

DAMIK GROUP JOINT STOCK COMPANY
FINANCIAL STATEMENTS

The 2nd quarter of 2026



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REPORT OF THE BOARD OF MANAGEMENT

The Management of DamiK Group Joint Stock Company (“the Company”) is pleased to present its report and the Interim Financial Statements of the Company for the second quarter of 2026.

THE COMPANY

DamiK Group Joint Stock Company was established under the Business License No 0102030405 dated the 01 January 2010 issued by Vinh Phuc Department of Investment and Planning for the first time on 01 January 2010, 10th re-registered on 10 October 2011.

The Company’s head office is located at: Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City, Viet Nam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION/ AUDIT

Members of the Board of Directors, the Board of Management and the Board of Supervision/ Audit Committee during the period and to the reporting date are:

Board of Directors

Mr. Dang Duc Minh	Chairman
Mr. Vu Manh Hung	Member
Mr. Le Quy Son	Member
Mr. Nguyen Manh Trung	Member
Mr. Nguyen Van Hai	Member

Board of Management

Mr. Le Quy Son	General Director
Mr. Bui Van Tuan	Production Director
Mr. Nguyen Van Hai	Investment Project Director

Board of Supervision

Mrs. Pham Thanh Nhan	Head of the Supervisory Board
Mrs. Nguyen Thi Huyen	Member
Mrs. Pham Thi Thu Ha	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Financial Statements is Mr. Le Quy Son – General Director

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management is responsible for the The 2Nd Quarter Of 2026 Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the The 2Nd Quarter Of 2026 Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Le Quy Son
Legal representative

Approved, 17 July 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		102,745,230,797	82,150,835,140
110	I. Cash and cash equivalents	3	1,824,495,122	5,457,997,399
111	1. Cash		1,824,495,122	5,457,997,399
120	II. Short-term investments	4	13,000,000,000	-
123	1. Short-term held-to-maturity investments		13,000,000,000	-
130	III. Short-term receivables		58,024,825,478	54,808,473,981
131	1. Short-term trade receivables	5	34,472,675,664	40,297,842,457
132	2. Short-term prepayments to suppliers		22,611,157,721	11,273,310,664
135	3. Other short-term receivables	7	6,412,471,233	8,708,800,000
136	4. Allowance for short-term doubtful debts		(5,471,479,140)	(5,471,479,140)
140	IV. Inventories	9	28,713,798,357	20,945,908,060
141	1. Inventories		28,713,798,357	20,945,908,060
160	VI. Other short-term assets		1,182,111,840	938,455,700
161	1. Short-term deferred expenses	13	1,135,492,762	938,455,700
162	2. Deductible VAT		3,998,286	-
163	3. Short-term taxes and other receivables from the	17	42,620,792	-
200	B. NON-CURRENT ASSETS		158,131,166,767	173,106,247,720
220	II. Fixed assets		77,386,525,768	87,170,178,493
221	1. Tangible fixed assets	11	77,257,432,563	87,024,247,044
222	- Historical costs		246,148,807,349	244,545,066,265
223	- Accumulated depreciation		(168,891,374,786)	(157,520,819,221)
227	2. Intangible fixed assets	12	129,093,205	145,931,449
228	- Historical costs		168,382,441	168,382,441
229	- Accumulated amortization		(39,289,236)	(22,450,992)
250	V. Long-term assets in progress	10	209,263,500	28,956,467,651
252	1. Construction in progress		209,263,500	28,956,467,651
260	VI. Long-term investments	4	-	3,600,000,000
262	1. Investments in joint ventures and associates		-	3,600,000,000
270	VII Other long-term assets		80,535,377,499	53,379,601,576
271	1. Long-term deferred expenses	13	80,535,377,499	53,379,601,576
280	TOTAL ASSETS		260,876,397,564	255,257,082,860

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		91,330,085,452	86,236,995,577
310	I. Current liabilities		88,760,085,452	81,966,995,577
311	1. Short-term trade payables	15	2,738,398,777	1,214,594,833
312	2. Short-term prepayments from customers		2,032,546,640	-
314	3. Short-term taxes and other payables to State bu	17	506,057,697	658,646,933
315	4. Payables to employees		872,002,194	752,950,705
316	5. Short-term accrued expenses	18	294,475,942	640,583,739
320	6. Other short-term payables	19	208,888,007	265,212,757
321	7. Short-term borrowings and finance lease liabil	14	82,107,716,195	78,435,006,610
330	II. Non-current liabilities		2,570,000,000	4,270,000,000
339	1. Long-term borrowings and finance lease liabilit	14	2,570,000,000	4,270,000,000
400	D. OWNER'S EQUITY		169,546,312,112	169,020,087,283
411	1. Contributed capital		143,750,000,000	143,750,000,000
411a	0 Ordinary shares with voting rights		143,750,000,000	143,750,000,000
412	2. Share Premium		1,250,625,000	1,250,625,000
420	3. Retained earnings		24,545,687,112	24,019,462,283
420a	Retained earnings accumulated to previous year		24,019,462,283	23,604,940,913
420b	Retained earnings of the current year		526,224,829	414,521,370
440	TOTAL CAPITAL		<u>260,876,397,564</u>	<u>255,257,082,860</u>


