

**DIN CAPITAL INVESTMENT GROUP  
JOINT STOCK COMPANY**

**SEPARATE FINANCIAL STATEMENTS**

For the first quarter accounting period from 01/01/2026 to 31/03/2026



**CONTENTS**

	<b>Page(s)</b>
Statement of Financial Position	1 – 2
Income statement	3
Cash-flow statement	4
Notes to the financial statements	5 – 33

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**Form B 01a – DN**(Issued under the Circular No. 99/2025/TT-BTC  
dated 27 October 2025 by the Minister of Finance)**STATEMENT OF FINANCIAL POSITION**

As at 31 Mar 2026

Unit: VND

ASSETS	Code	Notes	As at 31 Mar.2026	As at 1 Jan.2026
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>71,127,113,214</b>	<b>73,412,712,123</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5.1</b>	<b>10,021,918,405</b>	<b>1,123,727,639</b>
1. Cash	111		6,021,918,405	1,123,727,639
2. Cash equivalents	112		4,000,000,000	-
<b>II. Current financial investments</b>	<b>120</b>	<b>5.5</b>	<b>22,912,383,000</b>	<b>22,910,108,000</b>
1. Trading securities	121		20,530,730	20,530,730
2. Provision for trading securities	122		(8,147,730)	(10,422,730)
3. Held to maturity investments	123		22,900,000,000	22,900,000,000
<b>III. Current account receivables</b>	<b>130</b>		<b>36,765,402,234</b>	<b>47,832,511,987</b>
1. Trade receivables	131	5.2	52,350,477,458	63,602,020,457
2. Advances to suppliers	132	5.3	114,779,646	244,920,240
3. Other current receivables	135	5.4	539,571,957	224,998,117
4. Provision for doubtful debts	136	5.6	(16,239,426,827)	(16,239,426,827)
<b>IV. Inventories</b>	<b>140</b>	<b>5.7</b>	<b>949,133,137</b>	<b>1,052,120,094</b>
1. Inventories	141		949,133,137	1,052,120,094
<b>V. Short-term biological assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
<b>VI. Other current assets</b>	<b>160</b>		<b>478,276,438</b>	<b>494,244,403</b>
1. Short-term prepaid expenses	161	5.8	478,276,438	494,244,403
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>66,425,595,294</b>	<b>68,401,725,329</b>
<b>I. Non-current account receivables</b>	<b>210</b>		<b>-</b>	<b>-</b>
<b>II. Fixed assets</b>	<b>220</b>		<b>14,624,968,296</b>	<b>16,551,105,566</b>
1. Tangible fixed assets	221	5.10	14,624,968,296	16,551,105,566
Cost	222		158,684,270,294	161,115,904,239
Accumulated depreciation	223		(144,059,301,998)	(144,564,798,673)
2. Intangible fixed assets	227		-	-
<b>III. Long-term biological assets</b>	<b>230</b>		<b>-</b>	<b>-</b>
<b>IV. Investment property</b>	<b>240</b>		<b>-</b>	<b>-</b>
<b>V. Non-current assets in progress</b>	<b>250</b>		<b>-</b>	<b>-</b>
<b>VI. Non-current financial investments</b>	<b>260</b>	<b>5.5</b>	<b>49,509,490,000</b>	<b>49,509,490,000</b>
1. Investments in subsidiaries	261		49,509,490,000	49,509,490,000
<b>VII. Other non-current assets</b>	<b>270</b>		<b>2,291,136,998</b>	<b>2,341,129,763</b>
1. Long-term prepaid expenses	271	5.8	2,260,770,020	2,308,010,222
2. Deferred income tax assets	272	5.11	30,366,978	33,119,541
3. Other non-current assets	274		-	-
<b>TOTAL ASSETS (280 = 100 + 200)</b>	<b>280</b>		<b>137,552,708,508</b>	<b>141,814,437,452</b>

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**Form B 01a – DN**

(Issued under the Circular No. 99/2025/TT-BTC  
dated 27 October 2025 by the Minister of Finance)

