
	- Addition capital for social and charity activities	581		-	-
	- Additional capital to manage the apparatus	582		-	-
	- Other additional	583		-	-

PHI LỢI NHUẬN

PHI LỢI NHUẬN



Pham Thanh Tung
Chief Accountant



Tran Van Tinh
Director
10 January 2025

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STATEMENT OF CASH FLOW

(Direct method)

For the fiscal year ended 31 December 2024

Currency: VND

No.	ITEMS	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
I	CASH FLOWS FROM OPERATING ACITIVITES				
1	Revenues	610		1.721.243.152	1.957.413.308
	- Proceeds from donors' voluntary contributions	611		1.587.714.869	1.714.505.466
	- Proceeds from production, business and service provision	612		5.500.000	45.669.035
	- Other revenue	614		128.028.283	197.238.807
2	Expenses	620		(1.577.110.225)	(2.166.215.744)
	- Expense on social and charity activities	621		(990.660.022)	(994.692.529)
	- Expense on management of the apparatus	622		(466.621.490)	(827.392.630)
	- Expense on production, business and service	623		-	(40.048.962)
	- Other expense	624		(119.828.713)	(304.081.623)
	Net cash inflows/(outflows) from operating activities			144.132.927	(208.802.436)
II	CASH FLOWS FROM INVESTING ACTIVITIES	650			
3	Purchase of fixed assets and other long-term assets	653		-	(38.700.000)
	Net cash inflows/(outflows) from investing activities	660		-	(38.700.000)
III	CASH FLOW FORM FINANCING ACTIVITIES				
	Net cash inflows/(outflows) from financing activities	670		-	-

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STATEMENT OF CASH FLOW

(Direct method)

For the fiscal year ended 31 December 2024

Currency: VND

No.	ITEMS	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
IV	NET CASH INFLOWS/(OUTFLOWS)	680		144.132.927	(247.502.436)
V	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	690	V.01 V.02	770.358.886	1.017.804.774
VI	IMPACTS OF EXCHANGE RATE FLUCTUATIONS	695		98.829	56.548
VII	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	700	V.01 V.02	914.590.642	770.358.886



Pham Thanh Tung
Chief Accountant



Tran Van Tinh
Director
10 January 2025

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2024

I. THE COMPANY BACKGROUND

1. Form of ownership

Be Better Foundation Non-Profit Social Enterprise Company Limited ("Company") was established in accordance with The Business Registration Certificate No. 0317195887 issued by the Department of Planning and Investment of Ho Chi Minh (business registration office) for the first time on 11 March 2022 (date of establishment), and the fifth amendment on 05 September 2024.

- Form of ownership: Limited liability company of two members or more
- Registered Charter Capital: 100.000.000 VND
- The head office: 6th floor, IMM Group Office Building, 101 Nguyen Dinh Chieu Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam

II. OBJECTIVES, PRINCIPLES AND OPERATION METHODS

1. Social, environmental goals and solutions.

a. Corporate social and environmental goals

- Helping children with extremely difficult circumstances to go to school, including children from extremely poor families who have the will, ability to learn, dreams and ambitions to change their family life in the future.
- Support from elementary school students to alumnus and the goal is that all children from this background get the highest possible education, up to university graduates with stable careers. Equip them with the necessary skills, knowledge and experience for the future through the "mentorship" program ("mentorship" is a training program applied to high school students and poor students).
- Equip them with knowledge, skills and experience to enter life, to be successful and to live a meaningful and useful life for society in the future. This is done through seminars, sharing sessions, guidance and orientation for children with necessary and useful knowledge in their work and in their future lives.
- Helping lonely elderly people with special circumstances such as: No children to be taken care of, no stable place to live, or unsafe accommodation.

b. Principles of organization and operation of the Company

- The Company will receive funding from individuals and organizations who wish to contribute to serve social purposes related to disadvantaged pupils and alumnus and the lonely elderly.
- After deducting the Company expense such as salary, tax, administrative expenses, etc. The Company commits to spend 100% of the profit earned to organize courses, trainings, seminars, career building projects, propagating and disseminating knowledge of poor and studious students.
- Through activities of organizing short-term training courses, improving professional knowledge, sharing experiences, organizing seminars, building projects to disseminate knowledge and information, the company hopes to want to contribute to improving knowledge for students with difficult circumstances.
- Cooperate with universities to award scholarships to encourage the spirit of learning, partially support study costs for students with difficult and studious circumstances.
- The main beneficiaries are students with difficult circumstances and studious. In addition, the company will also help the elderly people living alone with special circumstances.