 Nguyen Thi Luyen
 Preparer


 Nguyen Thi Luyen
 Chief Accountant


 Le Quy Sơn
 Legal representative

Approved, 17 July 2026

SEPARATE STATEMENT OF INCOME
for 2nd quarter of 2026

Code	ITEMS	Note	The 2nd quarter of 2026	The 2nd quarter of 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND	VND	VND
01	1. Revenue from sales of goods and provision of services	22	45,021,375,968	55,225,656,788	91,135,274,225	106,906,772,634
02	2. Revenue deductions		-	-	-	-
10	3. Net revenue from sales of goods and provision of services		45,021,375,968	55,225,656,788	91,135,274,225	106,906,772,634
11	4. Cost of goods sold and provision of services	23	40,161,138,176	52,309,185,103	82,012,064,568	99,193,702,193
20	5. Gross profit from sales of goods and provision of services		4,860,237,792	2,916,471,685	9,123,209,657	7,713,070,441
21	6. Gain/(Loss) on liquidation or disposal of investment property		-	-	-	-
22	7. Financial income	24	145,468,964	1,687,460,589	327,577,367	24,711,131
23	8. Financial expenses	25	1,401,751,503	1,687,460,589	2,882,748,863	3,520,621,495
24	<i>In which: Interest expenses</i>		1,401,751,503	349,474,591	2,882,310,383	3,518,897,815
25	9. Selling expenses	26	254,236,749	2,585,093,030	496,629,417	778,494,238
26	10. General and administrative expenses	27	2,416,130,554	(1,688,218,534)	4,397,236,192	4,371,319,839
30	11. Net profit from operating activities		933,587,950	(1,688,218,534)	1,674,172,552	(932,654,000)
31	12. Other income	28	8,000	6,515,543	8,000	6,515,543
32	13. Other expenses	29	428,946,245	12,698,934	919,777,706	26,959,161
40	14. Other profit		(428,938,245)	(6,183,391)	(919,769,706)	(20,443,618)
50	15. Total net profit before tax		504,649,705	(1,694,401,925)	754,402,846	(953,097,618)
51	16. Current corporate income tax expense		142,865,187	-	228,178,017	-
52	17. Deferred corporate income tax expense		-	-	-	-
60	18. Profit after corporate income tax		361,784,518	(1,694,401,925)	526,224,829	(953,097,618)
70	19. Basic earnings per share	25		(118)		(66)

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Nguyen Thi Luyen
Preparer

Nguyen Thi Luyen
Chief Accountant

Le Quy Son
Legal representative



Approved 17 July 2026

SEPARATE STATEMENT OF CASH FLOWS*for 2nd quarter of 2026
(Indirect method)*

Code	Items	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		754,402,846	(953,097,618)
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		11,387,393,809	11,834,000,049
03	- Allowances and provisions		-	540,000,000
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(1,153,811)	(12,831,744)
05	- Gains/losses from investment activities		(326,423,556)	(1,670,363)
06	- Interest expense		2,882,310,383	3,518,897,815
08	3. Operating profit before changes in working capital		14,696,529,671	14,925,298,139
09	- Increase/decrease in receivables		(3,119,299,342)	265,828,497
10	- Increase/decrease in inventories		(7,767,890,297)	4,806,554,008
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		3,053,046,844	(1,847,911,679)
12	- Increase and decrease in deferred expenses		1,092,103,166	4,259,231,393
14	- Interest paid		(2,907,385,441)	(3,556,838,971)
15	- Corporate income tax paid		(135,769,513)	(3,340,227,183)
17	- Other payments on operating activities		-	(298,800,000)
20	Net cash flows from operating activities		4,911,335,088	15,213,134,204
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(1,301,453,084)	(4,303,368,421)
23	2. Loans and purchase of debt instruments from other entities		(13,000,000,000)	-
26	3. Proceeds from equity investment in other entities		3,780,000,000	-
27	4. Interest and dividend received		2,752,323	1,670,363
30	Net cash flows from investing activities		(10,518,700,761)	(4,301,698,058)
III CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		96,940,842,641	93,103,650,931
34	2. Repayment of principal		(94,968,133,056)	(106,428,176,125)
40	Net cash flows from financing activities		1,972,709,585	(13,324,525,194)
50	Net cash flows in the period		(3,634,656,088)	(2,413,089,048)

SEPARATE STATEMENT OF CASH FLOWS

for 2nd quarter of 2026
(Indirect method)

Code	Items	Note	From 01/01/2026	From 01/01/2025
			to 30/06/2026	to 30/06/2025
			VND	VND
60	Cash and cash equivalents at beginning of the period		5,457,997,399	4,773,345,890
61	Effect of exchange rate fluctuations		1,153,811	12,831,744
70	Cash and cash equivalents at end of the period	3	<u>1,824,495,122</u>	<u>2,373,088,586</u>



Nguyen Thi Luyen
Preparer



Nguyen Thi Luyen
Chief Accountant



Le Quy Son
Legal representative

Approved, 17 July 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

1 . GENERAL INFORMATION

1.1 . Form of ownership

DamiK Group Joint Stock Company ("the Company") was established in Vietnam under the first Business Registration Certificate No.0800462363 dated 23 October 2008, issued by Hai Phong Department of Finance and the amended Business Registration Certificates with the 20th amendment dated 15 May 2026

The Company's head office is located at: Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City, Viet Nam.

