

DIN CAPITAL INVESTMENT GROUP
JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

For the second quarter accounting period from 01/04/2026 to 30/06/2026



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INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 Jun 2026

Unit: VND

ASSETS	Code	Notes	As at 30 Jun.2026	As at 1 Jan.2026
A. CURRENT ASSETS	100		54,074,724,730	73,412,712,123
I. Cash and cash equivalents	110	5.1	4,880,117,119	1,123,727,639
1. Cash	111		4,880,117,119	1,123,727,639
II. Current financial investments	120	5.5	24,599,131,638	23,083,131,287
1. Trading securities	121		20,530,730	20,530,730
2. Provision for trading securities	122		(9,989,230)	(10,422,730)
3. Held to maturity investments	123		24,588,590,138	23,073,023,287
III. Current account receivables	130		23,074,260,404	47,659,488,700
1. Trade receivables	131	5.2	38,818,835,350	63,602,020,457
2. Advances to suppliers	132	5.3	266,461,162	244,920,240
3. Other current receivables	135	5.4	114,624,719	51,974,830
4. Provision for doubtful debts	136	5.6	(16,125,660,827)	(16,239,426,827)
IV. Inventories	140	5.7	1,013,008,908	1,052,120,094
1. Inventories	141		1,013,008,908	1,052,120,094
V. Short-term biological assets	150		-	-
VI. Other current assets	160		508,206,661	494,244,403
1. Short-term prepaid expenses	161	5.8	496,743,649	494,244,403
2. Value added tax deductible	162		11,463,012	-
B. NON-CURRENT ASSETS	200		64,752,013,091	68,401,725,329
I. Non-current account receivables	210		-	-
II. Fixed assets	220		13,001,378,858	16,551,105,566
1. Tangible fixed assets	221	5.10	13,001,378,858	16,551,105,566
Cost	222		158,684,270,294	161,115,904,239
Accumulated depreciation	223		(145,682,891,436)	(144,564,798,673)
2. Intangible fixed assets	227		-	-
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
V. Non-current assets in progress	250		-	-
VI. Non-current financial investments	260	5.5	49,509,490,000	49,509,490,000
1. Investments in subsidiaries	261		49,509,490,000	49,509,490,000
VII. Other non-current assets	270		2,241,144,233	2,341,129,763
1. Long-term prepaid expenses	271	5.8	2,213,529,818	2,308,010,222
2. Deferred income tax assets	272	5.11	27,614,415	33,119,541
TOTAL ASSETS (280 = 100 + 200)	280		118,826,737,821	141,814,437,452

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 Jun 2026

Unit: VND

RESOURCES	Code	Notes	As at 30 Jun.2026	As at 1 Jan.2026
C. LIABILITIES	300		3,157,974,029	17,497,268,115
I. Current liabilities	310		3,157,974,029	17,497,268,115
1. Trade payables	311	5.12	1,182,088,791	9,674,002,996
2. Taxes and amounts payable to the state budget	314	5.9	825,127,617	4,669,685,397
3. Payables to employees	315	5.13	267,007,260	2,015,971,066
4. Accrued expenses	316	5.14	10,196,801	163,338,460
5. Other current payables	320	5.15	69,289,223	170,005,859
6. Bonus and welfare fund	323		804,264,337	804,264,337
II. Non-current liabilities	330		-	-
D. OWNER'S EQUITY	400	5.16	115,668,763,792	124,317,169,337
1. Owner's contributed capital	411		89,099,810,000	89,099,810,000
Ordinary shares carrying voting rights	411a		89,099,810,000	89,099,810,000
2. Share premiums	412		49,416,000	49,416,000
8 Investment and development fund	418		7,752,997,505	7,752,997,505
4. Retained earnings	420		18,766,540,287	27,414,945,832
Beginning accumulated retained earnings	420a		15,896,508,832	5,173,071,439
Retained earnings of the current year	420b		2,870,031,455	22,241,874,393
TOTAL RESOURCES (440 = 300 + 400)	440		118,826,737,821	141,814,437,452



General Director
Dang Tien Duc
Da Nang, 29 July 2026

Chief Accountant
Nguyen Thi Thao

Prepared by
Dao Thi Thanh Mai

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY

Address: 4th Floor, 76-78 Bach Dang, Hai Chau I Ward, Da Nang City, Vietnam

Form B 02a – DN(Issued under the Circular No. 99/2025/TT-BTC
dated 27 October 2025 by the Minister of Finance)**INTERIM INCOME STATEMENT**

For the second quarter accounting period from 01/04/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Notes	Q2-2026	Q2-2025	The first six months of 2026	The first six months of 2025
1. Revenue	01	6.1	5,163,509,570	26,588,890,045	22,188,759,227	37,368,585,471
2. Deductions	02		-	-	-	-
3. Net revenue	10		5,163,509,570	26,588,890,045	22,188,759,227	37,368,585,471
4. Cost of sales	11	6.2	5,195,342,684	21,382,522,068	19,151,398,228	31,349,590,763
5. Gross profit	20		(31,833,114)	5,206,367,977	3,037,360,999	6,018,994,708
6. Gains/(losses) from sale and disposal of investment	21		-	-	-	-
7. Finance income	22	6.3	24,482,224,458	5,946,234,130	24,827,418,261	6,191,253,289
8. Finance expense	23	6.4	1,841,500	(2,871,500)	(433,500)	(2,234,400)
Of which, interest expense	24		-	-	-	-
8. Selling expense	25		-	-	-	-
9. General and administrative expense	26	6.5	138,140,346	166,382,716	444,861,402	442,514,488
10. Operating loss	30		24,310,409,498	10,989,090,891	27,420,351,358	11,769,967,909
11. Other income	31	6.6	-	69,444,444	559,481,482	3,151,069,189
12. Other expense	32	6.7	65,500,573	30,009,734	131,993,971	113,754,827
13. Net other loss	40		(65,500,573)	39,434,710	427,487,511	3,037,314,362
14. Accounting loss before taxation	50		24,244,908,925	11,028,525,601	27,847,838,869	14,807,282,271
15. Current corporate income tax expense	51	6.9	65,089,536	1,016,468,304	850,815,288	1,863,017,834
16. Deferred corporate income tax expense	52		2,752,563	19,824,510	5,505,126	(38,624,667)
17. Net profit/(loss) after taxation	60		24,177,066,826	9,992,232,787	26,991,518,455	12,982,889,104



