

**MODERN INTERNATIONAL (VIETNAM)  
COMPANY LIMITED**

**AUDITED FINANCIAL STATEMENT**  
for the changed fiscal year ended on March 31, 2020

Audited by:

**SAI GON CONSULTING TAX AUDITING COMPANY LIMITED**

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## REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of MODERN INTERNATIONAL (VIETNAM) COMPANY LIMITED (hereinafter called "the Company") presents its report and the Company's financial statements for the changed fiscal year which began January 01, 2020 and ended on March 31, 2020 ("the changed fiscal year ended on March 31, 2020").

### BOARD OF MANAGEMENT AND BOARD OF DIRECTORS

The members of the Board of Directors of the Company who held office during the changed fiscal year ended on March 31, 2020 and up to the date of the financial statements, are as follows:

Mr. VINSLINE PIUS NIGESH MARY PIUS

President and Director

### AUDITOR

Saigon Consulting Tax Auditing Company Limited has been appointed to perform the audit of the Company's financial statements for the changed fiscal year ended on March 31, 2020.

### STATEMENT OF THE BOARD OF DIRECTORS'S RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENTS

Board of Directors is responsible for the financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its results and cash flows for the changed fiscal year end on March 31, 2020. In preparing those financial statements, Board of Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

Board of Director is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company, and to ensure that the accounting records comply with Vietnamese Accounting Standard, the Vietnamese Accounting System for enterprises, and relevant statutory requirements applicable to financial reports. It is responsible for safeguarding the assets the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## REPORT OF THE BOARD OF DIRECTORS

### APPROVAL OF THE FINANCIAL STATEMENTS

The Board of Directors, confirm that the financial statements prepared by us, give a true and fair view of the financial position as at March 31, 2020, its operation results and cash flows in the changed fiscal year from January 01, 2020 to March 31, 2020 in accordance with the Vietnamese Accounting System and comply with relevant statutory requirements for preparation and presentation of financial statements.

For and on behalf of Board of Director,



**VINSLINE PIUS NIGESH MARY PIUS**

President and Director

*Ho Chi Minh City, April 24, 2020*

Ref: 20247/BCKT-SGA

## **INDEPENDENT AUDITORS' REPORT**

*Financial statement of MODERN INTERNATIONAL (VIETNAM) COMPANY LIMITED  
for the year ended March 31, 2020*

**To: PRESIDENT  
MODERN INTERNATIONAL (VIETNAM) COMPANY LIMITED**

We have audited the financial statements of MODERN INTERNATIONAL (VIETNAM) COMPANY LIMITED (hereinafter called "the Company"), were prepared on April 24, 2020 as set out on pages from 5 to 15, including balance sheet as of March 31, 2020, income statement and statement of cash flows for the changed fiscal year ended at the same day, and Notes to the financial statements

### **Board of Director's Responsibility for the Financial Statements**

Board of Director is responsible for the preparation of these financial statements in accordance with Vietnam Accounting Standard and Vietnam Accounting Regime, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; select and apply suitable accounting policies; and make accounting estimate reasonably for each case.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnam Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

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

### Basis for Qualified Opinion

As we were appointed for audit after closing date, we could not attend to physical counting of cash on hand. Besides, we were not provided document of advance from customer, which are presented at item IV.4 in Note to financial statements. With other procedures, we could not satisfy ourselves the existing and reasonability of the accounts.

### Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion, in all material aspects, the enclosed financial statement give a true and fair view of the financial position of MODERN INTERNATIONAL (VIETNAM) COMPANY LIMITED as at March 31, 2020, together with its operation results and cash flows for the year ended at the same date in accordance with Vietnamese accounting standards and system and comply with relevant statutory requirements.



**BUI TRUNG HIEU**

Director

Practicing auditor registration certificate

No.1341-2018-207-1

For and on behalf of

**SAI GON CONSULTING TAX AUDITING COMPANY LIMITED**

*Ho Chi Minh City, April 24, 2020*

**DO NGOC HUU**

Auditor

Practicing auditor registration certificate

No.1518-2018-207-1



**BALANCE SHEET**

As at March 31, 2020

Form B01-DN

*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

Items	Code	Note	Closing balance VND	Opening balance VND
<b>ASSETS</b>				
<b>A. CURRENT ASSETS</b> (100 = 110 + 120 + 130 + 140 + 150)	<b>100</b>		<b>292,283,534</b>	<b>353,813,877</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>286,813,158</b>	<b>349,041,150</b>
1. Cash	111	IV.1	286,813,158	349,041,150
<b>II. Short-term investments</b>	<b>120</b>		-	-
<b>III. Accounts receivable</b>	<b>130</b>		<b>4,286,262</b>	<b>4,200,000</b>
1. Other receivables	136	IV.2	4,286,262	4,200,000
<b>IV. Inventories</b>	<b>140</b>		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>1,184,114</b>	<b>572,727</b>
1. VAT deductibles	152		1,184,114	572,727
<b>B. NON-CURRENT ASSETS</b> (200 = 210 + 220 + 230 + 240 + 250 + 260)	<b>200</b>		-	-
<b>I. Long – term receivables</b>	<b>210</b>		-	-
<b>II. Fixed assets</b>	<b>220</b>		-	-
<b>III. Investment properties</b>	<b>230</b>		-	-
<b>IV. Long-term asset in progress</b>	<b>240</b>		-	-
<b>V. Long-term investments</b>	<b>250</b>		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		-	-
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>292,283,534</b>	<b>353,813,877</b>