Charter capital: VND 143,750,000,000. Equivalent to 14,375,000 shares with the price of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 115 people(as at 01 January 2026: 124 people).

1.2 . Business field

Business field of the Company is: Production of lime and dolomite calcined.

1.3 . Business activities

Main business activities of the Company include:

- Manufacturing of lime and dolomite products;
- Other business support service activities not elsewhere classified, specifically: import and export of lime and dolomite products;
- Other specialized wholesale trade not elsewhere classified, specifically: wholesale of limestone and dolomite products

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 55 of the Separate Financial Statements.

2.4 . Accounting estimates

The preparation of [Separate] Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the [Separate] Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the [Separate] Financial Statements include:

- Allowance for bad debts
- Allowance for devaluation of inventory
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Estimated income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)/or applies the approximate to the TTM of the commercial bank where the

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold

2.8 . Financial investments

Investments held to maturity comprise term deposits, negotiable instruments (including treasury bills and promissory notes, certificate of deposit), bonds, preference shares classified as liabilities and loans, etc. held

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries, joint ventures or associates: allowance shall be made based on the [Separate] Financial Statements/Consolidated Financial Statements (nếu đơn vị nhận đầu tư là Công ty mẹ) of subsidiaries, joint ventures or associates at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the [Separate] Financial Statements according to their

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method ... (thuyết minh theo thực tế của từng đơn

Method for valuation of work in process at the end of the period:

- The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.
- The value of work in progress is recorded based on ... (thuyết minh theo thực tế của từng đơn vị: actual cost incurred for each unfinished product /or cost of main materials used for each unfinished product /or

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

For raw materials and supplies shared among multiple cost objects, the Company allocates such costs to each object using the direct material basis [or: direct labor basis/...]

2.1 . Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the [Separate] Statement of Income in the period in which the costs are

Except for machinery, equipment used for production activities are depreciated (amortised) using the units of production method/ declining balance method (sửa đổi cho phù hợp với phương pháp thực tế mà đơn vị đang

- Buildings, structures	05 - 25 years
- Other Machinery, equipment	03 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 10 years
- Other fixed assets	03 - 05 years

2.1. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.1. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.1. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the [Separate] Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.1. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the [Separate] Financial Statements according to their remaining

2.1. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in

2.1'. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.1'. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, .. etc. [sửa đổi theo các loại chi phí phải trả thực tế phát sinh của đơn vị] which are recorded as

2.1'. Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.2. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be

Financial income

Financial income include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.2 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.2 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs; interest on deferred payment purchases, interest on leased assets;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.2 . Selling expenses, General and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.2 . Corporate income tax

- a) Current corporate income tax expenses and deferred corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law [bổ sung đoạn sau nếu đơn vị có phát sinh: and additional corporate income tax

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

- b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the period from 01/01/2026 to 30/06/2026.

2.2 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.2. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of

2.2. Segment information

Due to ... (nêu lý do cụ thể), the Company does not prepare segment reports by business segment and geographical segment.

3. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1,203,004,200	4,682,473,033
Demand deposits	621,490,922	775,524,366
	<u>1,824,495,122</u>	<u>5,457,997,399</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Term	Interest Rate	Value VND
Demand deposits				
- Vietnam JSC Bank for Industry and Trade	VND		Interest rates for	594,596,677
- Shinhan Bank Vietnam Limited Liability Company	VND		demand deposits vary	26,158,694
- Vietnam Foreign Trade JSC Bank	VND		by period.	735,551
				<u>621,490,922</u>

DAMIK GROUP JOINT STOCK COMPANY

**Financial Statements
for 2nd quarter of 2026**

4 . FINANCIAL INVESTMENTS
a) Held to maturity investments

	30/06/2026			01/01/2026		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Loan receivables	13,000,000,000	-	-	-	-	-
	13,000,000,000	-	-	-	-	-

Loan receivables:

	Contract No	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	30/06/2026	01/01/2026
						VND	VND
Others							
- Mr Le Van Trung	01.2026/HĐVTC N	Borrowing to pay off a bank loan.	9.20%	12 month	Credit	10,000,000,000	-
- Mrs Tran Thi Bich Van	02.2026/HĐVTC N	Borrowing to pay off a bank loan.	0.00%	1 month	Credit	3,000,000,000	-
						<u>13,000,000,000</u>	<u>-</u>

