

**BINH THANH IMPORT EXPORT
PRODUCTION BUSINESS JOINT STOCK
GILIMEX**

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Re: Explanation of consolidated financial
statements for the first 6 months of 2025 after audit

Ho Chi Minh City, September 08th, 2025

To: - State Securities Commission
- Ho Chi Minh City Stock Exchange

Binh Thanh Import-Export Production and Trading Joint Stock Company explains some audit points recorded in the audited consolidated financial statements for the first 6 months of 2025 as follows:

Content	Pre-audit figures	Audited figures	Difference	Note
Held to maturity investments	504,090,271,260	494,090,271,260	10,000,000,000	Adjusted presentation of classification of held to maturity
Short-term loan receivables	(10,000,000,000)	-	(10,000,000,000)	
Short-term prepaid expenses	1,905,711,747	1,912,461,747	(6,750,000)	Adjusted presentation of classification of other current assets, short-term prepaid expenses, long-term prepaid expenses
Other current assets	9,174,584	-	9,174,584	
Investment in joint ventures and associates	21,864,281,764	21,843,313,856	20,967,908	Adjustment for loss from investment in associated company
Long-term prepaid expenses	79,640,694,112	79,643,118,696	(2,424,584)	Adjusted presentation of classification of other current assets, short-term prepaid expenses, long-term prepaid expenses
Undistributed profit after tax	754,494,390,133	754,473,422,225	20,967,908	Adjustment for loss from investment in associated company
Cost of goods sold	221,218,724,032	220,901,603,370	317,120,662	Adjusted presentation of administrative expenses and cost of goods sold classification
Financial revenue	30,812,252,003	30,792,081,884	20,170,119	Adjustment for offsetting unrealized exchange rate difference profit and loss
Financial costs	26,054,045,185	26,033,875,066	20,170,119	
Profit or loss in joint ventures and associated companies	-	(20,967,908)	20,967,908	Adjustment for loss from investment in associated company
Business management costs	86,665,567,531	86,982,688,193	(317,120,662)	Adjusted presentation of administrative expenses and cost of goods sold classification
Other income	1,745,236,679	1,735,236,679	10,000,000	Adjustment of profit and loss offset from liquidation of fixed assets
Other costs	15,426,060,528	15,416,060,528	10,000,000	
Total accounting profit before tax	(64,047,910,011)	(64,068,877,919)	20,967,908	Adjustment for loss from investment in associated company
Profit after corporate income tax	(69,537,216,662)	(69,558,184,570)	20,967,908	

Above is Gilimex Company's explanation of the audited consolidated financial statements for the first 6 months of 2025.

Financial Consulting Services
Southern Accounting and Auditing Limited



PHÓ TỔNG GIÁM ĐỐC

Dương Thị Quỳnh Hoa

Binh Thanh Import Export Production Trading
Joint Stock Company
Chairman of the Board



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