

Form no.

DN - STATEMENT OF FINANCIAL POSITION

Indicator	Code	Notes	Ending balance	Beginning of year
ASSETS				
A. SHORT-TERM ASSETS	100		437,138,827,055	430,818,028,122
I. Cash and cash equivalents	110		6,640,596,732	8,348,237,698
1. Cash	111		6,640,596,732	8,348,237,698
2. Cash equivalents	112			
II. Short-term financial investment	120		25,254,794,520	0
1. Trading securities	121		0	0
2. Provision for depreciation of trading securities (*)	122		0	0
3. Investments held to short-term maturity	123		25,254,794,520	0
4. Provision for investment held to short-term maturity (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for losses of other short-term investments (*)	126		0	0
III. Short-term receivables	130		400,428,103,085	385,070,277,181
1. Short-term trade receivables	131		312,997,551,391	316,490,702,078
2. Short-term prepayments to suppliers	132		89,459,137,862	70,858,924,876
3. Short-term internal receivables	133		0	
4. Receivables according to the construction contract schedule	134		0	
5. Other short-term receivables	135		401,098,379	150,334,774
6. Provision for short-term bad debts (*)	136		-2,429,684,547	-2,429,684,547
7. Shortage of assets awaiting resolution	137		0	
IV. Inventories	140		4,399,055,522	35,365,793,131
1. Inventories	141		4,399,055,522	35,365,793,131
2. Provision for decline in value of inventories (*)	142		0	0
V. Short-Term Biological Assets	150		0	0
1. Pets take short-term one-time products	151		0	0
2. Short-term seasonal crops or plants for one-time harvest	152		0	0
3. Provision for short-term biological asset losses (*)	153		0	0
VI. Other short-term assets	160		416,277,196	2,033,720,112
1. Short-term prepaid expenses	161		0	331,033,787
2. Deductible VAT	162		348,551,083	1,634,960,212
3. Taxes and other amounts receivable by the State	163		67,726,113	67,726,113
4. Government bond repurchase transactions	164		0	0
5. Other short-term assets	165		0	0
B - LONG-TERM ASSETS	200		350,016,007,959	366,270,246,850
I. Long-term receivables	210		0	0
1. Long-term receivables of customers	211		0	0
2. Pay long-term sellers upfront	212		0	0
3. Business capital in affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215		0	0
6. Provision for long-term bad debts (*)	216		0	0
II. Fixed assets	220		348,545,840,835	364,351,354,547
1. Tangible fixed assets	221		343,008,764,374	358,703,045,034
- Historical cost	222		1,076,780,401,280	1,076,780,401,280
- Cumulative wear value (*)	223		-733,771,636,906	-718,077,356,246
2. Fixed assets lease finance	224			
- Historical cost	225			
- Cumulative wear value (*)	226			
3. Intangible fixed assets	227		5,537,076,461	5,648,309,513
- Historical cost	228		9,667,346,689	9,667,346,689



Indicator	Code	Notes	Ending balance	Beginning of year
- Cumulative wear value (*)	229		-4,130,270,228	-4,019,037,176
III. Long-term biological assets	230		0	0
1. Pet Animals for Periodic Products	231		0	0
a) Livestock for periodic products that have not reached the adult stage	232		0	0
b) Livestock for periodic products up to the adult stage	233		0	0
- Historical cost	234		0	0
- Accumulated depreciation value (*)	235		0	0
2. Pets take long-term one-time products	236		0	0
3. Seasonal crops or long-term one-time products	237		0	0
4. Provision for long-term biological asset losses (*)	238		0	0
IV. Investment properties	240		0	0
- Historical cost	241		0	0
- Cumulative wear value (*)	242		0	0
V. Long-term unfinished assets	250		52,774,667	52,774,667
1. Long-term Production and Business Work-in-Progress	251		0	0
2. Construction in Progress	252		52,774,667	52,774,667
VI. Long-term financial investment	260		0	0
1. Invest in subsidiaries	261		0	0
2. Investment in joint venture or associate companies	262		0	0
3. Capital Contribution Investment in Other Entities	263		90,000,000,000	90,000,000,000
4. Provision for long-term investment losses in other units (*)	264		-90,000,000,000	-90,000,000,000
5. Investments held to long-term maturity	265		0	0
6. Provision for investment held to long-term maturity (*)	266		0	0
VII. Other long-term assets	270		1,417,392,457	1,866,117,636
1. Long-term allocation waiting costs	271		1,417,392,457	1,866,117,636
2. Deferred income tax assets	272		0	0
3. Long-term equipment, supplies, spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS	280		787,154,835,014	797,088,274,972
RESOURE	.			0
C. LIABILITIES	300		1,376,327,213,139	1,355,522,006,706
I. Short-term Liabilities	310		1,376,327,213,139	1,355,522,006,706
1. Short-term Trade Payables	311		50,426,064,846	73,458,928,939
2. Short-term Advances from Customers	312		4,546,569	53,501,333
3. Payables to Shareholders and Profit Distributions	313			
4. Short-term Taxes and Payables to the State Budget	314		1,761,818	1,302,500
5. Payables to Employees	315		127,287,485	209,190,582
6. Short-term Accrued Expenses	316		1,875,264,650	1,138,024,182
7. Short-term Internal Payables	317		0	0
8. Short-term Payables under Construction Contracts	318		0	0
9. Short-term Unearned Revenue	319		0	0
10. Other Short-term Payables	320		863,209,373,165	819,978,144,564
11. Short-term Borrowings and Finance Lease Liabilities	321		460,657,270,145	460,657,270,145
12. Short-term Provisions	322		0	0
13. Reward and Welfare Fund	323		25,644,461	25,644,461
14. Price Stabilization Fund	324		0	0
15. Government Bond Repurchase Transactions	325		0	0
II. Long-term Liabilities	330		0	0
1. Long-term Trade Payables	331		0	0
2. Long-term Advances from Customers	332		0	0
3. Long-term Taxes and Payables to the State Budget	333		0	0
4. Long-term Accrued Expenses	334			0
5. Internal Payables for Business Capital	335		0	0
6. Long-term Internal Payables	336		0	0
7. Long-term Unearned Revenue	337		0	0
8. Other Long-term Payables	338		0	0