2. Time limit for implementing activities aimed at solving social and environmental issues: unlimited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

3. The annual profit the enterprise retains to reinvest in the registered social and environmental goals.

100% of total profit (in case the Company is profitable) used for reinvestment for registered social and environmental goals.

4. Principles and methods of handling sponsorship and aid balances when enterprises dissolve or expire their commitments to implement social and environmental goals in case enterprises receive aid or grants:

- Refund the entire balance of sponsorship and aid to individuals and organizations that have contributed to the company.

- If for some reason it is not possible to return the balance of donations and aid to individuals and organizations that have contributed to the Company, the Company commits to transfer this balance to social and charity funds. or other social enterprises with the same goal.

III. ACCOUNTING REGIME, ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Applicable accounting system

The Company applies the accounting system promulgated according to Circular 41/2022/TT-BTC issued on July 5, 2022 by the Ministry of Finance.

2. Fiscal year

The annual accounting period begins on January 1 and ends on December 31 of each year

3. Accounting currency

The entity uses Vietnam Dong (VND) in accounting and reporting

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash includes currencies (Vietnamese currency, foreign currencies) and current deposits at the bank or state treasury at the unit.

Accounting for cash must use the unique currency unit, which is Vietnam Dong. Transactions arising in foreign currencies must be converted into Vietnam Dong for recording in accounting books.

- When a cash fund is entered or deposited into an account at the Bank in a foreign currency, the foreign currency must be converted into Vietnam dong at the exchange rate prescribed at the time of arising economic operations for recording in the accounting books;

- When withdrawing foreign currency from the Bank, the foreign currency shall be converted into Vietnam Dong at the exchange rate reflected in the accounting books by one of two methods: weighted average; Specific identification price. Foreign currencies must be managed in detail by each currency.

2. Receivables

All receivables must be tracked in detail according to each receivable content, for each collector, each time to be paid,... and must closely monitor, regularly inspect and urge debt recovery, avoid capital misappropriation.

For debt customers with whom the unit has regular transactions, payments or has a large debt balance, at the end of the accounting period, it is necessary to make a debt statement, compare, check, confirm the debt and have a plan timely recovery, avoiding the situation of stagnation and appropriation of capital.

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(Issued under Ministry of Finance's Circular
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

3. Inventories

The company's inventory includes goods and tools used for charity activities.

In case of selling inventory, the original cost of sold inventory is recognized as an expense in the period in accordance with revenue.

The ending inventory value is recognized using the specific identification method.

Detailed accounting of inventory must be done at the same time in the artifact management department and the accounting department. Periodically, the accountant and the artifact management department must compare the imported, exported and stocked quantities of each type of inventory. In case the difference is detected, the cause must be determined and immediately reported to the chief accountant or in charge of accounting and the board of directors for timely handling measures.

4. Payables and other payables

All payables and other payables to the seller must be recorded in detail according to each payable object, payable content and each payment, the payable amount of the entity on the general account must be equal to the detailed total amount due to the seller.

5. Taxes and payable to state budget

The Company proactively calculates and determines taxes, fees, charges and other payables to the State and promptly reflects in the accounting books on payable taxes, fees, charges,... paid, deducted, refunded,

6. Capital contribution

The Company's net assets include capital contributed to the establishment; capital for social and charity activities; capital to manage the apparatus and accumulated surplus (deficit).

The Company only records into this account according to the actual book of contributions, not according to the commitments and receivables of organizations and individuals participating in the contribution. In case of receiving non-monetary assets as contributions, accountants must record them according to the fair value of the non-monetary assets at the date of contribution.

7. Revenues

Reflecting the current number and fluctuations of the unit's revenues, including: Revenue from donations, sponsorships; revenue from the state budget; revenue from production, business and service activities; financial income.

The Company must reflect in the report the entire revenue, on an accrual basis, in case of receiving the state budget at the unit level, it must make a budget finalization report in accordance with the law on the state budget. The revenue accounts have no balance, at the end of the accounting period, all revenue generated in the period must be transferred to determine the results.

8. Expenses

Reflect the Company's expenses on social and charity activities; financial expenses; costs of production, business and service activities; machine management costs.

The expenses of the Company reflected in the corresponding expense account include cash expenses and non-cash expenses. Expense accounts have no balance. At the end of the accounting period, all expenses incurred in the period must be transferred to determine the results.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

9. Other income

Reflect incomes other than those reflected in Account type 5, including incomes that do not arise on a regular basis.

If other incomes are subject to tax to the state budget, the units must fulfill their obligations to the state budget according to the provisions of the tax law.

