

DIC – DONG TIEN JOINT STOCK COMPANY

Số/No.: 307/2026/BCTC

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, Date 15 August 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: HaNoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines for information disclosure in the securities market, DIC - Dong Tien Joint Stock Company hereby discloses its reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: DIC – DONG TIEN JOINT STOCK COMPANY

- Securities symbol: DID
- Address: 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Ward, Dong Nai City.
- Tel: 0779032162
- Email: thuy.ltt@tgnngroup.vn
- Fax:
- Website: dicdongtien.vn

2. Content of information disclosure:

- Reviewed semi-annual financial statements for 2026

☒ Separate Financial Statements (for listed organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated Financial Statements (For listed organizations with subsidiaries);

☐ Aggregated Financial Statements (For listed organizations with accounting units directly under their separate accounting system).

- Cases that must explain the reasons:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for financial statements that have been reviewed/audited 2026):

☒ Yes

☐ No

The explanatory document in cases of say yes:

☒ Yes

☐ No

+ The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (for the reviewed semi-annual financial statements for 2026):

☒ Yes

☐ No

The explanatory document in cases of say yes:

☒ Yes

☐ No

+ The after-tax profit from corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period in the previous year:

☒ Yes

☐ No

The explanatory document in cases of say yes:

☒ Yes

☐ No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☐ No

The explanatory document in cases of say yes :

☐ Yes

☐ No

This information has been disclosed on the company's website on the date: /08/2026
at the following link: <http://dicdongtien.vn/qhcd>

DIC – DONG TIEN JOINT STOCK COMPANY

General Director

Attached documents:

- Reviewed semi-annual financial statements for 2026
- Explanations Relating To the financial statements



Huỳnh Trung Hiếu

DIC – DONG TIEN JOINT STOCK COMPANY

Reviewed Financial Statements

for the accounting period from 01/01/2026 to 30/06/2026



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of DIC - Dong Tien Joint Stock Company (the "Company") presents its report and the Company's financial statements for the accounting period from 01/01/2026 to 30/06/2026.

The Company

DIC - Dong Tien Joint Stock Company was established under Business Registration Certificate No. 3600692809 (old number 4703000145) first issued by the Department of Planning and Investment of Dong Nai Province on August 3, 2004, registered for the 11th change on January 12, 2023.

The principal activities of the Company are: Land leveling; Construction of civil, industrial, transportation, irrigation, and water supply and drainage works; Installation of equipment for construction projects; Production of concrete and other products from cement, mortar; Trading in construction materials, household water supply equipment, thermal equipment and spare parts, electrical system equipment and tools, air conditioning equipment, sanitary equipment, steel structures, construction steel, metal pipes, metal sheets and roofing sheets, metal wires, aluminum frames, copper frames, legally sourced wood, metal products, and construction machinery and equipment; Real estate business; Real estate brokerage and auction; Investment in the construction of urban areas and industrial parks; Trading, leasing, and repairing of specialized vehicles and construction machinery and equipment.

The Company's head office is located at Lot 17, Nhon Trach 2 Industrial Park, Provincial Road 25B, Nhon Trach Ward, Dong Nai City.

The member of the Board of Directors, the Board of Management and the Board of Supervisors during the period and as at the date of this report are:

The Board of Directors

Ms. Nguyen Thi Thanh Uyen	Chairman	Appointed on 10/05/2026
Mr. Nguyen Ngoc Thuong	Chairman	Resigned on 10/05/2026
Mr. Huynh Trung Hieu	Member	
Ms. Nguyen Thi Thanh Uyen	Member	Resigned on 10/05/2026
Ms. Luong Thi Thuy Trang	Member	Appointed on 10/05/2026

The Board of Management

Mr. Huynh Trung Hieu	General Director
Ms. Nguyen Thi Thuong Thuong	Vice General Director

The Board of Supervisors

Ms. Trinh Diep Thanh Thao	Head of the board	Appointed on 10/05/2026
Ms. Truong Ngoc Khanh Tran	Head of the board	Resigned on 10/05/2026
Ms. Truong Ngoc Khanh Tran	Member	Appointed on 10/05/2026
Ms. Thai Thi My Diem	Member	
Ms. Luong Thi Thuy Trang	Member	Đến ngày 10/05/2026

Legal Representative

The legal representative of the Company during the period and as at the date of this report are:

Mr. Huynh Trung Hieu	General Director
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REPORT OF THE BOARD OF MANAGEMENT (continued)

Auditors

The auditors of NVA Auditing Company Limited has performed the review on the financial statements for the Company.

Statement of the board of Management's responsibility in respect of the financial statements

The Board of Management is responsible for the financial statements of each financial period which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the period. In preparing those financial statements, the board of management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business
- Establish and implement an effective internal control system to limit the risk of material misstatements due to fraud or error in the preparation and presentation of the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management of the Company approves and commit that the attached financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results of its operations and cash flows for the accounting period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of the Board of Management



HUYNH TRUNG HIEU

General Director

Dong Nai City, dated August 13, 2026

No: 26.06.2.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

**To: The Shareholders, The Board of Directors and the Board of Management of
DIC - Dong Tien Joint Stock Company**

We have reviewed the accompanying financial statements of DIC - Dong Tien Joint Stock Company, prepared on 13 August 2026, from page 06 to page 35, which include: the financial position statement as at 30 June 2026, the income statement, the cash flow statement for the accounting period from 01/01/2026 to 30/06/2026 then ended, and the notes to the financial statements.

The Board of Managements' responsibility

The Board of Management is responsible for the preparation and the presentation to give a true and fair view on the financial statements of the Company in accordance with the prevailing Vietnamese Accounting Standards and System as well as other related regulations, and is responsible for internal control which the Management realizes that it is necessary to ensure the preparation and the presentation of the financial statements to be free from material errors due to frauds or mistakes.

Auditor's responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We performed the review in accordance with Vietnamese Standards on review engagements No. 2410 - Review of interim financial information performed by the entity's independent auditors.

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

Basic for qualified conclusion

As explained in section V.7 on page 20, the original cost of tangible fixed assets as of June 30, 2026 includes the following items: "Concrete Batching Plant at Dat Do Industrial Park", "Renovation of Office Building and Expansion of Product Storage Area at DIC Nhon Trach," and "Internal Stormwater and Wastewater System of DIC Dat Do Concrete Plant, DIC Phu My Concrete Plant, and DIC Nhon Trach Concrete Plant," which are insufficient basis to record the original cost of tangible fixed assets being VND 88,52 billion (as of December 31, 2025 being VND 88,52 billion), the accumulated depreciation value up to June 30, 2026 being VND 15,43 billion (as of December 31, 2025 being VND 11,45 billion). Therefore, we cannot determine their impact on the financial position statement, income statement, and cash flow statement for the accounting period from 01/01/2026 to 30/06/2026 then ended, as well as to the financial position statement as at December 31, 2025.