Indicator	Code	Notes	Ending balance	Beginning of year
9. Long-term Borrowings and Finance Lease Liabilities	339		0	0
10. Convertible Bonds	340		0	0
11. Preference Shares	341		0	0
12. Deferred Tax Liabilities	342		0	0
13. Long-term Provisions	343		0	0
14. Science and Technology Development Fund	344		0	0
D.EQUITY	400		-589,172,378,125	-558,433,731,734
1. Owner's contributed capital	411		272,236,470,000	272,236,470,000
- Ordinary shares with voting rights	411a		0	0
- Preference shares	411b		0	0
2. Share Premium	412		76,737,250,400	76,737,250,400
3. Bond Conversion Option	413		0	0
4. Other equity of owners	414		0	0
5. Treasury Shares (*)	415		0	0
6. Asset Revaluation Difference	416		0	0
7. Foreign Exchange Differences	417		0	0
8. Investment and Development Fund	418		22,694,204,001	22,694,204,001
9. Other Equity Funds	419		0	0
10. Undistributed Profit After Tax	420		-960,840,302,526	-930,101,656,135
- Cumulative undistributed profit after tax to the end of previous period	420a		-930,101,656,135	-868,081,954,894
- Undistributed profit after tax for the current period	420b		-30,738,646,391	-62,019,701,241
TOTAL CAPITAL	440		787,154,835,014	797,088,274,972

Chief Accountant/Preparer



TRAN THI HOANG SA



Dong Nai, July 17, 2026
General Director

TRAN THI MONG THU

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY
Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien ward, Dong Nai City
Business registration certificate No.: 3600475018

Financial Statements
Year 2026

Form no.....

DN - INCOME STATEMENT - Q2-2026

Indicator	Code	Notes	Q2/2026	Q2/2025	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sales and provision of services	01		167,610,901,701	83,960,892,554	298,293,844,958	118,000,823,485
2. Revenue deductions	02			-		29,449,545
3. Net revenue from sales and service provision (10 = 01 - 02)	10		167,610,901,701	83,960,892,554	298,293,844,958	117,971,373,940
4. Cost of goods sold	11		172,235,170,182	88,684,656,602	312,484,999,342	128,651,575,255
5. Gross profit on sales and service provision (20 = 10 - 11)	20		(4,624,268,481)	(4,723,764,048)	(14,191,154,384)	(10,680,201,315)
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Revenue from financial activities	22		262,091,462	6,546,951	273,207,192	9,857,039
8. Financing costs	23		21,833,235,200	21,833,235,200	43,426,544,739	43,426,544,739
- In which: Borrowing costs	24		21,833,235,200	21,833,235,200	43,426,544,739	43,426,544,739
9. Cost of sales	25		180,736,305	200,935,237	383,287,624	406,157,604
10. Business management expenses	26		1,314,208,695	1,320,070,718	2,746,592,461	2,771,368,519
11. Net profit from business activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(27,690,357,219)	(28,071,458,252)	(60,474,372,016)	(57,274,415,138)
12. Other income	31		15,000,000,000	14,000,007,360	30,000,004,574	27,000,007,361
13. Other expenses	32		377,013	399,246,369	264,278,949	456,070,981
14. Other Profits (40 = 31 - 32)	40		14,999,622,987	13,600,760,991	29,735,725,625	26,543,936,380
15. Total accounting profit before tax (50 = 30 + 40)	50		(12,690,734,232)	(14,470,697,261)	(30,738,646,391)	(30,730,478,758)
16. Current income tax expense	51		-			
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(12,690,734,232)	(14,470,697,261)	(30,738,646,391)	(30,730,478,758)
19. Basic earnings per share (*)	70		0	0	-	0
20. Declining interest on stocks (*)	71		0	0	0	0

Chief Accountant/Preparer



TRAN THI HOANG SA



Dong Nai, July 17, 2026

General Director

TRAN THI MONG THU

STATEMENT OF CASH FLOWS - Quarter2-2026 - Indirect method

Indicator	Code	Notes	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
I. Cash flows from operating activities				
1. Accounting profit before tax	01		(30,738,646,391)	(30,730,478,758)
2. Adjustment for				
- Depreciation and amortisation of fixed assets and investment properties	02		15,805,513,712	16,007,655,898
- Allowances and provisions	03		0	0
- Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		0	0
- Profit/(loss) from investment activities	05			
- Interest expense	06		21,833,235,200	43,426,544,739
- Other adjustment	07		0	0
3. Operating profit before changes in working capital	08		6,900,102,521	28,703,721,879
- Increase or decrease in receivables	09		(14,071,416,775)	(11,454,813,638)
- Increase or decrease in inventories	10		30,966,737,609	(4,168,532,501)
- Increase or decrease in payables (excluding interest payable and corporate income tax payable)	11		(1,028,028,767)	(7,266,506,667)
- Increase or decrease in prepaid expense	12		779,758,966	5,315,119
- Increase or decrease in trading securities	13		0	0
- Interest paid	14		0	0
- Income tax paid	15		0	0
- Other income from operating activities	16		0	0
- Other payments for operating activities	17		0	0
Net cash flows from operating activities	20		23,547,153,554	5,819,184,192
II. Cash flows from investing activities				
1. Payments for purchases of fixed assets and other long-term assets	21			(935,579,998)
2. Receipts from disposals of fixed assets and construction in progress	22		0	0
3. Payments for lending, buying debt instruments of other entities	23		(25,254,794,520)	0
4. Receipts from term deposits, selling debt instruments of other entities	24		0	0
5. Payments for investments in other entities	25		0	0
6. Cash collected from investments in other entities	26		0	0
7. Receipts of interest and dividend	27		0	0
Net cash flows from investing activities	30		(25,254,794,520)	(935,579,998)
III. Cash flows from financing activities				
1. Proceeds from capital contribution and issuance of shares	31		0	0
2. Repayment for capital contributions and re-purchases of stocks already issued	32		0	0
3. Proceeds from borrowings	33		0	0
4. Payments to settle loan principals	34		0	0
5. Payments to settle finance lease liabilities	35		0	0
6. Payments for dividends	36		0	0
Net cash flows from financing activities	40		0	0
Net cash flows during the year (50 = 20+30+40)	50		(1,707,640,966)	4,883,604,194
Cash and cash equivalents at the beginning of the year	60		8,348,237,698	4,571,216,216
Effect of exchange rate fluctuations on cash and cash equivalents	61		0	0
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		6,640,596,732	9,454,820,410

