

**JOINT STOCK COMPANY  
FAT RACING GROUP**

*Number: 061025.03 /CV/DF*

*Regarding the explanation of the difference  
in pre- and post-audit data of the  
Consolidated Financial Statements*

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

*Hanoi, October 6, 2025*

**Dear: - State Securities Commission  
- Hanoi Stock Exchange (HNX)**

Dua Fat Group Joint Stock Company (Stock code: DFF) would like to sincerely thank your Agency for its support and facilitation during the past time.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on information disclosure on the stock market.

Based on the Company's self-prepared and audited consolidated business performance reports for the second quarter of 2025.

Dua Fat Group Joint Stock Company would like to explain the difference in profit after corporate income tax in the pre-audit and post-audit financial statements, specifically as follows:

STT	Indicators	SELF- ESTABLISHED FINANCIAL STATEMENTS Q2.2025	AUDITED FINANCIAL STATEMENTS Q2.2024	DIFFERENCE
1	Sales and service revenue	118.681.133.058	118.681.133.058	0
2	Cost of goods sold	172.402.998.028	172,718,585,768	315,587,740
3	Gross profit	-53,721,864,970	-54,037,452,710	-315,587,740
4	Financial revenue	20,818,260	20,818,865	605
5	Financial costs	295.870.999.706	296.698.436.074	827.436.368
6	Cost of sales			0
7	Business management costs	4,651,158,701	3,389,109,549	-1,262,049,152
8	Net operating profit	-354.223.205.117	-354.104.179.468	119,025,649
9	Other income	210.964.444.309	12,174,046,221	-198.790.398.088
10	Other expenses	177.077.343.445	1,436,882,559	-175,640,460,886
11	Other profits	33,887,100,864	10,737,163,662	-23,149,937,202
12	Pre-tax accounting profit	-320.336.104.253	-343.367.015.806	-23,030,911,553
13	Corporate Income Tax	27,229,653	1,020,150	-26,209,503
14	Accounting profit after tax	-320.363.333.906	-343.368.035.956	-23,004,702,050





- Adjusting entries do not affect pre- and post-audit net profit:
- Adjusting the accounting for fixed asset costs to reduce other income by VND 198,208,044,736 and reduce other expenses by VND 198,208,044,736.
- Adjusting entries affecting net profit before and after audit
- Adjusted allocation to increase cost of goods sold by VND 315,587,740 and decrease work in progress by VND 315,587,740.
- Adjust to increase financial revenue by 605 VND and increase bank deposits by 605 VND.
- Adjusted increase in financial expenses by 921,224,468 VND and increase in unfinished construction expenses by 827,436,368 VND, increase in short-term financial investment provisions by 93,788,100 VND.
- Adjusted to reduce financial expenses by VND 93,788,100 and increased long-term financial investment provisions by VND 93,788,100.
- Adjusted to reduce business management costs by VND 1,262,049,153 and adjusted to reduce provision for doubtful debts by VND 1,219,796,052, reduced bank deposits by VND 31,071 and reduced payables to employees by VND 42,968,324, increased cash by VND 746,294.
- Adjusted to decrease other income by 620,407,068 VND and decrease other receivables by 601,380,210 VND, reduce personal income tax by 19,036,858 VND.
- Adjusted to reduce other expenses by VND 21,522,279,631 and reduce depreciation of fixed assets by VND 21,992,279,631 and increase other payables by VND 470,000,000.
- Adjustment to reduce deferred corporate income tax expense by VND 26,209,503 and deferred corporate income tax payable by VND 26,209,503

Above is the explanation of the difference in profit after corporate income tax between the self-prepared financial statements and the audited financial statements for the second quarter of 2025. Dua Fat Group Joint Stock Company would like to report to the Agency for information.

Best regards./.

Recipient:

- As above;
- Save VT.

**CHAIRMAN OF THE BOARD OF  
DIRECTORS**



**LE DUY HUNG**