General Director
Dang Tien Duc
 Da Nang, 29 July 2026

Chief Accountant
Nguyen Thi Thao

Prepared by
Dao Thi Thanh Mai

INTERIM STATEMENT OF CASH FLOWS
(Indirect method)

For the six-month accounting period ended June 30, 2026

Unit: VND

ITEMS	Code	Notes	The first six months of 2026	The first six months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before taxation	01		27,847,838,869	14,807,282,271
2. Adjustment for:				-
Depreciation and amortisation	02		3,549,726,708	4,779,698,818
Provisions	03		(114,199,500)	(78,609,534)
Gains/(losses) from investing and financing activities	05		(25,354,897,743)	(9,342,322,478)
3. Operating profits before adjustments to working capital	08		5,928,468,334	10,166,049,077
Increase or decrease in accounts receivable	09		24,687,531,284	(16,404,597,876)
Increase or decrease in inventories	10		39,111,186	(2,620,462,370)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		(10,961,803,057)	7,076,366,266
Increase or decrease in prepaid expenses	12		91,981,158	26,990,684
Corporate income tax paid	15		(4,228,306,317)	(464,078,980)
Other cash outflows from operating activities	17		-	(187,237,370)
Net cash from operating activities	20		15,556,982,588	(2,406,970,569)
II. CASH FLOWS FROM INVESTING ACTIVITIES				-
1. Acquisition and construction of fixed assets and other long-term assets	21		-	(883,518,519)
2. Proceeds from disposals of fixed assets and other long-term assets	22		559,481,482	4,985,742,444
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(5,500,000,000)	(25,500,000,000)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		4,000,000,000	33,000,000,000
5. Interest and dividends received	27		24,779,849,410	6,245,495,756
Net cash from investing activities	30		23,839,330,892	17,847,719,681
III. CASH FLOWS FROM FINANCING ACTIVITIES				-
1. Dividends paid	36		(35,639,924,000)	(13,364,971,500)
Net cash from financing activities	40		(35,639,924,000)	(13,364,971,500)
NET INCREASE/(DECREASE) IN CASH	50		3,756,389,480	2,075,777,612
Cash and cash equivalents at beginning of the period	60		1,123,727,639	5,260,352,150
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	70		4,880,117,119	7,336,129,762



General Director

Dang Tien Duc

Da Nang, 29 July 2026

Chief Accountant

Nguyen Thi Thao

Prepared by

Dao Thi Thanh Mai

INTERIM NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/06/2026

1. CORPORATE INFORMATION

1.1. Structure of ownership

Din Capital Investment Group Joint Stock Company (hereinafter referred to as "the Company") formerly known as Pacific Dinco Joint Stock Company, has been incorporated in accordance with the Business Registration Certificate No. 321032000105 dated 05 January 2010 and other amended certificates thereafter with the latest one dated 21 January 2025 granted by People's Committee of Da Nang City. On 15 May 2021, the Company changed its name to Din Capital Investment Group Joint Stock Company according to Business Registration Certificate No. 0401333013 granted by Danang City's Department of Planning and Investment.

On 14 May 2015, the Company was formally licensed to trade securities on Hanoi Securities Trading Centre under Decision No. 27/2015/GCNCNP-VSD dated 14 May 2015 by Vietnam Securities Depository. On 02 July 2015, the Company was formally listed to trade securities on Hanoi City Securities Trading Centre under Decision No. 407/QĐ-SGDHN dated 02 July 2015 by General Director of Hanoi Stock Exchange.

The charter capital as stipulated in the Business Registration Certificate is VND 89,099,810,000.

The Company's registered head office is at 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Hai Chau District, Danang City, Vietnam.

The number of employees as at 30 June 2026 was 25 (31 December 2025: 36).

1.2. Business field

Manufacturing of commercial concrete.

1.3. Operating industry and principal activities

Under the Business Registration Certificate, the Company's business activities comprise:

- Manufacture of concrete and articles of concrete, cement and plaster. Details: Producing commercial concrete, pre-cast elements;
- Freight transport by road. Details: Land freight transport by cars;
- Wholesale of construction materials and other installation supplies. Details: Wholesale of construction materials;
- Wholesale of machinery, equipment and supplies. Details: Wholesale of machinery and equipment for construction;
- Other specialized wholesale n.e.c. Details: Wholesale of chemicals and additives in the industrial and construction sectors (excluding chemicals prohibited by the State);
- Renting and leasing of other machinery, equipment and tangible goods. Details: Renting and leasing of constructive machinery and equipments;
- Wholesale of metals and metal ores. Details: Wholesale of shaped steel and fiber-reinforced steel;
- Trading of own or rented property and land use rights;
- Real estate consultancy and brokerage and auctioning, land use right auctioning. Details: Real estate brokerage services, real estate trading platforms, real estate consultancy, and real estate management services;
- Warehousing and storage of goods.

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

2.1. Financial year

The Company's financial year is from 01 January to 31 December.

2.2. Reporting and functional currency

The Company maintains its accounting records in VND.