Qualified conclusion

Based on the results of our review, except for the effects of the matter described in the “Basic for qualified conclusion” section of our report, we have not found anything that causes us to believe that the attached interim financial statements do not give a true and fair view in all material respects of the financial situation of DIC - Dong Tien Joint Stock Company as at 30 June 2026, results of its operations and cash flows of the unit in the accounting period from 01/01/2026 to 30/06/2026 then ended, in accordance with accounting standards, Vietnamese accounting regime and legal regulations related to the preparation and presentation of financial statements.

Ho Chi Minh City, dated August 13, 2026

NVA AUDITING COMPANY LIMITED

Vice General Director



Cao Thị Hồng Nga

Registered Auditor No: 0613-2023-152-1

FINANCIAL POSITION STATEMENT

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A . CURRENT ASSETS	100		158.697.158.511	83.738.970.752
I. Cash and cash equivalents	110		319.130.917	32.719.028
1. Cash	111	V.01	319.130.917	32.719.028
2. Cash equivalents	112		-	-
II. Short-term investments	120		-	-
III. Short-term accounts receivable	130		111.217.239.002	40.970.952.244
1. Short-term trade receivables	131	V.02	120.955.338.500	49.936.651.464
2. Short-term advances to suppliers	132		464.892.378	740.896.953
3. Short-term intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Other short-term receivables	135	V.03	96.753.981	162.422.037
6. Provisions for short-term bad debts	136	V.05	(10.299.745.857)	(9.869.018.210)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventory	140	V.06	44.720.845.251	42.735.299.480
1. Inventory	141		44.720.845.251	42.735.299.480
2. Provision for devaluation of inventory	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		2.439.943.341	-
1. Short-term expenses to be allocated	161	V.04	1.296.087.352	-
2. VAT deductibles	162		1.139.147.100	-
3. Taxes and other receivables from State	163	V.13	4.708.889	-
4. Government bonds under repurchase agreements	164		-	-
5. Other current assets	165		-	-

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

FINANCIAL POSITION STATEMENT (continued)

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	200		184.268.896.127	196.613.269.569
I. Long-term receivables	210		-	-
II. Fixed assets	220		142.078.361.353	154.761.047.632
1. Tangible fixed assets	221	V.07	142.078.361.353	154.761.047.632
- Cost	222		319.654.592.118	326.688.145.892
- Accumulated depreciation	223		(177.576.230.765)	(171.927.098.260)
2. Intangible fixed assets	227	V.08	-	-
- Cost	228		36.337.500	36.337.500
- Accumulated depreciation	229		(36.337.500)	(36.337.500)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250	V.09	41.369.068.511	41.369.068.511
1. Long-term work in progress	251		41.277.483.511	41.277.483.511
2. Construction in progress	252		91.585.000	91.585.000
VI. Long-term investments	260	V.10	68.987.143	65.816.155
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint ventures	262		-	-
3. Investments in other entities	263		151.500.000	151.500.000
4. Provision for long-term investments in other entities	264		(82.512.857)	(85.683.845)
VII. Other long-term assets	270		752.479.120	417.337.271
1. Long-term expenses to be allocated	271	V.04	752.479.120	417.337.271
2. Deferred income tax assets	272	V.12	-	-
3. Long-term spare parts, supplies and equipment	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		342.966.054.638	280.352.240.321

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

FINANCIAL POSITION STATEMENT (continued)

Unit: VND

RESOURCE	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	300		154.899.110.139	93.682.331.112
I. Current liabilities	310		135.940.616.338	74.723.837.311
1. Short-term trade payables	311	V.12	71.737.087.194	7.566.958.268
2. Short-term advances from customers	312	V.11	453.688.000	400.896.000
3. Dividends and profit distribution payable	313		25.830.000	25.830.000
4. Short-term tax payables and statutory obligations	314	V.13	551.112.187	2.382.431.488
5. Payables to employees	315		437.726.160	250.741.933
6. Short-term deferred revenue	319		71.890.908	-
7. Other short-term payables	320	V.15	1.807.912.234	1.807.271.482
8. Short-term loans and finance lease liabilities	321	V.14	60.800.000.000	62.234.338.485
9. Bonus and welfare funds	323		55.369.655	55.369.655
II. Long-term liabilities	330		18.958.493.801	18.958.493.801
1. Long-term trade payables	331	V.12	-	-
2. Other long-term payables	338	V.15	18.558.493.801	18.558.493.801
3. Long-term loans and finance lease liabilities	339	V.14	400.000.000	400.000.000
D. OWNER'S EQUITY	400	V.16	188.066.944.499	186.669.909.209
1. Owners' capital	411		156.225.520.000	156.225.520.000
- Ordinary shares with voting rights	411a		156.225.520.000	156.225.520.000
- Preference shares	411b		-	-
2. Capital surplus	412		7.176.000.000	7.176.000.000
3. Investment and development fund	418		1.126.570.906	1.126.570.906
4. Profit after tax retained	420		23.538.853.593	22.141.818.303
- Retained earnings accumulated by the end of the previous period	420a		22.141.818.303	20.045.282.608
- Retained earnings of current period	420b		1.397.035.290	2.096.535.695
TOTAL RESOURCE	440		342.966.054.638	280.352.240.321

Prepared by / Chief Accountant

Tran Phi Truc Lan

Dong Nai City, dated August 13, 2026

General Director

Huynh Trung Hieu



INCOME STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	01	VI.01	154.551.416.137	231.230.463.880
2. Deductible items	02	VI.02	-	-
3. Net revenue from sale of goods and rendering of services	10	VI.03	154.551.416.137	231.230.463.880
4. Cost of goods sold	11	VI.04	148.905.287.100	226.874.211.877
5. Gross profit from sale of goods and rendering of	20		5.646.129.037	4.356.252.003
6. Gain/(loss) from disposal and liquidation of investment properties	21		-	-
7. Revenue from financial activities	22	VI.05	1.295.410	766.379
8. Financial expenses	23	VI.06	2.541.895.984	2.177.833.259
<i>In which: Interest expense</i>	24		2.545.066.972	2.162.911.335
9. Selling expenses	25	VI.07	774.922.819	563.181.327
10. Administrative expenses	26	VI.08	1.443.394.775	1.983.534.141
11. Net profit from operating activities	30		887.210.869	(367.530.345)
12. Other income	31	VI.09	1.636.104.784	586.562.589
13. Other expense	32	VI.10	599.286.087	-
14. Other profit	40		1.036.818.697	586.562.589
15. Total profit before tax	50		1.924.029.566	219.032.244
16. Current business income tax expenses	51	VI.11	526.994.276	-
17. Deferred business income tax expenses	52		-	-
18. Profit after tax	60		1.397.035.290	219.032.244
19. Basic earnings per Share	70	VI.12	89	14
20. Diluted earnings per share	71	VI.12	89	14

