

**DONA TRANSPORTATION CONSTRUCTION
JOINT STOCK COMPANY & ITS SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 2ND QUARTER OF 2026**

For the accounting period from April 01, 2026 to June 30, 2026

**CÔNG TY
CỔ PHẦN
CÔNG
TRÌNH GIAO
THÔNG
ĐỒNG NAI**

Digitally signed by CÔNG TY CỔ
PHẦN CÔNG TRÌNH GIAO
THÔNG ĐỒNG NAI
DN:
OID.0.9.2342.19200300.100.1.1=
MST:3600259916, CN=CÔNG TY
CỔ PHẦN CÔNG TRÌNH GIAO
THÔNG ĐỒNG NAI, L=Thành phố
Biên Hòa, S=ĐỒNG NAI, C=VN
Reason: I am the author of this
document
Location: your signing location
here
Date: 2026-08-10 17:27:18
Foxit Reader Version: 10.0.0

Dona Transportation Construction Joint Stock Company and its subsidiaries
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province

TABLE OF CONTENTS

Content	Page
REPORT OF THE GENERAL MANAGEMENT	01-04
Consolidated Financial Statements for the 2nd Quarter of 2026	05-06
- Consolidated Balance Sheet	07
- Consolidated Income Statement	08-09
- Consolidated Cash Flow Statement	10-45
- Notes to Consolidated Financial Statements	

REPORT OF THE GENERAL MANAGEMENT

The General Management of Dona Transportation Construction Joint Stock Company (hereinafter referred to as the “Company”) hereby presents its Report and Consolidated Financial Statements for the 2nd quarter of 2026 as at June 30, 2026.

I. THE COMPANY

1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 19th change on May 11, 2026 by Department of Planning and Investment of Dong Nai Province. In which:

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dongs only.

Headquarters : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City.

Stock symbol : DTG. Shares are registered on the Upcom stock exchange. The first date of trading was March 9, 2010.

2. Main business activities

Mining and trading of minerals; Production and trading of construction materials; Construction.

3. Operation model

The Company operates with 4 affiliated units and 6 subsidiaries.

Affiliated units without legal status and operating under dependent accounting

No.	Name of unit	Address	Main business activities
1 -	Dak Lua Sand Mining Enterprise	No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai Province	Sand mining
2 -	Hot Mix Asphalt Enterprise	Village 8, Nhan Co Commune, Dak Riap District, Dak Nong Province	Concrete production
3 -	Construction Materials Store No. 1	Village 1, Quang Ngai Commune, Cat Tien District, Lam Dong Province	Trading of construction materials
4 -	Construction Materials Store No. 2	Village 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province	Trading of construction materials

Subsidiaries

1 - DGT – Nghe An One Member Company Limited

Address : No. 3 Mai Hac De Street, Vinh Hung Ward, Nghe An Province

Main operations : Stone, sand, gravel, clay mining

Proportion of be : 100%

Proportion of voting rights : 100%

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

2 - DGT Investment One Member Company Limited

Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province
Main operations : Trading of real estate and land use rights of owners, users or tenants
Proportion of be : 100% Proportion of voting rights : 100%

3 - DGT – Vung Tau One Member Company Limited

Address : 4th floor, Vung Tau Plaza, No. 207 Le Hong Phong, Tam Thang Ward, Ho Chi Minh City
Main operations : Stone, sand, gravel, clay mining
Proportion of be : 100% Proportion of voting rights : 100%

4 - DGT Construction Materials Production and Trading Company Limited

Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province
Main operations : Production of construction materials from clay
Proportion of be : 60% Proportion of voting rights : 60%

5 - DGT – Dong Thap One Member Company Limited

Address : No. 142 Vo Truong Toan, Cao Lanh Ward, Dong Thap, VN
Main operations : Trading of real estate and land use rights of owners, users or tenants
Proportion of be : 100% Proportion of voting rights : 100%

6 - Dong Loi Company Limited

Address : Land plot No. 162, Map Sheet No. 42, Nhang Tham Village, Muong Ham Commune, Nghe An
Main operations : Stone, sand, gravel, clay mining
Proportion of be : 99.80% Proportion of voting rights : 99.80%

II. RESULTS OF OPERATIONS

Consolidated business performance and financial position of the Company as at June 30, 2026 are shown in the attached Consolidated Financial Statements.

III. EVENTS AFTER THE CLOSING DATE FOR PREPARATION OF CONSOLIDATED FINANCIAL

The General Management of the Company commits that there were no material events arising after June 30, 2026 up to the date of this report that have not been considered for figure adjustment or published in the Consolidated Financial Statements of the Group.

IV. BOARD OF DIRECTORS, GENERAL MANAGEMENT AND BOARD OF SUPERVISORS

Members of Board of Directors

Full name	Title	Date of appointment / dismissal
Mr. Phuong Thua Vu	Chairman of Board of Directors	Appointed on May 30, 2024
Mr. Nguyen Thanh Phong	Member	Removed on April 17, 2026
Mr. Nguyen Quoc Thanh	Independent Member	Removed on April 12, 2025
Mr. Tran Quang Tuan	Member	Removed on April 12, 2025
Mr. Ton Duc Tung	Member	Removed on April 12, 2025

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

Ms. Nguyen Nu Hoang Anh	Member	Appointed on April 17, 2024
Ms. Nguyen Thi Diem Le	Secretary	Removed on December 05, 2025
Nguyen Minh Phuc	Secretary and Administration Office Person in charge of Management	Appointed on December 05, 2025
Mr. Banh Quang Phuc	Chairman of Board of Directors	Removed on May 30, 2024
Mr. Tran Huu Luu	Member	Removed on May 30, 2024
Mr. Nguyen Khoa	Member	Appointed on May 30, 2024

Members of Board of Supervisors

Full name	Title	Date of appointment / dismissal
Mr. Vu Tien Manh	Head of Board of Supervisors	Appointed on September 27, 2023
Mr. Nguyen Hiep	Member	Removed on April 12, 2025
Mr. Doan Van Binh	Member	Removed on April 12, 2025
Mr. Ton Duc Tung	Member	Removed on May 30, 2024
Mr. Pham Van Hung	Member	Removed on May 30, 2024
Ms. Tran Thi Ngoc Huyen	Member	Appointed on April 12, 2025
Ms. Nguyen Thi Ngoc Linh	Member	Appointed on April 12, 2025
Ms. Nguyen Thi Ngoc Thach	Member	Appointed on April 17, 2026
Mr. Tran The Anh	Member	Appointed on April 17, 2026

General Management

Full name	Title	Date of appointment / dismissal
Mr. Nguyen Thanh Phong	General Director	Removed on April 17, 2026
Mr. Nguyen Khoa	General Director	Appointed on April 17, 2026
Mr. Ton Duc Tung	Deputy General Director	Removed on July 01, 2025
Mr. Nguyen Huy Hoang	Deputy General Director	Removed on May 30, 2024
Mr. Nguyen Xuan Khanh	Deputy General Director	Appointed on December 04, 2024

Legal representative

Full name	Title	Date of appointment / dismissal
Mr. Nguyen Khoa	General Director	

Chief Accountant

Full name	Title	Date of appointment / dismissal
Ms. Hoang Thi Mai	Chief Accountant	Appointed on June 20, 2024
Ms. Nguyen Thi Thu Thao	Chief Accountant	Appointed on May 30, 2024 Removed on June 20, 2024

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

Ms. Nguyen Thi Mai	Chief Accountant	Removed on May 30, 2024
Mr. Nguyen Thanh Phong	Chief Accountant	Appointed on September 03, 2025
		Removed on December 05, 2025
Mr. Bui Quang Toan	Chief Accountant	Appointed on December 05, 2025

In accordance with the above list, no one in the Board of Directors, the General Management, the Board of Supervisors and the Chief Account has used the power they are assigned in managing and operating the Company to obtain any other benefits other than the ordinary benefits from holding shares like other shareholders.

V. DISCLOSURE OF RESPONSIBILITIES OF GENERAL MANAGEMENT FOR CONSOLIDATED

The General Management is responsible for the preparation of the Company's consolidated financial statements for the first quarter of 2026, which give a true and fair view of the separate financial position of the Company as at June 30, 2026. The separate results of operations and separate cash flows for the 2nd quarter of 2026 ended on the same date. In the process of preparing these consolidated financial statements for the 2nd quarter of 2026, the General Management confirms that it has complied with the following requirements:

- Establishing and maintaining controls that the General Management deems necessary to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error;
- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable and prudent assessments and forecasts;
- Applicable accounting standards having been followed by the Company, without any material misstatements to be disclosed and explained in these financial statements;
- Preparing the consolidated financial statements for the 2nd quarter of 2026 on the going concern basis unless this basis is no longer appropriate.

The General Management believes that the accounting books are kept to reflect the consolidated financial position of the Company, with a true and fair level at any time, and to ensure that these Financial Statements have complied with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the property of the Company and taking the appropriate measures to prevent and detect fraud and other violations.

The General Management believes that the Consolidated Financial Statements have given a true and fair view of the financial situation of the Company as at June 30, 2026, the business performance and the cash flows for the accounting period then ended, in accordance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime, as well as in compliance with the relevant applicable regulations.

VI. OTHER COMMITMENTS

The General Management believes that the Company has not violated the information disclosure obligation as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on guidance on information disclosure on the stock market.

VII. APPROVAL OF FINANCIAL STATEMENTS

We, the General Management of Dona Transportation Construction Joint Stock Company, approve the Consolidated Financial Statements for the 2nd quarter of 2026 of the Company.