**STATEMENT OF FINANCIAL POSITION  
(CONTINUED)**

As at 31 Mar 2026

Unit: VND

RESOURCES	Code	Notes	As at 31 Mar.2026	As at 1 Jan.2026
<b>C. LIABILITIES</b>	<b>300</b>		<b>10,421,087,542</b>	<b>17,497,268,115</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>10,421,087,542</b>	<b>17,497,268,115</b>
1. Trade payables	311	5.12	8,430,247,200	9,674,002,996
2. Taxes and amounts payable to the state budget	314	5.9	831,871,097	4,669,685,397
3. Payables to employees	315	5.13	293,580,584	2,015,971,066
4. Accrued expenses	316	5.14	-	163,338,460
5. Other current payables	320	5.15	61,124,324	170,005,859
6. Bonus and welfare fund	323		804,264,337	804,264,337
<b>D. OWNER'S EQUITY</b>	<b>400</b>	<b>5.16</b>	<b>127,131,620,966</b>	<b>124,317,169,337</b>
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
Preference shares	411b		-	-
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		30,229,397,461	27,414,945,832
Beginning accumulated retained earnings	420a		27,414,945,832	5,173,071,439
Retained earnings of the current year	420b		2,814,451,629	22,241,874,393
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>137,552,708,508</b>	<b>141,814,437,452</b>



**General Director**  
**Dang Tien Duc**  
Da Nang, 25 April 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)**INCOME STATEMENT**

For the first quarter accounting period from 01/01/2026 to 31/03/2026

Unit: VND

ITEMS	Code	Notes	Q1-2026	Q1-2025	The first three months of 2026	The first three months of 2025
1. Revenue	01	6.1	17,025,249,657	10,779,695,426	17,025,249,657	10,779,695,426
2. Deductions	02		-	-	-	-
3. Net revenue	10		17,025,249,657	10,779,695,426	17,025,249,657	10,779,695,426
4. Cost of sales	11	6.2	13,956,055,544	9,967,068,695	13,956,055,544	9,967,068,695
5. Gross profit	20		3,069,194,113	812,626,731	3,069,194,113	812,626,731
6. Gains/(losses) from sale and disposal of investment p	21		-	-	-	-
7. Finance income	22	6.3	345,193,803	245,019,159	345,193,803	245,019,159
8. Finance expense	23	6.4	(2,275,000)	637,100	(2,275,000)	637,100
Of which, interest expense	24		-	-	-	-
8. Selling expense	25		-	-	-	-
9. General and administrative expense	26	6.5	306,721,056	276,131,772	306,721,056	276,131,772
10. Operating loss	30		3,109,941,860	780,877,018	3,109,941,860	780,877,018
11. Other income	31	6.6	581,481,482	3,081,624,745	581,481,482	3,081,624,745
12. Other expense	32	6.7	88,493,398	83,745,093	88,493,398	83,745,093
13. Net other loss	40		492,988,084	2,997,879,652	492,988,084	2,997,879,652
14. Accounting loss before taxation	50		3,602,929,944	3,778,756,670	3,602,929,944	3,778,756,670
15. Current corporate income tax expense	51	6.9	785,725,752	846,549,530	785,725,752	846,549,530
16. Deferred corporate income tax expense	52		2,752,563	(58,449,177)	2,752,563	(58,449,177)
17. Net profit/(loss) after taxation	60		2,814,451,629	2,990,656,317	2,814,451,629	2,990,656,317

**General Director****Dang Tien Duc**

Da Nang, 25 April 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 Ward, Da Nang City, Vietnam

**Form B 03a – DN**(Issued under the Circular No. 99/2025/TT-BTC  
dated 27 October 2025 by the Minister of Finance)**CASH FLOW STATEMENT****(Indirect method)**

For the first quarter accounting period from 01/01/2026 to 31/03/2026

Unit: VND

ITEMS	Code	Notes	The first three months of 2026	The first three months of 2025
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Net profit/(loss) before taxation	01		3,602,929,944	3,778,756,670
2. Adjustment for:				-
Depreciation and amortisation	02		1,926,137,270	2,409,137,125
Provisions	03		(2,275,000)	637,100
Gains/(losses) from investing and financing activities	05		(898,296,285)	(3,326,643,904)
3. Operating profits before adjustments to working capital	08		4,628,495,929	2,861,886,991
Increase or decrease in accounts receivable	09		11,263,013,862	(6,139,213,260)
Increase or decrease in inventories	10		102,986,957	(2,197,325,850)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		(3,633,600,008)	2,248,057,172
Increase or decrease in prepaid expenses	12		63,208,167	80,882,426
Corporate income tax paid	15		(4,228,306,317)	(720,229,004)
Other cash outflows from operating activities	17		-	(7,237,370)
Net cash from operating activities	20		8,195,798,590	(3,873,178,895)
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				-
1. Acquisition and construction of fixed assets and other long-term assets	21		-	4,916,298,000
2. Proceeds from disposals of fixed assets and other long-term assets	22		581,481,482	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(4,000,000,000)	(8,500,000,000)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		4,000,000,000	8,000,000,000
5. Investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		120,910,694	384,854,776
Net cash from investing activities	30		702,392,176	4,801,152,776
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				-
Net cash from financing activities	40		-	-
NET INCREASE/(DECREASE) IN CASH	50		8,898,190,766	927,973,881
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		10,021,918,405	6,188,326,031



