

Lao People's Democratic Republic  
Peace Independence Democracy Unity Prosperity

====000====

**CENTURY PLY LAOS CO.,LTD**

**Vatnua Village, Xayetha Dist, Attapeu Prov., Laos.**

**Audit Report for the year**

(The Period 01-Apr-2023 to 31-Mar-2024)

- \* Audit Certificate
- \* Financial Report

Vientiane Capital, date: 16 APR 2024

**The Auditor**



Bounpheng VONGXAYGNA



ບໍລິສັດ ເອັສເອັນພີ ບໍລິການບັນຊີ ຈຳກັດຜູ້ດຽວ

ACCOUNTING SERVICE SOLE CO., LTD  
102 Manthathulat Road Chanthabury District Vientiane Capital  
TEL: 030 5664771, 020 5551 4551, 020 999 14551  
Email: snpaccounting@yahoo.com

## AUDIT CERTIFICATE

- WHEREAS the law pertaining to the enterprise accounting, No. 01/NA, dated 02/07/2007.
- Based on the Decree No. 05/NA, dated 03/07/2007 on Audit of Accounts.
- Based on the International Standard of Auditing.
- With reference to the agreement on the accounting audit made between the **CENTURY PLY LAOS CO.,LTD** and the **SNP Accountancy Service Co. Ltd.**

We have made the inspection on the Asset Summary Report, the Income Report for 01 Apr 2023 to 31 Mar 2024 of the **CENTURY PLY LAOS CO.,LTD**, by referring to the accounting audit standards generally adopted. In our audit plan, we have included all necessary methods as well as making the accounting data report so as to be propitious to and matched with the exact circumstance.

In the documentary reports for the fiscal year of 01 Apr 2023 to 31 Mar 2024 of the **CENTURY PLY LAOS CO.,LTD**, we have found that this company has been legally established in accordance with the accountancy regulations, the Enterprise Law of Laos, and the generally adopted accounting procedures. Such documentary reports have correctly shown the genuine and precise financial status up to 31 Mar 2024 and the business output of the Company in the year.

Consequently, we have prepared and issued out this certificate as a legal evidence.

Vientiane Capital, 15 APR 2024

The Auditor,



Bounpheng VONGXAYGNA



**CENTURY PLY LAOS CO.,LTD**

Ban Xaiyamoungkhoun  
Kaysone Phomvihane City  
Savannakhet Province  
Tel: 030 7772811

**BALANCE SHEET - LIABILITIES**

From : 01/04/2023 to 31/03/2024

Currency: USD

Liabilities	Current year Closing 31/03/2024	Prev. Year 31/03/2023
<b>Capital</b>	<b>35,160.00</b>	<b>35,160.00</b>
. Capital, authorized & Issued	35,160.00	35,160.00
. Surplus of share value and reserves (Mergers)		
. Surplus on revaluation of fixed assets		
. Surplus from comparative revaluation		
. Net profit		
. Other equity - carried forward		
<b>Share of Cooperation's in common(1)</b>		
<b>Share of minor shareholders</b>		
<b>Total equity</b>	<b>35,160.00</b>	<b>35,160.00</b>
<b>Non- current liabilities</b>	<b>0.00</b>	<b>0.00</b>
. Deferred tax		
. Deferred income : Subsidies for equipment		
. Reserves and Products certifies in advance		
. Loans		
<b>Total non current liabilities II</b>	<b>0.00</b>	<b>0.00</b>
<b>Current liabilities</b>	<b>5,419,814.73</b>	<b>5,408,427.85</b>
. Short term accounts payable - short section for long term accounts payable		
. Suppliers and related accounts	111,033.10	99,646.22
. Advance from customers	5,308,781.63	5,308,781.63
. Other accounts payable		
. General cash (Overdrawn)		
<b>Total current liabilities III</b>	<b>5,419,814.73</b>	<b>5,408,427.85</b>
<b>Total current liabilities ( I + II + III )</b>	<b>5,454,974.73</b>	<b>5,443,587.85</b>