Prepared by / Chief Accountant


Tran Thi Truc Lan

Dong Nai City, dated August 13, 2026

General Director




Huynh Trung Hieu

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

CASH FLOWS STATEMENT*(Under direct method)*

For the accounting period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Code	Current period	Previous period
I. Cash flows from operating activities			
1. Revenue from sale of goods and rendering services and other revenue	01	98.006.262.787	116.114.842.019
2. Cash paid to suppliers	02	(89.913.526.871)	(112.946.607.468)
3. Cash paid to employees	03	(1.160.392.293)	(898.746.211)
4. Borrowing costs paid	04	(2.545.066.972)	(2.162.911.335)
5. Business income tax paid	05	(192.158.032)	(499.807.887)
6. Other receipts from operating activities	06	1.459.798.002	137.646.420
7. Other expenses on operating activities	07	(4.805.832.026)	(379.911.221)
Net cash flows from operating activities	20	849.084.595	(635.495.683)
II. Cash flow from investing activities			
1. Purchase of fixed assets and other long-term assets	21	(148.148.148)	(50.925.926)
2. Proceeds from disposals of fixed assets and other long-term assets	22	1.018.518.517	4.064.964.805
3. Interest, dividends and profit received	27	1.295.410	766.379
Net cash flows from investing activities	30	871.665.779	4.014.805.258
III. Cash flows from financing activities			
1. Long-term and short-term borrowings received	33	69.500.000.000	95.326.359.255
2. Loan repayment	34	(70.934.338.485)	(97.829.216.693)
3. Finance lease principle paid	34	-	-
4. Dividends, profit paid to equity owners	36	-	-
Net cash flows from financing activities	40	(1.434.338.485)	(2.502.857.438)
Net cash flows within the period	50	286.411.889	876.452.137
Cash and cash equivalents at the beginning of year	60	32.719.028	180.645.368
Impact of foreign exchange fluctuation	61	-	-
Cash and cash equivalents at the end of year	70	319.130.917	1.057.097.505

Prepared by / Chief Accountant



Tran Thi Truc Lan

Dong Nai City, dated August 13, 2026

General Director



Huynh Trung Hieu

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS**NOTES TO THE FINANCIAL STATEMENTS**

for the accounting period from 01/01/2026 to 30/06/2026

I. BACKGROUND**1. The Company**

DIC - Dong Tien Joint Stock Company was established under Business Registration Certificate No. 3600692809 (old number 4703000145) first issued by the Department of Planning and Investment of Dong Nai Province on August 3, 2004, registered for the 11th change on January 12, 2023.

The Company's head office is located at Lot 17, Nhon Trach 2 Industrial Park, Provincial Road 25B, Nhon Trach Ward, Dong Nai City.

The number of employees of the Company as of 30 June 2026 is 13 people (at the beginning of the year it was 14 people).

2. Business field

The Company's business field is production, trade, service.

3. Principal activities

The principal activities of the Company are: Land leveling; Construction of civil, industrial, transportation, irrigation, and water supply and drainage works; Installation of equipment for construction projects; Production of concrete and other products from cement, mortar; Trading in construction materials, household water supply equipment, thermal equipment and spare parts, electrical system equipment and tools, air conditioning equipment, sanitary equipment, steel structures, construction steel, metal pipes, metal sheets and roofing sheets, metal wires, aluminum frames, copper frames, legally sourced wood, metal products, and construction machinery and equipment; Real estate business; Real estate brokerage and auction; Investment in the construction of urban areas and industrial parks; Trading, leasing, and repairing of specialized vehicles and construction machinery and equipment.

4. Operating period

The normal operating period: 12 months.

5. The operating characteristics

The operating characteristics have not changed in the period.

6. Company's structure

As of June 30, 2026, the Company has the following dependent accounting units:

No	Name of units	Address
1	Branch of DIC – Dong Tien Joint Stock Company	Lot 17, Nhon Trach 2 Industrial Park, Provincial Road 25B, Nhon Trach Ward, Dong Nai City
2	Branch of DIC – Dong Tien Joint Stock Company in Ba Ria – Vung Tau	Road No.10, Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City
3	Branch of DIC – Dong Tien Joint Stock Company at Dat Do Industril Park	Lot 15, Road N9, Dat Do I Industrial Park, Dat Do Commune, Ho Chi Minh City

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Statement on comparability of information on financial statements

During the year, the Company did not have any changes in accounting policies compared to the previous year, so there was no impact on the comparability of information in the financial statements.

II. FINANCIAL YEAR AND ACCOUNTING MONETARY UNIT

1. Financial Year

Annual Financial Year commences from 1st January and ends on 31st December.

2. Accounting monetary unit

The Company maintains its accounting records in VND.

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting System

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises issued by the Ministry of Finance on October 27, 2025.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING PRINCIPLE

1. Recognition of cash and cash equivalents

Cash includes cash at the fund, demand deposits in bank, monetary gold used with value storage functions, excluding gold classified as inventory used for the purpose of raw materials, materials to manufacture products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a specified amount of money and without much risk in conversion into money.

2. Recording principle of financial investment

Investments in equity instruments of other entities

Investments in equity instruments of other entities reflects the equity investments the Company has no control, joint control or significant influence on the investment.

Investments in equity instruments of other entities are stated at cost, less provision for investments.

Provisions for devaluation of investments are made based on the excess of original cost in accounting books over their market value at year-end.

3. Principles of accounting receivables and other receivables

Receivables are presented at their carrying value minus provisions for doubtful debts.

The classification of receivables as trade receivables and other receivables is done according to the following principles:

DIC – DONG TIEN JOINT STOCK COMPANY

Lot 17, Nhon Trach 2 Industrial Park, Nhon Trach Ward, Dong Nai City

FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE FINANCIAL STATEMENTS (continued)

- Trade receivables reflect receivables of a commercial nature arising from transactions, including receivables from consignment export sales to other entities.

- Other receivables reflect non-commercial receivables unrelated to buying and selling transactions.

Provision for doubtful debts represents the value of receivables that the Company expects to incur or be unable to recover at the end of the accounting period. Increase or decrease in provision account balance is accounted for in corporate management expenses on the income statement.

Receivables are presented as short-term and long-term based on the remaining term of the receivables.

4. Recognition of inventory

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

The cost of inventories is determined as follows:

- Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.
- Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.
- Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

Net realizable value is the estimated selling price of inventories at the end of the period minus the estimated costs to complete and sell them.

The cost of inventories is calculated using the weighted average method and is accounted for on a perpetual basis.

An provision is made for devaluation of inventories for each inventory item whose historical cost is greater than its net realizable value. Increase or decrease in balance of the provision for devaluation of inventories that need to be appropriated at the balance sheet date is recognized at cost of goods sold.

5. Recognition and depreciation of fixed assets

Fixed assets are presented at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the enterprise to acquire the fixed assets until they are in a condition ready for use. Subsequent expenditures are only added to the historical cost of fixed assets if these expenditures certainly increase the future economic benefits from using the asset. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

When fixed assets are sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in income or expenses for the year.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

Type of Asset	Year
- Buildings and structures	05 – 35
- Machine, equipments	05 – 15
- Transportation equipments	10 – 14
- Office equipment and furniture	05
- Other fixed assets	05 – 10
- Computer software	03

Cost of fixed assets and depreciation time are determined by Circular No.45/2013/TT/BTC dated 25/04/2013 issued by the Ministry of Finance on guidance on management, use and depreciation of fixed assets and other regulations.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Recognition and allocation of expenses to be allocated

The expenses to be allocated only related to present fiscal year are recognised as short-term expenses to be allocated and are recorded into operating costs.