Chief Accountant/Preparer


TRAN THI HOANG SA

Dong Nai, July 17, 2026
General Director

TRAN THI MONG THU

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2, 2026

I. OPERATING CHARACTERISTICS

1. Form of capital ownership

Dong Nai Roofsheets & Construction Material Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business sector

The Company's business sector is industrial production and commerce.

3. Business lines

The Company's main business activities are: production and trading of cement products, roofing sheets, and construction; commercial services; exploitation, treatment, and supply of water.

4. Normal operating cycle

The Company's normal operating cycle does not exceed 12 months.

5. Characteristics of the Company's operations during the year affecting the Financial Statements

During the year, the Company's revenue increased; however, the Company incurred a loss due to high interest expenses.

6. Statement on the comparability of information in the Financial Statements

The corresponding figures of the previous year are comparable to those of the current year.

7. Dependent units without legal status

Entity name	Address
Dong Nai Roofsheets & Construction Material Joint Stock Company - Nhon Trach Branch, Dong Nai	Ong Keo Industrial Park, Hamlet 3, Dai Phuoc Commune, Dong Nai City

8. Employees

As of the end of the financial year, the Company had 16 employees (the number at the beginning of the year was 37 employees).

II. FINANCIAL YEAR, CURRENCY UNIT USED IN ACCOUNTING

1. Financial year

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

2. Currency unit used in accounting

The currency unit used in accounting is Vietnamese Dong (VND) because most transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City

FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of the Financial Statements.

2. Statement of compliance with accounting standards and accounting system

The Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of the Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of Financial Statements

The Financial Statements are prepared on an accrual basis (except for information related to cash flows).

2. Foreign currency transactions

Transactions arising in foreign currencies are converted at the exchange rate on the date of the transaction. Balances of monetary items denominated in foreign currencies at the end of the financial year are converted at the exchange rate on that date.

Exchange rate differences arising during the year from foreign currency transactions are recorded in financial income or financial expenses. Exchange rate differences due to the revaluation of monetary items denominated in foreign currencies at the end of the financial year, after offsetting increases and decreases, are recorded in financial income or financial expenses.

The exchange rate used to convert transactions arising in foreign currencies is the actual transaction exchange rate at the time of the transaction. The actual transaction exchange rate for foreign currency transactions is determined as follows:

- For receivables: the buying rate of the commercial bank where the Company designates the customer to make payment at the time of the transaction.
- For payables: the selling rate of the commercial bank where the Company expects to transact at the time of the transaction.
- For asset purchases or expenses paid immediately in foreign currency (not through payables accounts): the buying rate of the commercial bank where the Company makes the payment.

The exchange rate used to revalue the balances of monetary items denominated in foreign currencies at the end of the financial year is determined according to the following principles:

- For foreign currency deposits at banks: the buying rate of the bank where the Company opens the foreign currency account.
- For monetary items denominated in foreign currencies classified as other assets: the buying rate of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (the bank where the Company frequently transacts).
- For monetary items denominated in foreign currencies classified as payables: the selling rate of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (the bank where the Company frequently transacts).

3. Cash

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City

FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

Cash includes cash on hand and demand bank deposits. Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, which are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value at the reporting date.

4. Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recorded at historical cost, including the purchase price or capital contribution plus direct costs related to the investment activity. Dividends and profits from periods prior to the purchase of the investment are accounted for as a reduction in the value of the investment itself. Dividends and profits from periods after the purchase of the investment are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, and the value of the shares received is not recorded.

Provision for losses on investments in equity instruments of other entities is made as follows:

- For investments in listed stocks or where the fair value of the investment can be determined reliably, the provision is based on the market value of the stock.
- For investments where the fair value cannot be determined at the reporting date, the provision is made based on the investee's losses, with the provision amount being the difference between the actual capital contribution of the parties in the other entity and the actual owner's equity, multiplied by the Company's capital contribution ratio compared to the total actual capital contribution of the parties in the other entity.

Increases or decreases in the provision for losses on investments in equity instruments of other entities required at the end of the financial year are recorded in financial expenses.

5. Receivables

Receivables are presented at book value minus provisions for doubtful debts.

The classification of receivables into trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from buying-selling transactions between the Company and buyers that are independent entities from the Company.
- Other receivables reflect receivables that are not of a commercial nature and are not related to buying-selling transactions.

Provision for doubtful debts is made for each doubtful debt based on the expected potential loss.

Increases or decreases in the balance of the provision for doubtful debts required at the end of the financial year are recorded in general and administrative expenses.

6. Inventories

Inventories are recorded at the lower of cost and net realizable value.

The historical cost of inventories is determined as follows:

- Raw materials and merchandise: include purchase costs and other directly related costs incurred to bring inventories to their present location and condition.
- Finished goods: include costs of raw materials, direct labor, and manufacturing overheads directly related and allocated based on the normal level of activity.
- Work-in-progress: only includes the cost of main raw materials.