3. ACCOUNTING STANDARDS AND ACCOUNTING FRAMEWORK APPLIED

3.1. Accounting framework applied

The accompanying separate financial statements, expressed in Vietnamese Dong (VND), are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

These separate financial statements have been prepared exclusively for the Company and do not include the financial statements of the subsidiaries. Users of the separate financial statements should read them together with the Company's consolidated financial statements for the year ended 31 March 2026 in order to obtain full information on the Company's financial position, results of operations and cash flows during the year.

3.2. Statement of compliance with Vietnamese Accounting Standards and accounting framework
Financial statements are prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of financial statements.

3.3. Forms of accounting records

The form of accounting records applied in the Company is the General Journal.

4. SIGNIFICANT ACCOUNTING POLICIES

4.1. Use of estimates

The preparation of the separate financial statements requires Chairman of the Board of Directors and management to make estimates and assumptions that impact the carrying value of certain assets and liabilities, contingent assets and liabilities reported in the notes as well as revenues and expenses for the financial year ended 30 June 2026. Although these estimates are based on Chairman of the Board of Directors and management's best knowledge of all relevant information available at the date when the separate financial statements are prepared, this does not prevent actual figures differing from estimates.

4.2. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4.3. Financial investments

Trading securities

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Trading securities are securities and other financial instruments held for business purposes (held for the purpose of profit-taking by selling when prices have increased) at the time of reporting.

Trading securities are accounted for under the cost method. The cost of trading securities comprises the purchase price plus (+) purchase related costs (if any) such as brokerage, transaction, information provision, taxes, bank's fees and charges. The cost of trading securities is measured at fair value of considerations at the transaction date.

Held to maturity investments

Held to maturity investments comprise held to maturity investments to earn periodical profits and other held to maturity investments.

If there is any certain evidence that part or all the investments are irrecoverable, impairment losses are recognised as a finance expense in the current year.

Loans

Loans are measured at cost less provision for bad loans. Provision for bad loans is made for each bad loan based on the overdue time to repay the principal according to the original commitment (not taking into account the debt extension between the parties), or based on the expected loss.

Equity investments in other entities

Investments in subsidiaries

Investments are classified as investments in subsidiaries when the Company has the power of control over policies and operating activities, normally evidenced by the holding of more than 50% of the voting rights.

Investments in subsidiaries are accounted for under the cost method which comprise the purchase price plus (+) acquisition related costs (if any). In case of investments of non-monetary assets, the cost of the investments is measured at the fair values of the assets as incurred.

Dividends for the period after the acquisition date are recognised as financial incomes at their fair values when the shareholder's right to receive payment is established.

Other investments

Investments classified as other investments are investments other than investments in subsidiaries, investments in associates or investments on joint ventures.

Other investments are accounted for under the cost method which comprise purchase prices plus (+) acquisition related costs (if any). In case of investments of non-monetary assets, the cost of investments is recognised at the fair values of the assets as incurred.

Recognition principles of provision for investment impairment loss

Provision for investment impairment loss is made when there is any certain evidence that there will be an impairment in the value of these investments at the reporting date.

The difference between the required balance and the existing balance of provision for investment impairment loss is recognised as financial expenses in the income statement.

4.4. Account receivables

Recognition method

Account receivables are stated at the carrying amounts of trade receivables and other receivables less provisions for doubtful debts.

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Provision for doubtful debts

As of the date of preparing the financial statements, provision for doubtful debt is recognised for past-due accounts receivable and for accounts receivable where circumstances indicate that they might not be recoverable when due at the level as guided in prevailing regulations. The determination of the overdue period of a doubtful receivable to be provisioned is based on the principal repayment period according to the original sale contract, excluding the debt extension between the parties.

The difference between the required balance and the existing balance of provision for doubtful debts is recorded as a general and administrative expense in the income statement.

4.5. Inventories

Inventory measurement

Inventories are measured at the lower of cost and net realisable value.

The costs of inventories shall comprise all costs of purchase, costs of conversion, and other costs incurred in bringing inventories to their present location and condition. The cost of work in progress and finished goods includes materials, direct labour and attributable production overheads based on normal levels of activity.

The costs of purchase of inventories comprise the purchase price, non-reimbursable taxes and duties, and transport, handling and other costs directly attributable to the acquisition of inventories. Trade discounts and sales rebates on substandard and obsolete goods purchased are deducted from the costs of purchase.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Method of accounting for inventories

Inventories are measured using the weighted average method and are recorded under the perpetual inventory method.

Provision for decline in value of inventories

As of the date of preparing the financial statements, provision is recognised for obsolete, slow-moving and defective inventory items and an excess of the cost of inventories over their net realisable value.

The difference between the required balance and the existing balance of the provision for a decline in value of inventories is included in cost of sales in the income statement.

Inventories are written down to net realizable value item by item. For services being rendered, provision is made in respect of each service for which a separate selling price is charged.

Raw materials, materials, and tools reserved for use in the production of goods shall not be provided for impairment if the products they constitute will be sold at or above the cost of production of the product.

4.6. Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation.

Tangible fixed asset recognition

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

present location and working condition for their intended use. Accessories added to fixed assets when purchased are recognised separately at their fair values and deducted from the historical cost of the respective tangible fixed assets.

Depreciation and amortisation

The costs of fixed assets are depreciated on a straight-line method over their estimated useful lives.

The estimated useful lives are as follows:

	<u>Year 2026</u>
▪ Buildings, structures	05 – 10 years
▪ Machinery and equipment	06 – 10 years
▪ Motor vehicles	05 – 10 years
▪ Office equipment	04 – 05 years
▪ Other	03 years

4.7. Prepaid expenses

Prepaid expenses are classified into short-term and long-term prepaid expenses based on their original maturity and mainly include costs related to tools and equipment, and prepaid land rental, etc. These expenses are amortised over the prepaid period or over the period in which the related economic benefits are expected to be received.