10. Other expenses

Other expenses of the Company, including:

- Disposal, sale tangible fixed assets and residual value of tangible fixed assets when disposal or sale;
- Fines for breach of economic contracts, tax penalties, tax arrears (if any);
- Other expenses have not yet been recorded in category 6 accounts.

V. ADDITIONAL INFORMATION FOR THE ITEMS IN THE BALANCE SHEET

		<i>Currency: VND</i>
	<u>Closing balance</u>	<u>Opening balance</u>
1. Cash at bank, equivalents		
Cash at bank		
a. Deposit in VND		
Nam A comercial Join Stock Bank	186.646.011	541.888.561
Viet Nam Prosperity Joint Stock Commercial Bank	24.517.356	25.360.247
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1.079.887	1.077.726
Military Commercial Joint Stock Bank	216.207	-
b. Deposits in foreign currencies converted to VND		
Nam A comercial Join Stock Bank	2.131.181	2.032.352
Total	<u>214.590.642</u>	<u>570.358.886</u>
2. Cash equivalents	<u>Closing balance</u>	<u>Opening balance</u>
Savings deposit in Vietnamese Dong, Nam A Commercial Joint Stock Bank (term from 1 to 3 months)	700.000.000	200.000.000
Tổng cộng	<u>700.000.000</u>	<u>200.000.000</u>
3. Receivables	<u>Closing balance</u>	<u>Opening balance</u>
Advances to suppliers	648.000	972.000
- Others	648.000	972.000
Others	28.227.123	46.210.905
- Deductible Value Added Tax	26.301.411	23.488.897
- Short-term prepayments	1.925.712	22.722.008
Total	<u>28.875.123</u>	<u>47.182.905</u>
4. Inventory	<u>Closing balance</u>	<u>Opening balance</u>
Inventories purchased by the unit to perform social or charity activities	13.500.000	63.000.000
- Computers	13.500.000	63.000.000
Others	27.500.432	30.158.036
- White T-shirt	27.500.432	30.158.036
Total	<u>41.000.432</u>	<u>93.158.036</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

5. Payables	Closing balance	Opening balance
Payable to suppliers	6.059.165	10.960.516
Other payable to suppliers	215.530	-
Payables according to salary	19.032.620	22.851.122
- Social insurance	14.980.205	18.223.706
- Health Insurance	2.879.595	3.203.596
- Unemployment insurance	1.172.820	1.423.820
Taxes and other payables to the state	11.631.199	5.965.400
- Corporate Income tax expense	5.027.914	2.467.734
- Personal income tax	6.603.285	3.497.666
Total	36.938.514	39.777.038

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

1. Sponsorship revenue	Current year	Previous year
Sponsored in VND	1.518.801.459	1.737.889.387
Sponsorship in USD converted into VND	68.997.600	-
Total	1.587.799.059	1.737.889.387

(*) Details of funds received according to sponsors

a. Sponsoring from founders		
Tran Van Tinh	800.000.000	820.000.000
Lim Chor Ghee	-	334.000.000
Total	800.000.000	1.154.000.000

b. Sponsoring from volunteers	Current year	Previous year
Viet Australia Auditing Limited Company	-	12.000.000
Doctor Liem	-	10.000.000
Pham Nguyen My Dung	-	60.000.000
Doan Thu Trang	-	15.000.000
Tran Nhu Tam	-	10.000.000
Vo Van Dung	-	60.000.000
Nguyen Thanh Long	-	10.008.371
Phung Trung Vinh	-	12.000.000
Nguyen Quang Sang - Hoang The Trung	50.000.000	-
Tran Thi Truc Linh	100.000.000	-
Phan Trung Hau	20.000.000	-
Nguyen Trong Nam	10.000.000	-
Nguyen Hoang Ha	12.000.000	-
Pham Trong Luc	10.000.000	-
Cao Le Son Duong	10.000.000	-
Doan Thu Trang	20.000.000	-
Mr. Hy - Mrs. Tam	10.000.000	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