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City

FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

The cost of inventory sold is calculated using the weighted average method and is accounted for using the perpetual inventory method.

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

Provision for inventory devaluation is made for each inventory item with a historical cost greater than its net realizable value. Increases or decreases in the balance of the provision for inventory devaluation required at the end of the financial year are recorded in cost of goods sold.

7. Prepaid expenses

Prepaid expenses include actual expenses incurred but related to the operating results of multiple accounting periods. The Company's prepaid expenses are repair costs incurred in a lump sum with a large value, which are allocated to expenses using the straight-line method over 02 years.

8. Operating lease assets

Lease of assets is classified as an operating lease if the risks and rewards incidental to ownership of the asset remain with the lessor. Operating lease expenses are reflected in expenses using the straight-line method over the lease term, regardless of the payment method.

9. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time they are ready for their intended use. Costs incurred after initial recognition are only capitalized if they are certain to increase future economic benefits from the use of those assets. Costs that do not meet this criterion are recognized as production and business expenses in the year.

When tangible fixed assets are sold or liquidated, their historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in the income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The depreciation periods for tangible fixed assets are as follows:

<u>Type of fixed asset</u>	<u>Years</u>
Buildings and structures	5 - 50
Machinery and equipment	3 - 20
Vehicles and transmission equipment	6 - 20
Management equipment and tools	3 - 10

10. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated depreciation.

The historical cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time they are ready for their intended use. Costs related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the year, unless these costs are associated with a specific intangible fixed asset and increase the economic benefits from those assets.

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City

FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

When intangible fixed assets are sold or liquidated, their historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in the income or expenses for the year.

The Company's intangible fixed assets include:

Land use rights

Land use rights represent all actual costs incurred by the Company directly related to the land used, including: payments for land use rights, compensation, site clearance, land leveling, registration fees, etc. Land use rights are depreciated using the straight-line method at a rate of 2% to 2.5% per annum.

Computer software

Costs related to computer software that is not an integral part of the related hardware are capitalized. The historical cost of computer software is the total cost incurred by the Company up to the time the software is put into use. Computer software is depreciated using the straight-line method over 05 years.

11. Liabilities and accrued expenses

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

The classification of payables into trade payables, accrued expenses, and other payables is performed based on the following principles:

- Trade payables reflect commercial payables arising from the purchase of goods, services, and assets, where the seller is an entity independent of the Company.
- Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to the lack of invoices or sufficient accounting documentation, as well as payables to employees for leave pay and production and business expenses that must be accrued.
- Other payables reflect non-commercial payables that are not related to the purchase, sale, or provision of goods and services.

Liabilities and accrued expenses are classified as short-term or long-term on the Balance Sheet based on their remaining term at the end of the financial year.

12. Equity

Owner's contributed capital

Owner's contributed capital is recognized based on the actual capital contributed by shareholders.

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial or additional issuance, and the difference between the re-issuance price and the book value of treasury shares. Direct costs related to the additional issuance of shares and re-issuance of treasury shares are deducted from share premium.

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City

FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

13. Revenue and income recognition

Revenue from the sale of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are satisfied:

- The Company has transferred the significant risks and rewards of ownership of the goods or products to the buyer.
- The Company no longer retains management rights as an owner or effective control over the goods or products.
- The revenue can be measured reliably. When the contract allows the buyer to return the products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the goods or products (except where the customer has the right to return goods or products in exchange for other goods or services).
- It is probable that the Company will receive economic benefits from the sale transaction.
- The costs related to the sale transaction can be measured reliably.

Revenue from the provision of services

Revenue from the provision of services is recognized when all of the following conditions are satisfied:

- The revenue can be measured reliably. When the contract allows the buyer to return the services under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the services provided.
- It is probable that the Company will receive economic benefits from the service provision transaction.
- The stage of completion of the transaction at the reporting date can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured reliably.

In cases where services are performed over multiple periods, revenue recognized in each period is based on the results of the work completed at the end of the financial year.

Processing revenue

Revenue from processing materials and goods is the actual processing fee earned, excluding the value of the materials and goods received for processing.

Interest income

Interest income is recognized on a time-proportion basis and the effective interest rate for each period.

14. Revenue deductions

Revenue deductions are trade discounts arising in the same year as the sale of products, goods, or services, which are adjusted to reduce revenue in the year they arise.

In cases where products, goods, or services were sold in previous years but trade discounts arise in the current year, revenue is reduced according to the following principles:

- If the trade discount arises before the issuance of the Financial Statements: reduce revenue in the current year's Financial Statements.
- If the trade discount arises after the issuance of the Financial Statements: reduce revenue in the following year's Financial Statements.

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Notes to the financial statements (continued)

15. Borrowing costs

Borrowing costs include interest and other costs incurred directly related to borrowings.

Borrowing costs are recognized as expenses when incurred. In cases where borrowing costs are directly attributable to the construction or production of a qualifying asset that takes a substantial period of time (over 12 months) to be ready for its intended use or sale, these borrowing costs are capitalized as part of the cost of that asset. For specific borrowings used for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income earned from the temporary investment of borrowings is deducted from the historical cost of the related asset.

For general borrowings used for the purpose of investing in the construction or production of a qualifying asset, the capitalized borrowing costs are determined based on the capitalization rate applied to the weighted average accumulated expenditure incurred for the construction or production of that asset. The capitalization rate is calculated based on the weighted average interest rate of the outstanding borrowings during the year, excluding specific borrowings for the purpose of acquiring a specific asset.

16. Expenses

Expenses are decreases in economic benefits recognized at the time the transaction occurs or when it is probable that they will occur in the future, regardless of whether payment has been made.

Expenses and the revenue they generate must be recognized simultaneously based on the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and provisions of accounting standards to ensure a true and fair reflection of transactions.