The following types of costs are recognised as prepaid expenses and amortised to profit or loss over their respective useful periods:

- Prepaid land is amortised over the period of lease;
- Tools and supplies are amortised to the income statement over 1 to 3 years;
- Insurance expenses (fire and explosion insurance, vehicle owner's civil liability insurance, motor hull insurance, assets insurance, etc.) are amortised over the period written in the contracts;
- Major repair expenses not yet accrued are amortised for no more than 3 years;
- Other prepaid expenses are amortised on a straight-line method over the period in which economic benefits are generated in relation to that expense.

4.8. Liabilities

Liabilities are classified into trade payables, intra-company payables and other payables based on the following rules: Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer; intra-company payables represent those between the entity and its dependent accounting units having no legal status; the remaining payables are classified as other payables.

Liabilities are also classified according to the maturity date, the remaining term from the date of the financial statements, original currency, and each creditor.

Liabilities are recognised at no less than the payment obligation.

4.9. Borrowing costs***Capitalisation of borrowing costs***

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until the assets are put into use or sale.

Investment income earned on temporary investment of borrowings is deducted from the cost of the respective assets.

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

All other borrowing costs are recognised as an expense in the income statement when incurred.

4.10. Accrued expenses

Accrued expenses represent expenses that will be paid in the future for goods or services received but not yet paid due to lack of invoices or accounting documents. These expenses are recognised as operating expenses of the reporting year.

4.11. Owners' equity

The owners' contributed equity

The owners' contributed equity is recognised when contributed.

Share premiums

Share premiums are recognised as the difference between the issue price and the par value of shares, and the difference between the re-purchase price and the re-issue price of treasury shares.

Dividends

Dividends are recognised as a liability at the date of declaring dividends by Vietnam Securities Depository.

Reserves

Reserves are created at certain percentages of profit after tax as prescribed in the Company's charter.

Retained earnings

Net profit after income tax can be distributed to shareholders after the distribution is approved the General annual meeting of shareholders and reserves are created in accordance with the Company's Charter and legal regulations in Vietnam.

4.12. Revenue and other income

Revenue from selling goods

Revenue from selling goods is measured at the fair value of the consideration received or receivable. In most cases, revenue is recognised when transferring the risks and rewards of ownership to the buyer.

Revenue involving the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of this transaction can be estimated reliably. When a transaction involving the rendering of services is attributable to several periods, each period's revenue is recognised by reference to the stage of completion at the end of the reporting period.

Interest income

Interest income is recognised on an accrual basis by reference to the principal outstanding and at the interest rate applicable.

Disposal and sale of fixed assets

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Income from disposal and sale of fixed assets is the excess of the proceeds from the disposal and sale of the fixed assets over the carrying amount of the fixed assets and disposal expenses.

4.13. Cost of sales

Cost of sales and services provided represents total costs of finished products, goods, services which are sold in the year in accordance with the matching principle. Abnormal amounts of production costs of inventories are recognised immediately in cost of sales.

4.14. Finance expense

Finance expenses represent all expenses incurred in the reporting year which mainly include borrowing costs and financial investment reserve.

4.15. Selling expense and general and administrative expense

Selling expenses represent expenses incurred during the process of selling products, goods and rendering services, which include expenses relating to employee salaries and outsourcing service costs.

General and administrative expenses represent common expenses, which include payroll costs for office employees' (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance; stationery expenses, material expenses, depreciation expenses of fixed assets used for administration activities; land rental, license tax; provision for doubtful debts; utility services (electricity expenses, water expenses, phone, fax, warranty expenses, etc.); sundry expenses (entertainment, customer conference, etc.).

4.16. Taxation

Corporate income tax

Current corporate income tax expense

Current corporate tax expense is determined on the basis of taxable income and the rate of corporate income tax (CIT) of the current year at 20%.

Value added tax

The goods sold and services rendered by the Company are subject to value added tax at the following rates:

- Commercial concrete, stone, concrete pumping and transportation services: 10% (The company is entitled to apply the VAT rate of 8% from 1 July 2025 to 31 December 2026 according to the provisions of Decree No. 174/2025/NĐ-CP dated 30 June 2025);
- Other services: apply according to current tax rates.

Other taxes

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

The tax reports of the Company will be inspected by the Tax Department. Application of the laws and regulations on tax to different transactions can be interpreted by many ways; therefore, the tax amounts presented in the financial statements can be amended in accordance with the Tax Department's final assessment for the Company.

4.17. Segment reporting

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

A segment is a distinguishable component of the Company that is engaged either in producing or providing related products or services (business segment), or in producing or providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

4.18. Related parties

Related parties are individuals or entities that have the ability, directly or indirectly through one or more intermediaries, to control the Company or are controlled by, or are subject to common control with the Company. Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including directors and officers of the Company and close family members or associates of such individuals are also considered to be related parties.