The calculation and allocation of long-term expenses to be allocated to profit and loss account in the period should be based on nature of those expenses to choose reasonable method and allocated factors. The expenses to be allocated are allocated partly into operating expenses on a straight-line basis.

7. Principles for recognizing liabilities and accrued expenses

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

The classification of liabilities into trade payables and other payables is performed according to the following principles:

- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Company, including amounts payable upon import through a trustee.
- Accrued expenses reflect the amounts payable for goods and services received from the seller or provided to the buyer but not yet paid due to the absence of invoices or incomplete accounting documents, and amounts payable to employees for vacation wages, production, and business expenses to be accrued.
- Other payables reflect the amounts payable that are not of a commercial nature, not related to the transactions of buying, selling, or providing goods and services.

8. Recognition and capitalization of borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be included (capitalized) in the cost of that asset, includes interest on borrowings, amortization of discounts or premiums relating to issuing bonds and ancillary costs incurred in connection with the arrangement of borrowings.

9. Recognition of dividends and profit payables

Dividends and profit payables are recognized for the future obligations to pay dividends or distribute profits (in the form of cash or non-monetary assets) and reflect the settlement status of dividends and profits payable in cash to the Company's shareholders and capital contributors.

The Company recognizes the payable for dividends or profits at the point in time when it no longer has the right to refuse the obligation to pay such dividends or profits to its shareholders and capital contributors, in accordance with relevant laws. The determination of the timing and the payment of dividends and profits shall be carried out as follows:

- For enterprises subject to securities laws, the timing at which the investee no longer has the right to refuse dividend payments is determined in accordance with the regulations of securities laws.
- For the remaining enterprises, the timing at which the investee no longer has the right to refuse dividend payments is determined in accordance with the Law on Enterprises and the enterprise's charter.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Recognition of owner's equity

Owner's equity is recognized by the real contributed capital.

Capital surplus is recorded according to the difference between the issuance price and par value of shares upon initial issuance, additional issuance, difference between re-issue price and book value of treasury shares and structure capital portion of the convertible bond upon maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in capital surplus.

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

11. Recognition of revenue and income

Revenue is recognized when it is probable that the company will receive economic benefits that can be reliably determined. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

Revenue from goods and products sales

Revenue from goods and products sales is recognized when all the following conditions are met:

- Significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company no longer retains control over the goods as an owner or control over the goods;
- Revenue is recognized with reasonable certainty. When the contract stipulates that the buyer has the right to return purchased goods under specific conditions, revenue is recognized only when those specific conditions no longer exist, and the buyer is not entitled to return the goods (except in cases where the customer has the right to return goods in exchange for other goods or services);
- The Company has received or will receive the economic benefits from the sale transaction;;
- Costs associated with the sale transaction can be identified.

Revenue from service provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably measured. If the service provision spans multiple periods, revenue is recognized in the period based on the results of the work completed by the end of the accounting period. The outcome of the service provision transaction is determined when the following conditions are met:

- Revenue can be reliably measured. If the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the service.
- Economic benefits associated with the service transaction are probable;
- The stage of completion of the transaction at the end of the financial year can be measured;
- The costs incurred for the transaction and the costs to complete the transaction can be measured.

Interest

Interest is recognized on an accrual basis, determined by the balance of the deposit accounts and the actual interest rates per period.



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NOTES TO THE FINANCIAL STATEMENTS (continued)

Dividends and shared profits

Dividends and shared profits are recognized by the Company when entitled to receive dividends or profits from the capital contribution. Dividends received in shares are only tracked in terms of the increased number of shares, and the value of the received shares is not recognized.

12. Recognition of Cost of goods sold

Cost of goods sold in the year was recorded in accordance with the revenue generated in the period and ensured compliance with the prudent principle.

For the cost of direct materials consumed in excess of the normal rate, labor costs, and fixed production overheads that are not allocated to the value of warehoused products, the accountant must immediately calculate them into the cost of goods sold (after deducting compensation, if any) even if the product or goods have not been identified as being sold.

Provision for devaluation of inventories is charged to cost of goods sold on the basis of inventories and the difference between the net realizable value and the cost of inventories. When determining the volume of inventory that is subject to a decline in value for which a provision is made, the accountant must exclude the volume of inventory that has been signed for sale (with a net realizable value not lower than the value of the contract). book) but has not yet been delivered to the customer if there is solid evidence that the customer will not abandon the performance of the contract.

13. Recognition of financial expenses

Reflecting expenses for financial activities including expenses or losses related to financial investment activities, lending and borrowing expenses, joint venture and association capital contribution expenses, short-term securities transfer losses, securities sale transaction expenses; Provision for discounting business securities, provision for investment losses in other units, losses incurred when selling foreign currency, exchange rate losses....

14. Recognition of selling expenses and administration expenses

Selling expenses represent expenses that are incurred in process of selling products, goods, providing services, which mainly include publicity, display, promotions, advertising expenses, sale commissions, warranty charges of goods and products (excluding construction activity), maintenance charges, packaging, and transportation.

General administration expenses represent expenses for administrative purposes which mainly including salary expenses of administrative staffs (salaries, wages, allowances,...); social insurance, medical insurance, labor union fees, unemployment insurance of administrative staff, expenses of office materials, tools and supplies, depreciation of fixed assets used for administration, land rental, licence tax, provision for bad debts, utilities (electricity, water, telephone, fax, assets warranty, fire and explosive accidents insurance,...) other cash expenses (entertainment, customer conference...).

15. Recognition of corporate income tax expenses

Corporate income tax expenses recognized in the income statement include current corporate income tax expenses and deferred corporate income tax expenses.

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

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Deferred corporate income tax expenses are determined based on temporary differences between tax and accounting, non-deductible expenses, and adjustments for non-taxable income and carried-forward losses.

16. Segment reporting

Segment reporting includes a business segment or a geographical segment.

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

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

17. Financial instruments

Initial recognition

Financial assets: At the date of initial recognition, financial assets are recognized at cost plus that are directly attributable to the acquisition of the financial assets. Financial assets of the Company comprise cash and cash equivalents, short-term trade and other receivables, and investments held to maturity.

Financial liabilities: At the date of initial recognition, financial liabilities are recognized at cost minus transaction costs that are directly attributable to the issue of the financial liabilities. Financial liabilities of the Company comprise payable to suppliers, other payables, accrued expenses and borrowings.

Reassessment after initial recognition

There are currently no regulations on revaluation of financial instruments after initial recognition.

18. Related parties

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

In considering related party relationships, the substance of the relationship is more important than its legal form.