## BALANCE SHEET

As at March 31, 2020

Form B01-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

Items	Code	Note	Closing balance VND	Opening balance VND
<b>RESOURCES</b>				
<b>C . LIABILITIES</b> (300 = 310 + 330)	<b>300</b>		<b>34,283,122</b>	<b>37,700,000</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>34,283,122</b>	<b>37,700,000</b>
1. Accounts payable to suppliers	311	IV.3	6,300,000	-
2. Advances from customers	312	IV.4	13,511,000	-
3. Taxes payables and statutory obligations	313	IV.5	4,472,122	1,700,000
4. Accrued expenses	315	IV.6	10,000,000	6,000,000
5. Other payables	319	IV.7	-	30,000,000
<b>II. Long-term liabilities</b>	<b>330</b>		<b>-</b>	<b>-</b>
<b>D . OWNER'S EQUITY</b> (400 = 410 + 430)	<b>400</b>		<b>258,000,412</b>	<b>316,113,877</b>
<b>I. Equity</b>	<b>410</b>	<b>IV.8</b>	<b>258,000,412</b>	<b>316,113,877</b>
1. Contributed capital	411		346,800,000	346,800,000
2. Retained profits	421		(88,799,588)	(30,686,123)
- Retained profits brought forward	421a		(30,686,123)	-
- Retained profits for the current year	421b		(58,113,465)	(30,686,123)
<b>II. Others capital and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>292,283,534</b>	<b>353,813,877</b>

Prepared by

VINSLINE PIUS NIGESH MARY PIUS  
President and Director

Ho Chi Minh City, April 24, 2020

**INCOME STATEMENT**

for the fiscal year ended March 31, 2020

Form B02-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

Items	Code	Notes	Current year	Last year
			VND	VND
1. Revenues from sales of goods and rendering of services	01		-	-
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		-	-
4. Cost of sales	11		-	-
<b>5. Gross profit form sales of goods and rendering of services (20=10-11)</b>	<b>20</b>		<b>-</b>	<b>-</b>
6. Income from financial activities	21	V.1	145,735	-
7. Expenses from financial activities	22	V.2	57,250	149,650
<i>In which: interest expenses</i>	23		-	-
8. Selling expenses	25		-	-
9. General & administration expenses	26	V.3	58,201,950	30,536,473
<b>10. Net operating profit/(loss) (30=20+(21-22)-(25+26))</b>	<b>30</b>		<b>(58,113,465)</b>	<b>(30,686,123)</b>
11. Other income	31		-	-
12. Other expenses	32		-	-
13. Other profit (40=31 - 32)	40		-	-
<b>14. Accounting profit before tax (50=30+40)</b>	<b>50</b>		<b>(58,113,465)</b>	<b>(30,686,123)</b>
15. Current corporate income tax expenses	51	V.4	-	-
16. Deferred corporate income tax (income) expenses	52	V.5	-	-
<b>17. Net profit/(loss) after tax (60=50-51-52)</b>	<b>60</b>		<b>(58,113,465)</b>	<b>(30,686,123)</b>

Prepared by



VINSLINE PIUS NIGESH MARY PIUS  
President and Director

Ho Chi Minh City, April 24, 2020

**CASH FLOWS STATEMENT***(Indirect method)*

for the fiscal year ended March 31, 2020

Form B03-DN

*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

Items	Code	Notes	Current year	Last year
			VND	VND
<b>I. Cash Flows from Operating Activities</b>				
1. Profit before tax	01		(58,113,465)	(30,686,123)
2. Adjustments				
- Unrealized foreign exchange gains, losses	04	V.1	57,250	149,650
3. Operating profit before changes in working capital	08		(58,056,215)	(30,536,473)
- Increase, decrease in trade receivable	09		(697,649)	(4,772,727)
- Increase, decrease in payables (not including other interest, incomes tax)	11		(3,416,878)	37,700,000
<b>Net cash flow from operating activities</b>	<b>20</b>		<b>(62,170,742)</b>	<b>2,390,800</b>
<b>II. Cash Flows from Investing Activities</b>				
<b>III. Cash Flows from Financing Activities</b>				
1. Proceeds from equity issue and owner's equity	31		-	346,800,000
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>-</b>	<b>346,800,000</b>
<b>Net cash flows in the period (50=20+30+40)</b>	<b>50</b>		<b>(62,170,742)</b>	<b>349,190,800</b>
<b>Cash and cash equivalent at beginning of year</b>	<b>60</b>		<b>349,041,150</b>	<b>-</b>
Impacts of exchange rate fluctuations	61		(57,250)	(149,650)
<b>Cash and cash equivalent at the end of year (70=50+60+61)</b>	<b>70</b>		<b>286,813,158</b>	<b>349,041,150</b>