DAMIK GROUP JOINT STOCK COMPANY

**Financial Statements
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4 . FINANCIAL INVESTMENTS

b) Investments in equity of other entities

	30/06/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Investments in joint ventures						
- Son Thinh Mineral Processing Joint Stock Company	-	-	-	3,600,000,000	-	-
	-	-	-	3,600,000,000	-	-
	-	-	-	3,600,000,000	-	-

(i) In the period, the Company has purchasing and selling transactions of the ...'s (A) shares as follows:

- The entire 240,000 common shares of Son Thinh Mineral Processing Joint Stock Company were sold to another investor. The total par value is VND 2,400,000,000, the transaction fee is VND 3,600,000,000, and the net proceeds are VND 3,780,000,000.
- As a results of such transactions, as of 30 June 2026, the Company holds ... shares in the ... (A), equivalent to VND ... in par value and an acquisition cost of VND

5 . TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Related parties</i>	60,782,400	-	202,703,500	-
-Dai Thinh Viet Joint Stock Company	60,782,400	-	202,703,500	-
<i>Others</i>	34,411,893,264	(159,899,140)	40,095,138,957	(159,899,140)
- DLH Global Joint Stock Company	26,961,103,896	-	31,307,516,480	-
- L-D Development Trading Co., Ltd	4,633,143,132	-	5,124,388,180	-
Other customers	2,817,646,236	(159,899,140)	3,663,234,297	(159,899,140)
	<u>34,472,675,664</u>	<u>(159,899,140)</u>	<u>40,297,842,457</u>	<u>(159,899,140)</u>

6 . PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Related parties</i>	10,218,726,060	-	250,084,832	-
-Dai Thinh Viet Joint Stock Company	7,000,000,000	-	-	-
- DLH Waterway Transport Co., Ltd	218,726,060	-	250,084,832	-
- Son Thinh Processing Minerals Joint Stock Company	3,000,000,000	-	-	-
<i>Others</i>	12,392,431,661	(811,580,000)	11,023,225,832	(811,580,000)
- Bui Duc Production and Trading Single-member Co., Ltd	7,437,811,502	-	515,852,166	-
- HT HD Production and Trading Co., Ltd	-	-	4,410,000,000	-
- Others	4,954,620,159	(811,580,000)	6,097,373,666	(811,580,000)
	<u>22,611,157,721</u>	<u>(811,580,000)</u>	<u>11,273,310,664</u>	<u>(811,580,000)</u>

7 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Mortgages	1,768,800,000	-	1,768,800,000	-
<i>Dividends and profits receivables</i>	<i>1,768,800,000</i>	-	<i>1,768,800,000</i>	-
Receivables from interest of deposit, loan	143,671,233	-	-	-
- Trade Receivables from Hai Phong Additives Limited Company (2)	4,500,000,000	(4,500,000,000)	4,500,000,000	(4,500,000,000)
Other receivables	-	-	2,440,000,000	-
	<u>8,181,271,233</u>	<u>(4,500,000,000)</u>	<u>10,477,600,000</u>	<u>(4,500,000,000)</u>

(1) Include:

- The deposit for implementation of the DLH Industrial Lime Plant Project was paid by the Company to the People's Committee of Hai Duong Province in accordance with Investment Project Implementation Guarantee Agreement No. 29 dated 01 April 2023, with a total amount of VND 1,470,000,000.

- The deposit for implementation of the Inland Waterway Port Project was paid by the Company to the People's Committee of Hai Duong Province under Investment Project Implementation Guarantee Agreement No. 3464/KQ dated 27 May 2025, with a total amount of VND 298,800,000.

(2) The Company's receivables from Hai Phong Additives Company Limited in preparation for signing and implementing a joint venture contract for stone exploitation at Thum Thum Mountain, Minh Duc Town, Thuy Nguyen District, Hai Phong City (currently Bach Dang Ward, Hai Phong City). Accordingly, in 2019 and 2020, on behalf of Hai Phong Additives Company Limited, the Company paid to the State Budget the amount of VND 3,647,714,000 to pay for the right to exploit minerals. On June 28, 2021, the Company transferred to Hai Phong Additives Company Limited the amount of VND 1,352,286,000 under Deposit Contract No. 01/2020/HDDC dated December 19, 2020. This deposit contract will be deducted from the money transferred by the Company to Hai Phong Additives Company Limited under the Business Contract between the two parties to implement the Limestone Exploitation Project as materials for the Hai Phong Cement Factory. The two parties are in the process of negotiating and negotiating the agreements in the Business Cooperation Contract. However, by the end of 2021, the Company and Hai Phong Additives Company Limited agreed not to continue the business cooperation, therefore Hai Phong Additives Company Limited is responsible for refunding the entire amount to the Company. Hai Phong Additives Company Limited has refunded VND 500,000,000 on September 22, 2022. As of June 30, 2026, the Company and Hai Phong Additives Company Limited are still working to agree on a payment plan and terminate the business cooperation.