	Soobiniverse & Soobin Hoang Son Fan Community	30.500.000	-
	Prosterium Limited	68.997.600	-
	Nguyen Lan Anh	10.000.000	-
	Dinh Hai Duong	37.794.000	-
	Other	398.507.459	394.881.016
	Total	787.799.059	583.889.387
2.	Financing activities	Current year	Previous year
	Financial revenue	13.639.109	25.562.064
	Financial expenses	-	296.765
	Total	13.639.109	25.265.299
3.	Surplus/ deficit in production, business and service provision	Current year	Previous year
	Revenues	5.092.590	45.669.035
	Expenses	2.542.056	18.256.587
	Total	2.550.534	27.412.448
	(*) Production and business activities are subject to 20% CIT		
4.	Other surplus/deficit	Current year	Previous year
	Other revenues	-	1.000
	Other expenses	4.060.844	62.806
	Total	(4.060.844)	(61.806)
5.	Expenses for social activities	Current year	Previous year
a.	Cash sponsorship		
	Bui Thi Kim Ky, paying fees for the Cinema Theater Actor Class	-	13.530.400
	Spend money on Le Nguyen Thanh Tam - Tuition sponsorship 2023	-	9.750.200
	Spend money on Vo Thi Minh Thuy - Tuition sponsorship 2023	-	18.228.000
	Spend money on Nguyen Dan Huy - Tuition sponsorship	-	20.000.000
	Sponsoring study costs and health insurance for children at primary school and Mang Canh Secondary School for Ethnic Minorities	-	15.159.340

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2024

Sponsoring scholarships for students at Lagi Binh Thuan - Tan Thien Secondary School	-	7.500.000
Spending money on Tran Thi Kieu Oanh - Tuition sponsorship	-	23.112.000
Spend money on Ngo Thanh Phuong Thi - Tuition sponsorship 2023	-	11.182.665
Sponsoring study promotion scholarships for students of Binh Minh High School	-	41.800.000
Sponsoring study promotion scholarships for students at Hoang Thai Hieu High School	-	63.200.000
Sponsoring study promotion scholarships for students of Vo Van Kiet High School	-	46.500.000
Sponsoring study promotion scholarships for students of Nguyen Hieu Tu High School	-	12.500.000
Sponsoring study promotion scholarships for students of Hieu Phung High School	-	14.000.000
Spending money on Tran Nhu Huynh, Tran Thi Bao Ngan, Le Thi Kim Ngan - Tuition sponsorship for Can Tho University	-	23.561.000
Sponsoring study promotion scholarships for students of Hieu Nhon High School	-	13.000.000
Spend money on Nguyen Minh Thuan - Tuition sponsorship	-	21.920.000
Pay tuition for semester 1 of 2023-2024 - Phung Thi Huong Tra	-	7.980.000
Sponsor 50% of tuition for Truong Thuy Quynh for the first semester of 2023-2024	-	3.800.000
Pay tuition for Le Cong Huynh for the first semester of 2023-2024	-	8.170.000
Sponsor 50% of tuition for Huynh Huu Nhan for the first semester of 2023-2024	-	4.085.000
Payment of tuition fees for semester 1 of 2023-2024 student Le Ba Phuong Ngoc Duy Nam	-	8.170.000
Sponsoring admission fees for A Khanh	-	4.000.000
Paying tuition for the first semester of 2023-2024 - Ly Thi Truc Ly	-	7.980.000
Sponsor 50% of tuition fees for the first semester of 2023-2024 - Vo Thi Lan Anh	-	3.990.000
Sponsor admission costs for Y Men (pen, pencil, shoes, meals)	-	4.000.000
Sponsor money to pay tuition and buy school supplies for Y Luong	-	1.700.000

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Sponsor money to pay tuition and buy school supplies for Y Thi	-	1.700.000
Sponsor money to pay tuition and buy school supplies for Y Hang	-	1.700.000
Sponsor money to pay tuition and buy school supplies for Y Hong Thao	-	1.700.000
Sponsor money to pay tuition and buy school supplies for Y Nhi Linh	-	2.263.200
Sponsoring tuition fees and purchasing school supplies for Y Vy Ly Xa	-	2.263.200
Sponsoring study expenses for Y Cao	-	1.050.000
Tuition sponsorship for semester 1 of 2023-2024 - Tra Vinh University - Nguyen Thanh Trieu	-	14.475.000
Tuition sponsorship for semester 1 of 2023-2024- University of Information Technology-Phan Duy Minh	-	16.170.100
Tuition sponsorship for semester 1 of 2023-2024- University of Industry-Le Thi Nhu Y	-	14.760.000
Tuition sponsorship for semester 1 of 2023-2024- Dong Thap University-Bui Thi Bich Thuy	-	6.980.000
Sponsoring Nguyen Thi Minh Anh's tuition for the first semester of 2023-2024	-	10.398.500
Sponsoring Nguyen Thi Nhat Anh's tuition for the first semester of 2023-2024	-	10.398.500
Sponsoring Nguyen Van Hai's tuition for the first semester of 2023-2024	-	7.306.000
Sponsoring Nguyen Thi Kim Anh's tuition for the first semester of 2023-2024	-	9.738.100
Sponsor 50% of Nguyen Dang Phuong's tuition for the first semester of 2023-2024	-	4.869.050
Sponsoring Vo Thi Yen Linh's tuition for the first semester of 2023-2024	-	5.000.000
Sponsor 50% of tuition for Nguyen Phan Quynh Giao for the first semester of 2023-2024	-	8.990.840
Sponsoring Dinh Hong Khanh's tuition for the first semester of 2023-2024	-	4.826.000
Sponsoring A Huy's tuition for the first semester of 2023-2024	-	7.803.000
Sponsor Y Thinh's admission fees	-	4.000.000
Sponsoring study expenses for Y Huong Lan	-	500.000