General Director

Dang Tien Duc

Da Nang, 25 April 2026

Chief Accountant

Nguyen Thi Thao

Prepared by

Dao Thi Thanh Mai



**NOTES TO THE FINANCIAL STATEMENTS**  
For the period from 01/01/2026 to 31/03/2026

**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/GCNCP-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/QD-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 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Hai Chau District, Danang City, Vietnam.

The number of employees as at 31 March 2026 was 29 (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.

**NOTES TO THE 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 31 December 2025. 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***

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.



**NOTES TO THE STATEMENTS (CONTINUED)**

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.

Provision for doubtful debts



## **NOTES TO THE STATEMENTS (CONTINUED)**

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 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.



## **NOTES TO THE STATEMENTS (CONTINUED)**

### ***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:

	<b><u>Year 2026</u></b>
▪ 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.

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

**NOTES TO THE STATEMENTS (CONTINUED)**

**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***

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.



**NOTES TO THE STATEMENTS (CONTINUED)**

**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**

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.

**NOTES TO THE STATEMENTS (CONTINUED)**

**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.



## NOTES TO THE STATEMENTS (CONTINUED)

## 5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

## 5.1. Cash and cash equivalents

	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	682,224,934	303,883,416
Cash at banks	5,339,693,471	819,844,223
Cash equivalents	4,000,000,000	-
<b>Total</b>	<b>10,021,918,405</b>	<b>1,123,727,639</b>

## 5.2. Current trade receivables

	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Dinco Construction Engineering Joint Stock Company	695,722,122	310,175,460
Dufago Concrete One Member Company Limited	3,050,008,473	6,095,640,941
FDSG Joint Stock Company	31,282,920,124	38,530,279,252
Others	17,321,826,739	18,665,924,804
<b>Total</b>	<b>52,350,477,458</b>	<b>63,602,020,457</b>
In which: Trade receivables from related parties	35,441,451,950	44,936,095,653

## 5.3. Current advances to suppliers

	As at 31 Mar. 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
Others	35,959,146	97,659,740
<b>Total</b>	<b>114,779,646</b>	<b>244,920,240</b>

## NOTES TO THE STATEMENTS (CONTINUED)

## 5.4. Other receivables

	As at 31 Mar. 2026		As at 01 Jan. 2026	
	VND		VND	
	Value	Provision	Value	Provision
Advances	62,404,136	-	-	-
Social insurance	222,958	-	-	-
Deposits	20,700,000	-	20,700,000	-
Accrued interest	368,927,396	-	173,023,287	-
Other receivables	87,317,467	-	31,274,830	-
<b>Total</b>	<b>539,571,957</b>	<b>-</b>	<b>224,998,117</b>	<b>-</b>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5.5. Financial investments**

Trading securities are analysed as follows:

	As at 31 Mar. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Share investments:						
Shares of Cotecons Construction Joint Stock Company	20,530,730	12,383,000	8,147,730	20,530,730	10,108,000	10,422,730
<b>Total</b>	<b>20,530,730</b>	<b>12,383,000</b>	<b>8,147,730</b>	<b>20,530,730</b>	<b>10,108,000</b>	<b>10,422,730</b>

The Company has determined the fair values of investments in Cotecons 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 31 Mar. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Carrying amount	Cost	Carrying amount
Current:				
Term deposit	22,900,000,000	22,900,000,000	22,900,000,000	22,900,000,000
<b>Total</b>	<b>22,900,000,000</b>	<b>22,900,000,000</b>	<b>22,900,000,000</b>	<b>22,900,000,000</b>

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

Address: 4<sup>th</sup> 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 31 Mar. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Investments in subsidiaries:						
Dufago Chu Lai Concrete Joint Stock Company	5,509,490,000		-		5,509,490,000	-
Dufago Concrete One Member Limited Liability Company	43,000,000,000		-		43,000,000,000	-
Rofadi One Member Limited Liability Company	1,000,000,000		-		1,000,000,000	-
<b>Total</b>	<b>49,509,490,000</b>		-		<b>49,509,490,000</b>	-