Transactions with related parties are presented in Note VII.1.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

V. ADDITIONAL INFORMATION TO ITEMS IN FINANCIAL POSITION STATEMENT

1. Cash and cash equivalents	Ending balance VND	Beginning balance VND
Cash on hand	72.497.358	14.930.804
Cash at bank	246.633.559	17.788.224
+ Vietnam Bank for Agriculture and Rural Development - Nhon Trach South Dong Nai Branch	184.597.166	1.696.377
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Bien Hoa Industrial Park Branch	47.325.972	1.873.621
+ Other banks	14.710.421	14.218.226
Total	319.130.917	32.719.028
2. Trade receivables	Ending balance VND	Beginning balance VND
a) Short-term Trade receivables		
Nhon Trach 2 Reinforced Concrete Corporation	103.484.552.658	22.926.813.512
Phu Hoang Khang Trading Company Limited	2.071.961.285	2.071.961.285
Dong Nam Construction Company Limited	1.393.821.018	1.291.667.652
Tin Nghia Xuyen Moc Construction-Trading-Service Co., Ltd.	838.010.160	838.010.160
The Gioi Nha Construction Material Supermarket JSC	2.071.928.178	3.161.214.290
Ban Thach Construction Investment Joint Stock Company	-	2.810.747.112
Green Mark Construction Joint Stock Company	-	2.691.475.822
K.N.G Construction Company Limited	-	400.000.000
Others	11.095.065.201	13.744.761.631
Total	120.955.338.500	49.936.651.464
b) Trade receivables of Related party	Ending balance	Beginning balance
Nhon Trach 2 Reinforced Concrete Corporation	103.484.552.658	22.926.813.512
The Gioi Nha Construction Material Supermarket JSC	2.071.928.178	3.161.214.290
3. Other short-term receivables	Ending balance VND	Beginning balance VND
Advances	-	126.039.422
Other receivables	96.753.981	36.382.615
Total	96.753.981	162.422.037
4. Expenses to be allocated	Ending balance VND	Beginning balance VND
a) Short-term	1.296.087.352	-
Industrial park land rental costs	1.101.948.052	-
Others	194.139.300	-
b) Long-term	752.479.120	417.337.271
Repair costs	751.726.720	416.020.571
Others	752.400	1.316.700
Total	2.048.566.472	417.337.271

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Unit: VND

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
5. Bad debts				
<i>Total amount of Receivables/debts that are past due or are not past due but doubtful</i>	11.033.347.435	(10.299.745.857)	11.033.347.435	(9.869.018.210)
Thanh Nien Investment Construction Trading and Service JSC	1.191.198.200	(1.191.198.200)	1.191.198.200	(1.191.198.200)
Dai Phat Construction Design Consulting and Investment JSC	1.063.053.600	(1.063.053.600)	1.063.053.600	(1.063.053.600)
SPACE 9 Company Limited	864.925.000	(864.925.000)	864.925.000	(864.925.000)
Hoang Trung Tinh One Member Company Limited	882.386.256	(882.386.256)	882.386.256	(882.386.256)
Macrocoz Investment and Construction JSC	640.990.900	(640.990.900)	640.990.900	(640.990.900)
Tin Nghia Xuyen Moc Construction-Trading-Service Co., Ltd.	838.010.160	(419.005.080)	838.010.160	(251.403.048)
Others	5.552.783.319	(5.238.186.821)	5.552.783.319	(4.975.061.206)
Total	11.033.347.435	(10.299.745.857)	11.033.347.435	(9.869.018.210)

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
6. Inventories				
Goods in transit (*)	44.720.845.251	-	42.735.299.480	-
Merchandise	-	-	-	-
Total cost of inventories	44.720.845.251	-	42.735.299.480	-

(*) These are the materials purchased from The Gioi Nha Construction Material Supermarket JSC. Currently, the goods are being stored at the warehouse of The Gioi Nha Construction Material Supermarket JSC according to the goods delivery confirmation record No. 30/06/26BBGH/DIC dated 30/06/2026.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Item	Buildings (*)	Machine, equipments	Transportation equipments	Office equipments	Other fixed assets	Unit: VND	
							Total
Cost of tangible fixed assets							
Beginning balance	182.316.337.754	51.277.395.311	88.955.461.732	87.369.890	4.051.581.205		326.688.145.892
Increases	-	-	-	-	-		-
Decreases	-	-	7.033.553.774	-	-		7.033.553.774
- <i>Liquidating, disposing</i>	-	-	7.033.553.774	-	-		7.033.553.774
Ending balance	182.316.337.754	51.277.395.311	81.921.907.958	87.369.890	4.051.581.205		319.654.592.118
Accumulated depreciations							
Beginning balance	54.900.699.680	39.660.294.847	74.373.075.012	87.369.890	2.905.658.831		171.927.098.260
Increases	6.717.178.302	1.322.121.505	3.670.943.163	-	158.058.007		11.868.300.977
- <i>Depreciation within period</i>	6.717.178.302	1.322.121.505	3.670.943.163	-	158.058.007		11.868.300.977
Decreases	-	-	6.219.168.472	-	-		6.219.168.472
- <i>Liquidating, disposing</i>	-	-	6.219.168.472	-	-		6.219.168.472
Ending balance	61.617.877.982	40.982.416.352	71.824.849.703	87.369.890	3.063.716.838		177.576.230.765
Net book value of tangible fixed assets							
Beginning balance	127.415.638.074	11.617.100.464	14.582.386.720	-	1.145.922.374		154.761.047.632
Ending balance	120.698.459.772	10.294.978.959	10.097.058.255	-	987.864.367		142.078.361.353

(*) The "Buildings" section of tangible fixed assets as of June 30, 2026 includes the following items: "Concrete Batching Plant at Dat Do Industrial Park", "Renovation of Office Building and Expansion of Product Storage Area at DIC Nhon Trach," and "Internal Stormwater and Wastewater System of DIC Dat Do Concrete Plant, DIC Phu My Concrete Plant, and DIC Nhon Trach Concrete Plant," which are insufficient basis to record the original cost of tangible fixed assets being VND 88,52 billion (as of December 31, 2025 being VND 88,52 billion), the accumulated depreciation value up to June 30, 2026 being VND 15,43 billion (as of December 31, 2025 being VND 11,45 billion).

