



CÔNG TY TNHH KIỂM TOÁN TƯ VẤN SÁNG LẬP Á CHÂU
FOUNDERS ASIA CONSULTING AUDITING CO.,LTD.

ANH DUONG CENTER

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED ON 31 DECEMBER 2025

FCA

A1- 0612A Tầng 6, Khu nhà ở Thương Mại, Tòa nhà Gold View, 346 Bến Vân Đồn, Phường Vĩnh Hội, TP.HCM

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346 Bến Vân Đồn, Phường Vĩnh Hội, TP.HCM, Việt Nam
346 Ben Van Don Street, Vinh Hoi Ward, HCMC, Viet Nam
Tel: +84 (28) 2236 8989 – (28) 6682 7307

No.060526 BCKT/FCA-ADU

INDEPENDENT AUDITOR'S REPORT

To: **Boards of Directors ANH DUONG CENTER**

We have audited the Financial statements of ANH DUONG CENTER, including: the Balance sheet statement as at 31 December 2025, the Income statement and notes to the financial statements, for the fiscal year ended on 31 December 2025.

RESPONSIBILITIES OF BOARD OF DIRECTORS ON FINANCIAL STATEMENTS

Board of Directors are responsible for the preparation and presentation of the Financial statements on a true and fair basis in compliance with Vietnamese Accounting Standards, Vietnamese Accounting Regimes and other relevant regulations. The responsibilities of Board of Directors include: designing, implementing and maintaining a sound internal control system related to the preparation and presentation of the Financial statements without material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in specific circumstances.

AUDITORS' RESPONSIBILITIES

Our responsibility is to express an opinion on the Financial statements based on our fieldwork audit performance. We have performed our fieldwork audit in compliance with Vietnamese Standards on Auditing. These standards require us to comply with professional ethical behaviour, make plans and perform fieldwork audit to obtain reasonable assurance that whether the Financial statements are free of material misstatements or not.

Our fieldwork audit performance includes performing audit procedures to obtain audit evidences on the figures and notes to Financial statements. These procedures were selected on the basis of auditors' professional judgement on risks of occurrences of material misstatements in the Financial statements, whether due to frauds or errors. To make risk assessments, auditors have considered the internal control system of the Company, related to preparation and presentation of the Financial statements on a true and fair view, in order to design the audit procedures appropriated to specific circumstances. However, this is not for the purpose of expressing auditors' opinion on the effectiveness of the Company's internal control system. An audit performance also includes making judgement on applied accounting policies and the reasonableness of Board of Directors' important estimates as well as considering overall presentation of the Financial statements.

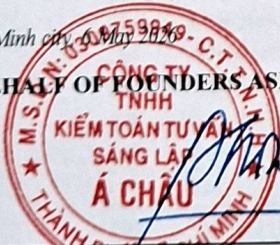
We believe that the obtained audit evidences are sufficient and appropriate for the basis of our audit opinion.

AUDIT OPINION

In our opinion, the Financial statements give a true and fair view, in all material respects, of financial position of ANH DUONG CENTER as at 31 December 2025 and of its results of operations and its cash flows for the fiscal year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting system and in compliance with the relevant statutory requirements on preparation and presentation of financial statements.