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 31 Mar. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables	16,239,426,827	-	16,239,426,827	-
<b>Total</b>	<b>16,239,426,827</b>	<b>-</b>	<b>16,239,426,827</b>	<b>-</b>

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**

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

	As at 31 Mar. 2026			As at 01 Jan. 2026		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
		VND			VND	
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	498,911,000	-	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						
Others	5,014,680,687	-		5,014,680,687	-	
<b>Total</b>	<b>16,239,426,827</b>	<b>-</b>		<b>16,239,426,827</b>	<b>-</b>	



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.7. Inventories

	As at 31 Mar. 2026		As at 01 Jan. 2026	
	VND		VND	
	Value	Provision	Value	Provision
Raw materials	949,133,137	-	1,052,120,094	-
Merchandise	-	-	-	-
<b>Total</b>	<b>949,133,137</b>	<b>-</b>	<b>1,052,120,094</b>	<b>-</b>

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 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Current		
Tools and supplies pending amortisation	73,627,883	280,452
Insurance fee for machinery and equipment	268,615,061	307,462,665
Road fee, vehicle inspection fee	136,033,494	186,501,286
Other expenses	-	-
<b>Total</b>	<b>478,276,438</b>	<b>494,244,403</b>
Non-current		
Land rental (*)	2,167,663,142	2,193,390,320
Tools and supplies pending amortisation	93,106,878	114,619,902
<b>Total</b>	<b>2,260,770,020</b>	<b>2,308,010,222</b>

(\*) 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**

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

	As at 31 Mar. 2026		Movements in the year		As at 1 Jan. 2026	
	VND		VND		VND	
	Receivable	Payable	Payable	Paid/ Deducted	Receivable	Payable
Value added tax	-	140,426,787	1,456,762,509	1,842,295,354	-	525,959,632
Corporate income tax	-	620,307,172	785,725,752	4,228,306,317	-	4,062,887,737
Personal income tax	-	71,137,138	139,896,015	149,596,905	-	80,838,028
<b>Total</b>	<b>-</b>	<b>831,871,097</b>	<b>2,382,384,276</b>	<b>6,220,198,576</b>	<b>-</b>	<b>4,669,685,397</b>



**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**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
<b>Cost</b>						
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	-	-	-	-	-	-
<b>As at 31 Mar. 2026</b>	<b>3,444,846,768</b>	<b>14,545,359,916</b>	<b>142,724,169,114</b>	<b>297,414,878</b>	<b>104,113,563</b>	<b>161,115,904,239</b>
<b>Accumulated depreciation</b>						
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	60,861,546	163,250,703	1,699,074,212	2,950,809	-	1,926,137,270
Fixed asset liquidation	-	-	-	-	-	-
<b>As at 31 Mar. 2026</b>	<b>2,166,754,334</b>	<b>11,815,450,572</b>	<b>132,149,465,815</b>	<b>255,151,659</b>	<b>104,113,563</b>	<b>146,490,935,943</b>
<b>Net book value</b>						
As at 01 Jan. 2026	1,338,953,980	2,893,160,047	12,273,777,511	45,214,028	-	16,551,105,566
<b>As at 31 Mar. 2026</b>	<b>1,278,092,434</b>	<b>2,729,909,344</b>	<b>10,574,703,299</b>	<b>42,263,219</b>	<b>-</b>	<b>14,624,968,296</b>

The amount of year-end net book value of tangible fixed assets totalling VND 2,142,908,498 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 94,891,320,904.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.11. Deferred income tax assets

	As at 31 Mar. 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	30,366,978	33,119,541
<b>Deferred income tax assets</b>	<b>30,366,978</b>	<b>33,119,541</b>

## 5.12. Current trade payables

	As at 31 Mar. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Payable value	Value	Payable value
Dong Do Construction and Service Company Limited	397,666,000	397,666,000	889,070,800	889,070,800
Dai Hoang Investment and Trading Joint Stock Company	3,219,825,250	3,219,825,250	3,265,690,750	3,265,690,750
Hiep Tuyet Company Limited	2,559,693,303	2,559,693,303	2,187,045,921	2,187,045,921
Others	2,253,062,647	2,253,062,647	3,332,195,525	3,332,195,525
<b>Total</b>	<b>8,430,247,200</b>	<b>8,430,247,200</b>	<b>9,674,002,996</b>	<b>9,674,002,996</b>

