

**DNA INVESTMENT
JOINT STOCK COMPANY**

No.: 38/2026/KSD/CV-CBTT

THE SOCIAL REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ninh Binh, August 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENT

To: Ha Noi Stock Exchange

According to Clause 3, Article 14, Circular No. 96/2020/TT-BTC dated November 16th, 2020 of The Ministry of Finance providing guidelines on disclosure of information on securities market, DNA Investment Joint Stock Company submits the disclosure of Reviewed Semi-Annual Financial Statements for 2025 to Ha Noi Stock Exchange as follow:

1. Corporation's name: DNA Investment Joint Stock Company

- Stock symbol: KSD
- Address: Le Chan Street, Chau Son Industrial, Chau Son Ward, Ninh Binh.
- Telephone: 0226.384.8888-0226.384.0408
- Fax: 0226.3850.869

2. Content of the disclosed information:

Reviewed Semi-Annual Financial Statements for 2026:

☒ Separate financial statement (The listed organization does not have subsidiaries companies and its parent accounting unit has subordinate units)

☐ Consolidated financial statement (The listed organization has subsidiaries companies)

☐ Combined financial statement (The listed organization has affiliated accounting units with independent accounting systems)

- Cases require to explain the reasons:

+ The accredited audit organization issued a qualified opinion rather than an unqualified opinion on the financial statement:

☐ Yes

☒ No

Explanation document in case of a qualified opinion:

☐ Yes

☐ No

+ Profit after tax for the reporting period varies by at least 5% before and after auditing, shifting from a loss to a profit or vice versa:

☐ Yes

☒ No

** This English translation is equivalent to and consistent with the original Vietnamese version. In case of any discrepancies or differences in interpretation between the Vietnamese and English versions, the Vietnamese version shall prevail.*



Explanation document in case of a qualified opinion:

☐ Yes

☐ No

+ Profit after tax in the financial statement of the reporting period varies by at least 10% compared to the same period last year:

☒ Yes

☐ No

Explanation document in case of a qualified opinion:

☒ Yes

☐ No

+ Profit after tax for the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanation document in case of a qualified opinion:

☐ Yes

☐ No

This information is disclosed on the company's website dated August 14, 2026 at: <http://www.hangermetal.vn/>

3. Report on transaction with a value of 35% of total assets in 2026

In the case where the listed organization has transaction, it is required to fully report on the following contents:

- Transaction detail:
- Trading density/corporation's total assets (%) (according to the most recent annual financial statement):
- Transaction completion date:

We hereby commit that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

DNA INVESTMENT JOINT STOCK COMPANY

Attached documents:

- Reviewed Semi-Annual Financial Statements for 2026;
- Explanation document of the variance in Profit after tax

Authorized person for information disclosure


BUI THI LOAN

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DNA INVESTMENT JOINT STOCK COMPANY

Reviewed Interim Financial Statements
For the six-month accounting period ended 30 June 2026



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DNA INVESTMENT JOINT STOCK COMPANY

Le Chan Street, Chau Son Industrial Park, Chau Son Ward, Ninh Binh Province, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors DNA Investment Joint Stock Company (hereinafter called "the Company") presents this report together with the Interim Financial Statements of the Company for the six-month accounting period ended 30 June 2026.

GENERAL INFORMATION

DNA Investment Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established and operating in Vietnam under the Certificate of Business Registration No. 0700212810 for the first time on 29 September 2009, and the 12th amendment dated 23 July 2025 issued by the Ninh Binh Department of Finance.

THE MEMBERS OF THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of General Directors, the Board of Management, and the Board of Supervisors of the Company during the year and to the date of this statement are as follows:

The Board of Management

Full name	Position
Mdm. Dam Thi Ai Len	Chairwoman
Mr. Bui Viet Vuong	Deputy Chairman
Mr. Fu Jianmu	Member
Ms. Bui Thi Thuy Hang	Member
Mr. Nguyen Tien Dat	Independent Member

The Board of General Directors

Full name	Position
Mr. Bui Viet Vuong	General Director

The Board of Supervisors and Chief Accountant

Full name	Position
Ms. Nguyen Thi Thu Ha	Head of BOS
Ms. Bui Thi Loan	Member
Ms. Do Thi Thanh	Member
Mr. Nguyen Hong Tuan	Chief Accountant

Legal representative

The legal representative of the Company during the accounting period and up to the date of this report is Mr. Bui Viet Vuong – General Director.

EVENTS AFTER THE END OF THE REPORTING PERIOD

There have been no significant events occurring after the end of the reporting period that require adjustment to, or disclosure in, the accompanying interim financial statements.

**STATEMENT OF THE BOARD OF GENERAL DIRECTORS
(Continued)**

AUDITORS

International Auditing and Valuation Company Limited – Ha Noi Branch has been appointed as the independent auditor to conduct a review of the interim financial statements of the Company for the six-month period ended 30 June 2026.

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS RESPONSIBILITIES FOR THE INTERIM FINANCIAL STATEMENTS

The Company's Board of General Directors is responsible for the preparation of the interim financial statements that give a true and fair view of the financial position of the Company as at 30 June 2026, as well as the results of its operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and other relevant legal regulations on the preparation and presentation of interim financial statements. In preparing these interim financial statements, the Board of General 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 principles have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will Continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize errors and frauds.

The Board of General Directors of the Company 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 that the Interim Financial Statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The Board of General Directors has approved the attached Interim Financial Statements. These Interim Financial Statements present fairly, in all material respects, the Company's financial position as at 30 June 2026, as well as its financial performance and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements.