Prepared by



VINSLINE PIUS NIGESH MARY PIUS  
President and Director

Ho Chi Minh City, April 24, 2020

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

### I. Reporting entity

#### 1. Structure of ownership

Modern International (Vietnam) Company Limited ("the Company" is incorporated as Enterprise Registration Certificate No. 0315967520, first registration dated October 17, 2019, was granted Section of Business Registration, Department of Planning and Investment of Ho Chi Minh city.

The Company is located at A1.41.OT09, Floor 41, Aqua 1, Vinhomes Golden River, No. 2, Ton Duc Thang street, Ben Nghe ward, district 1, Ho Chi Minh city, Vietnam.

Charter capital is VND 347,000,000 equivalent to USD 15,000.00

Investment capital is VND 694,200,000 equivalent to USD 30,000.00

The Company's life time is 50 years, from date of original Investment Registration Certificate.

#### 2. Business areas

The Company's business areas are to services

#### 3. Principal activities

In according to Investment Registration Certificate, the Company's activities are services of consulting

#### 4. Normal operating cycle

Normal operating cycle of the Company is generally within 12 months.

#### 5. Operating characteristics effect to the Company's financial statement

The presented fiscal year is the changed year.

#### 6. Declaration of information comparison in financial statement

Comparative figures of changed fiscal year were the first year's.

### II. Basis of preparation

#### 1. Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises is regulated at Circular No. 200/2014/TT-BTC dated December 22, 2014, together with its revisions, were granted by Ministry of Finance and the relevant statutory requirements applicable to financial reporting.

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

### 2. Basis of measurement

The financial statements are prepared on the accrual basis using the historical cost concept, and going concern basis.

### 3. Annual accounting period

The first accounting period was from October 17, 2019 and ended December 31, 2019.

The changed fiscal year was from January 01, 2020 to March 31, 2020.

The annual accounting period of the Company is from January 01 to December 31.

### 4. Accounting and presentation currency

The Company maintains its accounting records in Vietnam dong (VND), and monetary unit was presented on the financial statements in Vietnam dong (VND).

## III. Summary of significant accounting policies

### 1. Foreign currency transactions

Exchange rate in transaction of contributed capital: the foreign currency buying rate at the reporting date quoted by the commercial bank, which receive money from investors;

Exchange rate in transaction of recognition and revaluation receivables: the foreign currency buying rate at the reporting date quoted by the commercial bank;

Exchange rate in transaction of recognition and revaluation payables: the foreign currency selling rate at the reporting date quoted by the commercial bank.

### 2. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposit, cash in transit and short-term investment (original term was less than 3 months) that are readily to convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### 3. Payable expenses and accrued expenses

Payable expenses and accrued expenses are recorded for amount will be paid in the future related goods and services, it does not depend on whether the Company receives tax invoice from suppliers.

Expenses not yet occurred may be charged in advance into production and operating costs in order to ensure when these expenses arise, they do not make material influence on production and operating costs on the basis of suitability between revenue and cost. When these expenses arise, if there is any difference with the amount charged, accountants additionally record or make decrease to cost equivalent to the difference.

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

### 4. Expenses

Production, operating and other expenses are recorded in Income statement when they decreased future economic benefits related to decreasing assets or increasing payable and value of the expenses should be determined reliable.

The expenses are recorded in matching of income and expenses.

### 5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The Company's corporate income tax expense is calculated using tax rate that have been affected at the date of preparing the balance sheet.