## 5.13. Payables to employees

	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Salary, bonus	293,580,584	2,015,971,066
<b>Total</b>	<b>293,580,584</b>	<b>2,015,971,066</b>

## 5.14. Accrued expenses

	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Raw materials for production	-	62,218,182
Others	-	101,120,278
<b>Total</b>	<b>-</b>	<b>163,338,460</b>



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.15. Other current payables

	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Trade union dues	15,046,928	25,701,510
Social Insurance	-	-
Da Nang Post Insurance Company	-	-
Others	46,077,396	144,304,349
<b>Total</b>	<b>61,124,324</b>	<b>170,005,859</b>

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**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	-	-	-	2,814,451,629	2,814,451,629	
<b>As at 31 Mar. 2026</b>	<b>89,099,810,000</b>	<b>49,416,000</b>	<b>7,752,997,505</b>	<b>30,229,397,461</b>	<b>127,131,620,966</b>	



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.16.2.Details of owners' equity

	As at 31 Mar. 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
<b>Total</b>	<b>89,099,810,000</b>	<b>89,099,810,000</b>

## 5.16.3 Capital transactions with owners

	As at 31 Mar. 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	-	-
<b>Ending balance</b>	<b>89,099,810,000</b>	<b>89,099,810,000</b>

## 5.16.4 Shares

	As at 31 Mar. 2026 VND	As at 01 Jan. 2025
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	-
<b>As at 31 Mar 2026</b>	<b><u>7,752,997,505</u></b>

## 6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

## 6.1. Revenue from selling goods and rendering services

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Revenue from selling finished goods	14,648,241,543	8,393,284,846	14,648,241,543	8,393,284,846
Revenue from rendering services	2,377,008,114	2,386,410,580	2,377,008,114	2,386,410,580
<b>Total</b>	<b><u>17,025,249,657</u></b>	<b><u>10,779,695,426</u></b>	<b><u>17,025,249,657</u></b>	<b><u>10,779,695,426</u></b>

## 6.2. Cost of sales

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Cost of finished goods sold	12,214,213,461	7,741,088,371	12,214,213,461	7,741,088,371
Cost of services rendered	1,741,842,083	2,225,980,324	1,741,842,083	2,225,980,324
<b>Total</b>	<b><u>13,956,055,544</u></b>	<b><u>9,967,068,695</u></b>	<b><u>13,956,055,544</u></b>	<b><u>9,967,068,695</u></b>

## 6.3. Finance income

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Deposit interest	316,814,803	245,019,159	316,814,803	245,019,159
Payment discount	28,379,000	-	28,379,000	-
<b>Total</b>	<b><u>345,193,803</u></b>	<b><u>245,019,159</u></b>	<b><u>345,193,803</u></b>	<b><u>245,019,159</u></b>

## 6.4. Finance expense

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Provision for decline in value of trading securities	(2,275,000)	637,100	(2,275,000)	637,100
<b>Total</b>	<b>(2,275,000)</b>	<b>637,100</b>	<b>(2,275,000)</b>	<b>637,100</b>

## 6.5. General and administrative expense

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Salaries	128,000,000	126,000,000	128,000,000	126,000,000
Others	178,721,056	150,131,772	178,721,056	150,131,772
<b>Total</b>	<b>306,721,056</b>	<b>276,131,772</b>	<b>306,721,056</b>	<b>276,131,772</b>

## 6.6. Other income

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Gains from disposal and sale of fixed assets	581,481,482	3,081,624,745	581,481,482	3,081,624,745
Others	-	-	-	-
<b>Total</b>	<b>581,481,482</b>	<b>3,081,624,745</b>	<b>581,481,482</b>	<b>3,081,624,745</b>

## 6.7. Other expense

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Administrative penalties, tax penalties	41,293,398	19,803,795	41,293,398	19,803,795
Others	47,200,000	63,941,298	47,200,000	63,941,298
<b>Total</b>	<b>88,493,398</b>	<b>83,745,093</b>	<b>88,493,398</b>	<b>83,745,093</b>