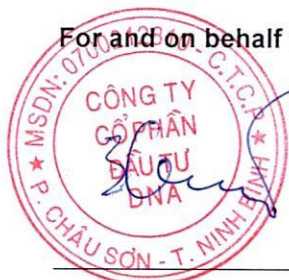
DNA INVESTMENT JOINT STOCK COMPANY

Le Chan Street, Chau Son Industrial Park, Chau Son Ward, Ninh Binh Province, Vietnam

COMMITMENT ON INFORMATION DISCLOSURE

The Board of General Directors confirms to have complied with Decree No. 155/2020/ND-CP dated December 31 2020, as amended and supplemented by Decree No. 245/2025/ND-CP dated September 11 2025 of the Government detailing the implementation of a number of articles of the Law on Securities, and that the Company has not violated information disclosure obligations under Circular No. 08/2026/TT-BTC amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance providing guidelines on information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18 2024 and Circular No. 18/2025/TT-BTC dated April 26 2025 amending and supplementing a number of articles of circulars regulating securities transactions on the securities trading system; clearing and settlement of securities transactions; operations of securities companies and information disclosure on the securities market.

For and on behalf of The Board of General Directors,



Mr. Bui Viet Vuong

General Director

Ninh Binh, 10 August 2026

No: 20051/2026/BCSX/IAVHN

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: The shareholders
 The Board of General Directors, and the Board of Management of DNA Investment Joint
 Stock Company**

We have reviewed the accompanying Interim Financial Statements of DNA Investment Joint Stock Company (hereinafter called "the Company"), prepared on 10 August 2026, from page 06 to page 36, which comprise the interim balance sheet as at 30 June 2026, the interim statement of income, the interim statement of cash flows for the six-month period then ended, and the accompanying notes to the interim financial statements.

The Board of General Directors' Responsibility

The Company's Board of General Directors is responsible for the preparation and fair presentation of the interim financial statements of the Company in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements. The Board of General Directors is also responsible for such internal control as they determine is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity."

A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION (Continued)

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of DNA Investment Joint Stock Company as at 30 June 2026, and its financial performance and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements.



NGUYEN THI THUY

Director

Audit Practising Registration Certificate

No. 4057-2024-283-1

For and on behalf of

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED – HANOI BRANCH

Hanoi, 10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing balance VND	Opening balance VND
A. SHORT-TERM ASSETS	100		66,956,231,587	77,950,714,480
I. Cash and cash equivalents	110	5.1	3,761,438,644	12,304,360,239
1. Cash	111		3,761,438,644	11,104,360,239
2. Cash equivalents	112		-	1,200,000,000
II. Short-term financial	120		27,668,350,685	26,884,482,192
1. Held-to-maturity investments	123	5.2	27,668,350,685	26,884,482,192
III. Short-term receivables	130		19,897,020,057	22,618,714,306
1. Short-term trade receivables	131	5.3	9,916,334,527	13,843,314,747
2. Short-term advances to suppliers	132	5.4	9,437,782,291	8,158,692,507
3. Other short-term receivables	135	5.5	542,903,239	616,707,052
IV. Inventories	140	5.6	12,076,774,557	12,951,397,877
1. Inventories	141		12,076,774,557	12,951,397,877
V. Current biological assets	150		-	-
VI. Other short-term assets	160		3,552,647,644	3,191,759,866
1. Short-term prepaid expenses	161	5.7	3,850,000	10,431,816
2. Value added tax deductibles	162		3,548,797,644	3,181,328,050
B. LONG-TERM ASSETS	200		80,991,447,510	64,071,045,062
I. Long-term receivables	210		-	-
II. Fixed assets	220	5.8	34,325,481,374	31,138,914,341
1. Tangible fixed assets	221		34,325,481,374	31,138,914,341
- Cost	222		87,809,970,205	82,920,525,071
- Accumulated depreciation	223		(53,484,488,831)	(51,781,610,730)
III. Non-current biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		24,208,801,669	20,474,123,605
1. Construction in progress	252	5.9	24,208,801,669	20,474,123,605
VI. Long-term financial investments	260	5.2	19,200,000,000	9,000,000,000
1. Investments in joint-ventures, associates	262		19,200,000,000	9,000,000,000
VII. Other long-term assets	270		3,257,164,467	3,458,007,116
1. Long-term prepaid expenses	271	5.7	3,257,164,467	3,458,007,116
TOTAL ASSETS	280		147,947,679,097	142,021,759,542

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing balance VND	Opening balance VND
C. LIABILITIES	300		28,226,277,522	21,278,711,788
I. Short-term liabilities	310		10,372,135,611	3,424,569,877
1. Short-term trade payables	311	5.10	6,038,395,280	80,592,911
2. Short-term advances from customers	312	5.11	-	22,423,722
3. Taxes and amounts payable to the State budget	314	5.12	38,365,298	212,440,008
4. Payables to employees	315		194,321,855	254,400,000
5. Short-term accrued expenses	316		60,000,000	36,000,000
6. Short-term unearned revenue	319		3,211,759,198	2,476,859,181
7. Other short-term payables	320	5.13	500,000,000	341,854,055
8. Short-term borrowings and finance lease liabilities	321	5.14	329,293,980	-
II. Long-term liabilities	330		17,854,141,911	17,854,141,911
1. Long-term borrowings and finance lease liabilities	339	5.14	17,854,141,911	17,854,141,911
D. EQUITY	400	5.15	119,721,401,575	120,743,047,754
I. Owner's equity	410		119,721,401,575	120,743,047,754
1. Owner's contributed capital	411		120,000,000,000	120,000,000,000
- Ordinary shares with voting rights	411a		120,000,000,000	120,000,000,000
2. Investment and development fund	418		200,000,000	200,000,000
3. Retained earnings	420		(478,598,425)	543,047,754
- Retained earnings accumulated to the prior year end	420a		543,047,754	16,374,748
- Retained earnings/(losses) of the current year	420b		(1,021,646,179)	526,673,006
TOTAL RESOURCES	440		147,947,679,097	142,021,759,542