- *Cost of fully depreciated tangible fixed assets but still in use:*

- *Ending netbook value of tangible fixed assets pledged as loan securities:*

Ending balance	Beginning balance
54.787.732.508	58.070.078.055
11.125.558.972	25.372.396.517

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NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Increase and decrease in intangible fixed assets		<i>Unit: VND</i>
		Computer software
Cost of intangible fixed assets		
Beginning balance		36.337.500
Increases		-
Decreases		-
Ending balance		<u>36.337.500</u>
Accumulated depreciations		
Beginning balance		36.337.500
Increases		-
- Depreciation within period		-
Decreases		-
Ending balance		<u>36.337.500</u>
Net book value of intangible fixed assets		
Beginning balance		-
Ending balance		-
9. Long-term assets in progress	Ending balance	Beginning balance
	VND	VND
a) Long-term work in progress	41.277.483.511	41.277.483.511
Long Tan New Urban Area Project (a1)	14.189.163.718	14.189.163.718
DIC - Dong Tien Residential Area Project (a2)	27.088.319.793	27.088.319.793
b) Construction in progress	91.585.000	91.585.000
DIC Nhon Trach renovation of the office building	91.585.000	91.585.000
and expansion of the product storage area		
Other	-	-
Total	<u>41.369.068.511</u>	<u>41.369.068.511</u>

(a1) These are land transfer, measurement, and survey costs related to the Phu Long Tan New Urban Area Project. The project is located in Long Tan and Phu Thanh communes, Nhon Trach district, Dong Nai province (It is now part of Nhon Trach Ward, Dong Nai City). With a scale of 42,68 hectares, the project's objective is to develop a new urban area according to the approved master plan.

(a2) These are land tax expenses, design consultancy costs, land leveling costs, and infrastructure construction costs for the DIC - Dong Tien Residential Area Project. The project is located in Long Tan commune, Nhon Trach district, Dong Nai province (It is now part of Nhon Trach Ward, Dong Nai City), with a scale of 10,640 m². Its objective is to develop a residential area. The project has been granted the Land Use Rights Certificate, part of the land use rights have been mortgaged to banks to secure loans.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Long-term investments Unit: VND

	Ending balance			Beginning balance		
	Rate	Cost	Fair value	Provision	Rate	Cost
a) Investments in subsidiaries	-	-	-	-	-	-
b) Investments in associates, joint ventu	-	-	-	-	-	-
c) Investments in other entities	151.500.000	68.987.143	(82.512.857)	(85.683.845)	151.500.000	65.816.155
+ DIC Construction Materials	151.500.000	68.987.143	(82.512.857)	(85.683.845)	151.500.000	65.816.155
JSC (15.000 shares)						
Total	151.500.000	68.987.143	(82.512.857)	(85.683.845)	-	151.500.000

11. Short-term advances from customers

a) Short-term advances from customers

Tan Thinh Construction and Service Company Limited

KT Conts Company Limited

Duc Tuan Construction Joint Stock Company

Others

Total

Ending balance	Beginning balance
VND	VND
308.810.000	178.816.000
-	52.030.000
70.808.000	34.420.000
74.070.000	135.630.000
453.688.000	400.896.000

b) Advances from customers of Related party: No incurred

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Unit: VND

12. Supplier payables	Ending balance		Beginning balance			
	Amount	Ability to pay liabilities	Amount	Ability to pay liabilities		
a) Short-term						
The Gioi Nha Construction Material Supermarket JSC	71.737.087.194	71.737.087.194	7.566.958.268	7.566.958.268		
The Gioi Nha Construction Material JSC	68.821.258.979	68.821.258.979	799.805.000	799.805.000		
No.2 Dong Nai Construction Joint Stock Company	1.804.917.700	1.804.917.700	5.711.678.691	5.711.678.691		
Other suppliers	519.599.201	519.599.201	679.599.201	679.599.201		
	591.311.314	591.311.314	375.875.376	375.875.376		
b) Long-term	-	-	-	-		
c) Payables of Related party						
The Gioi Nha Construction Material Supermarket JSC	Ending balance		Beginning balance			
	68.821.258.979		799.805.000			
13. Tax payables and statutory obligations						
	Beginning balance		In period		Ending balance	
	Receivables	Payables	Payable	Paid	Receivables	Payables
VAT on domestic sales	-	2.170.211.741	2.340.472.725	4.515.393.355	4.708.889	-
Business income tax	-	192.158.032	526.994.276	192.158.032	-	526.994.276
Personal income tax	-	20.061.715	48.200.242	44.144.046	-	24.117.911
Other taxes	-	-	-	-	-	-
Total	-	2.382.431.488	2.915.667.243	4.751.695.433	4.708.889	551.112.187

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NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Loans and finance lease liabilities	Beginning balance		In period		Ending balance		Unit: VND
	Amount	Ability to pay liabilities	Increase	Decrease	Amount	Ability to pay liabilities	
a) Short-term loans	62.234.338.485	62.234.338.485	69.500.000.000	70.934.338.485	60.800.000.000	60.800.000.000	60.800.000.000
From banks (a1)	59.134.338.485	59.134.338.485	69.500.000.000	68.634.338.485	60.000.000.000	60.000.000.000	60.000.000.000
Vietnam Bank for Agriculture and Rural Development - Nhon Trach Nam Dong Nai Branch	20.000.000.000	20.000.000.000	29.500.000.000	29.500.000.000	20.000.000.000	20.000.000.000	20.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Bien Hoa Industrial Park Branch	39.134.338.485	39.134.338.485	40.000.000.000	39.134.338.485	40.000.000.000	40.000.000.000	40.000.000.000
Current portion of long-term loan (b1)	3.100.000.000	3.100.000.000	-	2.300.000.000	800.000.000	800.000.000	800.000.000
Vietnam Bank for Agriculture and Rural Development - Nhon Trach Nam Dong Nai Branch	3.100.000.000	3.100.000.000	-	2.300.000.000	800.000.000	800.000.000	800.000.000
b) Long-term loans	400.000.000	400.000.000	-	-	400.000.000	400.000.000	400.000.000
From banks (b1)							
Vietnam Bank for Agriculture and Rural Development - Nhon Trach Nam Dong Nai Branch	400.000.000	400.000.000	-	-	400.000.000	400.000.000	400.000.000
Total	62.634.338.485	62.634.338.485	69.500.000.000	70.934.338.485	61.200.000.000	61.200.000.000	61.200.000.000

(a1) Details of short-term loan from bank:

Lender	Loan agreement	Credit limit	Term	Interest rate	Balance of principle	Type of loan secure
Vietnam Bank for Agriculture and Rural Development - Nhon Trach Nam Dong Nai Branch	No. 5908-LAV-202401670 dated 12/09/2024 and Amendments and Additions to the Contract No. 5908-LAV-202401670/2025 dated 14/08/2025	20 billion	according to every debenture	according to every debenture	20.000.000.000	Mortgage fixed assets of Company and third party assets
Vietnam Joint Stock Commercial Bank for Industry and Trade - Bien Hoa Industrial Park Branch	Credit limit contract No. 01/2025-HDCVHM/ NHCT682-DIC dated 11/09/2025	40 billion	according to every debenture, not exceed 6 months	according to every debenture	40.000.000.000	Mortgage fixed assets of Company and third party assets
Total					60.000.000.000	



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NOTES TO THE FINANCIAL STATEMENTS (continued)