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

5.1. Cash and cash equivalents

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	493,958,817	303,883,416
Cash at banks	4,386,158,302	819,844,223
Total	4,880,117,119	1,123,727,639

5.2. Current trade receivables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dinco Construction Engineering Joint Stock Company	1,387,856,160	310,175,460
Dufago Concrete One Member Company Limited	4,700,945,278	6,095,640,941
FDSG Joint Stock Company	16,476,881,080	38,530,279,252
Others	16,253,152,832	18,665,924,804
Total	38,818,835,350	63,602,020,457
In which: Trade receivables from related parties	22,693,174,523	44,936,095,653

5.3. Current advances to suppliers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Quang Ngai Branch of ABH Hanoi Joint Stock Company	-	68,440,000
An Phu An Khanh Trading Company Limited	78,820,500	78,820,500
Go Vietnam 365 Tourism & Trading Company Limited	130,000,000	-
Others	57,640,662	97,659,740
Total	266,461,162	244,920,240

5.4. Other receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Advances	6,607,252	-	-	-
Deposits	20,700,000	-	20,700,000	-
Other receivables	87,317,467	-	31,274,830	-
Total	114,624,719	-	51,974,830	-

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY

Address: 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.5. Financial investments

Trading securities are analysed as follows:

	As at 30 Jun. 2026			As at 1 Jan. 2026		
	VND			VND		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Investments in shares						
Shares of Coteccons Construction JSC	20,530,730	10,541,500	9,989,230	20,530,730	10,108,000	10,422,730
Total	20,530,730	10,541,500	9,989,230	20,530,730	10,108,000	10,422,730

The Company has determined the fair values of investments in Coteccons Construction Joint Stock Company on the basis of prices quoted on the Stock Exchange and the number of shares held.

Held to maturity investments are analysed as follows:

	As at 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term:						
Term deposits:						
- 06-month term deposits	24,588,590,138	24,588,590,138	-	23,073,023,287	23,073,023,287	-
- 12-month term deposits	23,900,000,000	23,900,000,000	-	18,400,000,000	18,400,000,000	-
- Accrued interest	500,000,000	500,000,000	-	4,500,000,000	4,500,000,000	-
	188,590,138	188,590,138	-	173,023,287	173,023,287	-
Total	24,588,590,138	24,588,590,138	-	23,073,023,287	23,073,023,287	-

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANYAddress: 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Other investments are analysed as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in subsidiaries:						
Dufago Chu Lai Concrete Joint Stock Company	5,509,490,000	5,509,490,000	-	5,509,490,000	5,509,490,000	-
Dufago Concrete One Member Limited Liability Co	43,000,000,000	43,000,000,000	-	43,000,000,000	43,000,000,000	-
Rofadi One Member Limited Liability Company	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
Total	49,509,490,000	49,509,490,000	-	49,509,490,000	49,509,490,000	-

At the reporting date, the Company has not determined fair values of these investments for disclosure in the separate financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of these investments can be different from their carrying amounts.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.6. Doubtful debts

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables	16,125,660,827	-	16,239,426,827	-
Total	16,125,660,827	-	16,239,426,827	-

Chairman of the Board of Directors and management assessed the ability to recover the overdue receivables is low. The Company is taking appropriate measures to recover the outstanding debts.

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Overdue trade receivables and overdue amounts loaned are analysed by debtor as follows:

	As at 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Thursday Architecture Company Limited - Guangxi Architecture Group (Da Nang)	4,217,102,500	-	Over 3 years	4,217,102,500	-	Over 3 years
SAMIL Construction Company Limited	2,487,421,228	-	Over 3 years	2,487,421,228	-	Over 3 years
LB Viet Nam Construction Joint Stock Company	1,648,997,091	-	Over 3 years	1,648,997,091	-	Over 3 years
Hung Thinh Tai Construction & Trading Company Limited	649,950,000	-	Over 3 years	649,950,000	-	Over 3 years
Dana-UC Steel Joint Stock Company	388,911,000	-	Over 3 years	498,911,000	-	Over 3 years
Constrexim Construction Investment Design Consultant Joint Stock Company	439,274,772	-	Over 3 years	439,274,772	-	Over 3 years
Manh Cuong An Landscape Architecture Joint Stock Company	358,566,898	-	Over 3 years	358,566,898	-	Over 3 years
APIC Sai Gon Joint Stock Company	267,415,000	-	Over 3 years	267,415,000	-	Over 3 years
P.M.C Constructions Company Limited	265,802,500	-	Over 3 years	265,802,500	-	Over 3 years
Song Hong Danang Joint Stock Company	193,747,500	-	Over 3 years	193,747,500	-	Over 3 years
Thanh Thu Company Limited	122,080,000	-	Over 3 years	122,080,000	-	Over 3 years
Bridge Enterprise No.18 - Branch of Civil Engineering Construction Coporation	75,477,651	-	Over 3 years	75,477,651	-	Over 3 years
No.1., Jsc	5,010,914,687	-		5,014,680,687	-	
Others						
Total	16,125,660,827	-		16,239,426,827	-	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.7. Inventories

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Value	Provision	Value	Provision
Raw materials	1,013,008,908	-	1,052,120,094	-
Merchandise	-	-	-	-
Total	1,013,008,908	-	1,052,120,094	-

There were no slow moving and obsolescent inventories at the year-end.

There were no inventories pledged as security for liabilities at the year-end.

5.8. Prepaid expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current		
Tools and supplies pending amortisation	-	280,452
Insurance fee for machinery and equipment	276,335,338	307,462,665
Road fee, vehicle inspection fee	164,156,265	186,501,286
Land rental	48,992,786	-
Other expenses	7,259,260	-
	-	-
Total	496,743,649	494,244,403
Non-current		
Land rental (*)	2,141,935,964	2,193,390,320
Tools and supplies pending amortisation	71,593,854	114,619,902
Total	2,213,529,818	2,308,010,222

(*) Land rental costs at Tinh Phong Industrial Park under Contract No. 03/2019/HD-TLD dated 25 April 2019, with a lease term of 28 years.