Dong Nai, July 30, 2026

FOR AND ON BEHALF OF THE GENERAL MANAGEMENT

General Director



Nguyen Khoa

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

Unit: VND

Items	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		1.538.714.041.146	1.471.936.229.965
I. Cash and cash equivalents	110	V.1	24.823.187.241	11.902.802.699
Cash	111		24.823.187.241	11.902.802.699
II. Short-term financial investments	120	V.2	316.490.000.000	316.490.000.000
Short-term held-to-maturity investments	123	V5.1	316.490.000.000	316.490.000.000
III. Short-term receivables	130		901.747.508.324	859.753.787.666
Short-term trade receivables	131	V.3	333.702.921.330	311.147.989.495
Short-term advances to suppliers	132	V.4	67.007.774.725	66.169.490.982
Short-term intercompany receivables	133		15.322.605.011	-
Other short-term receivables	135	V.6.1	554.236.858.056	553.319.843.893
Allowance for doubtful short-term receivables	136	V.9	(68.522.650.798)	(70.883.536.704)
IV. Inventories	140		281.140.637.238	278.356.988.439
Inventories	141	V.7	281.140.637.238	278.356.988.439
VI. Other current assets	160		14.512.708.343	5.432.651.161
Short-term prepaid expenses	161	V.8.1	4.125.755.249	3.483.183.058
Deductible value-added tax	162		676.843.498	957.830.503
Taxes and other receivables from State Budget	163	V.15	9.710.109.596	991.637.600
B. NON-CURRENT ASSETS	200		149.935.684.928	190.366.647.129
I. Long-term receivables	210		5.476.870.653	7.477.458.728
Other long-term receivables	215	V.6.2	5.476.870.653	7.477.458.728
II. Fixed assets	220		77.398.069.862	84.897.570.155
Tangible fixed assets	221	V.10	72.174.360.730	78.622.671.696
- Historical cost	222		134.690.329.106	132.832.909.106
- Accumulated depreciation	223		(62.515.968.376)	(54.210.237.410)
-Financial lease fixed assets	224	V.11	5.223.709.132	6.274.898.459
- Historical cost	225		5.637.729.292	8.086.815.959
- Accumulated depreciation	226		(414.020.160)	(1.811.917.500)
V. Non-current assets in progress	250		2.344.483.837	2.344.483.837
Construction in progress	252	V.12	2.344.483.837	2.344.483.837
VII. Other non-current assets	270		64.716.260.576	95.647.134.409
Long-term prepaid expenses	271	V.8.2	64.716.260.576	95.647.134.409
TOTAL ASSETS (280 = 100 + 200)	280		1.688.649.726.074	1.662.302.877.094

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

Unit: VND

Items	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES			689,739,451,920	674,501,914,958
I. Current liabilities	310		447,520,967,970	424,158,522,268
Short-term trade payables	311	V.13	241,722,932,330	220,104,620,836
Short-term prepayments from customers	312	V.14	13,418,505,839	17,735,614,310
Short-term taxes and payables to State Budget	314	V.15	46,876,622,136	60,447,051,581
Payables to employees	315	V.16	1,395,627,903	1,848,428,015
Short-term accrued expenses	316	V.17.1	92,171,732,017	81,152,044,597
Short-term intercompany payables	317		15,322,605,011	-
Other short-term payables	320	V.18.1	10,054,996,355	19,297,637,007
Short-term borrowings and financial lease liabilities	321	V.19.1	26,557,946,379	23,573,125,922
II. Non-current liabilities	330		242,218,483,950	250,343,392,690
Other long-term payables	338	V.18.2	2,696,883,950	2,696,883,950
Long-term borrowings and financial lease liabilities	339	V.19.2	239,521,600,000	245,146,617,181
Deferred income tax liabilities	342		-	2,499,891,559
D. EQUITY	400	V.20	998,910,274,154	987,800,962,136
I. Equity	410		998,910,274,154	987,800,962,136
Paid-in capital	411		790,000,000,000	790,000,000,000
- Ordinary shares with voting rights	411a		790,000,000,000	790,000,000,000
Capital surplus	412		152,195,272,727	152,195,272,727
Development investment fund	418		21,282,835,714	21,282,835,714
Undistributed profit after tax	420		47,071,796,537	35,954,033,827
- Undistributed profit after tax accumulated to the	420a		39,653,796,637	43,459,363,166
- Undistributed profit after tax of the current year	420b		7,417,999,900	(7,505,329,339)
Non-controlling interests	429		(11,629,593,496)	(11,631,180,132)
TOTAL LIABILITIES AND EQUITY (440 = 300 + 40)	440		1,688,649,726,074	1,662,302,877,094

Prepared by



Luu Thi Hang

Chief Accountant



Bui Quang Toan

Dong Nai, July 30, 2026

General Director



Nguyễn Khoa

CONSOLIDATED INCOME STATEMENT

For the accounting period from April 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Note	2nd quarter, 2026		2nd quarter, 2025		Accumulated	
			From April 01, 2026 to June 30, 2026		From April 01, 2025 to June 30, 2025		From January 01, 2026 to June 30, 2026	
Revenue from sale of goods and services rendered	01	VI.1	196,740,856,985		121,697,706,275		337,428,357,265	167,254,823,502
Revenue deductions	02		-				-	-
Net revenue from sale of goods and services rendered	10		196,740,856,985		121,697,706,275		337,428,357,265	167,254,823,502
Cost of goods sold	11	VI.2	185,772,170,114		109,838,994,958		309,807,559,022	145,647,552,687
Gross profit from sale of goods and services rendered	20		10,968,686,871		11,858,711,317		27,620,798,243	21,607,270,815
Financial income	21	VI.3	-					
Financial expenses	22	VI.4	697,206				1,009,179	75,624,642
<i>- In which: Interest expenses</i>	23		8,104,236,313		5,982,701,481		12,982,324,577	11,749,561,992
Share of profit (loss) from associates and joint ventures	24		(3,678,495,406)		5,960,183,972		-	11,725,649,836
Selling expenses	25	VI.5	-				-	-
General & Administration expenses	26	VI.6	6,045,268,663		9,522,171,898		11,813,703,982	13,016,586,565
Net profit from operating activities {30 = 20 + (21 - 25)}	30		504,384,769		5,611,076,348		3,718,454,920	9,140,451,109
Other income	31	VI.7	(3,684,505,668)		(9,229,662,147)		(892,676,057)	(12,223,704,209)
Other expenses	32	VI.8	13,004,516,352		(186,791,560)		13,594,205,426	2,263,826,009
Other profits	40		(1,141,020,306)		6,172,702,401		2,616,408,825	7,698,282,619
Total accounting profit before tax (50 = 30 + 40)	50		14,145,536,658		(6,359,493,961)		10,977,796,601	(5,434,456,610)
Current corporate income tax expense	51		10,461,030,990		(15,589,156,108)		10,085,120,544	(17,658,160,819)
Deferred corporate income tax expense	52		2,671,499,744		292,870,769		2,671,499,744	292,870,769
Accounting profit after corporate income tax (60 = 50 - 51 + 52)	60		7,789,531,246		(15,642,866,965)		7,413,620,800	(239,159,912)
Profit after tax of parent company	61		7,795,496,942		(7,366,109,569)		7,417,999,900	(10,066,116,270)
Profit after tax of non-controlling shareholders	62							
Basic earnings per share	70	VI.10	(5,965,696)		(8,276,757,396)		(4,379,100)	(7,645,755,406)
Diluted earnings per share	71		99		(93)		94	(127)

Prepared by

Luu Thi Hang

Luu Thi Hang

Chief Accountant

Bui Quang Toan

Bui Quang Toan

Dong Nai, July 30, 2026



General Director

Nguyen Khoa

CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from April 01, 2026 to June 30, 2026
(Under the indirect method)

Unit: VND

Items	Code	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
I. Cash flows from operating activities			
Profit before tax	01	10,085,120,544	(17,658,160,819)
Adjustments for amounts			
- Depreciation of fixed assets and investment properties	02	8,781,688,812	6,012,277,406
- Provisions	03	(2,360,885,906)	1,422,696,096
- (Profit)/loss from foreign exchange differences arising from the revaluation of foreign currency-denominated monetary items	04	-	-
- (Gain) / Loss from investment activities	05	(1,009,179)	1,303,330,752
- Interest expenses	06	-	11,725,649,836
- Other adjustments	07	-	-
Profit from operating activities before changing working capital	08	16,504,914,271	2,805,793,271
- (Increase) / Decrease of receivables	09	(88,355,639,497)	30,948,770,076
- (Increase) / Decrease of inventories	10	(2,783,648,799)	(16,041,151,955)
- (Increase) / Decrease of payables (excluding interest payable, payable corporate income tax)	11	62,808,521,330	(21,664,370,270)
- (Increase) / Decrease of prepaid expenses	12	30,288,301,642	(1,133,647,259)
- (Increase)/decrease in trading securities	13	-	-
- Interest paid	14	552,102,315	(1,059,680,174)
- Corporate income tax paid	15	-	-
- Other cash receipts from operating activities	16	-	-
- Other cash payments for operating activities	17	-	-
Net cash flows from operating activities	20	19,014,551,262	(6,144,286,311)
II. Cash flows from investment activities			
Payment for purchase and construction of fixed assets and other non-current assets	21	(2,451,326,667)	(8,514,468,198)
Proceeds from liquidation and sale of fixed assets and other non-current assets	22	593,906,667	599,982,744
Cash payments for loans granted and purchases of debt instruments of other entities	23	-	-
Cash receipts from collection of loans granted and resale of debt instruments of other entities	24	-	-
Cash payments for investments in equity of other entities	25	-	-
Cash receipts from recovery of investments in equity of other entities	26	-	-

CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from April 01, 2026 to June 30, 2026
(Under the indirect method)

Unit: VND

Items	Code	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
Proceeds from loan interest, dividends and profits distributed	27	-	28,000,868
Cash flows from investment activities	30	(1,857,420,000)	(7,886,484,586)
III. Net cash flows from financial activities			
Cash receipts from issuance of shares and capital contributions from owners	31	-	-
Cash payments for capital contributions to owners and repurchase of shares issued by the enterprise	32	-	-
Proceeds from short-term and long-term borrowings	33	25,206,788,000	23,000,000,000
Repayment of loan principal	34	(24,236,746,720)	(4,102,220,831)
Repayment of financial lease	35	(5,206,788,000)	(198,000,000)
Dividends and profits paid to owners	36	-	-
Net cash flows from financial activities	40	(4,236,746,720)	18,699,779,169
Net cash flows during the year (50 = 20 + 30 + 40)	50	12,920,384,542	4,669,008,272
Cash and cash equivalents at the beginning of the year	60	11,902,802,699	2,701,163,116
Effect of changes in foreign exchange rates on foreign currency translati	61	-	-
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	70	24,823,187,241	7,370,171,388

Prepared by



Luu Thi Hang

Chief Accountant



Bui Quang Toan

General Director



Nguyen Khoa

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from April 01, 2026 to June 30, 2026

I. OPERATIONAL CHARACTERISTICS OF THE COMPANY

1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 18th change on July 7, 2023 by Department of Planning and

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dongs only.

Headquarter : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Bien Hoa City, Dong Nai Province.