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PHI LỢI NHUẬN

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Sponsoring study expenses for Y Uyen	-	500.000
Sponsoring study promotion scholarships for students of Tran Dai Nghia High School	-	12.700.000
Sponsor Y Huy's admission fees	-	4.000.000
Y Phan class K6C-Education 1B, tuition for school year 2023-2024, Kon Tum College	-	10.920.000
Y Nghiet class K6C-Education 1B, tuition for school year 2023-2024, Kon Tum College	-	10.920.000
Tuition sponsorship for the 2nd semester of the 2023-2024 school year, Le Thi Nhu Y	-	14.760.000
Pay tuition for Le Cong Huynh for the extra semester of 2023-2024	1.720.000	-
Pay tuition for Le Ba Phuong Ngoc Duy Nam for the extra semester of the year 2023-2024	1.720.000	-
Pay tuition for Truong Thuy Quynh for the extra semester of 2023-2024	800.000	-
Tuition sponsorship for Y Chuong semester 1, year 2023-2024	1.430.000	-
Sponsoring tuition fees for student Phung Thi Huong Tra HKP in 2023-2024	1.680.000	-
Payment of tuition fees for the year 2023-2024 - Ly Thi Truc Ly	840.000	-
Tuition sponsorship for semester 2, year 2023-2024 - Nguyen Thi Kim Anh	10.115.000	-
Sponsoring tuition fees for Huynh Huu Nhan HKP in 2023-2024	1.290.000	-
Sponsoring tuition fees for Tran Thi Bao Ngan, semester 1, year 2023-2024	8.613.000	-
Sponsoring tuition fees for Tran Thi Kieu Oanh, semester 2, 2023 and 2024	5.778.000	-
Sponsoring the first semester tuition fee for Vo Thi Yen Linh, year 2023-2024	7.873.000	-
Sponsoring Phan Duy Minh 2nd semester tuition fee for the year 2023-2024	13.000.000	-

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Sponsoring tuition fees for Tran Nhu Huynh, semester 2, year 2023-2024	15.450.000	-
Tuition sponsorship for Nguyen Thi Minh Anh, 2nd semester, 2023-2024	6.890.000	-
Tuition sponsorship for Nguyen Thi Nhat Anh, 2nd semester, 2023-2024	6.890.000	-
Tuition sponsorship for Nguyen Phan Quynh Giao, 2nd semester, 2023-2024	8.217.600	-
Tuition sponsorship for Nguyen Van Hai Giao, 2nd semester, 2023-2024	12.144.000	-
Scholarship sponsorship for Ylia	4.000.000	-
Scholarship sponsorship for Y Loi	4.000.000	-
Scholarship sponsorship for the 2023-2024 extra semester-Ly Thi Truc Ly	4.032.000	-
Scholarship sponsorship for the 2023-2024 semester-Truong Thuy Quynh	2.840.000	-
Scholarship sponsorship for the 2023-2024 extra semester-Le BA Phuong Ngoc Duy Nam	6.840.000	-
Tuition sponsorship for students for the Vinh Long volunteer trip from 16 to 17 March 2024	28.000.000	-
Contest prize for the Vinh Long volunteer trip from 16 to 17 March 2024	7.600.000	-
Sponsoring tuition fees for Huynh Huu Nhan, Semester 2, 2023-2024	3.230.000	-
Sponsoring scholarship semester 2, 2023-2024 school year - Dinh Hong Khanh	7.642.000	-
Sponsoring scholarship semester 2, Bui Thi Bich Thuy	6.800.000	-
Sponsoring scholarship semester 2, 2023-2024 school year - A Huy	7.488.000	-
Sponsoring tuition fees for summer semester 2023-2024 - Nguyen Minh Thuan	9.920.000	-