Unit: VND

16. Owner's equity

a) Increase and decrease in owner's equity

	Contributed legal capital	Capital surplus	Investment and development fund	Undistributed after-tax profits	Total
Beginning balance of the previous year	156.225.520.000	7.176.000.000	1.126.570.906	20.045.282.608	184.573.373.514
Profit/(loss) in the year				2.096.535.695	2.096.535.695
Ending balance of the previous year	156.225.520.000	7.176.000.000	1.126.570.906	22.141.818.303	186.669.909.209
Beginning balance of the current year	156.225.520.000	7.176.000.000	1.126.570.906	22.141.818.303	186.669.909.209
Profit/(loss) in the period				1.397.035.290	1.397.035.290
Ending balance of the current period	156.225.520.000	7.176.000.000	1.126.570.906	23.538.853.593	188.066.944.499

b) Details of owner's invested capital

	Rate	Ending balance VND	Rate	Beginning balance VND
Nhon Trach 2 Reinforced Concrete Corporation	41,61%	65.000.000.000	41,61%	65.000.000.000
The Gioi Nha Construction Material Supermarket JSC	24,96%	39.000.000.000	24,96%	39.000.000.000
Other shareholders	33,43%	52.225.520.000	33,43%	52.225.520.000
Total	100%	156.225.520.000	100%	156.225.520.000

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NOTES TO THE FINANCIAL STATEMENTS (continued)

c) Capital transactions with owners	Current period VND	Previous period VND
Owner's invested capital		
Beginning balance	156.225.520.000	156.225.520.000
Increases	-	-
Decreases	-	-
Ending balance	156.225.520.000	156.225.520.000
d) Stock	Ending balance	Beginning balance
Quantity of authorized issuing stocks	15.622.552	15.622.552
Quantity of issued and paid - up stocks	15.622.552	15.622.552
- Common stocks	15.622.552	15.622.552
Quantity of repurchased stocks	-	-
Quantity of circulation stocks	15.622.552	15.622.552
- Common stocks	15.622.552	15.622.552
* Par value per stock: 10.000 VND		

17. Off-Financial Position Statement Accounts	Ending balance VND	Beginning balance VND
Bad debts written off	6.267.111.362	6.267.111.362

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	Current period VND	Previous period VND
1. Total revenue from sale of goods and rendering of services	154.551.416.137	231.230.463.880
a) Revenue		
Revenue from sale of goods	140.580.755.621	214.073.293.108
Revenue from rendering of services	13.970.660.516	17.157.170.772
b) Revenues of Related party		
Nhon Trach 2 Reinforced Concrete Corporation	132.980.524.463	200.657.058.196
The Gioi Nha Construction Material Supermarket JSC	4.131.534.735	4.182.902.083
2. Deductible items	-	-
3. Net revenue from sale of goods and rendering of services	154.551.416.137	231.230.463.880
Net revenue from sale of goods	140.580.755.621	214.073.293.108
Net revenue from rendering of services	13.970.660.516	17.157.170.772

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NOTES TO THE FINANCIAL STATEMENTS (continued)

4. Cost of goods sold	Current period VND	Previous period VND
Costs of merchandise	135.102.759.314	211.416.553.508
Costs of services rendered	13.802.527.786	15.457.658.369
Total	148.905.287.100	226.874.211.877
5. Financial income	Current period VND	Previous period VND
Interest income	1.295.410	766.379
Others	-	-
Total	1.295.410	766.379
6. Financial expenses	Current period VND	Previous period VND
Interest expenses	2.545.066.972	2.162.911.335
Provision for investments in other entities	(3.170.988)	14.921.924
Total	2.541.895.984	2.177.833.259
7. Selling expenses	Current period VND	Previous period VND
Labour cost	774.922.819	535.472.102
Expenses from external services	-	14.814.814
Other expenses by cash	-	12.894.411
Total	774.922.819	563.181.327
8. Administrative expenses	Current period VND	Previous period VND
Raw materials cost	564.300	32.292.600
Labour cost	742.165.593	681.771.562
Depreciation expenses	31.966.044	31.966.044
Made/(Return) provisions for bad debts	430.727.647	1.121.190.688
Expenses from external services	185.229.254	91.395.329
Other expenses by cash	52.741.937	24.917.918
Total	1.443.394.775	1.983.534.141
9. Other income	Current period VND	Previous period VND
Income from liquidating, disposing assets	204.133.215	579.339.616
Income from late payment interest	1.390.941.629	-
Others	41.029.940	7.222.973
Total	1.636.104.784	586.562.589

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Other expense	Current period VND	Previous period VND
Administrative penalty	6.942.978	-
Debt handling	240.000.000	-
Other expense	352.343.109	-
Total	599.286.087	-

11. Current business income tax expense

Business income tax payable is determined at the rate of 20% of taxable profit.

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

The business income tax expense is determined as follow:

	Current period VND	Previous period VND
Total profit before tax	1.924.029.566	219.032.244
Adjustments for	493.539.160	-
- Increases	493.539.160	-
+ <i>Nondeductible Expenses</i>	486.596.182	-
+ <i>Administrative penalty</i>	6.942.978	-
- Decreases	-	-
Total taxable income before moving loss	2.417.568.726	219.032.244
Loss moved from previous years	-	(219.032.244)
Total taxable income after moving loss	2.417.568.726	-
Business income tax rate	20%	20%
Current business income tax expenses	483.513.745	-
Additional business income tax of previous years	43.480.531	-
Business income tax payable of period	526.994.276	-

12. Earnings per Share

	Current period VND	Previous period VND
Profit after tax	1.397.035.290	219.032.244
Adjustment to accounting profits to determine profit or loss attributable to ordinary equity holders of the Company	-	-
- <i>Increases</i>	-	-
- <i>Decreases</i>	-	-
Profit attributable to ordinary equity holders of the Company	1.397.035.290	219.032.244
Weighted average of issued ordinary shares	15.622.552	15.622.552
Basic earnings per Share	89	14
Diluted earnings per share	89	14

The Company has no potential ordinary shares to dilute during the period and up to financial statements date of the accounting period from 01/01/2026 to 30/06/2026.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Productions cost by items	Current period	Previous period
Items	VND	VND
Raw materials	843.264.315	32.292.600
Labor	1.517.088.412	1.217.243.664
Depreciation expenses	11.868.300.977	13.607.312.655
Made/(Return) provisions for bad debts	430.727.647	1.121.190.688
Expenses from external services	1.308.722.092	1.419.468.413
Other expenses by cash	52.741.937	606.865.817
Total	16.020.845.380	18.004.373.837

VII. OTHER INFORMATION**1. Related party disclosures****1.1 List of related parties**

Related parties	Relation
Nhon Trach 2 Reinforced Concrete Corporation	Major shareholder
The Gioi Nha Construction Material Supermarket JSC	Major shareholder

Key management members and related individuals include: Members of the Board of Directors, the Board of Management and close family members of these individuals.