2. Fields of business

- Public utility services: Management and maintenance of road traffic infrastructure in Ho Chi Minh City; maintenance of inland waterway works.
- Commercial construction projects: Construction of traffic, water supply, drainage, electricity, telecommunications, and irrigation works.
- Construction materials business: Production and trading of hot-mix asphalt and asphalt emulsion...

3. Normal production and business cycle: 12 months.

4. Operational characteristics of the Company during the fiscal year affecting the Financial Statements

The Company predominantly executes contracts for the provision of public utility products and services and the construction of State budget-funded projects. Consequently, the final settlement process is often prolonged, and any changes in policies may significantly impact the finalization values, thereby altering the Company's business performance.

5. Operation model

The Company has 06 subsidiaries, 2 affiliated enterprises and 2 dependent accounting stores without legal status.

6. Total number of employees as of June 30, 2026: 39 employees (June 30, 2025: 31 employees).

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting period

The fiscal year of the Group begins from January 1 to December 31 each year.

2. Currency

The currency used in the accounting records is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGIME

1. Accounting Regime

The Company applies the Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC and Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, as well as its guiding circulars.

2. Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents providing guidance on the Standards issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standards, the circulars providing guidance on the implementation of the Standards, and the applicable Accounting Regime.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of consolidation

a. Subsidiaries

Subsidiaries are entities in which the Group has the right to control their financial and operating policies, usually accompanied by holding more than half of the voting rights. The assessment of control takes into account potential voting rights at the present time. The interim financial statements of subsidiaries are included in the consolidated interim financial statements from the date upon which the control commences until the date upon which the control ceases.

b. Non-controlling interests

Non-controlling interests are measured based on the ownership ratio of the non-controlling shareholders in the net assets of the acquired entity on the date of acquisition.

The divestment of the Group in a subsidiary not resulting in a loss of control is accounted for in the same manner as equity transactions. The difference between the change in the ownership interest of the Group in the net assets of the subsidiary and the consideration received or paid from such divestment is recognized in undistributed profit after tax under equity.

c. Loss of control

When the Group loses control of a subsidiary, it derecognizes the assets and liabilities of such subsidiary, as well as non-controlling interests and other equity items. Any gains or losses arising out of this event are recognized in the consolidated income statement. After the divestment, the retained interest in the former subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent company, adjusted for the proportionate changes in equity since the date of acquisition if the Group retains significant influence over the investee, or measured at the historical cost if no significant influence remains.

d. Joint ventures and associates

Associates are entities over which the Group has significant influence, but not control over their financial and operating policies. Joint ventures are entities over which the Group has joint control, established by a contractual agreement requiring unanimous consent of the stakeholders for strategic financial and operating decisions. Associates and joint venture are generally entities in which the Group holds 20% – 50% of the voting rights.

Joint ventures and associates are accounted for using the equity method. These investments are initially recognized at the historical cost, including transaction costs. After initial recognition, the consolidated interim financial statements include the share of profits or losses attributable to the Group from the joint ventures and associates, adjusted for the accounting policies of the Group, from the date upon which significant influence or joint control is obtained until the date upon which such significant influence ceases.

When the share of losses attributable to the Group from an associate or joint venture exceeds its interest in such associate or joint venture, the carrying amount of the investment (including any long-term interests, if any) is reduced to nil and the recognition of further losses is discontinued, except the losses to the extent that the Group has incurred the obligations or made the payments on behalf of the associate or joint venture.

e. Transactions eliminated in consolidation

Intra-group balances and unrealized income and expenses arising out of intra-group transactions are eliminated in preparing the consolidated financial statements. Unrealized gains and losses arising out of transactions with investees accounted for using the equity method are eliminated against the investment to the extent of the interest of the Group in the investees.

f. Business combination

Business combinations are accounted for using the acquisition method on the date of acquisition, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain economic benefits from its activities. The assessment of control takes into account potential voting rights that are currently exercisable.

g. Goodwill

Goodwill arises on the acquisition of subsidiaries, joint ventures and associates. Goodwill is measured at the historical cost less accumulated amortization. The historical cost of goodwill is the difference between the cost of acquisition and the interest of the Group in the net fair value of assets, liabilities and contingent liabilities of the acquired entity. A negative difference (negative goodwill) is recognized immediately in the consolidated income statement.

Goodwill arising on the acquisition of a company is amortized on a straight-line basis over 10 years. The carrying amount of goodwill arising on the acquisition of a subsidiary is written down to recoverable amount when the Executive Board determines that it is not fully recoverable.

2. Foreign currency

Transactions in currencies other than VND during the period are translated into VND at the actual exchange rate. Assets and liabilities denominated in currencies other than VND are translated into VND at the transfer buying and transfer selling rates of the commercial bank where the Company and its subsidiaries regularly conduct transactions and have the largest foreign currency balance at the end of the accounting period.

All exchange differences are recognized in the consolidated income statement.

3. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, cash in transit and short-term investments with a recovery period or maturity of no more than 3 months from the date of acquisition, easily convertible into a certain amount of cash and with little risk in converting into cash.

4. Principles for recognition of financial investments

Investments outside the enterprise for the purpose of rationally using capital to improve the operational efficiency of the enterprise such as: capital contribution investment in subsidiaries, joint ventures, associates; securities investment; and other financial investments ... investments are classified upon the preparation of the financial statements in accordance with the following principles:

- Investments with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Investments with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

Investments in purchasing securities and other financial instruments for business purposes (holding for the purpose of waiting for price increase to sell for profit). Trading securities include:

- Shares and bonds listed on the stock market;
- Other types of securities and financial instruments such as commercial bills, forward contracts, swap contracts, ...

Trading securities are recorded at the historical cost. The time of recognizing trading securities is the time when the investors have ownership.

Dividends distributed for the period before the date of investment are recognized as an devaluation of investment. When an investor receives additional shares without having to make the payment due to the joint stock company issuing additional shares from capital surplus, other equity reserves, or dividends paid in shares, the investor only recognizes the increase in the number of shares held.

In case of share swap, the value of the shares shall be measured at their fair value on the date of exchange.

Upon the liquidation and sale of trading securities, the cost of securities sold is measured using the moving weighted average method for each type of security.

Provision for devaluation of trading securities: The value of a possible loss when there is solid evidence showing that the market value of the types of securities held by the Company for business purposes has decreased compared to the carrying amount. This provision is established or reversed at the time of preparing the Financial Statements and is recognized in financial expenses during the period.

a. Held-to-maturity investments

This investment does not reflect the types of bonds and debt instruments held for the purpose of purchase and sale for profit. Held-to-maturity investments include term bank deposits (with the recovery period of 3 months or more), treasury bills, promissory notes, bonds, preferred shares that the issuer must repurchase at a certain time in the future, and held-to-maturity loans for the purposes of collecting periodic interest and other held-to-maturity investments.

Provision for devaluation of held-to-maturity investments: Held-to-maturity investments that the Company must assess their recoverability if they have not been provided for under the law. In case there is a solid evidence showing that a part or the whole of investment may not be recoverable, the loss must be recognized in financial expenses during the period. In case the loss cannot be reliably measured, the devaluation of investment shall not be written down. If the amount of impairment loss cannot be measured reliably, the investment shall not be written down, and its recoverability shall be disclosed in the Notes to the Financial Statements.

b. Investments in subsidiaries, joint ventures and associates

Investments in subsidiaries, joint ventures and associates are accounted for using the historical cost method. Net profits distributed from subsidiaries and associates arising after the date of investment are recognized in financial income during the period. Other distributions (other than net profit) are considered a recovery of investments and are recognized as a deduction from the historical cost of investment.

Provision for devaluation of investments in other entities: Losses due to subsidiaries, joint ventures and associates making losses, leading to potential loss of capital attributable to the investors, or to provisions due to the devaluation of these investments. This provision is established or reversed at the time of preparing the Financial Statements for each investment and is recognized in financial expenses during the period.

In addition, the subsidiaries in the Group have announced the temporary suspension of operations due to their inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability to continue as a going concern of the subsidiaries. Accordingly, the consolidated statements have been prepared on the assumption that the subsidiaries will continue their operations in the future.

5. Principles for recognition of receivables

Receivables are monitored in detail by maturity of receivables, debtors, original currency of receivables and other factors as required for the management purposes of the Company.

The classification of receivables is carried out in accordance with the following principles:

- Trade receivables: Commercial receivables arising out of purchase and sale transactions between the Company and the customers, such as sale of goods, rendering of services, liquidation / sale of assets, and export proceeds of the consignor through the consignee;
 - Intra-company receivables: Receivables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;
 - Other receivables: Non-commercial receivables, not related to purchase and sale transactions.
- Receivables are classified upon the preparation of the Financial Statements in accordance with the following principles:
- Receivables with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.

- Receivables with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

Provision for doubtful receivables: A provision for doubtful receivables is made at the time of preparing the financial statements. The establishment or reversal of such provision is carried out at the time of preparing the financial statements and recognized as general & administration expenses during the period. Regarding long-outstanding doubtful receivables for which the Company has made every effort to collect the debt remains unsuccessful, and where the debtors are determined to be genuinely unable to settle their debts, the Company may undertake the procedures for sale of such debts to a debt trading company or write them off from the accounting books (in accordance with the provisions of the law and the Charter of the Company).

Additionally, the Company has doubtful receivables arising from the finalization and approval of projects executed by SPDVCI prior to its official conversion into a joint-stock company, which are pending guidance for resolution from the competent authorities.

6. Principles for recognition of inventories

Inventories are stated at the historical cost. In case the net realizable value is lower than the historical cost, inventories must be measured at the net realizable value. The historical cost of inventories includes the purchase price, the processing cost and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price less the estimated

'''
The value of inventories at the end of the period is measured using the method of first-in, first-out.

Inventories are accounted for using the perpetual inventory method.

Provision for inventories is established for the estimated loss due to the possible devaluation of materials, finished goods, and inventories owned by the Company (depreciation due to impairment, obsolescence, ...) based on reasonable evidence of devaluation at the end of the fiscal year. Increases or decreases in this provision are recognized in cost of goods sold in the Income Statement.

7. Tangible fixed assets

Tangible fixed assets are recognized at the historical cost. During use, tangible fixed assets are recognized at the historical cost, accumulated depreciation and residual value.

The historical cost of fixed assets includes the purchase price and the costs directly related to putting such assets into use. The costs of purchase, upgrade and renewal of fixed assets are converted into fixed assets. The costs of maintenance and repair are recognized in expenses of the current year.