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Sponsoring tuition fees for Le Thi Nhu Y - Semester 3, 2023-2024 school year	3.120.000	-
Contest prize for charity trip Tra On - Vinh Long from 04 to 05.05.2024 - Vinh Xuan High School	13.800.000	-
Sponsoring scholarship costs semester 2, Nguyen Thanh Trieu, school year 2023-2024	12.561.550	-
Sponsoring GDQP tuition fees for Nguyen Kim Anh	1.400.000	-
Paying tuition fees for Nguyen Phan Quynh Giao, Semester 3, 2024 2023-2024	10.956.800	-
Tuition fee payment for Nguyen Van Hai, semester 3, year 2023-2024	3.528.000	-
Tuition fee sponsorship for semester 3, year 2023- 2024 - Nguyen Thi Nhat Anh	7.070.000	-
Tuition fee sponsorship for semester 3, year 2023- 2024 - Nguyen Thi Minh Anh	7.070.000	-
Tuition fee sponsorship for summer semester 2023-2024 - Le Ba Phuong Ngoc Duy Nam	1.900.000	-
Tuition fee sponsorship for summer semester 2023-2024 - Ly Thi Truc Ly	2.352.000	-
Tuition fee sponsorship for 50% of summer semester 2023-2024 - Huynh Huu Nhan	1.330.000	-
Tuition fee sponsorship for semester 1, year 2023- 2024 - Ta Gia Man	4.085.000	-
Tuition fee sponsorship for Le Thi Nhu Y	16.830.000	-
Tuition fee sponsorship for semester 1, year 2024- 2025 - Tran Thi Yen Nhi	4.085.000	-
Tuition fee sponsorship Semester 1, 2024-2025 - Tran Nhu Huynh	10.800.000	-
Sponsorship of 50% of tuition fees for Semester 1, 2024 and 2025 - Nguyen Van Han	4.085.000	-
Sponsorship of tuition fees for the final semester of the 2024 school year - Nguyen Thi Kim Anh	14.375.000	-

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Sponsorship of 50% of tuition fees for Semester 1, 2024-2025 - Vo Thi Huynh Nhu	4.015.000	-
Sponsorship of 50% of tuition fees for Semester 1, 2023-2024 - Cao Nhu Y	4.455.000	-
Sponsorship of tuition fees for Semester 1, 2024-2025 - Ha Tan Da	9.100.000	-
Sponsorship of 25% of tuition fees for Semester 1, 2024-2025 - Vien Duc Loi	2.042.500	-
Sponsorship of tuition fees for Fall semester 2024 - Nguyen Minh Thuan	9.920.000	-
Sponsorship of tuition fees for Nguyen Huu Thien, Semester 1, 2024-2025	10.520.000	-
Sponsorship of 50% of tuition fees for Semester 1, Le Huynh Thanh Hang, Semester 1, 2024-2025 2023-2024	5.124.000	-
Sponsorship of Nguyen Thi Mong An Binh's tuition fee for the first semester of the 2024-2025 school year	8.300.000	-
Sponsorship of 50% of the first semester tuition fee for the 2024-2025 school year - Truong Thuy Quynh	3.400.000	-
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Nguyen Dang Phuong	3.783.912	-
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Tran Kim Ngoc	2.025.000	-
Sponsorship of Tran Thi Bao Ngan's tuition fee for the first semester of the 2024-2025 school year	13.755.000	-
Sponsorship of the first semester tuition fee for the 2024-2025 school year - Phan Duy Minh	16.400.000	-
Sponsorship of Y Nhi Linh's study expenses	2.005.360	-
Sponsorship of 50% of the first semester tuition fee for the 2024-2025 school year - Son Thi Kim Nhung	1.400.000	-
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Nguyen Van Quy	1.870.000	-
Sponsorship 25% of the scholarship cost for Pham Le Thanh Binh, semester 1, 2024-2025	3.755.000	-