Preparer
Nguyen Manh Khue

Chief Accountant
Nguyen Hong Tuan

General Director
Bui Viet Vuong
Ninh Binh, Vietnam
10 August 2026



INTERIM STATEMENT OF INCOME*For the six-month period ended 30 June 2026*

	Items	Code	Note	Current Period	Prior Period
1.	Gross sales of goods and services	01	6.1	12,374,044,979	19,435,459,895
2.	Deductions	02		-	-
3.	Net sales of goods and services (10 = 01 - 02)	10		12,374,044,979	19,435,459,895
4.	Cost of goods sold	11	6.2	10,678,276,986	17,643,721,475
5.	Gross profit from sales of goods and services	20		1,695,767,993	1,791,738,420
6.	Gain/(loss) on disposal of investment property	21			
7.	Financial income	22	6.3	585,252,600	702,556,293
8.	Financial expenses	23	6.4	248,355,235	69,836,340
	<i>In which: Interest expense</i>	24		248,355,235	65,554,830
9.	Selling expenses	25	6.5	102,420,986	465,150,115
10.	General and administration expenses	26	6.6	2,256,923,097	3,322,637,792
11.	Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		(326,678,725)	(1,363,329,534)
12.	Other income	31		7	-
13.	Other expenses	32	6.7	694,967,461	-
14.	Profit from other activities (40 = 31 - 32)	40		(694,967,454)	-
15.	Total accounting profit before tax (50 = 30 + 40)	50		(1,021,646,179)	(1,363,329,534)
16.	Current corporate income tax expense	51	6.8	-	-
17.	Deferred corporate income tax expense	52		-	-
18.	Net profit after corporate income tax (60 = 50 - 51 - 52)	60		(1,021,646,179)	(1,363,329,534)
19.	Basic earnings per share	70	6.9	(85)	(114)
20.	Diluted earnings per share	71	6.9	(85)	(114)

Preparer
Nguyen Manh Khue

Chief Accountant
Nguyen Hong Tuan

General Director
Bui Viet Vuong
Ninh Binh, Vietnam
10 August 2026



INTERIM STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2026
(Direct method)

ITEMS	Code	Note	Current period	Prior period
I. CASH FLOWS FROM OPERATING				
1. Proceeds from goods sold, services rendered and other revenues	01		18,546,046,781	23,122,210,195
2. Expenditures paid to suppliers	02		(24,053,865,158)	(25,427,104,957)
3. Expenditures paid to employees	03		(1,631,994,226)	(1,682,006,277)
4. Interest paid	04		(204,835,543)	(65,554,830)
5. Corporate income tax paid	05		(44,723,650)	-
6. Other cash inflows from operating activities	06		23,855,844,038	6,016,214,400
7. Other cash outflows on operating activities	07		(10,375,221,304)	(917,609,505)
Net cash flows from operating activities	20		6,091,250,938	1,046,149,026
II. CASH FLOWS FROM INVESTING				
1. Acquisition and construction of fixed assets and other long-term assets	21		(4,089,007,822)	(17,519,512,011)
2. Cash outflow for lending, buying debt instruments of other entities	23		(16,000,000,000)	(16,500,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24		15,216,131,507	6,207,819,133
4. Equity investments in other entities	25		(10,200,000,000)	
5. Interest earned, dividends and profits received	27		109,409,802	78,205,158
Net cash flows from investing activities	30		(14,963,466,513)	(27,733,487,720)
III. CASH FLOWS FROM FINANCING				
1. Proceeds from borrowings	33	7.1	9,329,293,980	22,156,928,431
2. Repayment of borrowings	34	7.2	(9,000,000,000)	(485,576,868)
Net cash flows from financing activities	40		329,293,980	21,671,351,563
Net increase/(decrease) in cash for the period	50		(8,542,921,595)	(5,015,987,131)
Cash and cash equivalents at the beginning of the period	60		12,304,360,239	15,012,788,241
Effects of changes in foreign exchange rates	61		-	20,212,522
Cash and cash equivalents at the end of the period	70		3,761,438,644	10,017,013,632

Preparer
Nguyen Manh Khue

Chief Accountant
Nguyen Hong Tuan

General Director
Bui Viet Vuong
Ninh Binh, Vietnam
10 August 2026



NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the six-month period ended 30 June 2026*

These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements.

1. GENERAL INFORMATION**1.1. Structure of ownership**

DNA Investment Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established and operating in Vietnam under the Certificate of Business Registration No. 0700212810 for the first time on 29 September 2009, and the 12th amendment dated 23 July 2025 issued by DNA Investment Joint Stock Company was incorporated and operates under Enterprise Registration Certificate No. 0700212810, initially registered on 29 September 2009 and amended for the 12th time on 23 July 2025, issued by the Department of Finance of Ninh Binh Province.

Address: Le Chan Street, Chau Son Industrial Park, Chau Son Ward, Ninh Binh Province, Vietnam

The total number of employees of the Company as of 30 June 2026 is 22 (31 December 2025: 23)

1.2. Business area

The Company's main business area are factory leasing, the manufacture of clothes hangers, and the wholesale of iron and steel.

1.3. Business activities

During the period, the Company's main business activities are:

- Trading in metals, metal ores;
- Wholesale of other construction materials and installation equipment;
- Production and processing of all kinds of metal clothes hangers "Metal Hanger";
- Renting factories for offices and production workshops; and
- Renting warehouses and equipment.

1.4. Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.5. The Company's operations during the period affecting the Interim Financial Statements

During the six-month accounting period ended 30 June 2026, there were no activities that had a significant impact on the items presented in the Company's interim financial statements.

1.6. Disclosure of information comparability in the Interim Financial Statements

The figures presented in the interim financial statements for the six-month accounting period ended 30 June 2026 are comparable with the corresponding figures for the same period of the previous year.

1.7. Corporate structure

As at 30 June 2026, the Company had one (01) associate as follows:

No.	Name of Associate	Place of Incorporation and Operation	Principal Activities
1	Kim Hang International Company Limited	Ninh Binh	Production of billets, steel and pig iron

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Financial year and Interim Accounting Period

The Company's financial year begins on 01 January and ends on 31 December.

The Company's interim accounting period begins on January 1 and ends on June 30 each year.

2.2. Accounting currency

The Company's accounting currency is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

3.1. Accounting regime applied

The Company applies the Vietnamese Accounting Standards (VAS) and the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 on the corporate accounting regime.