Upon the liquidation of assets, the historical cost and accumulated depreciation of the assets are written off from the financial statements and any losses arising out of such liquidation are accounted for in the Income Statement

Fully depreciated fixed assets continue to be used because the Company has performed well in maintaining and servicing motorized equipment and vehicles.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

Type of assets	Number of years of
- Buildings and structures	04 – 32 years
- Machinery and equipment	03 – 09 years
- Means of transport and transmission	03 – 11 years
- Management equipment and tools	06 years
- Other assets	06 years

8. -Financial lease fixed assets

An asset is classified as a financial lease if substantially all the risks and rewards incidental to ownership of such asset are transferred to the lessee. Leased fixed assets under financial leases are stated at the historical cost less the accumulated depreciation. The historical cost of a financial lease asset is lower of the fair value of the leased asset at the inception of the lease agreement and the present value of the minimum lease payments. The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease agreement, or the interest rate stated therein. Where the implicit interest rate cannot be determined, the borrowing rate prevailing at the inception of the lease shall be used.

Financial lease fixed assets are depreciated using the straight-line method over their estimated useful lives. In case where there is no reasonable certainty that the Group will obtain asset ownership at the end of the lease term, the fixed assets will be depreciated over the shorter of the lease term and the estimated useful lives. The depreciation years of financial lease fixed assets are as follows:

Type of assets	Number of years of
- Machinery and equipment	04 years

9. Construction in progress

Construction in progress reflects costs directly related to assets under construction as well as plant and equipment under installation for production, lease and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recognized at the historical cost and are not depreciated.

10. Principles for recognition of prepaid expenses

The calculation and allocation of prepaid expenses into production and business expenses for each accounting period is based on the nature and level of each type of expense to select reasonable and consistent methods and criteria

Prepaid expenses are monitored for each prepayment period having occurred, showing the amounts already allocated to the cost-bearing entities of each accounting period and the remaining amounts yet to be allocated to expenses

Prepaid expenses are classified upon the preparation of the Financial Statements in accordance with the

- The amount paid in advance to be provided with goods and services within a period not exceeding 12 months or a normal production and business cycle from the time of prepayment is classified as short-term.

- The amount paid in advance to be provided with goods and services within a period of more than 12 months or more than a normal production and business cycle from the time of prepayment is classified as long-term.

11. Principles for recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for future payments related to inventories and services received. Accrued expenses are recognized based on reasonable estimates of payable amounts and monitored in detail by remaining payment terms of payables, creditors, original currency of payables and other factors as required for the management purposes of the Company.

The classification of payables is carried out in accordance with the following principles:

- Trade payables: Commercial payables arising out of transactions for purchase of goods, services and assets, as well as payables for imports through the consignee;

- Intra-company payables: Payables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;

- Other payables: Non-commercial payables, not related to transactions for purchase, sale and provision of goods and services.

At the time of preparing the Financial Statements under the law, the Company re-evaluated the balance of payables in foreign currency (except for prepayments from customers; if, at the time of preparing the statements, there is a solid evidence showing that the Company cannot provide goods and services and the Company will have to return prepayments in foreign currency, these amounts are considered foreign currency monetary items) at the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the Financial Statements.

Payables for goods and services received from suppliers or provided to customers during the period but yet to be actually paid due to lack of invoices or insufficient accounting records and documents, and payables to employees, are recognized in production and business expenses during the period to ensure that, when actual expenses are incurred, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. The provision of accrued expenses must be calculated strictly and supported by reasonable and reliable evidence. When such expenses are incurred, if there is a difference between them and the provisioned amount, the accountant shall recognize an additional or reversal entry accordingly.

12. Business Cooperation Contract

Jointly controlled assets

The Group recognizes in the financial statements the business cooperation contracts as jointly controlled assets with the following details:

- * Share of jointly controlled assets attributable to the Group classified in accordance with their nature.
- * Liabilities incurred separately from the Group;
- * Liabilities incurred jointly with other joint venture capital contributors from the operations of the joint venture;
- * Income from the sale or use of the Company's share of products/services derived from the joint venture, together with the allocated share of expenses arising from the joint venture's operations.
- * Expenses incurred by the Group related to the capital contribution of the joint venture.

Fixed assets and investment properties, when they are contributed as capital to a business cooperation contract and the ownership is not transferred to the joint ownership of the joint venture parties, shall not be derecognized from the assets of the contributors. In case the Group receives assets contributed as capital to the joint venture, such assets are monitored as assets held on behalf of others and are not recognized as an increase

Fixed assets and investment properties, when they are contributed as capital to a business cooperation contract with a transfer of ownership and in the process of constructing jointly controlled assets, shall be derecognized from the assets of the contributors in the accounting books and the value of assets shall be recognized in construction in progress. After the jointly controlled assets are completed and handed over for use, based on the value of assets divided, the Group shall recognize an increase in its assets in accordance with the purpose

Joint controlled business activities

The Group recognizes in the financial statements the business cooperation contracts as jointly controlled business activities with the following details:

- * Value of assets owned by the Group.
- * Liabilities incurred by the Group.
- * Revenue distributed from sale of goods or rendering of services by the joint venture.
- * Expenses incurred.

13. Principles for recognition of borrowings and financial lease liabilities and interest expenses

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and liabilities should be monitored in detail for each entity, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased assets.

Borrowing costs directly related to the loans are recognized in financial expenses during the period, except in cases where borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized) when all the conditions specified in the Accounting Standard: "Borrowing costs" have been satisfied.

Borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized), including loan interest, amortization of bond discounts or premiums, and other costs incurred in connection with the borrowing procedures.

14. Ordinary bonds

The carrying amount of ordinary bonds is presented at the net value, equal to the par value of the bonds less the bond discounts and plus the bond premiums.

The Group monitors discounts and premiums for each type of bonds issued and amortization of each discount and premium when measuring borrowing costs to be expensed or capitalized for each period, specifically:

- * Bond discounts are gradually amortized to be included in borrowing costs for each period during the term of

- * Bond premiums are gradually amortized to reduce borrowing costs for each period during the term of the

The amortization of discounts or premiums can be carried out using the effective interest rate method or the straight-line method:

- * Effective interest rate method: The discount or premium amortized to each period is calculated as the difference between the interest expense payable for each interest payment (calculated by the carrying amount at the beginning of the period of the bond multiplied by the actual interest rate on the market) and the amount payable for each period.

- * Straight-line method: The discount or premium is amortized evenly throughout the term of the bond.

15. Principles for recognition of equity

a. Principles for recognition of paid-in capital, capital surplus, convertible bond options and other equity reserves

Paid-in capital is recognized based on the actual contributed capital of the owner and is monitored in detail for each organization and individual contributing capital.

Contributed capital of the shareholders is recognized at the actual issuance price of shares, but are presented in two separate items:

- Paid-in capital is recognized at the par value of the shares;

- Capital surplus is recognized based on the larger or smaller difference between the actual issuance price of shares and the par value.

In addition, capital surplus is also recognized based on the larger or smaller difference between the actual issuance price of shares and the par value of shares when reissuing treasury shares.

b. Principles for recognition of undistributed profits

Undistributed profit after tax are the profits from the operations of the company after adding (+) or subtracting (-) the adjustments due to retroactive applications of changes in accounting policies and retroactive adjustments of material errors from previous years.

The distribution of profits from operating activities of the company must be in accordance with the applicable financial policies.

The parent company shall distribute profits to the owners to the extent that they do not exceed the undistributed profit after tax shown in the Consolidated Financial Statements after eliminating the effect of any gains recognized from bargain purchases. In cases where the undistributed profit after tax in the Consolidated Financial Statements is higher than that in the separate Financial Statements of the parent company, and the amount of profit proposed for distribution exceeds the undistributed profit after tax in such separate Financial Statements, the parent company shall only proceed with the distribution after transferring profits from its subsidiaries to the parent company.

Upon profit distribution, it is necessary to consider non-cash items in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends and profits of the company.

17. Principles for recognition of revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable after deducting trade discounts, sales rebates and sales returns. The following specific recognition criteria are also met when recognizing revenue:

Construction contracts

Revenue from construction contracts is recognized in one of the two following cases:

- Construction contracts stipulate that the contractors are paid in accordance with the planned progress: When the contract performance results are estimated reliably, revenue shall be recognized corresponding to the completed work volume determined by the contract at the date of the Financial Statements;
- Construction contracts stipulate that the contractors are paid in accordance with the value of performed volume: When the contract performance results are estimated reliably and confirmed by the customers, revenue shall be recognized corresponding to the completed work volume confirmed by the customers.

Increases and decreases in contract performance, bonuses and other payments are only included in revenue when reaching agreement with the customers.

When the contract performance results cannot be estimated reliably, revenue is recognized equivalent to costs incurred and the reimbursement is relatively certain.

Revenue from sale of goods

Revenue from sale of goods is recognized when the following conditions are simultaneously satisfied:

- The majority of risks and benefits associated with ownership of the products or goods have been transferred to the customers;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue is measured relatively reliably;
- The company has obtained or will obtain economic benefits from the sale transactions;
- The costs related to the sale transactions can be measured.

Revenue from services rendered

Revenue from services rendered is recognized when the following conditions are simultaneously satisfied:

- The revenue is measured relatively reliably;
- It is possible to obtain economic benefits from such service rendering transactions;
- The completed work volume on the date of Statements is determined;
- The costs incurred for the transactions and the costs for completion of such service rendering transactions can

Financial income

Financial income includes interest income, royalties, dividends, distributed profits and other financial revenues. For interest income from loans, deferred payments and installment sales: Revenue is recognized when its collectability is certain and the loan principal or receivable is not classified as overdue or subject to a provision for doubtful debts. Dividend income is recognized when the right to receive dividends is established.

Other income

Other income includes income other than the production and business activities of the Company: Sale and liquidation of fixed assets; penalties charged to customers for contract breaches; compensation from third parties for damaged assets; recoveries of doubtful debts previously written off; payables for which creditors cannot be identified; income from gifts or donations in cash or in kind; ...

Principles for recognition of construction revenue deductions

The adjustment to reduce construction revenue is made upon receipt of the decision on approval of the reduction of completed construction costs issued by the Investor and the competent authorities.

18. Principles for recognition of cost of goods sold

Cost of goods sold include the cost of products, goods, services and investment properties; the production cost of construction products sold during the period; and the costs related to investment property business activities. The value of lost and damaged inventories is recognized in cost of goods sold after deducting compensations (if any).