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

The determination of the tax currently payable and deferred tax is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

### 6. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions.

Detail of related parties of the Company as

Related parties	Relationship
Mr. Vinsline Pius Nigesh Mary Pius	President and Director

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

## IV. Additional information to items in Balance Sheet

Unit: Vietnam dong

1. Cash and cash equivalents	Closing balance		Opening balance	
	Cash on hand	262,950,904		3,200,000
Cash in bank	23,862,254		345,841,150	
	<u>286,813,158</u>		<u>349,041,150</u>	
2. Other receivables	Closing balance		Opening balance	
	<i>Other short-term receivables</i>			
Deposit for office rental	4,200,000		4,200,000	
Other receivables	86,262		-	
	<u>4,286,262</u>		<u>4,200,000</u>	
3. Accounts payable to suppliers	Closing balance		Opening balance	
	Carrying amount	Repayable amount	Carrying amount	Repayable amount
<i>Short term accounts payable to suppliers</i>				
Trust Link Co., Ltd	6,300,000	6,300,000	-	-
	<u>6,300,000</u>	<u>6,300,000</u>	<u>-</u>	<u>-</u>
4. Advances from customers	Closing balance		Opening balance	
	<i>Short term advances from customers</i>			
Jindal			13,511,000	-
			<u>13,511,000</u>	<u>-</u>
5. Taxes payables and statutory obligations	Opening balance	Incurred	Paid	Closing balance
- Personal income tax	1,700,000	4,472,122	(1,700,000)	4,472,122
- Other taxes	-	2,000,000	(2,000,000)	-
Taxes payables and statutory obligations	<u>1,700,000</u>	<u>6,472,122</u>	<u>(3,700,000)</u>	<u>4,472,122</u>
Tax and receivables from state budget	-			-

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

6. Accrued expenses	Closing balance	Opening balance
<i>Short term accrued expenses</i>		
Professional fee	10,000,000	6,000,000
	<u>10,000,000</u>	<u>6,000,000</u>
7. Other payables	Closing balance	Opening balance
<i>Short term other payables</i>		
Lending from Mr. Vinsline Pius Nigesh Mary Pius	-	30,000,000
	<u>-</u>	<u>30,000,000</u>

### 8. Owner's equity

#### a. Changes in owners' equity

	Items of owner's equity		
	Contributed charter capital	Retained earning	Total
<b>Opening balance of previous year</b>	-	-	-
Contribute/(with draw) capital in previous year	346,800,000	-	346,800,000
Net profit /(loss) for previous year	-	(30,686,123)	(30,686,123)
<b>Opening balance of the year</b>	<b>346,800,000</b>	<b>(30,686,123)</b>	<b>316,113,877</b>
Net profit /(loss) for the year	-	(58,113,465)	(58,113,465)
<b>Closing balance</b>	<b>346,800,000</b>	<b>(88,799,588)</b>	<b>258,000,412</b>

#### b. Details of owner's equity

Investor	Closing balance		Opening balance	
	Amount	Rate	Amount	Rate
Modern International (Asia) Limited	347,000,000	15,000.00	15,000	346,800,000.00

#### c. Transactions were in contributed capital and dividend, profit distribution

	Current year	Last year
Charter capital	347,000,000	347,000,000
+ Contributed charter capital	346,800,000	-
+ Contributed capital in the year	-	346,800,000
+ Withdraw capital in the year	-	-
+ Contributed capital at balance sheet date	346,800,000	346,800,000

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

## 9. Off balance sheet items

Foreign currencies	Closing balance	Opening balance
US dollar	572.50	14,965

## V. Additional information to items in Income Statement

<b>1. Financial income</b>	<u>Current year</u>	<u>Last year</u>
Gain of difference from exchange rate	145,735	-
	<u>145,735</u>	<u>-</u>
<b>2. Financial expenses</b>	<u>Current year</u>	<u>Last year</u>
Loss of difference from revaluation exchange rate	57,250	149,650
	<u>57,250</u>	<u>149,650</u>
<b>3. Selling expenses, and general &amp; administration expenses</b>	<u>Current year</u>	<u>Last year</u>
<i>General &amp; administration expenses</i>		
Expense of employees	44,721,218	17,000,000
Tax, fees	2,000,000	1,000,000
Outdoor services	11,480,732	12,536,473
	<u>58,201,950</u>	<u>30,536,473</u>
<b>4. Current corporate income tax ("CIT") expenses</b>	<u>Current year</u>	<u>Last year</u>
Current income tax expense on taxable income of the year	-	-
Adjust CIT expense of previous years to the years	-	-
Total current corporate income tax expenses	<u>-</u>	<u>-</u>

The determination of the tax currently payable and deferred tax is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

## NOTES TO THE FINANCIAL STATEMENTS

for the changed fiscal year ended March 31, 2020

Form B09-DN

(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

### 5. Deferred tax expenses

Deferred tax expenses/(income), which were arisen from tax loss and temporary differences, were not recognises as immaterial effects to financial statements.

## VI. Other information

### 1. Subsequent events since the balance sheet date

There has been no significant financial event occurring after the balance sheet date, which would require adjustments or disclosures to be made in the financial statements.

### 2. Going concern information

Board or Director confirm that the Company have no intend to dissolve or narrow the scope of business within 12 months from the closing date. There fore, the financial statement were prepared and present on going concern.

Prepared by

  
VINSLINE PIUS NIGESH MARY PIUS  
President and Director

Ho Chi Minh City, April 24, 2020