Hồ Chí Minh city, 03 May 2026

ON BEHALF OF FOUNDERS ASIA CONSULTING AUDITING COMPANY LIMITED



NGUYEN HUU PHONG

Director

Practice Registration Certificate

No.: 3086-2025-227-1

NGUYEN VAN BINH QUOC

Auditor

Practice Registration Certificate

No.: 3625-2026-227-1



BALANCE SHEET

As at 31 December, 2025

<u>Code</u>	<u>ITEMS</u>	<u>As at 31 Dec. 2025</u>	<u>As at 31 Dec. 2024</u>
	ASSETS	-	-
	Fixed Assets	-	-
010	Intangible assets - shop	-	-
014	Intangible assets - Others	-	-
028	Tangible assets	-	-
028a	Depreciable assets	-	-
040	Financial Assets	7,884,775,000	5,057,850,000
044	Total assets (I)	7,884,775,000	5,057,850,000
	Current assets (II)	-	-
050	Stock of raw materials	-	-
060	Stock of goods	-	-
064	Advances, repayment under orders	-	-
068	Repayment under order	-	-
072	Other payables	4,504,322,214	4,225,343,091
084	Cash in bank	2,345,823,909	1,476,035,411
088	Cash on hand	2,246,674	4,793,993
092	Prepaid expenses	-	-
096	Total (II)	6,852,392,797	5,706,172,495
110	TOTAL (I+II)	14,737,167,797	10,764,022,495
	LIABILITIES & EQUITY	-	-
	Ownership	-	-
120	Social or individual capital	1,538,825,068	1,538,825,068
124	Difference from revaluation	-	-
126	Legal provisions	-	-
130	Regulated provisions	-	-
132	Other provisions	-	-
134	Carried to new accounting year	7,896,077,427	8,682,586,277
136	Current year result	(6,058,831,273)	(786,508,850)
140	Regulated provisions	-	-
142	Total ownership (I)	3,376,071,222	9,434,902,495
	DEBTS	-	-
154	Provision for risks and expenses	-	-
156	Loan and dept	-	-
164	Advances and repayment under order in progress	-	-
166	Suppliers and related accounts	-	-
172	Other debts	1,451,525,957	1,329,120,000
174	Prepaid profit	-	-
176	Total (II)	1,451,525,957	1,329,120,000
180	Total (I+II)	4,827,597,179	10,764,022,495

Can Tho, December 31, 2025

DIRECTOR



Ho Thi Kim Chuc

**ANH DUONG CENTER**

HB residential area, zone 1, ward Long My, Can Tho city

OPERATION RESULT

From 01 January to 31 December, 2025

Code	Description	2025	2024
	INCOME	-	-
70	Sale of product	818,373,000	491,307,000
701	Sales of product	818,373,000	491,307,000
703	Sales of assets	-	-
71	Sales of services	-	-
72	Difference in re-assessment of assets	-	-
74	Subsidy	91,957,500	6,206,759,753
	Subsidy from Sponsor	Số tiền	6,037,031,753
	Other subsidy	91,957,500	169,728,000
76	Financial profits	206,177,917	304,081,300
766	Difference of exchange rate	-	-
768	Interest from bank	8,915,417	33,703,800
768	Interest fro credit activities	197,262,500	270,377,500
232	Total of income	1,116,508,417	7,002,148,053
	EXPENSES	-	-
60	Purchase of material and provision	891,522,091	593,892,143
601	Purchase of material	818,373,000	491,307,000
(*	Purchase of other material, fuel	56,527,555	84,452,654
)			
606	Purchase of energy	16,621,536	18,132,489
61	External services purchase	4,764,395,088	5,704,211,303
613	Location	91,449,000	90,320,600
615	Reparation expenses	115,934,945	112,121,700
617	The program costs	1,898,983,683	2,122,973,167
617a	Academic Capacity building for teachers & students	110,986,800	767,027,992
617b	Scholarships	1,034,827,660	1,172,100,000
618	Other External services purchase	1,512,213,000	1,439,667,844
62	Other moving & services	40,841,356	26,428,819
64	Staff expenses	986,090,925	1,016,686,638
64a	Staff salary	986,090,925	1,016,686,638
64b	Salary anh other allowances to local village workers	-	-
65	Other managerment expenses	492,111,000	447,086,000
66	Financial expenses	379,230	352,000
69	Exchange rate differenceec	-	-
67	Special expenses	-	-
68	Depreciation expenses	-	-
	Total of expenses	7,175,339,690	7,788,656,903
	RESULT OF OPERATION	(6,058,831,273)	(786,508,850)
	Profit taxes	-	-
	PROFITS/LOSS	(6,058,831,273)	(786,508,850)