## 6.8. Production and business costs by elements



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Materials, tools and supplies expense	9,891,274,075	5,559,247,009	9,891,274,075	5,559,247,009
Employee expense	1,404,240,426	1,289,796,583	1,404,240,426	1,289,796,583
Depreciation expense	1,926,137,270	2,409,137,125	1,926,137,270	2,409,137,125
Service expense	1,003,257,536	985,019,750	1,003,257,536	985,019,750
Other expenses	37,867,293	-	37,867,293	-
<b>Total</b>	<b>14,262,776,600</b>	<b>10,243,200,467</b>	<b>14,262,776,600</b>	<b>10,243,200,467</b>

## 6.9. Current corporate income tax expense

	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Total accounting profit before tax	3,602,929,944	3,778,756,670	3,602,929,944	3,778,756,670
Adjustments to taxable income	215,167,583	453,990,979	215,167,583	453,990,979
Add: Increasing adjustments	228,930,398	453,990,979	228,930,398	453,990,979
- Non-deductible expenses	150,930,398	83,745,093	150,930,398	83,745,093
- Remuneration of the Board of Directors and the Supervisory Committee not evolving in execution	78,000,000	78,000,000	78,000,000	78,000,000
- Unrealized revenue arising from fixed asset sale transactions	-	292,245,886	-	292,245,886
Less: Decreasing adjustments	13,762,815	-	13,762,815	-
- Impact from disposal of fixed assets	13,762,815	-	13,762,815	-
Taxable income from main business activities	3,818,097,527	4,232,747,649	3,818,097,527	4,232,747,649
Current corporate income tax rate	20%	20%	20%	20%
Corporate income tax expense from main business activities	763,619,506	846,549,530	763,619,506	846,549,530
<b>Corporate income tax expense calculated on taxable income in the year</b>	<b>785,725,752</b>	<b>846,549,530</b>	<b>785,725,752</b>	<b>846,549,530</b>
<i>In which:</i>				
CIT expense of the current year	763,619,506	846,549,530	763,619,506	846,549,530
Adjusted for tax expense of previous years (*)	22,106,246	-	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 31 March 2026

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

	Commercial concrete		Trading		Services		Total	
	Q1-2026 VND	Q1-2025 VND	Q1-2026 VND	Q1-2025 VND	Q1-2026 VND	Q1-2025 VND	Q1-2026 VND	Q1-2025 VND
<b>Revenues</b>								
External sales	14,648,241,543	8,393,284,846	-	-	2,377,008,114	2,386,410,580	17,025,249,657	10,779,695,426
<b>Total</b>	<b>14,648,241,543</b>	<b>8,393,284,846</b>	<b>-</b>	<b>-</b>	<b>2,377,008,114</b>	<b>2,386,410,580</b>	<b>17,025,249,657</b>	<b>10,779,695,426</b>
<b>Expenses</b>								
Cost of sales	12,214,213,461	7,741,088,371	-	-	1,741,842,083	2,225,980,324	13,956,055,544	9,967,068,695
Selling expenses	-	-	-	-	-	-	-	-
General and Administrative expenses	-	-	-	-	-	-	306,721,056	276,131,772
<b>Total</b>	<b>12,214,213,461</b>	<b>7,741,088,371</b>	<b>-</b>	<b>-</b>	<b>1,741,842,083</b>	<b>2,225,980,324</b>	<b>14,262,776,600</b>	<b>10,243,200,467</b>
<b>Net profit/(loss)</b>	<b>2,434,028,082</b>	<b>652,196,475</b>	<b>-</b>	<b>-</b>	<b>635,166,031</b>	<b>160,430,256</b>	<b>2,762,473,057</b>	<b>536,494,959</b>
Financial incomes							345,193,803	245,019,159
Financial expense							(2,275,000)	637,100
Net other income							492,988,084	2,997,879,652
Accounting profit before taxation							3,602,929,944	3,778,756,670
Current corporate income tax expense							785,725,752	846,549,530
Deferred corporate income tax expense							2,752,563	(58,449,177)
<b>Net profit/(loss) after taxation</b>							<b>2,814,451,629</b>	<b>2,990,656,317</b>