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Sponsorship of scholarship costs for Y Thi, Y Hang, Y Luong, Y Hong Thao	7.668.000	-
Sponsorship of scholarship costs for Y Cao, Y Vy, Ly Xa, Y Uyen	2.900.000	-
Sponsorship of scholarship costs for semester 1, 2024-2025 - Le Ba Phuong Ngoc Duy Nam	6.020.000	-
Sponsorship of scholarship costs for semester 1, 2024-2025 - Nguyen Thi Phuong Linh	2.607.913	-
Sponsorship of scholarship costs for semester 1, 2024-2025 - Phung Thi Huong Tra	7.885.000	-
Sponsorship of 50% of tuition fees for semester 1, 2024-2025 - Huynh Huu Nhan	3.010.000	-
Sponsorship of tuition fees for semester 1, 2024- 2025 - Ly Thi Truc Ly	5.810.000	-
Sponsorship of 50% of tuition fees for semester 1, 2024-2025 - Vo Ngoc Tuyen	4.525.000	-
Sponsorship 50% of tuition fee for Semester 1, 2024-2025 - Tran My Duyen	8.000.000	-
Sponsorship of 50% of tuition fee for Semester 1, 2024-2025 - Tran Van Len	4.180.000	-
Sponsorship of Semester 1, 2024-2025 - Nguyen Van Hai	17.936.000	-
Sponsorship of Semester 1, 2024-2025 - Vo Thi Lan Anh	3.527.500	-
Sponsorship for orphans and prize winners of the contest - Dong Thanh High School (Mentorship from 31 August to 21 September 2024)	41.200.000	-
Sponsorship for orphans and prize winners of the contest - Tan Quoi High School (Mentorship from 31 August to 21 September 2024)	37.500.000	-
Sponsorship for orphans and prize winners of the contest - Binh Tan Continuing Education Center (Mentorship from 31 August to 21 September 2024)	7.700.000	-
Sponsorship for Semester 1 tuition fee for Dinh Hong Khanh 2024-2025	6.834.000	-
Sponsor 50% of the first semester tuition fee in 2024 and 2025 for Dao Vi Hao	4.025.000	-



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Sponsor 50% of the first semester scholarship in the 2024-2025 school year for Nguyen Thi Thuy Tram	3.960.000	-
Sponsor 50% of the first semester scholarship in the 2024-2025 school year for Nguyen Tran Thao Han	3.320.000	-
Sponsor 50% of the first semester tuition fee for Ho Ngoc Nha An 2024-2025	7.458.000	-
Sponsor tuition fee + health insurance for the first semester of the 2024-2025 school year - Nguyen Thi Minh Anh	11.421.520	-
Sponsor tuition fee + health insurance for the first semester of the 2024-2025 school year - Nguyen Thi Nhat Anh	11.421.520	-
Sponsor prizes for the Hieu Nhon Secondary and High School competition	14.690.000	-
Hieu Phung High School competition prize	8.410.000	-
Song Phu High School competition prize	30.600.000	-
Sponsor scholarships for the first semester of the year 2024-2024 Nguyen Phan Quynh Giao	8.500.000	-
Sponsoring students of Duong Van Thi Secondary School with health insurance and tuition fees for the 2024 and 2025 school year on a volunteer trip from 16 to 17 November 2024	58.219.560	-
Sponsoring writing boards for Duong Van Thi Secondary School on a volunteer trip from 16 to 17 November 2024	3.080.000	-
Sponsoring tuition fees for the 2nd semester of the 2024-2025 school year - Tran Nhu Huynh	11.340.000	-
Sponsoring the intellectual contest for students, Duong Van Thi Secondary School, charity trip from 16 to 17 November 2024	7.400.000	-
Sponsoring scholarships for semester 1, school year 2024-2025 for Bui Thi Bich Thuy	8.280.000	-
Sponsoring a scholarship for the 2nd semester of the 2024-2025 school year for Le Huynh Thanh Hang	5.978.000	-
Scholarship sponsorship for semester 2, school year 2024-2025, Le Thi Nhu Y	17.000.000	-
Scholarship sponsorship for semester 1, year 2024-2025 Nguyen Thanh Trieu	17.000.000	-

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Sponsoring scholarships for orphaned students at Nguyen Dang High School for charity from 6 to 8 December 2024	18.000.000	-
Nguyen Dang High School Volunteer Mentorship Competition Award from 6 to 8 December 2024	10.800.000	-
Sponsoring scholarships for orphaned students at Vo Van Kiet High School for charity from 6 to 8 December 2024	17.000.000	-
Vo Van Kiet High School Volunteer Mentorship Competition Award from December 6 to 8, 2024 - Vung Liem	9.200.000	-
Nguyen Minh Thuan Tuition Sponsorship, Tuition 2025	9.920.000	-
Total	882.388.735	599.510.095

b. Merchandise sponsorship (buy sponsorship merchandise)