3.2. Statement of compliance with Vietnamese Accounting Standards and the Accounting Regime

The Board of General Directors of the Company confirms that the preparation and presentation of the Company's interim financial statements for the accounting period ended 30 June 2026 are in compliance with the Vietnamese Accounting Standards (VAS) and the Vietnamese Corporate Accounting Regime.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, short-term investments that are highly liquid, readily convertible to cash and subject to an insignificant risk of value fluctuation and unrestricted as to their use.

4.2. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is established for each doubtful debt based on the age of overdue debts, or expected loss, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

4.3. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

4.4. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use.

The cost of self-constructed or self-produced tangible fixed assets comprises actual construction and production costs incurred, together with installation and testing costs.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Depreciation period (years)
Buildings and structures	5 – 8
Machinery and equipment	5 – 15
Motor vehicles	5 – 10
Office equipment	8

4.5. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.6. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits with banks and loans.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the statement of income on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less allowance for doubtful debts.

Allowance for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulation.

Investments in associates

An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Company initially recognizes investments in associates at cost. The Company recognizes in the statement of income its share of the investee's accumulated net profit distributions arising after the acquisition date. Any distributions received other than those from accumulated net profits are regarded as a recovery of the investment and are recognized as a reduction in the carrying amount of the investment.

A provision for diminution in the value of investments is recognized when there is objective evidence that the investments are impaired.

4.7. Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses: Tool and equipment costs, ground leveling costs, repair and renovation costs and other prepaid expenses.

4.8. Operating leases

Leases are classified as operating leases when substantially all the risks and rewards incidental to ownership of the leased assets remain with the lessor. Operating lease payments are recognized as an expense on a straight-line basis over the lease term, irrespective of the basis of payment.

4.9. Liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

Payables are classified as trade payable, accrued expenses, internal payable and other payables is done according to the following principles:

- Trade payables represent trade payables arising from purchases of goods, services and assets and the seller is an independent entity of the Company.
- Accrued expenses represent amounts owed for goods and services received but not yet paid due to missing invoices or incomplete accounting records. This also includes salary payables for employee leave, production and business expenses to be settled in advance. When the actual expenses are incurred, any difference between the actual amount and the amount previously accrued is recognized by adjusting the corresponding expense.
- Other payables are non-commercial payables unrelated to the purchase, sale or provision of goods and services.

4.10. Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

4.11. Borrowing costs

Borrowing costs are recognised in the statement of income in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

4.12. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.13. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

4.14. Revenue and earnings

Revenue from sales of finished goods and merchandise goods

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company; and.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably; and.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest

Interest is recognized on an accrual basis, is determined on the balance of cash in bank and the actual interest rate for each period.

4.15. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.16. 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 profit before tax as reported in the statement of income 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.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable 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.

4.17. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash	1,343,118,766	958,088,254
Demand deposits in banks	2,418,319,878	10,146,271,985
- Joint Stock Commercial Bank for Investment and Development of Vietnam	613,456,366	2,363,009,987
- Ho Chi Minh City Development Joint Stock Commercial Bank	371,267,966	81,983,996
- National Citizen Commercial Joint Stock	52,988,285	51,458,172
- Vietnam Joint Stock Commercial Bank for Industry And Trade	1,380,607,261	7,649,819,830
Cash equivalents	-	1,200,000,000
	3,761,438,644	12,304,360,239

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

5.2. Financial investments

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Allowance VND	Cost VND	Recoverable amount VND	Allowance VND
Held-to-maturity investments						
Term deposits	1,068,350,685	1,068,350,685	-	13,884,482,192	13,884,482,192	-
- Term deposits at Ho Chi Minh City Development Joint Stock Commercial Bank (1)	1,068,350,685	1,068,350,685	-	12,384,482,192	12,384,482,192	-
- Term deposits at National Citizen Commercial Joint Stock Bank				1,500,000,000	1,500,000,000	-
Loans	26,600,000,000	26,600,000,000	-	13,000,000,000	13,000,000,000	-
<i>Bui Trong Tan (2)</i>	7,600,000,000	7,600,000,000	-	10,000,000,000	10,000,000,000	-
<i>Le Cong Thang (3)</i>	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
<i>Nguyen Van Oanh (4)</i>	16,000,000,000	16,000,000,000	-	-	-	-
	27,668,350,685	27,668,350,685	-	26,884,482,192	26,884,482,192	-

Investments in associates

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Allowance VND	Cost VND	Recoverable amount VND	Allowance VND
Investments in joint ventures and associates						
Kim Hang International Company Limited - 40% ownership interest	19,200,000,000	19,200,000,000	-	9,000,000,000	9,000,000,000	-
	19,200,000,000	19,200,000,000	-	9,000,000,000	9,000,000,000	-
	19,200,000,000	19,200,000,000	-	9,000,000,000	9,000,000,000	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

- (1) Represents a 6-month term deposit placed with Ho Chi Minh City Development Joint Stock Commercial Bank – Ha Nam Branch, bearing interest at 5.5% per annum. Interest is capitalized at maturity. The outstanding balance as at 30 June 2026 amounted to VND 1,068,350,685.
- (2) Represents a loan under Loan Agreement No. 01.11/2025/HDV/BTT-DNA dated 1 November 2025, with a principal amount of VND 10,000,000,000, a 12-month term and an interest rate of 7.2% per annum. Both principal and interest are payable at maturity. The outstanding balance of the loan as at 30 June 2026 was VND 7,600,000,000. The loan is unsecured.
- (3) Represents a loan under Loan Agreement No. 01.12/2025/HDV/BTT-DNA dated 30 December 2025, with a principal amount of VND 10,000,000,000, a 12-month term and an interest rate of 7.5% per annum. Both principal and interest are payable at maturity. The outstanding balance of the loan as at 30 June 2026 was VND 3,000,000,000. The loan is unsecured.
- (4) Represents a loan under Loan Agreement No. 01.06/2026/HDV/NVO-DNA dated 10 June 2026, with a principal amount of VND 16,000,000,000, a 06-month term and an interest rate of 6.5% per annum. Both principal and interest are payable at maturity. The outstanding balance of the loan as at 30 June 2026 was VND 16,000,000,000. The loan is unsecured.