17. Corporate Income Tax

Corporate Income Tax expense includes current tax and deferred tax.

Current tax

Current tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and tax losses carried forward.

Deferred tax

Deferred tax is the corporate income tax to be paid or refunded due to temporary differences between the carrying amount of assets and liabilities for the purpose of preparing the Financial Statements and the tax base. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is probable that future taxable profit will be available against which these deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of the financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Deferred tax assets previously unrecognized are reviewed at the end of the financial year and are recognized when it is probable that sufficient taxable profit will be available to allow these unrecognized deferred tax assets to be recovered.

Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the year when the asset is recovered or the liability is settled, based on tax rates effective

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at the end of the financial year. Deferred tax is recognized in the Income Statement and is only charged directly to equity if the tax relates to items credited or charged directly to equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legal right to offset current tax assets against current tax liabilities; and
- Such deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same tax authority:
 - On the same taxable entity; or
 - The Company intends to settle current tax liabilities and current tax assets on a net basis or to realize the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

18. Related parties

Parties are considered to be related if one party has the ability to control or significantly influence the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering the relationship of related parties, the substance of the relationship is given more weight than the legal form.

19. Segment reporting

A business segment is a distinguishable component that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Cash	2,454,013	1,773,445
Demand bank deposits	6,638,142,719	8,346,464,253
Total	<u>6,640,596,732</u>	<u>8,348,237,698</u>

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Notes to the financial statements (continued)**2. Short-term held-to-maturity investments**

On April 22, 2026, the Company granted a loan of VND 25,000,000,000 to International Cement Distribution Joint Stock Company under Loan Contract No. 3103/HĐ/DNTHN dated March 31, 2026. The loan has a 12-month term with an interest rate of 6% per annum, and interest is collected monthly. Monthly interest income is recognized as financial income. As of the end of the accounting period, the carrying amount (cost) of the loan presented on the Statement of Financial Position was VND 1,650,000,000 (including the actual disbursed principal of VND 25,000,000,000 and the accrued interest of VND 254,794,520 as of the end of the accounting period, which has been recognized as financial income during the period).

Movements in the allowance for held-to-maturity investments are as follows:

	<u>Q2/2026</u>	<u>Q2/2025</u>
Short-term held-to-maturity investments		
Opening balance	-	-
Additional provision made		
Other increases	25.254.794.520	
Reversal of provision	-	-
Other decreases	-	-
Closing balance	<u>25.254.794.520</u>	

No allowance for held-to-maturity investments was recognized or reversed during the period/year.

3. Short-term trade receivables

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Cong Thanh Cement Joint Stock Company (is a related party)	279,566,881,907	279,566,881,907
TOM LNG Electrical Construction Materials Trading and Production Joint Stock Company	32,830,483,250	32,830,483,250
Receivables from other customers	600,186,234	4,093,336,921
Total	<u>312,997,551,391</u>	<u>316,490,702,078</u>

4. Short-term prepayments to suppliers

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Huu Thanh Construction Joint Stock Company	1,200,000,000	1,200,000,000
TOM LNG Electrical Construction Materials Trading and Production Joint Stock Company	5,114,139,600	5,966,172,800
International Cement Distribution Joint Stock Company	78,380,475,000	58,880,475,000
VPCC Consulting-Construction Joint Stock Company	2,500,000,000	2,500,000,000
Other suppliers	2,264,523,262	2,312,277,076
Total	<u>89,459,137,862</u>	<u>70,858,924,876</u>

5. Other short-term receivables

	<u>As 30/06/2026</u>		<u>As 01/01/2026</u>	
	<u>Value</u>	<u>Provision</u>	<u>Value</u>	<u>Provision</u>
Advances	215,889,887	-	34,736,687	-

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		As 30/06/2026		As 01/01/2026	
		Value	Provision	Value	Provision
Short-term deposits		46,300,000	-	31,300,000	-
Other short-term receivables		138,908,492	-	84,298,087	-
Total		401,098,379	-	150,334,774	-

6. Overdue debts		As 30/06/2026		As 01/01/2026	
	Overdue period	Historical cost	Recoverable value	Overdue period	Recoverable value
Related party		279,566,881,907	279,566,881,907	279,566,881,907	279,566,881,907
Cong Thanh Cement Joint Stock Company	From under 06 months to under 01 year	-	-	From 06 months to under 01 year	-
	From 01 year to under 02 years	-	-	From 01 year to under 02 years	-
	From 02 years to under 03 years	-	-	From 02 years to under 03 years	-
	Over 03 years	279,566,881,907	279,566,881,907	Over 03 years	23,550,873,530
					23,550,873,530
Other organizations and individuals		40,704,717,084	38,275,032,538	43,757,484,244	41,327,799,697
LNG TOM Construction Materials Production and Trading Joint Stock Company	From 06 months to less than 01 year	-	-	From 06 months to less than 01 year	4,871,957,490
	From 01 year to less than 02 years	22,668,377,284	22,668,377,284	From 01 year to less than 02 years	29,341,658,037
	From 02 years to less than 03 years	10,162,105,966	10,162,105,966	From 02 years to less than 03 years	4,583,040,523
	From less than 06 months to less than 01 year			From 06 months to less than 01 year	0
Other trade receivables	From 01 year to less than 02 years	-	-	From 01 year to less than 02 years	0
	From 02 years to less than 03 years	4,482,500	167,250	From 02 years to less than 03 years	102,981,903
	From 03 years to less than 04 years			From 03 years to less than 04 years	30,894,571