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.9. Tax and amounts receivable from/payable to the state budget

	As at 30 Jun. 2026		Movements in the year		As at 01 Jan. 2026	
	Receivable	Payable	Payable	Paid/ Deducted	Receivable	Payable
	VND		VND		VND	
Value added tax	-	67,710,569	1,901,764,176	2,360,013,239	-	525,959,632
Corporate income tax	-	685,396,708	850,815,288	4,228,306,317	-	4,062,887,737
Personal income tax	-	72,020,340	1,532,006,439	1,540,824,127	-	80,838,028
Total	-	825,127,617	4,284,585,903	8,129,143,683	-	4,669,685,397

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.10. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Cost						
As at 01 Jan. 2026	3,444,846,768	14,545,359,916	142,724,169,114	297,414,878	104,113,563	161,115,904,239
Purchase	-	-	-	-	-	-
Fixed asset liquidation	-	-	-	-	-	-
As at 30 Jun. 2026	3,444,846,768	14,545,359,916	142,724,169,114	297,414,878	104,113,563	161,115,904,239
Accumulated depreciation						
As at 01 Jan. 2026	2,105,892,788	11,652,199,869	130,450,391,603	252,200,850	104,113,563	144,564,798,673
Depreciation	121,723,092	326,501,406	3,095,600,592	5,901,618	-	3,549,726,708
Fixed asset liquidation	-	-	-	-	-	-
As at 30 Jun. 2026	2,227,615,880	11,978,701,275	133,545,992,195	258,102,468	104,113,563	148,114,525,381
Net book value						
As at 01 Jan. 2026	1,338,953,980	2,893,160,047	12,273,777,511	45,214,028	-	16,551,105,566
As at 30 Jun. 2026	1,217,230,888	2,566,658,641	9,178,176,919	39,312,410	-	13,001,378,858

The amount of year-end net book value of tangible fixed assets totalling VND 1,438,089,211 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 104,437,729,995.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.11. Deferred income tax assets

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Income tax rate used to calculate deferred income tax assets	20%	20%
Deferred income tax assets relating to the deductible temporary differences	27,614,415	33,119,541
Deferred income tax assets	27,614,415	33,119,541

5.12. Current trade payables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Payable value	Value	Payable value
Dong Do Construction and Service Company Limited	-	-	889,070,800	889,070,800
Dai Hoang Investment and Trading Joint Stock Company	459,444,000	459,444,000	3,265,690,750	3,265,690,750
Hiep Tuyet Company Limited	447,674,400	447,674,400	2,187,045,921	2,187,045,921
Hoa My Petroleum Joint Stock Company	176,480,000	176,480,000	288,560,000	288,560,000
Others	98,490,391	98,490,391	3,043,635,525	3,043,635,525
Total	1,182,088,791	1,182,088,791	9,674,002,996	9,674,002,996

5.13. Payables to employees

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Salary, bonus	267,007,260	2,015,971,066
Total	267,007,260	2,015,971,066

5.14. Accrued expenses

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Raw materials for production	-	62,218,182
Others	10,196,801	101,120,278
Total	10,196,801	163,338,460
5.15. Other current payables		
	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Trade union dues	15,258,279	25,701,510
Social Insurance	234,135	-
Others	53,796,809	144,304,349
Total	69,289,223	170,005,859

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.16. Owners' equity

5.16.1. Changes in owners' equity

	Items of owners' equity				Total VND
	Owners' contributed capital VND	Share premium VND	Investment and Development funds VND	Retained earnings VND	
As at 01 Jan. 2025	89,099,810,000	49,416,000	7,752,997,505	19,293,675,988	116,195,899,493
Previous year's profit	-	-	-	22,241,874,393	22,241,874,393
Cash dividends from prior year earnings	-	-	-	(13,364,971,500)	(13,364,971,500)
Distributed Bonus and welfare fund	-	-	-	(755,633,049)	(755,633,049)
As at 01 Jan. 2026	89,099,810,000	49,416,000	7,752,997,505	27,414,945,832	124,317,169,337
Current year's profits	-	-	-	26,991,518,455	26,991,518,455
Cash dividends from current year earnings	-	-	-	(35,639,924,000)	(35,639,924,000)
As at 30 Jun. 2026	89,099,810,000	49,416,000	7,752,997,505	18,766,540,287	115,668,763,792

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.16.2.Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dinco Construction Engineering Joint Stock Company	19,366,560,000	19,366,560,000
Others	69,733,250,000	69,733,250,000
Total	89,099,810,000	89,099,810,000

5.16.3 Capital transactions with owners

	As at 30 Jun. 2026 VND	As at 01 Jan. 2025 VND
Beginning balance	89,099,810,000	89,099,810,000
Capital contribution in the year	-	-
Capital redemption in the year	-	-
Ending balance	89,099,810,000	89,099,810,000

5.16.4 Shares

	As at 30 Jun. 2026 VND	As at 01 Jan. 2025 VND
Number of shares registered for issue	8,909,981	8,909,981
Number of shares sold to public	8,909,981	8,909,981
<i>Comprising: Ordinary shares</i>	8,909,981	8,909,981
<i>Preference shares (Classified as owners' equity)</i>	-	-
Number of shares repurchased (Treasury shares)	-	-
<i>Comprising: Ordinary shares</i>	-	-
<i>Preference shares (Classified as owners' equity)</i>	-	-
Number of shares outstanding	8,909,981	8,909,981
<i>Comprising: Ordinary shares</i>	8,909,981	8,909,981
<i>Preference shares (Classified as owners' equity)</i>	-	-
Par value per outstanding share: VND 10,000 per share		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.16.5. Corporate funds

	Development and investment fund VND
As at 01 Jan. 2026	7,752,997,505
Additions	-
Utilisations	-
As at 30 Jun 2026	7,752,997,505

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

6.1. Revenue from selling goods and rendering services

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Revenue from selling finished goods	2,808,729,161	23,544,103,992	17,456,970,704	31,937,388,838
Revenue from selling merchandise	-	643,822,137	-	643,822,137
Revenue from rendering services	2,354,780,409	2,400,963,916	4,731,788,523	4,787,374,496
Total	5,163,509,570	26,588,890,045	22,188,759,227	37,368,585,471