19. Principles for recognition of financial expenses

Financial expenses include expenses from financing activities: Expenses or losses related to financial investment activities; expenses for lending and borrowing capital; expenses for capital contribution to joint ventures and associates; losses on securities transfers; provision for devaluation of trading securities; provision for loss on investments in other entities; losses from sale of foreign currency; losses from exchange rate.

20. Principles for recognition of selling expenses and general and administration expenses

Selling expenses reflect actual expenses incurred in the process of sale of products and goods and rendering of services.

General & administration expenses reflect the general expenses of the company including expenses on salaries, social insurance, health insurance, unemployment insurance and trade union dues of administrative staff; costs of office supplies and working tools, depreciation of fixed assets used for administrative purposes; land rental, business license tax; provision for doubtful debts; outsourced services; other cash expenses, ...

Selling expenses and general and administrative expenses are amortized to the business departments of the Company based on revenue or profit criteria.

21. Principles for recognition of current corporate income tax expense

- Current income tax

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

Current corporate income tax expense is measured based on taxable income and corporate income tax rate of 20% in the current year.

- Deferred income tax

Deferred income tax is the corporate income tax that will be paid or recovered due to temporary differences between the carrying amount of assets and liabilities for the purposes of Financial Statements and the amount used for the purposes of taxation. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized.

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

The carrying amount of deferred income tax assets is reviewed at the end of each fiscal year and 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. Previously unrecognized deferred income tax assets are also reviewed at the end of the fiscal year and recognized when it becomes probable that sufficient taxable profit will be available to utilize those unrecognized deferred tax assets.

Deferred income tax assets and deferred income tax liabilities are measured at the tax rates expected to apply to the year when the assets are realized or the liability is settled, based on the tax rates that have been enacted at the end of the fiscal year. Deferred income tax is recognized in the Income Statement except to the extent that it relates to items recognized directly in equity, in which case, corporate income tax is also recognized directly in equity.

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET**1 . CASH AND CASH EQUIVALENTS**

	6/30/2026	1/1/2026
	VND	VND
- Cash	23,199,098,709	10,781,717,558
- Bank deposits	1,624,088,532	1,121,085,141
- Cash equivalents	-	-
Total	24,823,187,241	11,902,802,699

2 . FINANCIAL INVESTMENTS**3 . TRADE RECEIVABLES**

	6/30/2026	1/1/2026
	VND	VND
3.1 Short-term		
- Receivable from stakeholders		
- Other trade receivables		
. Cuu Long Construction Materials Engineering Co., Ltd.	106,158,644,188	106,158,644,188
. Hung Phat Construction Co., Ltd.	44,146,163,353	40,446,163,353
. An Khang Phu Construction and Service Co., Ltd.	36,979,429,908	77,186,712,320
. Hiep An Construction Joint Stock Company	11,391,320,000	11,391,320,000
. Cienco 4 Group Joint Stock Company	1,000,000,000	1,684,557,847
. Khang Hung Construction and Mechanical Company Limited	17,595,297,060	3,015,338,122
. Viet Hung Thinh Construction Investment Company Limited	53,697,231,018	29,130,712,569
. Hoang Minh Phat Minerals Company Limited	8,178,797,490	6,929,052,995
. Duc Thanh Hung Phat One Member Company Limited	717,572,435	717,572,435
. Thai Duong Nam Production Investment Company Limited	3,150,293,283	3,150,293,283
. Nhan Phat Construction Materials Joint Stock Company	27,593,667,154	
. Nam Hoa An Co., Ltd	3,899,985,881	
. Other customers	19,194,519,560	31,337,622,383
Total	333,702,921,330	311,147,989,495

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

3.2 Long-term**3.3 Provision for doubtful debts**

Movements in the provision for doubtful debts during the

	Current period	Previous period
	VND	VND
Opening balance	70,883,536,704	69,447,640,608
Provisions for the period	1,454,854,716	2,235,754,154
Provision reversal during the period	(3,815,740,622)	(799,858,058)
Ending balance	68,522,650,798	70,883,536,704

4. PREPAYMENTS TO SUPPLIERS

	6/30/2026 VND	1/1/2026 VND
4.1 Short-term		
- Prepayments to stakeholders	-	-
- Other Prepayments to suppliers	67,007,774,725	66,169,490,982
. Mr. Vo Cong Vinh	9,720,658,247	9,743,675,747
. Mr. Nguyen Quoc Toan	3,912,302,719	3,995,165,719
. Mr. Nguyen Van Huy	1,078,819,261	1,101,836,761
. Land Fund Development Center of Bien Hoa City	8,392,049,000	8,392,049,000
. Cat Tuong Home Architecture Design Construction Co., Ltd.	21,086,522,933	21,086,522,933
. Viet Hung Thinh Construction Investment Company Limited	7,015,317,834	7,504,877,581
. Vietnam Fuli Machinery Co., Ltd	7,286,146,990	4,635,000,000
. Other suppliers	8,515,957,741	9,710,363,241
Total	67,007,774,725	66,169,490,982

4.2 Long-term

5. LOAN RECEIVABLES

	6/30/2026 VND	1/1/2026 VND
5.1 Short-term		
- Receivables from stakeholders	316,490,000,000	316,490,000,000
. Mrs. Nguyen Ngoc Ha Phuong (1)	206,490,000,000	206,490,000,000
. Mrs. Phan Thi Yen (2)	110,000,000,000	110,000,000,000
Total	316,490,000,000	316,490,000,000

(1) Receivables from Mrs. Nguyen Ngoc Ha Phuong under Loan Agreement No. 16/HDKT-DL dated December 18, 2021 and Appendix No. 01-2023/PL dated December 31, 2022; Appendix No. 01-2024/PL dated December 31, 2024. The loan amount is 206,490,000,000 VND, with the maturity date extended until December 31, 2026, at an interest rate of 0% and without collateral.

(2) Receivables from Phan Thi Yen under Loan Agreement No. 15/HDKT-DL dated November 29, 2021 and Appendix No. 02-2023/PL dated December 31, 2022; Appendix No. 02-2024/PL dated December 31, 2024. The loan amount is 110,000,000,000 VND, with the maturity date extended until December 31, 2026, at an interest rate of 0% and without collateral.

6. OTHER RECEIVABLES

	6/30/2026		1/1/2026	
	Value VND	Provision VND	Value VND	Provision VND
6.1 Short-term				
- Advance	166,100,806	(16,000,000)	2,140,000,000	(16,000,000)

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

- Pledge, mortgage, deposit, escrow	4,101,799,436	-	1,694,290,000	-
Department of Planning and Investment of Dong Nai Province	1,687,290,000	-	1,687,290,000	-
. Dong Loi Company Limited	50,000,000			
Other	2,364,509,436		7,000,000	
- Other receivables from stakeholders	10,828,500,000	-	-	-
DGT Construction Materials Business and Production	-		-	
Dong Loi Company Limited	10,828,500,000		8,936,500,000	
DGT - Nghe An One Member Company Limited	-		-	
DGT - Vung Tau One Member Company Limited	-		(10,000,000)	
DGT Investment One Member Company Limited	-		(885,862,793)	
DGT - Dong Thap One Member Company Limited	-		-	
DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY	-		-	
- Receivables from other organizations and individuals	539,140,457,814	(1,194,802,978)	549,485,553,893	
Mr. Truong Hien Vu (*)	521,926,986,666	-	521,926,986,666	
An Khang Phu Construction and Service Co., Ltd.	11,606,622,893		6,663,324,680	
Dong Nam Bo Services and Investment Joint Stock Company	863,587,770	-	863,587,770	
Tan Dai Tien Binh Thuan Company Limited (Tuy Phong Industrial Park security fee)	775,000,000	(775,000,000)	775,000,000	
Other receivables	3,968,260,485	(419,802,978)	19,256,654,777	
Total	554,236,858,056	(1,210,802,978)	553,319,843,893	

6.2 Long-term

- Long-term deposits	4,702,711,779		6,703,299,854	-
- Other long-term receivables	774,158,874		774,158,874	-
Total	5,476,870,653	-	7,477,458,728	-

7. INVENTORY

	6/30/2026		1/1/2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
- Raw materials	37,313,234,987	-	9,725,251,230	-
- Work in progress (*)	148,213,926,205	-	149,185,648,988	-

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

- Finished products	27,011,083,045	-	38,722,142,653	-
- Goods	68,602,393,001	-	80,723,945,568	-
Total	281,140,637,238		278,356,988,439	

(*) Details of work in progress are as follows:

	6/30/2026	1/1/2026
	VND	VND
- Construction cost of the "Lac Viet high-class marine eco-tourism area" project	114,224,810,433	114,224,810,433
- Other project construction costs	33,989,115,772	34,960,838,555
Total	148,213,926,205	149,185,648,988

The project "Lac Viet high-class marine eco-tourism area", DONA Transportation Construction Joint Stock Company has completed the 9-month settlement waiting period according to the technical requirements and construction quality. However, the project has not been able to carry out sand compensation as planned due to the scarcity of works from natural sand mines. Therefore, by the date of this statement's release, the project has not been accepted and handed over.