Sponsoring uniforms, learning tools, and food for students of Mang Den Town Secondary School	-	1.047.900
Sponsor uniforms, learning tools, food for students of Po E Middle School	-	14.978.700
Sponsor uniforms, learning tools, food for students of Dak Tang Kindergarten	-	35.530.000
Sponsor uniforms, learning tools, food for students of Mang Canh Kindergarten	-	49.856.000
Sponsor uniforms, learning tools, food for students of Mang Den Town Kindergarten	-	35.530.000
Sponsor uniforms, learning tools, and food for students of Dak Tang Secondary School, Dak Tang Secondary School	-	30.400.000
Sponsor uniforms, learning tools, food for students of Po E Commune Kindergarten	-	44.099.000
Sponsor uniforms, learning tools, food for students of Po E Primary School	-	16.720.000
Sponsoring uniforms, learning tools, and food for students of Mang Canh Secondary School	-	6.545.600
Sponsor uniforms, school supplies, and food for students at Xuan Lac Commune Primary School	-	16.400.000
Sponsor uniforms, school supplies, and food for students of Konplong District High School for Ethnic Minorities	-	14.350.001

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Sponsoring uniforms, school supplies, and food for students of Dak Tang Primary School for Ethnic Minorities	-	25.650.000
Sponsoring uniforms, school supplies, and food for students of Hieu Commune Secondary School for Ethnic Minorities	-	287.000
Sponsor uniforms, learning tools, and food for students of Mang Den Town Primary School	-	34.010.000
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Le Thi Nhu Y	4.950.000	
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Nguyen Thi Minh Anh	4.950.000	
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Phung Thi Huong Tra	4.950.000	
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Nguyen Minh Thuan	4.950.000	
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Vo Thi Lan Anh	4.950.000	
Sponsorship of Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb Laptop- Y Anh	4.950.000	
Sponsorship Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb laptop- Y Men	4.950.000	
Sponsor Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb laptop- A Khanh	4.950.000	-
Sponsor Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb laptop- Dinh Hong Khanh	4.950.000	-
Sponsor Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb laptop- Nguyen Thi Mong An Binh	4.950.000	-
Sponsor Dell Latitude 3590 15.6" i3 gen7 Ram 8Gb SSD 128Gb laptop- Nguyen Thi Phuong Linh	4.950.000	-
Total	54.450.000	325.404.201

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c. Mentorship Sponsorship

Binh Minh High School - Hoang Thai Hieu High School. From 23 to 24 March 2023	-	8.780.200
Vo Van Kiet High School - Nguyen Hieu Tu High School. From 27 to 28 April 2023	-	9.596.700
Hieu Nhon High School - Hieu Phung High School. From 17 to 18 June 2023	-	13.853.340
Vo Van Kiet High School - Nguyen Hieu Tu High School - Binh Minh High School - Hoang Thai Hieu High School. From September 8 to 11, 2023	-	41.489.393
Tran Dai Nghia High School. From 28 to 29 October 2023	-	9.709.600
Mentorship from 16 to 17 March 2024. My Thuan Secondary and High School, Tan Quoi High School, Tan Luoc High School	13.656.214	
Mentorship from 4 to 5 May 2024. Vinh Xuan High School	13.292.899	
Mentorship from 31 August 2024 to 01 September 2024 - Dong Thanh High School, Tan Quoi High School and Binh Tan Continuing Education Center	23.127.336	
Mentorship from 12 October 2024 to 13 October 2024 - Song Phu High School, Hieu Nhon High School, Song Phu High School, Hieu Phung V.Long High School	15.763.235	
Mentorship from 17 November 2024 - Duong Van Thi Secondary School, Nhon Trach, Dong Nai	13.860.449	
Mentorship from 06 December 2024 to 08 December 2024 - Vo Van Kiet High School, Vinh Long and Nguyen Dang High School, Tra Vinh	28.571.154	

Total	108.271.287	83.429.233
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6. Equipment management expenses

	Current year	Previous year
Salary costs, social insurance for employees, and collaborator fees	401.119.355	685.472.509
Advertising costs for finding sponsors	-	87.819.914
Expenses for staff traveling on business to implement sponsorship programs	3.518.519	26.731.727
Depreciation costs and allocation of fixed assets, tools and equipment	23.407.414	28.817.609
Other operating costs	40.032.920	59.030.117
Total	468.078.208	887.871.876

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7. CIT	Current year	Previous year
Corporate income tax, Non-deductible expenses when determining taxable income of 2022.	-	19.078.545
CIT, Non-deductible expenses when determining taxable income of 2023.	12.143.188	2.467.734
CIT, Non-deductible expenses when determining taxable income of 2024.	5.027.914	-
Total	17.171.102	21.546.279



Pham Thanh Tung
Chief Accountant



Tran Van Tinh
Director
10 January 2025



CÔNG TY TNHH KIỂM TOÁN IFRS

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