(3) Receivables from the deposit amount and the penalty for breach due to non-performance of the contract for the transfer of the office-residential apartment, in accordance with the Deposit Agreement dated 15 December 2025 and the Liquidation of the Deposit Agreement dated 27 December 2025. On January 9, 2026, the company received the full amount VND 2,440,000,000

8 . DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
<i>Trade receivables</i>				
- Kim Nam Hightech Materials JSC	159,899,140	-	159,899,140	-
<i>Prepayment to suppliers</i>				
- Victory Viet Nam Investment Co.,Ltd	811,580,000	-	811,580,000	-
<i>Other receivables</i>				
- Hai Phong Addictives Co.,Ltd	4,500,000,000	-	4,500,000,000	-
	<u>5,471,479,140</u>	<u>-</u>	<u>5,471,479,140</u>	<u>-</u>

9 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	324,788,400	-	999,605,694	-
Raw materials and supplies	15,157,943,016	-	9,794,844,655	-
Tools and instruments	1,112,247,024	-	414,734,018	-
Work in progress expenses	2,261,546,517	-	2,176,234,053	-
Finished goods	8,280,414,444	-	6,621,742,040	-
Merchandise	1,576,858,956	-	938,747,600	-
	<u>28,713,798,357</u>	<u>-</u>	<u>20,945,908,060</u>	<u>-</u>

10 . LONG-TERM ASSET IN PROGRESS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Procurement of fixed assets			302,288,000	302,288,000
- Construction of fire protection system	-	-	302,288,000	302,288,000
Construction in progress			28,654,179,651	28,654,179,651
- DLH Industrial Lime Plant Project	209,263,500	209,263,500	209,263,500	209,263,500
- DLH Landing Stage Project	-	-	28,444,916,151	28,444,916,151
			<u>28,956,467,651</u>	<u>28,956,467,651</u>

DLH Industrial Lime Plant Project

- Investor: DamiK Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company)
- Construction location: Lots CN4, CN6, CN20, Phu Thu Industrial Cluster, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
- Construction purpose: Industrial Lime Factory;
- Project objective: Producing lime, industrially burnt dolomite from limestone, dolomite; processing lime lumps, burnt dolomite, other products from lime, burnt dolomite;
- Investment capital source: Own capital and credit loans;
- Project scale: Project to produce lime, industrially burnt dolomite from limestone, dolomite with a scale of 320,000 tons/year; and business of processing lime, burnt dolomite, and other products from lime, burnt dolomite with a scale of 120,000 tons/year through cooperation, economic, and processing contracts with other production units;
- Land use area: 37,942 m2 (including land lots CN4, CN6 with an area of 21,445 m2; land lot CN20 with an area of 16,497 m2 and internal road area); Land use form: Land lease with annual payment for the entire land area for project imple
- Project implementation progress: Complete construction and put the project into operation before December 31, 2026.
- Project status as at June 30, 2026:
 - + Phase 1: Completion of construction items and installation of machinery and equipment of lime production lines, dolomite from February 2017 to October 2021 on land lot CN20 - Land plot No. 240, cadastral map sheet No. 35, area 16,497 m2.
 - + Phase 2: Complete site clearance procedures and issue Land Use Rights Certificates on land lots CN4, CN6 with an area of 21,445 m2. The Company is continuing to implement the project in accordance with the

DAMIK GROUP JOINT STOCK COMPANY

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for 2nd quarter of 2026

11 - TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	102,067,873,158	134,824,476,555	6,746,889,461	667,477,091	238,350,000	244,545,066,265
- Purchase in the period	-	-	353,636,364	-	-	353,636,364
- Completed construction investment	-	1,250,104,720	-	-	-	1,250,104,720
Ending balance	102,067,873,158	136,074,581,275	7,100,525,825	667,477,091	238,350,000	246,148,807,349
Accumulated depreciation						
Beginning balance	72,488,970,456	78,309,490,818	5,845,637,672	638,370,275	238,350,000	157,520,819,221
- Depreciation in the period	4,579,459,123	6,527,322,774	258,922,530	4,851,138	-	11,370,555,565
Ending balance	77,068,429,579	84,836,813,592	6,104,560,202	643,221,413	238,350,000	168,891,374,786
Net carrying amount						
Beginning balance	29,578,902,702	56,514,985,737	901,251,789	29,106,816	-	87,024,247,044
Ending balance	24,999,443,579	51,237,767,683	995,965,623	24,255,678	-	77,257,432,563
- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period:				75,544,759,220.00	VND	
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period:				21,773,364,593	VND	

12 . INTANGIBLE FIXED ASSETS

The intangible fixed assets of the web domain company have an original cost at the beginning and end of the period of VND 168,382,441, depreciation during the period of VND 16,838,244, and accumulated depreciation at the beginning and end of the period of VND 22,450,992 and VND 39,289,236 respectively.