8. PREPAYMENTS

	6/30/2026	1/1/2026
	VND	VND
8.1. Short-term		
DGT bond registration and management costs	-	46,749,996
Short-term prepaid expenses (Tan Cang Quarry)	685,336,356	1,936,116,301
Short-term prepaid expenses (BTTP)	29,693,066	
Other short-term prepaid expenses	3,410,725,827	1,500,316,761
Total	4,125,755,249	3,483,183,058

8.2. Long-term

Prepaid expenses for Tan Cang Quarry (*)	44,168,866,470	70,014,132,856
Prepaid expenses for Sand Enterprise, CH1, CH2	454,536	460,541,832
Royalty for mineral extraction rights (Dong Loi)	11,316,677,448	12,001,419,696
Long-term prepaid expenses (BTNN)	49,673,979	67,205,967
Long-term prepaid expenses (BTTP)	1,310,650,457	1,471,138,271
Other long-term prepaid expenses	7,869,937,686	11,632,695,787
Total	64,716,260,576	95,647,134,409

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

9. DOUBTFUL DEBTS

	6/30/2026		1/1/2026	
	Historical cost	Provision	Overdue period	Historical cost
	VND	VND	Years	VND
Trade receivables from stakeholders				
Other trade receivables				
Hiep An Construction Corporation	11,391,320,000	(11,391,320,000)	2 – 3 years	11,391,320,000
Duc Long Dak Nong BOT and BT Joint Stock	3,817,956,751	(3,817,956,751)	> 3 years	3,817,956,751
Hung Phat Construction Co., Ltd.	29,794,926,513	(12,166,089,481)	1 – 2 years	29,794,926,513
Nam Hoa An Co., Ltd	7,799,971,762	(7,799,971,762)		7,799,971,762
Cat Tuong Home Architecture Design Construction Company Limited	21,086,522,933	(7,794,011,596)		
Other trade receivables	6,675,003,086	(6,675,003,086)		(9,574,281,675)
Prepayments to suppliers				
Vo Cong Vinh	9,720,658,247	(9,720,658,247)	> 3 years	9,720,658,247
Nguyen Van Huy	1,078,819,261	(1,078,819,261)	> 3 years	1,078,819,261
Nguyen Quoc Toan	3,912,302,719	(3,912,302,719)	> 3 years	3,912,302,719
Other customers	11,389,793,576	(2,955,714,917)		25,963,677,774
Receivables from other organizations and				
Other customers	1,385,565,978	(1,210,802,978)		1,524,830,278
Total	108,052,840,826	(68,522,650,798)		112,399,905,450
The situation of fluctuations in the provision for doubtful debts is as follows:				
	Accounts receivable from		Prepayment to suppliers	Total
	VND		VND	VND
As at January 01, 2026	(43,864,971,910)		(1,224,002,978)	(70,883,536,704)
Additional provision			(1,454,854,716)	(1,454,854,716)
Reversal of provision	3,315,338,122		346,952,500	3,815,740,622
As at June 30, 2026	(40,549,633,788)		(877,050,478)	(68,522,650,798)

10. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures	Construction machinery and equipment	Means of transport	Management equipment and tools	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
As at April 01, 2026	63,812,087,606	45,007,689,821	19,554,755,039	83,913,825	4,374,462,815	132,832,909,106
Increase during the year		1,857,420,000	593,906,667			2,451,326,667
- Purchase during the year		1,857,420,000	593,906,667			2,451,326,667
- Completed basic construction						
- Increase from reclassification	-					
Decrease during the year	-	-	593,906,667	-	-	593,906,667
- Transfer to Investment Property						
- Liquidation and sale			593,906,667			593,906,667
- Liquidation and sale						-
As at June 30, 2026	63,812,087,606	46,865,109,821	19,554,755,039	83,913,825	4,374,462,815	134,690,329,106
Accumulated depreciation						
As at April 01, 2026	21,722,959,311	18,876,706,028	11,872,032,566	83,913,825	1,654,625,680	54,210,237,410
Increase during the period	3,538,361,268	3,850,967,046	769,506,029	-	155,114,216	8,313,948,559
- Depreciation during the period	3,538,361,268	3,850,967,046	769,506,029		155,114,216	8,313,948,559
- Other increase						-
Decrease during the period	-	-	8,217,593	-	-	8,217,593
- Liquidation and sale			8,217,593			8,217,593
- Other decrease						
As at June 30, 2026	25,261,320,579	22,727,673,074	12,633,321,002	83,913,825	1,809,739,896	62,515,968,376
Residual value						
As at April 01, 2026	42,089,128,295	26,130,983,793	7,682,722,473	-	2,719,837,135	78,622,671,696
As at June 30, 2026	38,550,767,027	24,137,436,747	6,921,434,037	-	2,564,722,919	72,174,360,730

11 INCREASE, DECREASE IN FINANCIAL LEASE ASSETS

	Machinery and equipment	Total
	VND	VND
Historical cost		
As at April 01, 2026	8,086,815,959	8,086,815,959
Increase during the year		
- Purchase during the year		
Decrease during the year	2,449,086,667	2,449,086,667
As at June 30, 2026	5,637,729,292	5,637,729,292
Accumulated depreciation		
As at April 01, 2026	1,811,917,500	1,811,917,500
Increase during the period	467,740,253	467,740,253
- Depreciation during the period	467,740,253	467,740,253
- Other increase		
Decrease during the period	1,865,637,593	1,865,637,593
- Liquidation and sale	1,865,637,593	1,865,637,593
- Other decrease		
As at June 30, 2026	414,020,160	414,020,160
Residual value		
As at April 01, 2026	6,274,898,459	6,274,898,459
As at June 30, 2026	5,223,709,132	5,223,709,132

12 . CONSTRUCTION IN PROGRESS

	3/31/2026	1/1/2026
	VND	VND
Office repair for the Company	-	-
Quang Tri Mixing Station Project	-	-
Site clearance and leveling for exploitation road	2,322,794,509	2,322,794,509
Tan Cang Quarry	-	-
Hot Asphalt Concrete Enterprise	-	-
Other	21,689,328	21,689,328
Total	2,344,483,837	2,344,483,837

13 . PAYABLES TO SUPPLIERS

	3/31/2026		1/1/2026	
	Value	Payable to other suppliers	Value	Payable to other suppliers
	VND	VND	VND	VND
13.1. Short-term				
+ Payable to other suppliers				
. Hoang Minh Phat Minerals Company Limited	1,249,777,762	1,249,777,762	1,249,777,762	1,249,777,762
. Mechanized Construction and Installation Joint Stock Company No. 9	6,566,438,619		-	-
. An Khang Phu Construction and Service Co., Ltd.	183,172,247,282	183,172,247,282	161,086,195,190	161,086,195,190
. Other suppliers	50,734,468,667	50,734,468,667	57,768,647,884	57,768,647,884
+ Payables to sellers (vendors) that are stakeholders				
Total	241,722,932,330	235,156,493,711	220,104,620,836	220,104,620,836

13.2. Long-term

14 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
+ Prepayments from other customers		
. Chuc Phuong Company Limited	3,000,000,000	3,000,000,000
. Lam Hong Stone Joint Stock Company	990,000,000	990,000,000
. Thanh Son Tinh Company Limited	1,040,029,799	1,040,029,799
. ATS Traffic Construction Production Trading Joint Stock Company	2,775,273,145	2,775,273,145
. Ba Huan Long An Joint Stock Company	4,793,873,400	4,793,873,400
. Other customers	819,329,495	5,136,437,966
+ Advance payment to stakeholders	-	-
Total	13,418,505,839	17,735,614,310

14.2. Long-term

15 TAXES AND PAYABLES / RECEIVABLES AMOUNTS TO / FROM THE STATE BUDGET

	1/1/2026		6/30/2026	
	Receivable	Payable	Receivable	Payable
	VND	VND	VND	VND
- Value Added Tax		182,271,898	-	2,541,661,452
- Corporate Income Tax	16,352,134	1,896,432,134	16,352,134	3,608,060,589
- Personal Income Tax		16,904,153	-	59,673,849
- Natural Resource Tax		11,622,775,483	-	15,883,888,828
- Exploitation license fee, environmental protection fee		12,638,478,143	-	12,978,157,431
- Land rent, non-agricultural land use tax	794,901,472	34,090,189,770	-	-
- Fees, charges, and other payables	180,383,994		-	11,062,258,848
- Other charges, fees, and taxes			9,693,757,462	742,921,139
Total	991,637,600	60,447,051,581	9,710,109,596	46,876,622,136

The company's tax settlement is subject to inspection by the tax authorities. As the application of tax laws and regulations to various transactions may be interpreted differently, the taxes presented in the financial statements may be subject to adjustments based on tax authorities' decisions.

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

16. PAYABLES TO EMPLOYEES

	30/06/2026	01/01/2026
	VND	VND
Salary payable to employees	1,318,627,903	1,770,828,015
Remuneration of Board of Directors and Board of Supervisors	77,000,000	77,600,000
Total	1,395,627,903	1,848,428,015
	-	-

17. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Compensation for site clearance at Tan Cang Quarry	8,392,049,000	8,392,049,000
Interest expenses on bonds payable	78,109,992,609	67,420,110,791
Land lease expenses	-	2,038,241,978
Resource tax expenses and environmental protection fees payable	-	2,339,064,988
Stone excavation expenses at Tan Cang Quarry	-	-
Other payable expenses	5,669,690,408	962,577,840
Total	92,171,732,017	81,152,044,597
	-	-

18. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
18.1. Short-term		
- Deposits for business cooperation	400,000,000	400,000,000
- Other payables	9,654,996,355	18,897,637,007
+ Trade union funds	272,750,606	254,436,922
+ Social insurance	99,883,046	-
+ Health insurance	39,462,453	-
+ Unemployment insurance	17,059,636	-
+ Dividends payable	211,792,770	686,092,770
+ Severance allowance payable	-	1,077,583,294
+ Other payables	9,014,047,844	16,879,524,021
- Payables to Stakeholders	-	-
Total	10,054,996,355	19,297,637,007
	-	-
18.2. Long-term		
Receipt of escrow and deposits	634,106,250	634,106,250
Capital contributions received for business purposes	2,062,777,700	2,062,777,700
Total	2,696,883,950	2,696,883,950

Dona Transportation Construction Joint Stock Company and its subsidiaries
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai City

19. LOANS AND FINANCIAL LEASE LIABILITIES

	1/1/2026		Payable to other suppliers during the period		Reclassification of long-term		3/31/2026		Payable to other suppliers	
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
19.1. Short-term										
Short-term loans from stakeholders										
Short-term loans from others										
- Vietnam Prosperity Joint Stock										
Commercial Bank - Dong Nai Branch	-	-	-	-	-	-	-	-	-	-
Investment and Development of Vietnam (BIDV)	20,000,000,000	20,000,000,000	20,000,000,000	20,200,000,000		19,800,000,000	19,800,000,000	19,800,000,000		
- Current portion of long-term loans	-	-	-	-	-	-	-	-	-	-
Short-term loans from others										
- Tan Cang Joint-Stock Company	3,000,000,000	3,000,000,000	-	-	-	3,000,000,000	3,000,000,000	3,000,000,000		
- Other lenders	573,125,922	573,125,922	5,206,788,000	2,021,967,543	-	3,757,946,379	3,757,946,379	3,757,946,379		
Finance lease liabilities due for repayment										
	23,573,125,922	23,573,125,922	25,206,788,000	22,221,967,543		26,557,946,379	26,557,946,379	26,557,946,379		



19. LOANS AND FINANCIAL LEASE LIABILITIES

	1/1/2026	Payable to other suppliers	Borrowings during the year	Repayments during the year	Reclassification of long-term borrowings due	3/31/2026	Payable to other suppliers
	VND	VND	VND	VND	VND	VND	VND
19.2. Long-term							
Long-term borrowings and							
- Vietnam Prosperity Joint Stock							
Commercial Bank - Dong Nai	2,014,779,177	2,014,779,177		2,014,779,177		-	-
Less: Current portion of long-term	(1,596,549,996)	(1,596,549,996)		(1,596,549,996)		-	-
- Chailease International Leasing	0	-				-	-
Company Limited							
Less: Current portion of long-term	-	-				-	-
Sacombank - Leasing Company	5,206,788,000	5,206,788,000	-	5,206,788,000		-	-
Limited							
Ordinary bonds							
5*							
Par value	239,521,600,000	239,521,600,000	-	-		239,521,600,000	239,521,600,000
Issuance costs			-			-	-
	245,146,617,181	245,146,617,181	-	5,625,017,181	-	239,521,600,000	269,481,039,500

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

19. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

Information regarding the short-term and long-term loans as of June 30, 2025, is as follows:

1* Short-term Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)

Loan Purpose	: For advance payment under the construction contract for site leveling works
Loan Term	: 11 months (from January 02, 2025 to January 02, 2026)
Interest Rate	: 8.4% per annum, fixed for the entire loan term
Form of Collateral	: Mortgage, pledge of assets of the business/Third party
Loan Amount	: 23,000,000,000 VND.