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	As 30/06/2026			As 01/01/2026		
	Overdue period	Historical cost	Recoverable value	Overdue period	Historical cost	Recoverable value
	years to less than 03 years			to less than 03 years		
	Over 03 years	296,188,618	30,727,322	Over 03 years	197,689,215	0
	From 06 months to less than 01 year	-	-	From 06 months to less than 01 year	2,500,000,000	2,500,000,000
Other prepayments to suppliers	From 01 year to less than 02 years	5,114,139,600	5,114,139,600	From 01 year to less than 02 years	0	0
	From 02 years to less than 03 years	-	-		249,076	249,076
	Over 03 years	2,159,908,000	-	Over 03 years	2,159,908,000	0
Other receivables				Over 03 years		
Total		320,271,598,991	317,841,914,445		323,324,366,151	320,894,681,604

The movement of the provision for doubtful debts is as follows:

	As 30/06/2026	As 01/01/2026
Beginning of year	2,429,684,547	2,429,684,547
Additional provision	0	0
End of year	2,429,684,547	2,429,684,547

7. Inventories

	As 30/06/2026		As 01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials	3,215,300,548	0	20,097,260,911	0
Tools and supplies	179,147,453	0	1,688,976,763	0
Work in progress	25,593,715	0	6,051,012,416	0
Finished goods	979,013,807	0	7,528,543,041	
Total	4,399,055,522	0	35,365,793,131	0

8. Tangible fixed assets

	Buildings structures	Machinery and equipment	Vehicles transmission equipment	Office equipment and furniture	Total
Historical cost					
As 01/01/2026	497,663,044,474	524,300,478,850	50,250,090,495	4,566,787,461	1,076,780,401,280
Increase in the period			0		
Liquidation, disposal					
As 30/06/2026	497,663,044,474	524,300,478,850	50,250,090,495	4,566,787,461	1,076,780,401,280
<i>In which:</i>					
Fully depreciated but	36,556,113,062	86,438,545,246	38,465,108,516	4,566,787,461	166,026,554,285

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Notes to the financial statements (continued)

	Buildings structures	Machinery and equipment	Vehicles transmission equipment	Office equipment and furniture	Total
still in use					
Awaiting liquidation	-	-	-	-	-
Accumulated depreciation					
As 01/01/2026	256,041,778,096	411,278,356,914	46,190,433,775	4,566,787,461	718,077,356,246
Depreciation up to 30/06/2026	5,780,383,788	9,413,833,334	500,063,538	-	15,694,280,660
Liquidation, disposal			-		-
As 30/06/2026	261,822,161,884	420,692,190,248	46,690,497,313	4,566,787,461	733,771,636,906
Net book value					
As 01/01/2026	241,621,266,378	113,022,121,936	4,059,656,720	-	358,703,045,034
As 30/06/2026	235,840,882,590	103,608,288,602	3,559,593,182	-	343,008,764,374
<i>In which:</i>					
Temporarily unused	0	0	0	0	0
Awaiting liquidation	0	0	0	0	0

Certain tangible fixed assets with a net book value of VND 294,716,752,436 have been pledged as collateral for loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (see Note V.15).

9. Intangible fixed assets

	Land use rights	Software programs	Total
Historical cost			
As 01/01/2026	9,118,644,029	548,702,660	9,667,346,689
As 30/06/2026	9,118,644,029	548,702,660	9,667,346,689
<i>In which:</i>			
Fully depreciated but still in use	220,000,000	548,702,660	768,702,660
Accumulated depreciation			
As 01/01/2026	3,470,334,516	548,702,660	4,019,037,176
Depreciation up to 30/06/2026	111,233,052	-	111,233,052
As 30/06/2026	3,581,567,568	548,702,660	4,130,270,228
Net book value			
As 01/01/2026	5,648,309,513	-	5,648,309,513
As 30/06/2026	5,537,076,461	-	5,537,076,461
<i>In which:</i>			
Temporarily unused	0	0	0
Awaiting liquidation	0	0	0

10. Investment in other entities

The Company has an investment in Cong Thanh Cement Joint Stock Company with a 10% ownership interest.

The Company has not determined the fair value of these investments as there is no specific guidance on fair value determination.

This investment has been fully provided for.

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Notes to the financial statements (continued)**11. Deferred tax assets**

The Company has not recognized deferred tax assets for the tax loss of 12,690,734,232 VND incurred in the second quarter of 2026, which is carried forward to offset against taxable income in subsequent quarters.

Under the current Corporate Income Tax Law, tax losses of any tax year can be carried forward to offset against taxable income for a maximum period of 05 years from the year following the year in which the loss was incurred. Deferred tax assets were not recognized for this amount as it is not probable that future taxable income will be available to utilize these carried-forward losses.

12. Short-term trade payables

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Vietnam Construction Materials Joint Stock Company	6,138,295,289	28,184,667,951
Industrial Zone Development Corporation - Joint Stock Company	13,682,057,661	13,682,057,661
Minh Tien Mineral Co., Ltd.	6,604,623,051	6,604,623,051
Son Hung Phu Construction and Trading Co., Ltd.	4,832,100,000	4,832,100,000
Other suppliers	19,168,988,845	20,155,480,276
Total	<u>50,426,064,846</u>	<u>73,458,928,939</u>

13. Taxes and payables to the State budget

	<u>As 01/01/2026</u>		<u>Incurred from 01/01 to 30/06/2026</u>		<u>As 30/06/2026</u>	
	<u>Payable</u>	<u>Receivable</u>	<u>Amount payable</u>	<u>Amount actually paid</u>	<u>Payable</u>	<u>Receivable</u>
Domestic VAT	-	-	688,370,580	(688,370,580)	-	-
Corporate Income Tax	-	-	-	-	-	-
Personal Income Tax	1,302,500	-	20,852,973	(20,393,655)	1,761,818	-
Resource tax	-	67,726,113	-	-	-	67,726,113
License tax	-	-	-	-	-	-
Fees, charges and other payables			281,056	(281,056)		
Total	<u>1,302,500</u>	<u>67,726,113</u>	<u>709,504,609</u>	<u>709,045,291</u>	<u>1,761,818</u>	<u>67,726,113</u>

Value Added Tax (VAT)

The Company pays VAT using the deduction method. The VAT rates are as follows:

- Water	:	5%
- Roofing, cement, bricks, transportation, scrap	:	10%

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Notes to the financial statements (continued)**Corporate Income Tax (CIT)**

The Company is liable to pay corporate income tax on taxable income at a rate of 20%.