13 . DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Insurance expenses	23,144,559	131,046,388
Dispatched tools and supplies	450,855,693	392,909,324
Periodic repair and maintenance expenses of fixed assets	24,000,000	72,000,000
Others	303,750,000	-
Others	333,742,510	342,499,988
	1,135,492,762	938,455,700
b) Long-term		
Dispatched tools and supplies	1,420,217,875	2,653,759,296
Land clearance costs for the DLH Industrial lime plant project ⁽¹⁾	19,268,135,870	19,558,201,484
Land rent from October 2030 to April 27, 2059 awaiting allocation of the DLH Industrial lime plant project ⁽²⁾	7,723,416,750	7,723,416,750
Land clearance costs for the DLH landing stage projects ⁽³⁾	48,062,655,312	20,292,027,455
Others	4,060,951,692	3,152,196,591
	80,535,377,499	53,379,601,576

(1) Detailed project information is presented in Note 11.

(2) Land rental cost from October 2030 to April 27, 2059 of the 21,445 m2 land lot of the DLH Industrial Lime Factory project determined according to Confirmation No. 7371/XN-CTH DU dated August 26, 2024 of the Hai Duong Provincial Tax Department.

(DLH Landing Stage Project

- Investor: DamiK Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company);
- Construction location: Outside the Han Mau River dike (K0+900 to K1+166.5), Phu Thu ward, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
- Project objective: Investing in the construction of an inland waterway wharf to serve the loading and unloading and gathering of goods of projects in Phu Thu Industrial Park and neighboring areas.
- Project scale: 800,000 tons/year;
- Investment capital source: Own capital and credit loans;
- Estimated total investment: 19,920 million VND;
- Project operation period: Until April 27, 2059;
- Land area in use: 21,532 m2. In which, the land area to be leased is 6,888.0 m2 and the land area in the airspace: 14,644 m2; Land use form: From 2025, land lease with annual payment for the entire land area for project implementation;
- Project implementation progress: Complete construction and put the project into operation before June 30, 2026.
- Project status as of June 30, 2026:
 - + Phase 1: Complete site clearance, complete construction investment on an area of 14,101.6 m2 and put into operation from December 2021.
 - + Phase 2: Complete the procedures for granting Land Use Rights Certificates for the area 3,121 m2 February 02, 2026.

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**Interim Separate Financial statements
for 2nd quarter of 2026**

14 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026	During the period		30/06/2026
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
Short-term debts				
- Vietnam Joint Stock Commercial Bank ⁽¹⁾	75,035,006,610	96,940,842,641	93,268,133,056	78,707,716,195
Current portion of long-term debts	75,035,006,610	96,940,842,641	93,268,133,056	78,707,716,195
- Vietnam Joint Stock Commercial Bank	3,400,000,000	1,700,000,000	1,700,000,000	3,400,000,000
	3,400,000,000	1,700,000,000	1,700,000,000	3,400,000,000
	<u>78,435,006,610</u>	<u>98,640,842,641</u>	<u>94,968,133,056</u>	<u>82,107,716,195</u>
b) Long-term borrowings				
- Vietnam Joint Stock Commercial Bank ⁽²⁾	7,670,000,000	-	1,700,000,000	5,970,000,000
	<u>7,670,000,000</u>	<u>-</u>	<u>1,700,000,000</u>	<u>5,970,000,000</u>
Amount due for settlement within 12 months	(3,400,000,000)	(1,700,000,000)	(1,700,000,000)	(3,400,000,000)
Amount due for settlement after 12 months	<u>4,270,000,000</u>			<u>2,570,000,000</u>

(1) This includes loan agreements and letter of credit agreements with Vietnam Joint Stock Commercial Bank for Industry and Trade as follows:

(a) Credit Agreement No. 362/2025-HĐCVHM/NHCT-KCNHD15 dated November 10, 2025, with the following detailed terms:
+ Credit Limit: VND 80,000,000,000;

+ Purpose of the loan: Supplementing working capital for production activities;
+ Limit maintenance period: From November 10, 2025 to November 10, 2026;
+ Loan term: Maximum 05 months for each specific promissory note;
+ Loan interest rate: Applicable floating interest rate with adjustments;
+ Outstanding principal as at 30 June 2026: VND 56,156,879,803

+ Form of guarantee: Secured by guarantee contracts with Vietnam Joint Stock Commercial Bank for

14 . BORROWINGS AND FINANCE LEASE LIABILITIES

- (b) Letter of Credit Issuance Contracts with Vietnam Joint Stock Commercial Bank for Industry and Trade
- + Purpose of loan: To supplement working capital for the production and business activities of lime, calcined dolomite and
 - + Loan term: 150 days from the date of receipt of the documents;
 - + Loan interest rate: Adjustable floating interest rate;
 - + Outstanding principal balance as of June 30, 2026: VND 22,550,818,392
 - + Form of security: Secured by security contracts with Vietnam Joint Stock Commercial Bank for Industry and Trade.