2* Loan from Tan Cang Joint-Stock Company under cooperation agreement No. 14/HDHT.19 dated September

Loan Purpose	: Supplement working capital, in the form of the Company allowing Tan Cang Joint Stock Company to use a shortcut through the land area belonging
Loan Term	: Until this company connects to the dedicated road or no longer needs to use the shortcut.
Interest Rate	: 0% interest
Form of Collateral	: No collateral
Loan Amount	: 3,000,000,000 VND.

3* Long-term Loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Dong Nai Branch under loan agreement No. DNI/22059 dated May 18, 2022, with details as follows:

Loan Purpose	: Purchase of 2 crawler excavators according to sales contract No. HP2203-
Loan Term	: 48 months (from May 18, 2022, to May 18, 2026)
Interest Rate	: The Bank's capital selling interest rate applied by the Bank's Head Office to disbursements with a term over 3 years up to 5 years, plus a margin of 4% : 2 SDLG E60F brand crawler excavators with license plates 60XA-1187 and 60XA-1189, respectively.
Form of Collateral	
Loan Amount	: 4,015,000,000 VND.

4.1* Finance Lease under Contract No. B220117103 dated January 18, 2022, between the Company and Chailease International Leasing Company Limited:

Lease Term	: 48 months.
Value of Leased Asset	: 1,980,000,000 VND.
Prepaid Amount	: 396,000,000 VND.
Financial Lease Value	: 1,584,000,000 VND.
Lease Interest Rate	: CILC's standard VND interest rate. Temporary interest rate is 8.7%/year.
Form of Collateral	: Security deposit of 198,000,000 VND; Letter of guarantee issued by Mr. Tran Ngoc Minh. The Company is committed to repurchasing the asset upon termination of the lease term.

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

19. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

4.2* Finance lease under Contract No. LA010202512029 dated December 22, 2025 between the Company and Sacombank - Leasing Company Limited:

Lease Term	: 48 months.
Value of Leased Asset	: 5,250,000,000 VND.
Prepaid Amount	: 1,312,500,000 VND.
Financial Lease Value	: 3,937,500,000 VND.
Lease Interest Rate	: 9%/year applied within the first 06 months from the debt acknowledgment date.
Fixed interest rate	: From the 7th month to the end of the 18th month, the applied interest rate is : From the 19th month, adjusted according to the VND base interest rate (medium-long term) announced by Sacombank + fixed margin of 2%/year.
Floating interest rate	The interest rate is adjusted periodically on 01/01, 01/04, 01/07, and 01/10 annually.
Form of Collateral	: Security deposit of 262,500,000 VND; Letter of guarantee issued by Mr. Nguyen Khoa. The Company is committed to repurchasing the asset upon termination of the lease term.

Finance lease under Contract No. LA010202512030 dated December 24, 2025 between the Company and Sacombank - Leasing Company Limited:

Lease Term	: 48 months.
Value of Leased Asset	: 854,280,000 VND
Prepaid Amount	: 128,142,000 VND
Financial Lease Value	: 726,138,000 VND
Lease Interest Rate	: 9%/year applied within the first 06 months from the debt acknowledgment date.
Fixed interest rate	: From the 7th month to the end of the 18th month, the applied interest rate is : From the 19th month, adjusted according to the VND base interest rate (medium-long term) announced by Sacombank + fixed margin of 2%/year.
Floating interest rate	The interest rate is adjusted periodically on 01/01, 01/04, 01/07, and 01/10 annually.
Form of Collateral	: Security deposit of 42,714,000 VND; Letter of guarantee issued by Mr. Nguyen Khoa. The Company is committed to repurchasing the asset upon termination of the lease term.

Finance lease under Contract No. LA010202512031 dated December 23, 2025 between the Company and Sacombank - Leasing Company Limited:

Lease Term	: 48 months.
Value of Leased Asset	: 639,000,000 VND
Prepaid Amount	: 95,850,000 VND
Financial Lease Value	: 543,150,000 VND
Lease Interest Rate	: 9%/year applied within the first 06 months from the debt acknowledgment date.
Fixed interest rate	: From the 7th month to the end of the 18th month, the applied interest rate is : From the 19th month, adjusted according to the VND base interest rate (medium-long term) announced by Sacombank + fixed margin of 2%/year.
Floating interest rate	The interest rate is adjusted periodically on 01/01, 01/04, 01/07, and 01/10 annually.
Form of Collateral	: Security deposit of 31,950,000 VND; Letter of guarantee issued by Mr. Nguyen Khoa. The Company is committed to repurchasing the asset upon termination of the lease term.

Dona Transportation Construction Joint Stock Company and its subsidiaries

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai City

19. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

5* According to the Registration and Depository Agency Contracts No. 01/DDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022, between the Company and Capital Securities Joint Stock

Bond Type	: Non-convertible and non-warrant bonds, with collateral
Form of Bond	: Book-entry
Par value	: 100,000 VND
Number of Bonds	: 3,500,000 bonds
Issuance Value	: 350,000,000,000 VND
Term	: 4 years according to Resolution No. 01/2024/NQ-NSHTP-DGTH2224001 dated February 21, 2024, of the Bondholders.
Issuance Purpose	: Increase working capital scale
Interest Rate	: Fixed interest rate of 9%/year
Interest Payment Term	: The interest calculation period is 3 months/time starting from the issuance date
Collateral	: The collateral for this bond includes 12 million shares of the Company owned by a third party (Company shareholder) and a land lease contract, assets attached to the land of a 15,550 m2 plot in Trang Dai ward, Bien Hoa city, Dong Nai province, owned by the Company.

20. EQUITY

a. Statement of Changes in Equity

	Paid-in capital	Capital surplus	Development investment fund	Undistributed profit after tax	Non-controlling interests	Total
	VND	VND	VND	VND		VND
Balance at the beginning of the previous year as of January 01,	790,000,000,000	152,195,272,727	21,282,835,714	43,706,463,166	(3,984,502,046)	1,003,200,069,561
- Increase during the year						-
- Profit for the year				(7,505,329,339)	(7,646,678,086)	(15,152,007,425)
- Provision for remuneration of the Board of Supervisors				(247,100,000)		(247,100,000)
- Distribution to reward and welfare funds						-
- Dividend distribution						-
Balance at the end of the previous period as of December 31,	790,000,000,000	152,195,272,727	21,282,835,714	35,954,033,827	(11,631,180,132)	987,800,962,136
Balance at the beginning of the current year as of January 01,	790,000,000,000	152,195,272,727	21,282,835,714	35,954,033,827	(11,631,180,132)	987,800,962,136
- Adjustment for increase/decrease in previous year's profit						-
- Profit for the year				7,417,999,900	(8,450,692)	7,409,549,208
- Other increase				3,699,762,810		3,699,762,810
- Other decrease						-
- Distribution to reward and welfare funds						-
- Dividend distribution						-
Balance at the end of the period as of June 30, 2026	790,000,000,000	152,195,272,727	21,282,835,714	47,071,796,536	(11,639,630,824)	998,910,274,154

20 . b. Details of owner's investment capital

	Percentage %	Number of shares Shares	Contributed Capital Value VND
- State Capital Contribution			
- Other Contributions	100%	79,000,000	790,000,000,000
Total	100%	79,000,000	790,000,000,000

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

	30/06/2026 VND	01/01/2026 VND
- Owner's investment capital		
+ Opening contributed capital	790,000,000,000	790,000,000,000
+ Contributed capital increase during the year	-	-
+ Contributed capital decrease during the year	-	-
+ Closing contributed capital	790,000,000,000	790,000,000,000

d. Shares

- Number of shares sold to public	79,000,000	79,000,000
+ Common shares	79,000,000	79,000,000
+ Preferred shares	-	-
- Number of shares repurchased (treasury shares)	-	-
+ Common shares	-	-
+ Preferred shares	-	-
* Par value of outstanding shares: 10,000 VND/share	-	-

e. Dividends

	30/06/2026 VND	01/01/2026 VND
Cash dividends		
Stock dividends	-	-
Total	-	-

21 . OFF-BALANCE SHEET ITEMS

- -

VI . SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF INCOME FOR THE 4TH QUARTER OF 2025

1 . NET REVENUE FROM SALES AND SERVICES

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
1.1. Total Revenue		
Revenue from sale of stones	30,267,183,146	22,507,950,778
Revenue from sale of construction materials	53,554,918,691	35,523,263,922
Revenue from construction and installation	(8,074,534,676)	10,674,241,701
Revenue from sale of ready mixed concrete	90,916,743,630	47,200,331,570
Revenue from premises and construction equipment rental	9,757,850,198	2,914,641,386
Other revenue	20,318,695,996	2,877,276,918
Total	196,740,856,985	121,697,706,275

1.2. Revenue from stakeholders

2 . COST OF GOOD SOLD

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Cost of stones sold	36,307,523,868	1,612,267,729
Cost of construction materials sold	53,910,628,908	57,048,566,116
Cost of ready mixed concrete sold	78,652,738,111	40,267,654,111
Cost of construction and installation	5,004,377,950	7,238,667,965
Cost of premises and construction equipment lease	9,180,810,766	1,129,027,530
Other costs	2,716,090,511	2,542,811,507
Total	185,772,170,114	109,838,994,958