**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY**

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

	Commercial concrete		Trading		Services		Total	
	As at	As at	As at	As at	As at	As at	As at	As at
	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026
	VND	VND	VND	VND	VND	VND	VND	VND
Segment assets	51,799,931,710	65,210,739,530	-	-	-	-	51,799,931,710	65,210,739,530
Unallocated assets	-	-	-	-	-	-	85,752,776,798	66,505,893,934
<b>Total assets</b>							<b>137,552,708,508</b>	<b>131,716,633,464</b>
	Commercial concrete		Trading		Services		Total	
	As at	As at	As at	As at	As at	As at	As at	As at
	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026	31 Mar. 2026	01 Jan. 2026
	VND	VND	VND	VND	VND	VND	VND	VND
Segment liabilities	8,430,247,200	15,836,794,498	-	-	-	-	8,430,247,200	15,836,794,498
Unallocated liabilities	-	-	-	-	-	-	1,990,840,342	1,660,473,617
<b>Total liabilities</b>							<b>10,421,087,542</b>	<b>17,497,268,115</b>
	Commercial concrete		Trading		Services		Total	
	Q1-2026	Q1-2025	Q1-2026	Q1-2025	Q1-2026	Q1-2025	Q1-2026	Q1-2025
	VND	VND	VND	VND	VND	VND	VND	VND
Depreciation expense	1,926,137,270	2,409,137,125	-	-	-	-	1,926,137,270	2,409,137,125

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 8. RELATED PARTIES

List of related parties

<u>List of related parties</u>	<u>Relationship</u>
1. Dinco Construction Engineering Joint Stock Company	Shareholders with significant influence
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 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Receivables		
Dinco Construction Engineering Joint Stock Company	695,722,122	310,175,460
FDSG Joint Stock Company	31,282,920,124	38,530,279,252
Dufago Chu Lai Concrete Joint Stock Company	412,801,231	-
Dufago Concrete One Member Limited Liability Company	3,050,008,473	6,095,640,941
<b>Total</b>	<b>35,441,451,950</b>	<b>44,936,095,653</b>
	As at 31 Mar. 2026 VND	As at 01 Jan. 2026 VND
Current trade payables		
Dufago Chu Lai Concrete Joint Stock Company	-	168,244,988
<b>Total</b>	<b>-</b>	<b>168,244,988</b>

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

	Q1-2026	Q1-2025	The first three months of 2026	The first three months of 2025
Sale of goods and rendering of services:				
Dinco Construction Engineering Joint Stock Company	356,987,650	6,776,207,952	356,987,650	6,776,207,952
FDSG Joint Stock Company	13,659,852,660	-	13,659,852,660	-
Dufago Concrete One Member Limited Liability Company	1,994,784,751	2,006,070,770	1,994,784,751	2,006,070,770
Dufago Chu Lai Concrete Joint Stock Company	382,223,363	380,339,810	382,223,363	380,339,810
<b>Total</b>	<b>16,393,848,424</b>	<b>9,162,618,532</b>	<b>16,393,848,424</b>	<b>9,162,618,532</b>

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Q1-2026	Q1-2025	The first three months of 2026	The first three months of 2025
Disposal of fixed assets:				
Dufago Concrete One Member Limited Liability Company	-	3,702,140,000	-	3,702,140,000
Dufago Chu Lai Concrete Joint Stock Company	-	1,214,158,000	-	1,214,158,000
	-			
<b>Total</b>	<b>-</b>	<b>4,916,298,000</b>	<b>-</b>	<b>4,916,298,000</b>

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

Full name	Position	Q1-2026 VND	Q1-2025 VND	The first three months of 2026 VND	The first three months of 2025 VND
Mr. Le Truong Ky	Chairman of the BODs	30,000,000	30,000,000	30,000,000	30,000,000
Ms. Huynh Phuoc Huyen Vy	Deputy chairman of the BODs	18,000,000	18,000,000	18,000,000	18,000,000
Mr. Dang Tien Duc	Member of the BODs	18,000,000	18,000,000	18,000,000	18,000,000
Mr. Nguyen Ngoc Tuan	Member of the BODs	18,000,000	18,000,000	18,000,000	18,000,000
		-			
Mr. Le Anh Long	Head of Supervisory Committee	15,000,000	15,000,000	15,000,000	15,000,000
Mr. Chu Van Tuan	Member of Supervisory Committee	9,000,000	9,000,000	9,000,000	9,000,000
Mr. Tran Canh Thanh	Member of Supervisory Committee	9,000,000	9,000,000	9,000,000	9,000,000
Ms. Nguyen Thi Minh Phuong	Member of Internal Audit Committee	9,000,000	9,000,000	9,000,000	9,000,000

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

**9. 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, 25 April 2026

**Chief Accountant**  
**Nguyen Thi Thao**

**Preparer**  
**Dao Thi Thanh Mai**