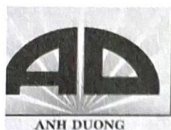
(*) Total of code 602,605

Can Tho, December 31, 2025

DIRECTOR

TRUNG TÂM
HỖ TRỢ VÀ PHÁT TRIỂN
CỘNG ĐỒNG
ANH DƯƠNG

Thị Kim Chuc



CAN THO CITY FEDERATION

ANH DUONG CENTER COMMUNITY SUPPORT & DEVELOPMENT (ADC)

HB Residential Area, Region 1, Long My Ward, Can Tho City- Phone/Fax:(0293 3871869)

Email:anhduong.longmy@gmail.com Website: www.anhduonghg.org

NOTES OF FINANCIAL STATEMENT

From 01 January 2025 to 31 December 2025

1. Organization characteristics

Structure of ownership: Anh Duong Center for community support and development (Anh Duong Center in short) is a local non-profit organization, directly under The Union of Science and Technology Associations of Hau Giang province according to decision No.09 QĐ/LHH dated 12/01/2026.

Scope of operation: consultancy, training, support and community development in rural areas.

Place of operation: Can Tho City.

2. Forms of filling:

Using accounting software of WBILAN of COTE QUESTE-FRANCE to record all accounting transactions and check the use of funds received from donors as stipulated in the Decision No.09 QĐ/LHH dated 12/01/2026.

3. Financial indicators:

The below financial indicators have been performed in Can Tho City:

3.1 Operating assets

Assets include all working equipments whose values are over 30,000,000 VND. Certain obsolete and useless assets are liquidated this year and others are allocated to depreciation.

3.2. Depreciation

The total amount of depreclation in 2025 is 0 VND

3.3 Employee statu

	Year 2025	Year 2024
Total number of employees:	18	17
Total salary:	1,211,554,500	1,127,832,000
Monthly average salary per person (VND):	5,609,048	5,528,588

The policy of annual wage increases remains unchanged. The total salary cost in 2025 increased compared to 2024 by 1,8% because in 2025 Anh Duong Center due to personnel adjustments. However, the salary structures remain intact to maintain motivation among employees. Therefore, salary costs in 2025 are increat than in 2024.

3.4 Credit operation

The credit loan granted to economic support has increased up to 8,000,000 VND without interest. Besides, in job creation program, the project continues to lend money to individuals up to 20,000,000 VND with the monthly interest 0,5%. In 2025, the project focuses on the credit loan program without interest supporting the poor households and granted loan with 0,5% monthly interest which have borrowed money at the 3th revolution for in raising livestocks, cultivation or small trading.

The credit status is as follows: As of December 31, 2025 Anh Duong center has **2.506** households participating in borrowing.

3.4.1 Supplying credit (Unit: VND):

	Total	Economic program
	VND	VND
At 31/12/2025	7,884,775,000	7,884,775,000
a) Special loan	72,000,000	72,000,000
<i>Job creation</i>	72,000,000	72,000,000
b) Poor households	7,812,775,000	7,812,775,000

3.4.2 Income from credit operation in the year 2025:

- Interest banking: 8,915,417 VND
- Interest from the microcredit fund: 197,262,500 VND

3.4.3 Other income

- Interest from social insurance funds for loans: 14,062,500 VND
- Other income: 77,895,000 VND

3.5 Operating expenses:

In 2025, Anh Duong performed all the activities of the project with the following expenses:

Items	2025	Amount (VND)
1. Cost of material:	-	818,373,000
1.1 Cost of handicrafts	818,373,000	-
1.2 Cost of bamboo bike	-	-
2. Cost of other materials, tools:	-	56,527,555
2.1 Stationery	4,901,351	-
2.2 Equipment and tools	51,626,204	-
2.3 Schools computer expenses	-	-
3. Energy expenses:	-	16,621,536
3.1 Gas, electricity, water	16,621,536	-
4. Location expenses:	-	91,449,000
4.1 Rental, office supplies	91,449,000	-
5. Repairs & petrol expenses:	-	115,934,945
5.1 Repair motorbike, gasoline for staffs in mission	115,934,945	-