Savannakhet, Date \_\_\_\_\_

Managing Director

Accountant

Report by



**CENTURY PLY LAOS CO.,LTD**

Ban Xaiyamoungkhoun  
Kaysone Phomvihane City  
Savannakhet Province  
Tel: 030 7772811

**BALANCE SHEET - ASSET**

From : 01 /04/2023 to 31/03/2024

Currency: USD

Asset	Closing this year 31/03/2024			Previous Year Amount
	Total	Depreciation/ Declining	Amount Remain	
<b>Non-current assets</b>	<b>859,119.10</b>	<b>289,153.06</b>	<b>569,966.04</b>	<b>609,926.67</b>
<i>Difference between activities purchase ( Goodwill)</i>				
<i>Tangible fixed assets</i>	859,119.10	289,153.06	569,966.04	609,926.67
<i>Intangible fixed assets</i>			-	-
<i>Fixed asset in process of acquisition</i>			-	-
<b>Financial fixed assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Title on equivalent valuation</i>			-	-
<i>Investment title and accounts receivable related</i>				
<i>Title of fixed assets</i>				
<i>Loans and fixed financial assets</i>	-		-	-
<b>Total non-current assets</b>	<b>4,349,309.46</b>	<b>51,393.78</b>	<b>4,400,703.24</b>	<b>4,349,309.46</b>
<i>Other non-current assets</i>			-	-
<i>Deferred tax</i>				
<i>Net Loss</i>	4,349,309.46	51,393.78	4,400,703.24	4,349,309.46
<b>Total non-current assets(I)</b>	<b>5,208,428.56</b>	<b>340,546.84</b>	<b>4,970,669.28</b>	<b>4,959,236.13</b>
<b>Current assets</b>	<b>484,305.45</b>	<b>-</b>	<b>484,305.45</b>	<b>484,351.72</b>
<i>Inventories</i>	484,257.00		484,257.00	484,257.00
<i>Other Current Assets</i>	-	-	-	-
<i>Accounts receivable</i>			-	-
<i>Tax</i>			-	-
<i>Other accounts receivable and similar assets</i>		-	-	-
<i>Cash and cash Equivalent</i>	48.45		48.45	94.72
<b>Total current assets</b>	<b>484,305.45</b>	<b>-</b>	<b>484,305.45</b>	<b>484,351.72</b>
<b>Total assets ( I + II )</b>	<b>5,692,734.01</b>	<b>340,546.84</b>	<b>5,454,974.73</b>	<b>5,443,587.85</b>

Savannakhet. Date \_\_\_\_\_

Managing Director

Accountant

Report by





**CENTURY PLY LAOS CO.,LTD**

Ban Xaiyamoungkhoun  
Kayson Phomvihane City  
Savannakhet Province  
Tel: 030 7772811

**INCOME STATEMENT REPORT (By Category)**

From : 01/04/2023 to : 31/03/2024

Currency: USD

Descriptions	Current	Prev. Year
	1/04/2023-31/03/2024	1/04/2022-31/03/2023
<i>Income from current activities</i>	-	-
<i>Diminution in the value of production inventory</i>	-	-
<b>General cost variation</b>	-	-
<i>Other income from current activities</i>	-	-
<i>Direct expenses</i>	3,055.49	1,241.59
<i>Indirect expenses</i>	48,338.29	49,902.17
<i>Other expenses on service</i>		
<b>Result on operating activities</b>	<b>(51,393.78)</b>	<b>(51,143.76)</b>
<i>Other operation income</i>	-	8,646.56
<i>Financial income</i>	-	-
<i>Financial expenses</i>	-	-
<b>Profit before tax</b>	<b>(51,393.78)</b>	<b>(42,497.20)</b>
<i>Dividends tax payable</i>	-	-
<i>Deferred tax</i>	-	-
<b>Net profit on current activities</b>	<b>(51,393.78)</b>	<b>(42,497.20)</b>
<i>Special expenses ( in detail )</i>	-	-
<i>Special income ( in detail )</i>	-	-
<b>Net profit for the year</b>	<b>(51,393.78)</b>	<b>(42,497.20)</b>

Savannakhet, Date \_\_\_\_\_

Managing Director

Accountant

Report by