6.2. Cost of sales

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Cost of finished goods sold	3,731,052,018	18,463,850,930	15,945,265,479	26,204,939,301
Cost of merchandise sold	-	641,785,093	-	641,785,093
Cost of services rendered	1,464,290,666	2,276,886,045	3,206,132,749	4,502,866,369
Total	5,195,342,684	21,382,522,068	19,151,398,228	31,349,590,763

6.3. Finance income

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Deposit interest	357,114,458	211,661,630	673,929,261	456,680,789
Dividends, profits received	24,121,487,000	5,734,572,500	24,121,487,000	5,734,572,500
Payment discount	3,623,000	-	32,002,000	-
Total	24,482,224,458	5,946,234,130	24,827,418,261	6,191,253,289

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6.4. Finance expense

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Provision for decline in value of trading securities	1,841,500	(2,871,500)	(433,500)	(2,234,400)
Total	1,841,500	(2,871,500)	(433,500)	(2,234,400)

6.5. General and administrative expense

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Salaries	132,000,000	126,000,000	260,000,000	252,000,000
Others	119,906,346	116,757,850	298,627,402	266,889,622
Provisions for doubtful debts	-	8,796,288	-	8,796,288
Provision reversals of provision for doubtful debts	(113,766,000)	(85,171,422)	(113,766,000)	(85,171,422)
Total	138,140,346	166,382,716	444,861,402	442,514,488

6.6. Other income

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Gains from disposal and sale of fixed assets	-	69,444,444	559,481,482	3,151,069,189
Others	-	-	-	-
Total	-	69,444,444	559,481,482	3,151,069,189

6.7. Other expense

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Administrative penalties, tax penalties	-	-	41,293,398	19,803,795
Others	65,500,573	30,009,734	90,700,573	93,951,032
Total	65,500,573	30,009,734	131,993,971	113,754,827

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6.8. Production and business costs by elements

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Materials, tools and supplies expense	2,209,768,565	13,710,399,907	12,101,042,640	18,088,942,264
Employee expense	1,176,614,241	1,746,097,232	2,580,854,667	3,035,893,815
Depreciation expense	1,623,589,438	2,370,561,693	3,549,726,708	4,779,698,818
Service expense	432,965,484	3,241,537,793	1,436,223,020	5,336,675,716
Other expenses	4,311,302	-	42,178,595	14,132,779
Total	5,447,249,030	21,068,596,625	19,710,025,630	31,255,343,392

6.9. Current corporate income tax expense

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Total accounting profit before tax	24,244,908,925	11,028,525,601	27,847,838,869	14,807,282,271
Adjustments to taxable income	(23,919,461,242)	(5,731,600,320)	(23,704,293,659)	(5,277,609,341)
Add: Increasing adjustments	215,788,573	2,972,180	444,718,971	456,963,159
- Non-deductible expenses	77,788,573	24,094,734	228,718,971	107,839,827
- Remuneration of the Board of Directors and the Supervisory Committee not evolving in execution	138,000,000	78,000,000	216,000,000	156,000,000
- Unrealized revenue arising from fixed asset sale transactions	-	(99,122,554)	-	193,123,332
Less: Decreasing adjustments	24,135,249,815	5,734,572,500	24,149,012,630	5,734,572,500
- Impact from disposal of fixed assets	13,762,815	-	27,525,630	-
- Dividends/profits received	24,121,487,000	5,734,572,500	24,121,487,000	5,734,572,500
Less: Losses carried forward from previous years	-	214,583,759	-	214,583,759
Taxable income from main business activities	325,447,683	5,082,341,522	4,143,545,210	9,315,089,171
Current corporate income tax rate	20%	20%	20%	20%
Corporate income tax expense calculated on taxable income in the year	65,089,538	1,016,468,304	850,815,288	1,863,017,834
<i>In which:</i>				
CIT expense of the current year	65,089,538	1,016,468,304	828,709,042	1,863,017,834
Adjusted for tax expense of previous years (*)	-	-	22,106,246	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. SEGMENT REPORTING

For management purposes, the Company is organised on a nation - wide basis into the following manufacturing sector:

- Selling commercial concrete
- Trading
- Services

For the financial year ending 30 June 2026

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Commercial concrete		Trading		Services		Total	
	Q2-2026	Q2-2025	Q2-2026	Q2-2025	Q2-2026	Q2-2025	Q2-2026	Q2-2025
	VND	VND	VND	VND	VND	VND	VND	VND
Revenues								
External sales	2,808,729,161	23,544,103,992	-	643,822,137	2,354,780,409	2,400,963,916	5,163,509,570	26,588,890,045
Total	2,808,729,161	23,544,103,992	-	643,822,137	2,354,780,409	2,400,963,916	5,163,509,570	26,588,890,045
Expenses								
Cost of sales	3,731,052,018	18,463,850,930	-	641,785,093	1,464,290,666	2,276,886,045	5,195,342,684	21,382,522,068
Selling expenses	-	-	-	-	-	-	-	-
General and Administrative expenses	-	-	-	-	-	-	138,140,346	166,382,716
Total	3,731,052,018	18,463,850,930	-	641,785,093	1,464,290,666	2,276,886,045	5,333,483,030	21,548,904,784
Net profit/(loss)	(922,322,857)	5,080,253,062	-	2,037,044	890,489,743	124,077,871	(169,973,460)	5,039,985,261
Financial incomes							24,482,224,458	5,946,234,130
Financial expense							1,841,500	(2,871,500)
Net other income							(65,500,573)	39,434,710
Accounting profit before taxation							24,244,908,925	11,028,525,601
Current corporate income tax expense							65,089,536	1,016,468,304
Deferred corporate income tax expense							2,752,563	19,824,510
Net profit/(loss) after taxation							24,177,066,826	9,992,232,787