6. Training & tools, stationery expenses:	-	4,527,459,143
6.1 Training to poor household groups, new members	9,745,000	-
6.2 Training to local village workers	10,300,000	-
6.3 Training to agricultural and veterinary classes	165,000	-
6.4 Training to staffs and village worker of agri' program	-	-
6.5 Cost of visiting agricultural program	-	-
6.6 Cost of modeling agricultural program	9,996,000	-
6.7 Cost of buying tools, seed agricultural program	-	-
6.8 Cost of photocopy of training materials	-	-
6.9 Cost of workshop model, competitions	16,762,998	-
6.10 Training to handicrafts group	15,958,501	-
6.11 Support for volunteer	1,272,000	-
6.12 Cost of education materials	59,772,000	-
6.13 Cost of training in health education	38,308,000	-
6.14 Purchase of equipment for schools	12,906,800	-
6.15 Medicines and vermifuges for schools	-	-
6.16 Scholarships	1,034,827,660	-
6.17 Donation for Computer Center	-	-
6.18 Counterparts	29,509,000	-
6.19 Staffs training	-	-
6.20 Training for women's right for employments	28,015,000	-
6.21 Cost for training play team	-	-
6.22 Purchase of medicines for mosquitoes impregnation	-	-
6.23 Cost of project's staffs	810,168,500	-
6.24 Cost of village worker	633,255,000	-
6.25 Purchase of net protect from mosquito	-	-
6.26 Cost of community latrines	-	-
6.27 Waste recycling expenses	94,198,952	-
6.28 Audit's fees	20,600,820	-
6.29 Project expansion assessing fee	-	-
6.30 Training to women's group	218,036,912	-
6.31 Non smoking day	-	-
6.32 Cost for road and bridges project	1,000,000	-
6.33 Poor households expenses	281,461,000	-
6.34 Support for the rist of agriculture & livestock	-	-
6.35 Support for charity house	1,201,200,000	-
6.36 Cost of nylon bag collection	-	-
6.37 Computer center training fees	-	-
6.38 Loss on liquidation of assets	-	-
6.39 Depreciation expenses	-	-
6.40 Credit risk expenses	-	-

7. Other expenses:	-	29,552,000
7.1 Miscellaneous	29,552,000	-
8. Cost of moving and other services:	-	40,841,356
8.1 Transportation charges	5,900,000	-
8.2 Staff mission expenses	12,101,000	-
8.3 Post & telecommunication charges	22,840,356	-
9. Staff expenses:	-	1,478,201,925
9.1 Staff salary	734,312,480	-
9.2 Salary and other allowances to local village workers	-	-
9.3 Accident insurance to staffs	4,680,000	-
9.4 Social insurance to staffs	247,098,445	-
9.5 Project management cost	492,111,000	-
10. Financial expenses:	-	379,230
10.1 Financial expenses:	379,230	-
10.2 Exchange rate differences	-	-
11. Other:	-	-
11.1 Other	-	-
Total		7,175,339,690

4. Liability sources:

From 2018 to 2025, Ánh Dương Center borrowed a total amount of VND 3,322,800,000 from Mekong Plus France, interest-free, to maintain the Center's operations. This amount was scheduled to be repaid to Mekong Plus France over a period of five years, from 2022 to 2026, with annual or biennial repayments depending on the availability of funds, ranging from VND 664,560,000 to VND 1,329,120,000 per repayment period. However, Mekong Plus France decided to forgive the debt of Ánh Dương Center by converting the annual repayment amounts into grants provided to Ánh Dương Center.

5. Funding sources:

Funds received from donors in 2025:

Name of supporter	
Private Donations	1,152,258,519
AAV organization, via Mekong Plus	2,402,223,538
Foundation D'entreprise Tryba	1,204,936,920
Momo donation	476,703,949
Next, via Mekong Plus	500,000,000
Benina VN, via Mekong Plus	800,000,000
Selavip, via Mekong Plus	1,044,000,000

Can Tho, December 31, 2025

Director



Họ và tên Kim Chuc