Detail information on Long-term loans

- (2) Credit Agreement No. 255/2022-HĐCVĐADT/NHCTKCNHD15 dated 03
- + Credit limit: VND 17,000,000,000;
 - + Purpose: To finance the lawful investment of the “SK5 Kiln Renovation Project;
 - + Loan term: 66 months from the date of the first disbursement;
 - + Loan interest rate: Floating with adjustments;
 - + Outstanding principal as at 30 June 2026: VND 5,970,000,000, of which the
 - + Form of guarantee: Secured by guarantee contracts with Vietnam Joint Stock Commercial Bank for

15 . TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
<i>Related parties</i>	287,280,000	132,084,000
- Khanh An Packing Manufacturing Joint Stock Company	287,280,000	-
- DLH Transport Co., Ltd	-	132,084,000
<i>Others</i>	2,451,118,777	1,082,510,833
- Duc Hung Construction and Trading Company Limited	813,299,000	-
- Truong Thuy Trading and Services Co., Ltd	284,900,746	-
- Minh Hung Mineral Co.,Ltd	262,526,520	262,526,520
- Thanh Phat Construction Machinery Co., Ltd.	183,985,040	246,071,540
- An Binh Trading and Transportation Company Limited	-	155,853,000
- Others	906,407,471	418,059,773
	2,738,398,777	1,214,594,833

16 . PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
<i>Others</i>	2,032,546,640	-
CP NVM company	1,074,106,640	-
Red Brother Investment Joint Stock Company	958,440,000	-
	2,032,546,640	-

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17 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	522,071,555	1,313,734,980	1,835,806,535	-	-
Corporate income tax	-	135,769,513	228,178,017	135,769,513	-	-
Personal income tax	-	805,865	8,666,058	52,092,715	42,620,792	228,178,017
Land tax and land rental	-	-	310,396,779	32,517,099	-	-
	-	658,646,933	1,860,975,834	2,056,185,862	42,620,792	506,057,697

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim [Separate] Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Accrued interest expenses	73,573,524	98,648,582
- Other accrued expenses	220,902,418	541,935,157
	294,475,942	640,583,739

19 . OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- Trade union fee	193,281,600	255,490,100
- Social insurance	10,137,657	6,472,157
- Health insurance	5,223,750	2,745,500
- Unemployment insurance	245,000	505,000
	208,888,007	265,212,757

DAMIK GROUP JOINT STOCK COMPANY

20 - OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
Balance as at 01/01/2025	143,750,000,000	1,250,625,000	23,604,940,913	168,605,565,913
Profit/loss for previous period	-	-	(953,097,618)	(953,097,618)
Balance as at 30/06/2025	143,750,000,000	1,250,625,000	22,651,843,295	167,652,468,295
Balance as at 01/01/2026	143,750,000,000	1,250,625,000	24,019,462,283	169,020,087,283
Profit/loss for this period	-	-	526,224,829	526,224,829
Balance as at 30/06/2026	143,750,000,000	1,250,625,000	24,545,687,112	169,546,312,112

b) Details of Contributed capital

	30/06/2026	Rate	01/01/2026	Rate
	VND	(%)	VND	(%)
DAMIX LEGACY HOLDINGS Co., Ltd.	51,000,000,000	35.48%	51,000,000,000	35.48%
Mr Dang Duc Minh	47,942,000,000	33.35%	47,942,000,000	33.35%
TND Global Investment JSC	28,750,000,000	20.00%	28,750,000,000	20.00%
Others	16,058,000,000	11.17%	16,058,000,000	11.17%
	143,750,000,000	100%	143,750,000,000	100%

c) Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Owner's contributed capital	143,750,000,000	143,750,000,000
- At the beginning of the year	<u>143,750,000,000</u>	<u>143,750,000,000</u>
- At the end of period	<u>143,750,000,000</u>	<u>143,750,000,000</u>

d) Share

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	14,375,000	14,375,000
Quantity of issued shares	14,375,000	14,375,000
- Common shares	14,375,000	14,375,000
Quantity of outstanding shares in circulation	14,375,000	14,375,000
- Common shares	14,375,000	14,375,000
Par value per share (VND)	10,000	10,000

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS**Foreign currencies**

	30/06/2026	01/01/2026
- USD	831	833

22 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Revenue from sales of products, goods	90,396,729,600	106,857,194,691
Revenue from provision of service	682,880,625	25,577,943
Revenue from provision of service	55,664,000	24,000,000
	<u>91,135,274,225</u>	<u>106,906,772,634</u>
In which: Revenue from sales of good and services to <i>Details as in Note 34.</i>	<u>379,133,000</u>	<u>1,072,247,000</u>

23 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Cost of products, goods sold	81,687,677,568	99,168,692,593
Cost of provision of services	324,387,000	25,009,600
	<u>82,012,064,568</u>	<u>99,193,702,193</u>
In which: Purchase from related parties <i>Detailed as in Note 34.</i>		
Total purchase value:	<u>17,525,791,882</u>	<u>2,255,470,950</u>

24 . FINANCE INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest income	146,423,556	1,670,363
Gain from sale or disposal of financial investments	180,000,000	-
Gains on exchange difference in the period	-	10,209,024
Gains on exchange difference at the period-end	1,153,811	12,831,744
	<u>327,577,367</u>	<u>24,711,131</u>