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Other information

	Commercial concrete			Trading		Services		Total	
	As at	As at	As at	As at	As at	As at	As at	As at	As at
	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Segment assets	36,974,023,451	65,210,739,530	-	-	-	-	36,974,023,451	65,210,739,530	
Unallocated assets	-	-	-	-	-	-	81,852,714,370	66,505,893,934	
Total assets							118,826,737,821	131,716,633,464	
	Commercial concrete			Trading		Services		Total	
	As at	As at	As at	As at	As at	As at	As at	As at	As at
	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Segment liabilities	1,192,285,592	15,836,794,498	-	-	-	-	1,192,285,592	15,836,794,498	
Unallocated liabilities	-	-	-	-	-	-	1,965,688,437	1,660,473,617	
Total liabilities							3,157,974,029	17,497,268,115	
	Commercial concrete			Trading		Services		Total	
	Q2-2026	Q2-2025	Q2-2026	Q2-2025	Q2-2026	Q2-2025	Q2-2026	Q2-2025	Q2-2025
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Depreciation expense	1,623,589,438	2,370,561,693	-	-	-	-	1,623,589,438	2,370,561,693	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RELATED PARTIES

List of related parties

	<u>Relationship</u>
1. Dinco Construction Engineering Joint Stock Company	Shareholders with significant influe
2. Dufago Chu Lai Concrete Joint Stock Company	Subsidiary
3. Rofadi One Member Limited Liability Company	Subsidiary
4. Dufago Concrete One Member Limited Liability Company	Subsidiary
5. FDSG Joint Stock Company	Share key management
6. The Board of Directors and management	Key management personnel

At the end of the reporting year, the balances with related parties are as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Receivables		
Dinco Construction Engineering Joint Stock Company	1,387,856,160	310,175,460
FDSG Joint Stock Company	16,476,881,080	38,530,279,252
Dufago Chu Lai Concrete Joint Stock Company	127,492,005	-
Dufago Concrete One Member Limited Liability Company	4,700,945,278	6,095,640,941
Total	22,693,174,523	44,936,095,653

During the reporting year, the Company has had related party transactions as follows:

	Q2-2026	Q2-2025	The first six months of 2026	The first six months of 2025
Sale of goods and rendering of services:				
Dinco Construction Engineering Joint Stock Company	640,864,850	108,073,500	997,852,500	6,884,281,452
FDSG Joint Stock Company	2,031,445,330	21,423,084,140	15,691,297,990	21,423,084,140
Dufago Concrete One Member Limited Liability Company	1,991,608,151	5,708,490,049	3,986,392,902	4,012,420,819
Dufago Chu Lai Concrete Joint Stock Company	363,172,258	2,255,463,338	745,395,621	1,421,645,148
Total	5,027,090,589	29,495,111,027	21,420,939,013	33,741,431,559

	Q2-2026 VND	Q2-2025 VND	The first six months of 2026 VND	The first six months of 2025 VND
Dividends received:				
Dufago Chu Lai Concrete Joint Stock Company	1,721,487,000	1,434,572,500	1,721,487,000	1,434,572,500
Dufago Concrete One Member Limited Liability Company	22,400,000,000	4,300,000,000	22,400,000,000	4,300,000,000
Total	24,121,487,000	5,734,572,500	24,121,487,000	5,734,572,500

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Remunerations of the Board of Directors, Supervisory Committee and Internal Audit Committee:

Full name	Position	Q2-2026	Q2-2025	The first six months of 2026	The first six months of 2025
		VND	VND	VND	VND
Mr. Le Truong Ky	Chairman of the BODs	30,000,000	30,000,000	60,000,000	60,000,000
Ms. Huynh Phuoc Huyen Vy	Deputy chairman of the BODs	18,000,000	18,000,000	36,000,000	36,000,000
Mr. Dang Tien Duc	Member of the BODs	18,000,000	18,000,000	36,000,000	36,000,000
Mr. Nguyen Ngoc Tuan	Member of the BODs	18,000,000	18,000,000	36,000,000	36,000,000
Mr. Le Anh Long	Head of Supervisory Committee	15,000,000	15,000,000	30,000,000	30,000,000
Mr. Chu Van Tuan	Member of Supervisory Committee	9,000,000	9,000,000	18,000,000	18,000,000
Mr. Tran Canh Thanh	Member of Supervisory Committee	9,000,000	9,000,000	18,000,000	18,000,000
Ms. Nguyen Thi Minh Phuong	Member of Internal Audit Committee	9,000,000	9,000,000	18,000,000	18,000,000

During the period, the Company did not incur any salaries, bonuses, or other benefits for the members of Management.

9. COMPARATIVE FIGURES

The Company's interim financial statements for the accounting period ended 30 June 2026 were prepared and presented in accordance with Circular 99. Accordingly, certain comparative figures have been reclassified to conform to the presentation requirements for the interim financial statements for the accounting period ended 30 June 2026 due to the application of Circular 99, specifically as follows:

Items	Code	As at 1 January 2026 (as restated)	Reclassification under Circular 99	As at 1 January 2026 (as previously reported)
		VND	VND	VND
Held-to-maturity investments	123	23,073,023,287	173,023,287	22,900,000,000
Other short-term receivables	135	51,974,830	(173,023,287)	224,998,117

10. EVENTS AFTER THE END OF THE REPORTING YEAR

There were no significant events arising after the end of the reporting year to the date of the separate financial statements.



General Director
Dang Tien Duc
Danang City, ... July 2026

Chief Accountant
Nguyen Thi Thao

Preparer
Dao Thi Thanh Mai