5.3. Short-term trade receivables

	Closing balance		Opening balance	
	VND		VND	
	Book value	Provision	Book value	Provision
A.S.C.T (Camnodia) Co., Ltd	9,136,405,305	-	9,955,895,882	-
GSL International Joint Stock Company	779,929,222	-	3,082,253,043	-
PT.Pacific Global Group	-	-	753,487,611	-
Tung Tan Plastic Company Limited	-	-	2,675,610	-
Receivables from other customers	-	-	49,002,601	-
	9,916,334,527	-	13,843,314,747	-

5.4. Short-term advances for suppliers

	Closing balance		Opening balance	
	VND		VND	
	Book value	Provision	Book value	Provision
Sun Ha Nam Joint Stock Company	5,908,582,291	-	5,908,582,291	-
GSL International Joint Stock Company	3,000,000,000	-	2,000,000,000	-
24H Fire Protection and Electronic Security Company Limited	-	-	250,000,000	-
Dai Tam Long Manufacturing, Trading and Services Company Limited	378,000,000	-	-	-
Nhuan Phat Consulting Services Company Limited	151,200,000	-	-	-
Others	-	-	110,216	-
	9,437,782,291	-	8,158,692,507	-

5.5. Short-term other receivables

	Closing balance		Opening balance	
	VND		VND	
	Book value	Provision	Book value	Provision
Other receivables	542,903,239	-	99,863,014	-
- Interest income	542,672,876	-	99,863,014	-
- Social insurance	230,363	-	-	-
Advances	-	-	516,844,038	-
	542,903,239	-	616,707,052	-

5.6. Inventories

	Closing balance		Opening balance	
	VND		VND	
	Book value	Provision	Book value	Provision
Raw materials	1,934,296,103	-	1,927,302,213	-
Finished goods	2,068,402,454	-	2,072,082,780	-
Merchandise	8,074,076,000	-	8,952,012,884	-
	12,076,774,557	-	12,951,397,877	-

5.7. Prepaid expenses

5.7.1. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
- Tools and supplies issued for use	3,850,000	10,431,816
	3,850,000	10,431,816

5.7.2. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
- Land leveling costs (*)	2,078,560,662	2,113,542,468
- Tools and supplies pending allocation	222,004,207	304,353,680
- Asset repair expenses	797,043,159	843,091,293
- Other prepaid expenses	159,556,439	197,019,675
	3,257,164,467	3,458,007,116

(*) The cost of leveling the ground to prepare the site for the Company's factory construction on land leased from the State (represented by the Department of Natural Resources and Environment of Ha Nam Province, now the Department of Agriculture and Environment of Ninh Binh Province). The allocation time corresponds to the land lease period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

5.8. Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
COST					
Opening balance	43,255,403,923	14,707,492,780	24,926,497,247	31,131,121	82,920,525,071
Increase in the period	4,821,845,134	67,600,000	-	-	4,889,445,134
Purchase in the period	4,821,845,134	67,600,000	-	-	4,889,445,134
Decrease in the period	-	-	-	-	-
Closing balance	<u>48,077,249,057</u>	<u>14,775,092,780</u>	<u>24,926,497,247</u>	<u>31,131,121</u>	<u>87,809,970,205</u>
ACCUMULATED DEPRECIATION					
Opening balance	25,122,009,101	10,846,691,054	15,781,779,454	31,131,121	51,781,610,730
Increase in the period	899,321,055	392,351,130	411,205,916	-	1,702,878,101
Depreciation charged	899,321,055	392,351,130	411,205,916	-	1,702,878,101
Decrease in the period	-	-	-	-	-
Closing balance	<u>26,021,330,156</u>	<u>11,239,042,184</u>	<u>16,192,985,370</u>	<u>31,131,121</u>	<u>53,484,488,831</u>
NET BOOK VALUE					
Opening balance	18,133,394,822	3,860,801,726	9,144,717,793	-	31,138,914,341
Closing balance	<u>22,055,918,901</u>	<u>3,536,050,596</u>	<u>8,733,511,877</u>	<u>-</u>	<u>34,325,481,374</u>

The cost of tangible fixed assets that had been fully depreciated but were still in use amounted to VND 14,117,786,143 as at 30 June 2026 (31 December 2025: VND 13,789,200,250).

5.9. Construction in progress

	Closing balance VND		Opening balance VND	
	Cost	Recoverable amount	Cost	Recoverable amount
- Acquisition of fixed assets (i)	16,376,393,729	16,376,393,729	16,376,393,729	16,376,393,729
- Construction in progress	7,832,407,940	7,832,407,940	4,097,729,876	4,097,729,876
	24,208,801,669	24,208,801,669	20,474,123,605	20,474,123,605

(i) The Company is in the process of purchasing real estate in the Era and Innovation Urban Area Project, located in Tien Tan Commune, Tien Hiep Commune, and Lam Ha Ward, Quang Trung Ward, Phu Ly City, Ha Nam Province (now Ha Nam Ward, Ninh Binh Province). These properties have been mortgaged for the loans disclosed in Note 5.15.2.

5.10. Short-term trade payables

	Closing balance VND	Opening balance VND
- IR Law Company Limited	-	32,400,000
- Quang Hung Development Trading Company Limited	-	23,544,000
- Mr. Le Phu Khanh	-	17,227,840
- Nam Phat Construction and Trading Company Limited	411,051,280	-
- Dongguan City anxin Mechanical Equipment co., Ltd	5,627,344,000	-
- Others	-	7,421,071
	6,038,395,280	80,592,911

5.11. Short-term advances from customers

	Closing balance VND	Opening balance VND
- Thoi Dai Electronic Technology Company Limited	-	22,423,722
	-	22,423,722

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

5.12. Taxes and amounts payables to the State budget

	Opening balance		Movement in the period		Closing balance	
	Taxes Receivable VND	Taxes Payable VND	Amount payable VND	Amount paid VND	Taxes Receivable VND	Taxes Payable VND
VAT on domestic sales	-	-	675,699,024	675,699,024	-	-
Corporate income tax	-	44,723,650	-	44,723,650	-	-
Personal income tax	-	3,376,358	44,761,110	9,772,170	-	38,365,298
Land and housing tax, rental charges	-	164,340,000	164,340,000	328,680,000	-	-
Others	-	-	-	-	-	-
	-	212,440,008	884,800,134	1,058,874,844	-	38,365,298