The corporate income tax payable is estimated as follows:

	<u>Q2/2026</u>	<u>Q2/2025</u>
Total accounting profit before tax	(12,690,734,232)	(14,470,697,261)
Adjustments to increase/decrease accounting profit to determine taxable income:		
- Non-deductible interest expenses	-	-
- Other increases	-	-
Taxable income	(12,690,734,232)	(14,470,697,261)
Tax losses carried forward	-	-
Taxable income	(12,690,734,232)	(14,470,697,261)
Corporate Income Tax rate	20%	20%
Corporate Income Tax payable	-	-

The corporate income tax payable and the tax loss carried forward in 2024 have been audited, calculated, and confirmed by the Dong Nai Tax Department under Decision No. 2533/QĐ-CTDON dated November 04, 2024.

The determination of the Company's corporate income tax payable is based on current tax regulations. However, these regulations change periodically, and tax regulations for various types of transactions may be interpreted in different ways. Therefore, the tax amount presented in the Financial Statements may change upon inspection by tax authorities.

Resource tax

The Company is liable to pay resource tax for water extraction activities at the following rates:

- Surface water usage	:	3%
- Groundwater usage	:	8%

Other taxes

The Company declares and pays in accordance with regulations.

14. Payables to employees

Salaries for June 2026 payable to employees.

15. Other short-term payables

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch – interest payable (i)	835,384,319,122	791,957,774,383
Dividends payable	27,263,285,675	27,263,285,675
Trade union fees	1,212,520	2,172,360
Social insurance, health insurance, unemployment insurance	-	-
Deposits received	-	180,000,000
Other short-term payables	560,555,848	574,912,146
Total	863,209,373,165	819,978,144,564

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Notes to the financial statements (continued)

(i)

Interest payable to Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch is overdue but has not been paid due to the Company's financial difficulties.

16. Short-term borrowings

Loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch for the construction, procurement of machinery and equipment, site costs, land, and other expenses related to the investment in the construction of the Cong Thanh Cement Grinding Plant in Nhon Trach with a capacity of 1,800,000 tonnes/year, with floating interest rates specified in each debt acknowledgement at the time of disbursement and subject to change according to the Bank's lending interest rate policy. This loan is secured by a mortgage on certain tangible fixed assets of the Company (see Note V.7).

Details of movements in long-term loans due within the year are as follows:

As 01/01/2026	460,657,270,145
Loan principal repaid	-
As 30/06/2026	460,657,270,145

The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch has been overdue for more than 01 year; due to financial difficulties, the Company does not have the cash flow to settle it.

17. Equity**17a. Statement of changes in equity**

	Owner's contributed capital	Share premium share premium	Development and investment fund	Retained earnings undistributed	Total
Balance as 01/01/2025	272,236,470,000	76,737,250,400	22,694,204,001	(868,081,954,894)	(496,414,030,493)
Profit as 31/12/2025	-	-	-	(62,019,701,241)	(62,019,701,241)
Balance as 31/12/2025	272,236,470,000	76,737,250,400	22,694,204,001	(930,101,656,135)	(558,433,731,734)
Balance as 01/01/2026	272,236,470,000	76,737,250,400	22,694,204,001	(930,101,656,135)	(558,433,731,734)
Profit as 30/06/2026	-	-	-	(30,738,646,391)	(30,738,646,391)
Balance as of 30/06/2026	272,236,470,000	76,737,250,400	22,694,204,001	(960,840,302,526)	(589,172,378,125)

17b. Details of owner's capital contribution

	As 30/06/2026	As 01/01/2026
Vietnam Cement Industry Corporation	34,023,660,000	34,023,660,000
Mr. Nguyen Cong Ly	57,200,000,000	57,200,000,000
Mr. Nguyen Doan Manh	37,148,600,000	37,148,600,000
Other shareholders	143,864,210,000	143,864,210,000
Total	272,236,470,000	272,236,470,000

17c. Shares

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	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Number of registered issued shares	27,223,647	27,223,647
Number of shares sold to the public	27,223,647	27,223,647
- Ordinary shares	27,223,647	27,223,647
- Preference shares	-	-
Number of repurchased shares	-	-
- Ordinary shares	22,298	22,298
- Preference shares	-	-
Number of outstanding shares	27,201,349	27,201,349
- Ordinary shares	27,201,349	27,201,349
- Preference shares	-	-

Par value of outstanding shares: VND.10,000

18. Items outside the Balance Sheet**18a. Assets held in custody**

Materials received for processing from Cong Thanh Cement Joint Stock Company, a related party, are as follows:

	<u>Unit</u>	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
Clinker	Tonnes	0	0
Limestone	Tonnes	0	0
Cement bags	Pieces	0	0
Blast furnace slag	Tonnes	-	0

18b. Foreign currencies

	<u>As 30/06/2026</u>	<u>As 01/01/2026</u>
US Dollar (USD)	44.02	44.02
Euro (EUR)	374.30	374.30

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Revenue from sales and service provision****1a. Total revenue**

	<u>Q2/2026</u>	<u>Q2/2025</u>
Revenue from roofing sheet sales	936,157,288	12,484,648,932
Revenue from cement sales	166,674,744,413	71,356,243,622
Revenue from other finished goods + merchandise	-	-
Other revenue	-	120,000,000
Total	167,610,901,701	83,960,892,554

1b. Revenue from sales and service provision to related parties

The Company has sales and service provision transactions with Cong Thanh Cement Joint Stock Company as follows:

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Notes to the financial statements (continued)

	<u>Q2/2026</u>	<u>Q2/2025</u>
Revenue from cement processing	-	-
Revenue from vehicle leasing	-	-
Revenue from transportation	-	-
2. Revenue deductions		
Trade discounts.		
3. Cost of goods sold		
	<u>Q2/2026</u>	<u>Q2/2025</u>
Cost of goods sold of roofing sheets	393,752,173	8,320,468,957
Cost of goods sold of cement	171,700,305,938	80,283,076,339
Cost of goods sold of other finished goods + merchandise	-	449,989
Other cost of goods sold	141,112,071	80,661,317
Total	<u>172,235,170,182</u>	<u>88,684,656,602</u>
4. Selling expenses		
	<u>Q2/2026</u>	<u>Q2/2025</u>
Material and packaging costs	9,644,413	29,093,244
Depreciation of fixed assets	126,482,892	14,831,894
Other expenses	44,609,000	157,010,099
Total	<u>180,736,305</u>	<u>200,935,237</u>

DONG NAI CONSTRUCTION MATERIALS ROOFING JOINT STOCK COMPANY

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FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)**5. General and administrative expenses**

	<u>Q2/2026</u>	<u>Q2/2025</u>
Staff costs	450,221,017	652,890,022
Material and packaging costs	-	-
Office supplies expenses	-	5,180,000
Depreciation of fixed assets	72,026,334	34,920,258
Provision for doubtful debts	-	-
Outsourced service expenses	179,484,345	72,806,138
Management expenses in Nhon Trach	530,521,743	477,523,266
Other expenses	39,470,000	76,751,034
Total	1,314,208,695	1,320,070,718

6. Other income

	<u>Q2/2026</u>	<u>Q2/2025</u>
Rental income	0	0
Other income	15,000,000,000	14,000,007,360
Total	15,000,000,000	14,000,007,360

7. Other expenses

	<u>Q2/2026</u>	<u>Q2/2025</u>
Late payment tax penalties, administrative penalties	377,013	382,036,118
Other expenses	-	17,210,251
Total	377,013	399,246,369

8. Earnings per share**8a. Basic/(diluted) earnings per share**

	<u>Q2/2026</u>	<u>Q2/2025</u>
Accounting profit after Corporate Income Tax	(12,690,734,232)	(14,470,697,261)
Adjustments to increase/decrease accounting profit to determine profit allocated to ordinary shareholders	-	-
Earnings used to determine basic/diluted earnings per share	(12,690,734,232)	(14,470,697,261)
Weighted average number of ordinary shares outstanding during the year	27,201,349	27,201,349
Basic/diluted earnings per share	(467)	(532)

8b. Other information

There have been no transactions involving ordinary shares or potential ordinary shares between the end of the financial year and the date of issuance of these Financial Statements.

9. Financial income

	<u>Q2/2026</u>	<u>Q2/2025</u>
Bank deposit interest	7,296,942	6,546,951
Realized foreign exchange gain	254,794,520	-

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FINANCIAL STATEMENTS

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Notes to the financial statements (continued)

	Q2/2026	Q2/2025
Total	262,091,462	6,546,951

VII. OTHER INFORMATION**1. Transactions and balances with related parties**

Related parties of the Company include: key management personnel, individuals related to key management personnel, and other related parties.

1a. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include: members of the Board of Directors and members of the Board of Management. Individuals related to key management personnel are close family members of the key management personnel.

Transactions with key management personnel and individuals related to key management personnel

The Company did not have any sales or service provision transactions or other transactions with key management personnel and individuals related to key management personnel.

Liabilities to key management personnel and individuals related to key management personnel

The Company has no liabilities to key management personnel and individuals related to key management personnel.

Remuneration of key management personnel

Remuneration of key management personnel consists only of salaries, with total salaries for the year as follows:

	Q2/2026	Q2/2025
Mr. Lê Thân – General Director (Dismissed from General Director position on July 18, 2024)	-	-
Mr. Nguyễn Văn Quý – Deputy General Director	-	75,000,000
Ms. Trần Thị Mộng Thu – Standing Deputy General Director (Appointed as General Director on July 18, 2024)	45,000,000	44,951,359
Mr. Lê Trung Chính – Deputy General Director	75,150,000	89,402,719
	-	-
Total	120,150,000	209,354,078

1b. Transactions and balances with other related parties

The only other related party of the Company is Cong Thanh Cement Joint Stock Company, which shares the same Chairman of the Board of Directors.

Transactions with other related parties

In addition to the transactions regarding the sale of goods and provision of services to Cong Thanh Cement Joint Stock Company presented in Note VI.1b, the Company only incurred transactions regarding the purchase of raw materials from Cong Thanh Cement Joint Stock Company in the amount of VND 0 (the previous year was VND 0).

The prices of goods and services provided to other related parties are agreed prices. The purchase of goods and services from other related parties is carried out at agreed prices.

Payables to other related parties

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FINANCIAL STATEMENTS

For the financial year ended June 30, 2026

Notes to the financial statements (continued)

Payables to other related parties are presented in Note V.2.

Payables to other related parties are unsecured and will be settled in cash. No provision for doubtful debts has been made for payables to other related parties.

2. Segment information

Segment information is presented by business sector and geographical area. The primary segment reporting is by business sector because the Company's business activities are organized and managed according to the nature of products and services.

2a. Information by business sector

The Company has the following main business sectors:

- Roofing sheet production sector: production and trading of roofing sheet products.
- Cement production sector: production and processing of cement.
- Other sectors: transportation services, other services.

2b. Information by geographical area

All of the Company's operations take place within the territory of Vietnam.


Tran Thi Hoang Sa
Chief Accountant/Preparer


Tran Thi Mong Thu
General Director

Dong Nai, July 17, 2026