1.2 Related Party Transactions

Income of Board of Directors, Board of Management and Board of Supervisors in period as follow:

Name	Title	Current period	Previous period
		VND	VND
Mr. Huynh Trung Hieu	Member of the BOD/ General Director	204.320.000	234.773.263
Ms. Nguyen Thi Thuong Thuong	Vice General Director (appointed on 07/10/2025)	140.617.926	-
Total		344.937.926	234.773.263

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Unit: VND

During the period, there are a number of transactions (excluding VAT) between the company with related parties as follows:

Related parties	Relation	Transaction	Current period	Previous period
Nhon Trach 2 Reinforced Concrete Corporation	Major shareholder	Revenue from sale of goods	123.254.956.256	187.826.405.635
		Revenue from rendering of services	9.725.568.207	12.830.652.561
		Income from liquidating assets	-	1.645.000.000
The Gioi Nha Construction Material Supermarket JSC	Major shareholder	Revenue from rendering of services	4.131.534.735	4.182.902.083
		Buy raw materials	121.435.971.573	202.158.286.141
		Income from liquidating assets	-	400.000.000

Up to 30/06/2026, payments which have not been made with related parties are as follows:

Related parties	Relation	Transaction	Value of receivables/(payables)	
			Ending balance	Beginning balance
Nhon Trach 2 Reinforced Concrete Corporation	Major shareholder	Trade receivables	103.484.552.658	22.926.813.512
The Gioi Nha Construction Material Supermarket JSC	Major shareholder	Trade receivables	2.071.928.178	3.161.214.290
		Trade payables	(68.821.258.979)	(799.805.000)

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NOTES TO THE FINANCIAL STATEMENTS (continued)

2. Segment reporting

Geographical Segment

The Company's operation only takes in Vietnam. So the Company has not presented the segment reporting on Geographical Segment

Business Segment

The Company's main business activities are trading: buying and selling ready-mixed concrete, raw materials for concrete production, so it does not present a segment report on Business Segment.

3. Fair value of Financial Asset and Liability

Unit: VND

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
Financial assets				
Cash and cash equivalent	319.130.917	-	32.719.028	-
Trade receivable	120.955.338.500	(10.299.745.857)	49.936.651.464	(9.869.018.210)
Other receivable	96.753.981	-	162.422.037	-
Financial assets available for sale	151.500.000	(82.512.857)	151.500.000	(85.683.845)
Total	121.522.723.398	(10.382.258.714)	50.283.292.529	(9.954.702.055)
Financial liabilities				
			Book value	
			Ending balance	Beginning balance
Loans and debts			61.200.000.000	62.634.338.485
Trade payable			71.737.087.194	7.566.958.268
Other payable			19.365.037.851	19.377.673.699
Total			152.302.125.045	89.578.970.452

The Company has not determined the fair value of financial assets and financial liabilities as at the end of the financial year due No. 210/2009/TT-BTC circular issued by the Ministry of Finance dated 06 November 2009 as well as the current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular No. 210/2009/TT-BTC requirements applicable Financial Reporting Standards International presentation of financial statements and disclosures for financial instruments but not provide guidance for the equivalent assessment and recognition of financial instruments, including the application of fair value in line with the financial reporting Standards International.

4. Collateral

The Company has mortgaged fixed assets to guarantee the loan of banks (see Notes to the financial statements No. V.07, V.09 and V.14). At 30/06/2026 the Company does not hold any collateral of other entities.

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NOTES TO THE FINANCIAL STATEMENTS (continued)**5. Credit risk**

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. The Company has credit risk from its business activities (primarily accounts receivable for customers) and from its own financial operations, including bank deposits and other financial instruments.

Account receivable

The management of customer credit risk based on company policies, procedures and process control of the Company relating to the management of customers credit risk.

Customer receivables which are unpaid are regularly monitored. The analysis of the ability to be made redundant at the reporting date on the basis of each large customer.

Bank deposits

Most bank deposits of the Company shall be deposited at the prestigious banks in Vietnam. The Company found that concentrations of credit risk for bank deposits are low.

6. Liquidity risk

Liquidity risk is the risk that Company has difficulty in complete the financial obligations due to lack of capital. Liquidity risk of the Company arises mainly due to mismatch in the maturities of financial assets and financial liabilities.

The Company manage liquidity risk through maintaining the ratio of cash and cash equivalents at the level that Board of Management thought its sufficient to provide financial support for the business of Company and to minimize impact of changing cash flows.

Information maturities of financial liabilities of the Company based on the value without discounting payments under the contract as follows:

	Under 01 year	From 01 year to 05 years	Unit: VND Total
Ending balance	133.343.631.244	18.958.493.801	152.302.125.045
Loans and debts	60.800.000.000	400.000.000	61.200.000.000
Trade payable	71.737.087.194	-	71.737.087.194
Other payable	806.544.050	18.558.493.801	19.365.037.851
Begining balance	70.620.476.651	18.958.493.801	89.578.970.452
Loans and debts	62.234.338.485	400.000.000	62.634.338.485
Trade payable	7.566.958.268	-	7.566.958.268
Other payable	819.179.898	18.558.493.801	19.377.673.699

The concentration of risk with respect to debt servicing is high. The company is unable to service its maturing debt from cash flows from operations and proceeds from maturing financial assets. Payment is dependent on the financial support of the owners.

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NOTES TO THE FINANCIAL STATEMENTS (continued)**7. Market risk**

Market risk is the risk that fair value or future value of cash flows from financial instruments will fluctuate with changing of market prices. Market risk includes three types: foreign currency risk, interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

The Company manages foreign currency risk by considering the current and expected market when planning for the future transaction in foreign currency. Company supervises the risk for financial assets and liabilities in foreign currencies.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate due to changes of market interest rates. The risk of changes in market interest rates of the Company primarily related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring market conditions relevant, by that Company will determine the appropriate interest rate policy for risk limited purpose Company.

Other price risk

Other price risk is the risk that fair value or future cash flows of a financial instrument will fluctuate according to changes in external market prices of interest rate changes and exchange rate.

The shares held by the Company may be affected by risks regarding the future value of the investment shares. The Company manages share price risk by setting investment limits and diversifying its investment portfolio.

8. Comparative figures

The comparative figures are those taken from the financial statements for the fiscal year ended 31 December 2025 and the financial statements for the accounting period from 01/01/2025 to 30/06/2025 of the Company, were audited and reviewed by NVA Auditing Company Limited.

These figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC ("Circular 99") issued by the Ministry of Finance on October 27, 2025, guiding the accounting regime for enterprises as follows:

Financial Position Statement	Beginning balance (As reclassified)	Beginning balance (As reported)	Difference
Dividends and profit distribution payable	25.830.000	-	(25.830.000)
Other short-term payables	1.807.271.482	1.833.101.482	25.830.000

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NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Information about going concern

During the period, there have been no activities or significant events occurring which have generated significant impact to the ability of continuous operation of the Company. Therefore, financial statements of the Company still prepare to continue as going concern.

10. Events since the balance sheet date

There have been no significant events occurring after the financial statements date, which would require adjustment or disclosures to be made in the financial statements.

Prepared by / Chief Accountant



Tran Thi Truc Lan

Dong Nai City, dated August 13, 2026



General Director

Huynh Trung Hieu