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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5.13. Other short-term payables

	Closing balance VND	Opening balance VND
Social insurance	-	3,753,606
Health insurance	-	5,606,085
Unemployment insurance	-	7,494,364
Deposits and collateral received	500,000,000	325,000,000
	500,000,000	341,854,055

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

5.14. Borrowings and finance lease liabilities

5.14.1. Short-term borrowings and finance lease liabilities

	Closing balance		In the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Short-term borrowings						
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	329,293,980	329,293,980	329,293,980	-	-	-
Ho Chi Minh City Development Joint Stock Commercial Bank	-	-	9,000,000,000	9,000,000,000	-	-
	329,293,980	329,293,980	9,329,293,980	9,000,000,000	-	-

(1) Represents the Credit Facility Agreement No. 01/2026/3563738/HĐTD dated 11 May 2026 entered into between the Company and the Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Nam Branch. The credit limit is VND 25,000,000,000, which is intended for working capital financing, guarantees and the issuance of letters of credit (L/Cs). The facility is available until 11 May 2027, and the applicable interest rate is specified in each individual debt acknowledgment. The facility is secured by the Certificate of Land Use Rights, Ownership of Residential House and Other Assets Attached to Land No. BV 577502, Certificate Registration No. CS 00863, issued by the Department of Natural Resources and Environment of Ha Nam Province on 17 December 2014 to DNA Investment Joint Stock Company, together with Security Agreement No. 02/2022/3563738/HĐBĐ dated 19 April 2022.

5.14.2. Long-term borrowings and finance lease liabilities

	Closing balance		In the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
National Citizen Commercial Joint Stock Company	17,854,141,911	17,854,141,911	-	-	17,854,141,911	17,854,141,911
	17,854,141,911	17,854,141,911	-	-	17,854,141,911	17,854,141,911

(2) Long-term loans at National Citizen Bank – Ha Nam Branch under the following agreements:

- Loan Agreement No. 1917/25/HDCV/HNM dated 20 March 2025, between the Company and National Citizen Bank – Ha Nam Branch, with a loan amount of VND 11,948,759,260, a loan term of 180 months, and an interest rate as agreed in the debt acknowledgment instrument, disbursed on a per-drawdown basis. The purpose of the loan is to pay for the purchase of two adjacent houses, code C1077 and C1079, under the Sun Urban City Project, located in Ha Nam Ward, Ninh Binh Province (formerly Phu Ly City, Ha Nam Province), to be used as the Company's offices. Collateral: Assets pledged under Mortgage Agreement No. 1582/25/HDBD/HNM dated 20 March 2025, including property rights arising from the Housing Purchase Agreement No. C1077/SUC/HĐMBNO signed on 18 March 2025, and Housing Purchase Agreement No. C1079/SUC/HĐMBNO signed on 18 March 2025, between Ha Nam Sun Joint Stock Company and DNA Investment Joint Stock Company; all funds/balances and accrued interest in the Company's payment account opened at NCB, which is used to receive any proceeds arising from the above housing purchase agreements (if any); and all rights and benefits arising from the collateral (including but not limited to yields, profits, compensation, indemnities, insurance proceeds, etc.). The outstanding principal as of 30 June 2026, was VND 11,948,759,260.
- Loan Agreement No. 2246/25/HDCV/HNM dated 31 March 2025, between the Company and National Citizen Bank – Ha Nam Branch, with a loan amount of VND 5,905,382,651, a loan term of 180 months, and an interest rate as agreed in the debt acknowledgment instrument, disbursed on a per-drawdown basis. The purpose of the loan is to pay for the purchase of house code C1081 under the Sun Urban City Project, located in Ha Nam Ward, Ninh Binh Province (formerly Phu Ly City, Ha Nam Province). Collateral: Assets pledged under Mortgage Agreement No. 1978/25/HDBD/HNM dated 31 March 2025, including property rights arising from the Housing Purchase Agreement No. C1081/SUC/HĐMBNO signed on March 28, 2025, between Ha Nam Sun Joint Stock Company and DNA Investment Joint Stock Company; all funds/balances and accrued interest in the Company's payment account opened at NCB, which is used to receive any proceeds arising from the above housing purchase agreement (if any); and all rights and benefits arising from the collateral (including but not limited to yields, profits, compensation, indemnities, insurance proceeds, etc.). The outstanding principal as of 30 June 2026, was VND 5,905,382,651.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

5.15. Owner's equity

5.15.1. Reconciliation table of equity

	Owner's contributed capital VND	Investment and development fund VND	Retained earnings VND	Total VND
Prior year's opening balance	120,000,000,000	200,000,000	16,374,748	120,416,374,748
Increase in the year				
Profit for the prior year	-	-	526,673,006	526,673,006
Prior year's closing balance	120,000,000,000	200,000,000	543,047,754	120,743,047,754
Current period's opening balance	120,000,000,000	200,000,000	543,047,754	120,743,047,754
Increase in the year				
Loss for the year	-	-	(1,021,646,179)	(1,021,646,179)
Closing balance	120,000,000,000	200,000,000	(478,598,425)	119,721,401,575

5.15.2. Details of owner's investment capital

	Closing balance VND	Opening balance VND
Mr. Fu Jianmu	29,560,000,000	29,560,000,000
Mr. Bui Viet Vuong	29,960,000,000	29,960,000,000
Mr. Nguyen Hong Tuan	9,257,000,000	9,257,000,000
Ms. Dam Thi Ai Len	9,620,000,000	9,620,000,000
Ms. Bui Thi Thuy Hang	1,356,000,000	1,356,000,000
Capital contributions from other shareholders	40,247,000,000	40,247,000,000
	120,000,000,000	120,000,000,000

5.15.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's invested equity		
Capital contribution at the beginning of the period	120,000,000,000	120,000,000,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	120,000,000,000	120,000,000,000
Dividends and distributed profits	-	-