25 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest expenses	2,882,310,383	3,518,897,815
Loss on exchange difference in the period	438,480	1,723,680
- Other decreases		
	2,882,748,863	3,520,621,495

26 . SELLING EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	299,390,369	269,484,081
Labour expenses	180,044,048	273,706,412
Expenses of outsourcing services	12,195,000	235,003,745
Other expenses in cash	5,000,000	300,000
	496,629,417	778,494,238

27 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	76,159,425	75,172,473
Labour expenses	1,374,622,281	1,367,639,184
Depreciation expenses	207,062,628	176,935,620
Provision expenses	-	540,000,000
Tax, Charge, Fee	310,396,779	216,867,682
Expenses of outsourcing services	926,447,185	278,932,950
Other expenses in cash	1,502,547,894	1,715,771,930
	4,397,236,192	4,371,319,839

28 . OTHER INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Collected fines	-	6,515,543
Others	8,000	-
	8,000	6,515,543

29 . OTHER EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Fines	8,931,199	3,736,269
Others	910,846,507	23,222,892
	919,777,706	26,959,161

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Total profit before tax	754,402,846	(953,097,618)
Increase	387,641,052	121,043,908
- <i>Ineligible expenses</i>	371,930,856	26,959,161
- <i>Unrealised foreign exchange gain from previous year realised</i>	15,710,196	94,084,747
Decrease	(1,153,811)	(12,831,744)
- <i>Revaluation gain on foreign currency at year end</i>	(1,153,811)	(12,831,744)
Taxable income	1,140,890,087	(844,885,454)
Current corporate income tax expense (tax rate 20%)	<u>228,178,017</u>	<u>-</u>

31 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Net profit after tax	526,224,829	(953,097,618)
Profit distributed to common shares	526,224,829	(953,097,618)
Average number of outstanding common shares in	14,375,000	14,375,000
Basic earnings per share	<u>37</u>	<u>(66)</u>

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	61,015,008,428	72,488,365,343
Labour expenses	7,556,512,001	12,276,046,482
Depreciation expenses	10,839,546,959	11,834,000,049
Expenses of outsourcing services	6,695,514,591	9,294,679,914
Other expenses in cash	2,218,946,066	1,932,939,612
	<u>88,325,528,045</u>	<u>107,826,031,400</u>

33 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

34 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Mr. Dang Duc Minh	Chairman of the Board, shareholder with significant influence
DAMIX LEGACY HOLDINGS Co., Ltd.	Major Shareholder, shared member of Board of Directors
TND Global Investment Joint Stock Company	Major Shareholder, shared member of BOD
DamiK La Hien Joint Stock Company	Shared member of Board of Directors
Dai Thinh Viet Joint Stock Company	Shared member of Board of Directors
Khanh An Packing Manufacturing Joint Stock	The company chaired by Mr. Dang Duc Minh's wife
DLH Transport Co., Ltd	Shared member of the Member's Council
DLH Waterway Transport Co., Ltd	Shared member of the Member's Council
Vietnam Lime One member Company Limited	Shared member of the Member's Council
DLH Thanh Hoa Single-member Company Limited	Shared member of the Member's Council
Phuc Truong Loc Investment Joint Stock Company	Shared member of Board of Directors
TND Holding Investment Joint Stock Company	Shared member of the Member's Council
Son Thinh Processing Minerals JSC	Shared member of the Member's Council
An Phu Son International Trading JSC	Shared member of Board of Directors
Long Son Industrial Lime Company Limited	The Director is a member of the Board of Directors, also the owner.

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Revenues from sales of goods and services rendered	379,133,000	1,072,247,000
Dai Thinh Viet Joint Stock Company	379,133,000	1,072,247,000
Purchase	17,525,791,882	2,255,470,950
Dai Thinh Viet Joint Stock Company	13,450,682,432	-
DLH Transport Co., Ltd	697,000,000	795,175,000
Khanh An Packing Manufacturing Joint Stock	1,494,007,500	38,250,000
DLH Waterway Transport Co., Ltd	1,884,101,950	1,422,045,950

Transactions with other related parties:

	Relation	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
Manager's income			
Mr Le Quy Son	General Director	157,961,538	134,140,923
Mr Bui Van Tuan	Production Director	75,923,075	96,928,494
Mr Nguyen Van Hai	Investment Project I	125,592,307	10,195,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

35 . COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01.

The comparative information on the interim [separate] financial position statement and the corresponding explanations are the information of the [separate] financial statements for the fiscal year ended 31/12/2025. The information on the interim [separate] statement of income, the interim [separate] statement of cash flow and the corresponding explanations are the information of the interim [separate] financial statements for the accounting period from 01/01/2025 to 30/06/2025. This information has been provided by the Company... audit and review.



Nguyen Thi Luyen
Preparer



Nguyen Thi Luyen
Chief Accountant



Le Quy Son
Legal representative

Approved, 17 July 2026