3 . FINANCIAL INCOME

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Interest income from bank deposits	697,206	27,576,263
Other financial income	-	
Interest from investment cooperation		
Total	697,206	27,576,263

4 . FINANCIAL EXPENSES

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Interest expense	544,123,222	581,310,073
Provision for (Reversal of) investment loss	-	-
Bond issuance consulting expense	-	-
Bond interest expense	7,559,695,429	5,374,470,969
Overdue interest expense	417,662	23,463,399
Other financial expenses	-	3,457,040
Total	8,104,236,313	5,982,701,481

5 . SELLING EXPENSES

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Sales staff expenses	14,675,934	37,118,000
Outsourced service expenses	6,030,592,729	9,359,926,826
Other cash expenses	-	125,127,072
Total	6,045,268,663	9,522,171,898

6 . GENERAL AND ADMINISTRATIVE EXPENSES

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Employee expenses	1,395,696,350	1,747,184,874
Management materials and office supplies expenses	118,255,844	162,299,265
Depreciation of fixed assets	166,623,962	230,874,166
Taxes, fees, and charges	14,941,450	5,240,440
Provision for (Reversal of) doubtful receivables	(2,670,951,884)	1,422,696,096
Outsourced service expenses	854,650,552	1,627,514,516
Other cash expenses	625,168,495	415,266,991
Total	504,384,769	5,611,076,348

7 . OTHER INCOME

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Income from fixed asset liquidation (*)	-	-
Other income	13,004,516,352	13,208,439
Income from writing off long-term payables	-	(199,999,999)
Total	13,004,516,352	(186,791,560)

8 . OTHER EXPENSES

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Fixed asset liquidation expense	-	1,378,955,394
Late payment penalties, administrative violations	565,020,798	1,479,527,724
Other expenses	(1,706,041,104)	3,314,219,283
Total	(1,141,020,306)	6,172,702,401
	-	-
	-	-

9 . CURRENT CORPORATE INCOME TAX EXPENSE

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Current corporate income tax expense calculated on taxable income of the current year	2,671,499,744	292,870,769
Adjustment of corporate income tax expense of previous years into current year's tax expense	-	-
Total	2,671,499,744	292,870,769

10 . PRODUCTION AND BUSINESS COSTS BY ELEMENTS

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Raw material costs	2,498,298,331	50,128,360,258
Labor costs	674,332,001	2,404,617,290
Tools and supplies expenses	379,508,553	
Depreciation of fixed assets	2,261,657,130	3,267,401,419
Provision expenses	-	1,422,696,096
Other expenses	14,916,777,915	30,613,245,950
Outsourced service expenses	5,594,727,044	12,375,988,336
Total	26,325,300,974	100,212,309,349

11 . BASIC EARNINGS PER SHARE

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Profit after Corporate Income Tax	7,789,531,246	(15,642,866,965)
Adjustments to increase/decrease profit to determine profit allocated to ordinary shareholders of the Parent Company	-	-
Profit used to calculate Basic Earnings Per Share	7,795,496,942	(7,366,109,569)
Weighted average number of outstanding ordinary shares of the Parent Company during the period	79,000,000	79,000,000
Basic earnings per share	99	(93)

VII . SUPPLEMENTARY INFORMATION FOR ITEMS IN THE CONSOLIDATED CASH FLOW STATEMENT

1 . Non-cash transactions affecting the Cash Flow Statement in the future

During the year, the Company did not have any non-cash transactions affecting the Cash Flow Statement and cash holdings that were not available for use.

2 . Cash holdings unavailable for use:

During the year, the Company did not have any cash or cash equivalents that were unavailable for use due to legal restrictions or other constraints.

3 . Proceeds from borrowings

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Proceeds from standard loan agreements	-	-
Proceeds from loan contracts	-	23,000,000,000
Total	-	23,000,000,000

4 . Repayment of loan principal

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Principal repayments under standard loan agreements	(24,236,746,720)	(4,102,220,831)
Repayment of financial lease	(5,206,788,000)	(198,000,000)
Total	(29,443,534,720)	(4,300,220,831)

VIII . OTHER INFORMATION

1 Events after the balance sheet date

There are no events occurring after the end of the first 3-month period of the year up to June 30, 2026, that require adjustment or disclosure in the notes to the consolidated financial statements.

2 . Stakeholders

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

In considering stakeholder relationships, the substance of the relationship is prioritized over its legal form.

Stakeholders of the Company include: key management personnel, individuals related to key management personnel, and other stakeholders.

2.1 Transactions and balances with key management personnel and their related individuals

Key management personnel includes: members of the Board of Directors and the General Management. Related individuals of key management personnel are close family members of key management personnel.

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

As of December 31, 2025, the liabilities with key management personnel and individuals related to key management personnel were as follows:

Stakeholders	6/30/2026 VND	1/1/2026 VND
Advances receivable		

b. Income of key management personnel

	From April 01, 2026 to June 30, 2026 VND	From April 01, 2025 to June 30, 2025 VND
Salary, remuneration and other income	370,580,000	520,172,000
Details of income and remuneration are as follows:		
Board of Directors	33,000,000	38,200,000
Board of Supervisors	27,000,000	30,000,000
General Management	310,580,000	451,972,000

2.2 Transactions and balances with other stakeholders

2.3 Liabilities with other stakeholders

- Other receivables from stakeholders have no collateral and will be settled in cash.

- As of December 31, 2025, the Company has no balances with other stakeholders that require presentation.

3 · Segment reporting information

Segment information is presented by geographical area and business sector of the Company. The segment reporting by geographical area and business sector is based on the Company's internal reporting structure and management.

Segment reporting results include items directly attributable to a segment as well as those allocated on a reasonable basis (Revenue or Profit).

3.1. Business sector segment reporting

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
· Revenue from sale of stones	30,267,183,146	22,507,950,778
· Revenue from sale of construction materials	53,554,918,691	35,523,263,922
· Revenue from construction and installation	(8,074,534,676)	10,674,241,701
· Revenue from sale of ready mixed concrete	90,916,743,630	47,200,331,570
· Revenue from premises and construction equipment rental	9,757,850,198	2,914,641,386
· Other revenue	20,318,695,996	2,877,276,918
Total	196,740,856,985	121,697,706,275

3. Segment Reporting

Geographic segment reporting

The Group's operations are primarily distributed across Dong Nai Province, Dong Thap Province, Nghe An Province, and Ba Ria-Vung Tau Province. Information about business results, assets, and liabilities by geographical segment based on the Group's locations is as follows:

BUSINESS RESULTS	Dong Nai VND	Dong Thap VND	Nghe An VND	Vung Tau VND	Eliminations VND	Total VND
From April 01, 2026 to June 30, 2026						
Net revenue	318,478,088,741	-	19,280,268,524		(330,000,000)	337,428,357,265
Expenses						
- Cost of goods sold	289,763,195,162	-	20,374,363,860		(330,000,000)	309,807,559,022
- General expenses	14,599,401,094	-	932,757,808	-		15,532,158,902
Financial profit	(13,791,051,214)	-	130,872		809,604,944	(12,981,315,398)
Profit from other activity	10,986,889,588	-	(9,092,987)			10,977,796,601
Total profit before tax	11,311,330,859	-	(2,035,815,259)	-	809,604,944	10,085,120,544
From January 01, 2025 to June 30, 2025						
Net revenue	189,510,416,959		11,944,957,032	-	(34,200,550,489)	167,254,823,502
Expenses						
- Cost of goods sold	170,556,429,664		9,291,673,512		(34,200,550,489)	145,647,552,687
- General expenses	21,228,499,938	4,500,000	919,537,736	4,500,000	-	22,157,037,674
Financial profit	(10,525,813,050)		47,675,260		(1,195,799,560)	(11,679,032,669)
Profit from other activity	(4,860,252,560)		(574,204,050)		-	(5,434,456,610)
Total profit before tax	(17,660,578,253)	(4,500,000)	1,207,216,994	(4,500,000)	(1,195,799,560)	(17,658,160,819)
ASSETS AND LIABILITIES						
As at June 30, 2026						
Segment assets	2,464,166,015,672	65,742,118,479	456,914,828,821	4,250,000	(1,298,177,486,898)	1,688,649,726,074
Segment liabilities	1,222,679,731,496	4,650,000	64,306,969,619	49,450,000	(597,301,349,195)	689,739,451,920
As of December 31, 2025						
Segment assets	2,429,826,352,519	65,742,118,479	457,717,526,453	4,250,000	(1,290,987,370,357)	1,662,302,877,094
Segment liabilities	1,196,979,899,458	4,650,000	63,073,851,992	49,450,000	(585,605,936,492)	674,501,914,958

4. Financial Instruments

Based on Circular No. 75/2015/TT-BTC dated May 18, 2015, of the Ministry of Finance, pending the issuance of accounting standards on financial instruments and related guidance documents, the Company's General Management follows the guidance on not presenting and disclosing financial instruments according to Circular No. 210/2009/TT-BTC in the Company's financial statements.

5. Going Concern Information

The Group's consolidated financial statements have been prepared on a going concern basis. However, subsidiaries have announced temporary suspension of operations due to inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability to continue as a going concern of the subsidiaries.

Subsidiaries

Suspension of Operations

- | | |
|---|--|
| 1. DGT – Vung Tau One Member Company | Temporary suspension of operations from May 26, 2025, to May 25, 2026. |
| 2. DGT – Nghe An One Member Company | Temporary suspension of operations from May 10, 2025, to May 9, 2026. |
| 3. DGT - Dong Thap One Member Company | Temporary suspension of operations from April 29, 2025, to April 28, 2026. |
| 4. DGT Investment One Member Company | Temporary suspension of operations from May 23, 2025, to May 22, 2026. |
| 5. DGT Construction Materials Business and Production Company Limited | Temporary suspension of operations from July 02, 2025, to July 01, 2026. |

5. Other Information

In 2023, the Parent Company acquired an additional 49.8% stake from two existing members of Dong Loi Company Limited to increase its ownership from 50% to 99.8%.

6. Comparative Figures

The comparative figures on the consolidated Balance Sheet, consolidated Income Statement, and consolidated Cash Flow Statement are those presented in the Company's Financial Statements for the year ended December 31, 2025, which were audited by Southern Financial Accounting and Auditing Consulting Services Company Limited (AASCS).

Dong Nai, July 30, 2026

Prepared by



Luu Thi Hang

Chief Accountant



Bui Quang Toan

General Director



Nguyễn Khoa