5.15.4. Shares

	Closing balance VND	Opening balance VND
Number of shares registered for issuance	12,000,000	12,000,000
Number of shares issued to the public	12,000,000	12,000,000
Ordinary shares	12,000,000	12,000,000
Preference shares	-	-
Number of shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	12,000,000	12,000,000
Ordinary shares	12,000,000	12,000,000
Preference shares	-	-
<i>An ordinary share has par value of 10,000 VND/share</i>	10,000	10,000

5.15.5. Profits distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	543,047,754	(16,374,748)
Profit from business activities in the period	(1,021,646,179)	(1,363,329,534)
Remaining undistributed profit	(478,598,425)	(1,379,704,282)

DNA INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM STATEMENT OF INCOME

6.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sale of goods	8,593,620,953	8,160,186,817
Revenue from sales of finished products	4,950,000	7,945,627,383
Revenue from services rendered	3,775,474,026	3,329,645,695
	<u>12,374,044,979</u>	<u>19,435,459,895</u>

6.2. Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of finished goods sold	8,544,884,174	8,233,392,557
Cost of merchandise sold	15,254,086	7,986,625,162
Cost of services rendered	2,118,138,726	1,423,703,756
	<u>10,678,276,986</u>	<u>17,643,721,475</u>

6.3. Financial income

	Current period VND	Prior period VND
Bank and loan interest	552,219,664	78,205,158
Foreign exchange gains	33,032,936	624,351,135
	<u>585,252,600</u>	<u>702,556,293</u>

6.4. Financial expenses

	Current period VND	Prior period VND
Interest expense	204,835,543	65,554,830
Foreign exchange	43,519,692	4,281,510
	<u>248,355,235</u>	<u>69,836,340</u>

6.5. Selling expenses

	Current period VND	Prior period VND
Cost of outsourced services	18,809,875	425,581,315
Others	83,611,111	39,568,800
	<u>102,420,986</u>	<u>465,150,115</u>

6.6. General and administration expenses

	Current period VND	Prior period VND
Management staff costs	1,136,691,663	674,420,934
Cost of office supplies	601,013	1,666,668
Fixed asset depreciation expense	81,675,169	198,877,368
Taxes, charges and fees	62,162,400	42,441,600
Provision costs	-	1,100,810,000
Purchased services costs	659,804,500	60,000,000
Others	315,988,352	1,244,421,222
	2,256,923,097	3,322,637,792

6.7. Other expenses

	Current period VND	Prior period VND
Penalties	5,769,134	-
Depreciation expenses	385,658,325	-
Others	303,540,002	-
	694,967,461	-

6.8. Corporate income tax expense

	Current period VND	Prior period VND
Profit/(Loss) before tax	(1,021,646,179)	(1,363,329,534)
Adjustments to taxable income	391,427,461	-
Adjustments increase	391,427,461	-
Expenses are not deductible	391,427,461	-
Adjustments decrease	-	-
Current year taxable income	(630,218,718)	(1,363,329,534)
Standard corporate income tax rate	17%	17%
Current corporate income tax expense based on taxable income for the current year	-	-

6.9. Basic earnings per share and Diluted earnings per share

	Current period VND	Prior period VND
Accounting profit after corporate income tax (VND)	(1,021,646,179)	(1,363,329,534)
Adjustments increasing or decreasing accounting profit to determine the profit or loss attributable to ordinary shareholders	-	-
Profit or loss attributable to ordinary shareholders (VND)	(1,021,646,179)	(1,363,329,534)
Amount appropriated to the bonus and welfare fund	-	-
Average ordinary shares in circulation for the period (shares)	12,000,000	12,000,000
Basic earnings per share	(85)	(114)
Ordinary shares to be issued	-	-
Diluted earnings per share	(85)	(114)

6.10. Production cost by nature

	Current period VND	Prior period VND
Raw materials and consumables	8,548,564,500	10,565,634,224
Labour	1,440,231,663	1,761,154,525
Cost of tools, instruments and supplies	601,013	5,697,292
Depreciation and amortisation	1,397,969,979	1,790,328,862
Taxes, charges and fees	226,502,400	21,240,000
Contingency Expenses	-	2,300,810,000
Cost of outsourced services	1,248,010,220	119,566,506
Others	399,599,463	1,715,665,782
	13,261,479,238	18,280,097,191

7. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF CASH FLOWS

7.1. Actual amounts of borrowings received during the year

	Current period VND	Prior period VND
Proceeds from borrowings under normal	9,329,293,980	22,156,928,431
	9,329,293,980	22,156,928,431

7.2. Actual amounts of principal paid during the year

	Current period VND	Prior period VND
Repayment of borrowings under normal contracts	9,000,000,000	485,576,868
	9,000,000,000	485,576,868

8. OTHER INFORMATION

8.1. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

8.1.1. Transactions and balances with key management members, the individuals involved with key management members.

List of related parties

Name	Title
Ms. Dam Thi Ai Len	Chairwoman
Mr. Bui Viet Vuong	Deputy Chairman cum General Director
Mr. Fu Jianmu	Member of BOM
Ms. Bui Thi Thuy Hang	Member of BOM
Mr. Nguyen Tien Dat	Member of BOM
Mr. Nguyen Hong Tuan	Chief Accountant
Ms. Nguyen Thi Thu Ha	Head of BOS
Ms. Bui Thi Loan	Member
Ms. Do Thi Thanh	Member

Remuneration paid to the Company's Board of Management, Board of Supervisors, and Board of General Directors during the year was as follows:

Name	Title	Current period	Prior period
		VND	VND
Ms. Dam Thi Ai Len	Chairwoman	30,000,000	30,000,000
Mr. Bui Viet Vuong	Deputy Chairman cum General Director	222,948,000	210,000,000
Mr. Fu Jianmu	Member of BOM	18,000,000	18,000,000
Ms. Bui Thi Thuy Hang	Member of BOM	18,000,000	18,000,000
Mr. Nguyen Tien Dat	Member of BOM	18,000,000	18,000,000
Mr. Nguyen Hong Tuan	Chief Accountant	150,000,000	93,000,000
Ms. Nguyen Thi Thu Ha	Head of BOS	12,000,000	8,000,000
Ms. Bui Thi Loan	Member	6,000,000	24,000,000
Ms. Do Thi Thanh	Member	6,000,000	6,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

8.2. Information of Department

a. Segment report by business line (primary)

Items	Sale of goods		Sale of finished products		Other activities		Total	
	VND		VND		VND		VND	
Net external sales	8,593,620,953		4,950,000		3,775,474,026		12,374,044,979	
Net inter-segment sales	-		-		-		-	
Operating profit	48,736,779		(10,304,086)		1,657,335,300		1,695,767,993	
Total expenditures on acquisition of fixed assets	-		-		-		-	
Segment assets	66,458,357,698		36,348,656,355		45,140,665,044		147,947,679,097	
Unallocated assets	-		-		-		-	
Total assets	66,458,357,698		36,348,656,355		45,140,665,044		147,947,679,097	
Segment liabilities	13,351,160,453		10,482,419,068		4,392,698,001		28,226,277,522	
Unallocated liabilities	-		-		-		-	
Total liabilities	13,351,160,453		10,482,419,068		4,392,698,001		28,226,277,522	

b. Segment report by geographical area (secondary)

Items	Domestic		Export		Total	
	VND		VND		VND	
Net sales of goods and services	12,374,044,979		-		12,374,044,979	
Cost of goods sold and services rendered	10,678,276,986		-		10,678,276,986	
Segment gross profit	1,695,767,993		-		1,695,767,993	

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

8.3. Comparative figures

The comparative figures are derived from the Company's audited financial statements for the year ended 31 December 2025, which were audited by International Auditing and Valuation Company Limited – Hanoi Branch, and the reviewed interim financial statements for the six-month accounting period ended 30 June 2025. Certain comparative figures have been reclassified to conform with the presentation requirements of Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, providing guidance on accounting documents, chart of accounts, accounting records, and the preparation and presentation of interim financial statements, for comparison with the current period's figures (see Appendix 01 for details).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

Appendix 01: Reclassification of Certain Line Items to Conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 for Comparison with the Current Period's Figures

Financial statements for the fiscal year ended 31 December 2025

Adjustments in accordance with Circular No. 99/2025/TT-BTC

Items	Code	Amount	Items	Code	Amount	Difference
Balance sheet			Interim statement of financial position			
ASSETS						
Short-term financial investments	120	13,884,482,192	Short-term financial investments	120	26,884,482,192	13,000,000,000
Held-to-maturity investments			Held-to-maturity investments			
	123	13,884,482,192		123	26,884,482,192	13,000,000,000
Short-term receivables	130	35,618,714,306	Short-term receivables	130	22,618,714,306	(13,000,000,000)
Short-term loan receivables	135	13,000,000,000			-	(13,000,000,000)
Other short-term assets	150	3,191,759,866	Other short-term assets	160	3,191,759,866	
Short-term prepaid expenses	151	10,431,816	Short-term prepaid expenses	161	10,431,816	
Value added tax deductibles	152	-	Value added tax deductibles	162	-	
Other long-term receivables	216	-	Other long-term receivables	215	-	
Investment properties	230	-	Investment properties	240	-	
Cost	231	-	Cost	241	-	
Accumulated depreciation	232	-	Accumulated depreciation	242	-	
Long-term assets in progress	240	20,474,123,605	Long-term assets in progress	250	20,474,123,605	
Construction in progress	242	20,474,123,605	Construction in progress	252	20,474,123,605	
Long-term financial investments	250	9,000,000,000	Long-term financial investments	260	9,000,000,000	
Investments in subsidiaries	251	-	Investments in subsidiaries	261	-	
Investments in associates and joint ventures	252	9,000,000,000	Investments in associates and joint ventures	262	9,000,000,000	
Allowance for diminution in value of long-term financial investments	254	-	Allowance for diminution in value of long-term financial investments	264	-	
Other non-current assets	260	3,458,007,116	Other non-current assets	270	3,458,007,116	
Long-term prepaid expenses	261	3,458,007,116	Long-term prepaid expenses	271	3,458,007,116	
TOTAL ASSETS	270	142,021,759,542	TOTAL ASSETS	280	142,021,759,542	

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

RESOURCES		RESOURCES	
Tax and other payables to the State	313	Short-term taxes and other payables to the State	314
Payables to employees	314	Payables to employees	315
Short-term accrued expenses	315	Short-term accrued expenses	316
Short-term unearned revenue	318	Short-term unearned revenue	319
Other short-term payables	319	Other short-term payables	320
Short-term borrowings and financial lease liabilities	320	Short-term borrowings and financial lease liabilities	321
Long-term borrowings and financial lease liabilities	338	Long-term borrowings and financial lease liabilities	339
Other long-term payables	337	Other long-term payables	338
Undistributed earnings after tax	421	Undistributed earnings after tax	420
Accumulated undistributed earnings after tax by the end of prior period	421a	Accumulated undistributed earnings after tax by the end of prior period	420a
Undistributed earnings after tax of current period	421b	Undistributed earnings after tax of current period	420b

Financial statements for the fiscal year ended 31 December 2025

Adjustments in accordance with Circular No. 99/2025/TT-BTC

Difference

Items	Code	Amount	Items	Code	Amount
Interim separate income statement					
Interim separate statement of cash					
Gains/losses from disposal of investment properties	21	-	Gains/losses from disposal of investment properties	21	-
Financial income	21	702,556,293	Financial income	22	702,556,293
Financial expenses	22	69,836,340	Financial expenses	23	69,836,340
Of which: Interest expenses	23	65,554,830	Of which: Interest expenses	24	65,554,830
Interim separate statement of cash flows					
Interest paid	04	678,982,472	Interest paid	04	678,982,472

Preparer
Nguyen Manh KhueChief Accountant
Nguyen Hong TuanGeneral Director
Bui Viet VuongNinh Binh, Vietnam
10 August 2026