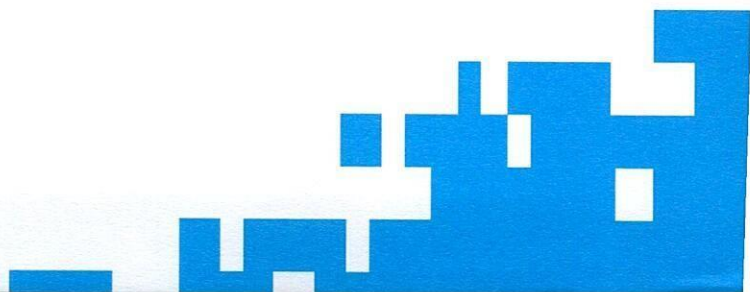


**DONG NAI MATERIAL &
BUILDING INVESTMENT
JOINT STOCK COMPANY**

REVIEWED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026



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DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

MANAGEMENT'S REPORT

Management of Dong Nai Material & Building Investment Joint Stock Company (hereinafter referred to as "the Company") hereby presents its report and the reviewed financial statements of the Company for the six-month period ended 30 June 2026.

MEMBERS OF THE BOARD OF DIRECTORS, THE SUPERVISORY COMMITTEE AND MANAGEMENT

Members of the Board of Directors during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr. Truong Viet Hoang Son	Non-executive chairperson
Mr. Tran Anh Dien	Executive member
Mr. Huynh Trung Hieu	Executive member
Mr. Vu Trong Dung	Non-executive member
Ms. Huynh Thi Ngoc Hue	Non-executive member (from 11 April 2026 to 31 May 2026)
Mr. Truong Cuong	Non-executive member (resigned on 11 April 2026)

Members of the Supervisory Committee during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Ms. Ho Thi Minh Tam	Head
Ms. Nguyen Thi Lien	Member
Ms. Dinh Thi Nhi Uyen	Member

Members of management during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr. Tran Anh Dien	General Director
Mr. Huynh Trung Hieu	Vice General Director

AUDITOR

The accompanying financial statements were reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member firm of RSM International.

RESPONSIBILITY OF MANAGEMENT

The Company's management is responsible for preparing the financial statements of each period which give a true and fair view of the financial position of the Company and the results of its operations and its cash flows. In preparing these financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the financial statements so as to mitigate error or fraud.

MANAGEMENT'S REPORT (CONTINUED)

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and prevailing accounting regulations in Vietnam. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these financial statements.

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

INVESTORS' COMMITMENT

As at 30 June 2026, the Company had accumulated losses of VND 39,169,755,986. Moreover, the net cash from operating activities for the current period was negative in amount of VND 14,333,111,982.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Company's ability to continue as a going concern is dependent upon its ability to generate sufficient profits and cash flows from future operations, as well as the continued financial support from its shareholders, as and when required.

Management has assessed the Company's business plans and available financial resources. As at the date of approval of these financial statements, management expects that the Company will be able to generate sufficient profits and cash flows from future operations and believes that the shareholders will continue to provide the necessary financial support to enable the Company to meet its obligations as they fall due.

Accordingly, the accompanying financial statements have been prepared on a going concern basis. The financial statements do not include any adjustments that might result from the outcome of the material uncertainty described above.

For and on behalf of management.



Tran Anh Dien
General Director

Dong Nai City, 12 August 2026

No: 19/2026/SX-RSMHCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
The Board of Directors
Management
DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of Dong Nai Material & Building Investment Joint Stock Company prepared on 12 August 2026 as set out from page 05 to page 33, which comprise the statement of financial position as at 30 June 2026 and the income statement and cash-flow statement for the six-month period then ended, and selected notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

(See the next page)

**REPORT ON REVIEW
OF INTERIM FINANCIAL INFORMATION (CONTINUED)**

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view of the financial position of Dong Nai Material & Building Investment Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements.

Emphasis of Matter

We draw attention to Note 2.3 to the selected notes to the financial statements, which indicates that the Company had accumulated losses of VND 39,169,755,986 as at 30 June 2026. Moreover, the net cash from operating activities for the current period was negative in amount of VND 14,333,111,982. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

pp GENERAL DIRECTOR



Lúc Thị Van
Vice General Director

Audit Practice Registration Certificate:
0172-2023-026-1

RSM Vietnam Auditing & Consulting Company Limited

Ho Chi Minh City, 12 August 2026

DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Expressed in VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	100		78,252,114,633	25,264,386,519
I. Cash and cash equivalents	110		372,256,912	1,814,779,006
1. Cash	111	5.1	372,256,912	1,814,779,006
II. Current financial investments	120		212,392,033	209,331,775
1. Held to maturity investments	123		212,392,033	209,331,775
III. Current account receivables	130		9,671,606,475	5,111,569,216
1. Trade receivables	131	5.2	10,289,088,090	9,968,366,523
2. Advances to suppliers	132		2,400,430,938	2,024,672,444
3. Other current receivables	135	5.3	5,220,406,042	1,356,848,844
4. Provision for doubtful debts	136	5.4	(8,238,318,595)	(8,238,318,595)
IV. Inventories	140		31,070,271,419	12,809,164,888
1. Inventories	141	5.5	31,070,271,419	12,809,164,888
V. Other current assets	160		36,925,587,794	5,319,541,634
1. Current prepayments	161	5.6	5,870,256,392	4,248,777,730
2. Value added tax deductible	162		1,902,606,954	474,917,847
3. Tax and other receivables from the State budget	163	5.10	29,152,724,448	595,846,057
B. NON-CURRENT ASSETS	200		139,166,146,533	160,921,702,093
I. Non-current account receivables	210		15,839,083,324	15,483,483,407
1. Other non-current receivables	215	5.3	15,839,083,324	15,483,483,407
II. Fixed assets	220		11,767,211,342	13,033,055,443
1. Tangible fixed assets	221	5.7	11,732,211,324	12,993,055,427
Cost	222		71,327,587,006	71,009,187,006
Accumulated depreciation	223		(59,595,375,682)	(58,016,131,579)
2. Intangible fixed assets	227		35,000,018	40,000,016
Cost	228		296,586,100	296,586,100
Accumulated amortisation	229		(261,586,082)	(256,586,084)
III. Non-current assets in progress	250		26,471,212,565	25,029,366,318
1. Construction in progress	252	5.8	26,471,212,565	25,029,366,318
IV. Other non-current assets	270		85,088,639,302	107,375,796,925
1. Non-current prepayments	271	5.6	85,088,639,302	107,375,796,925
TOTAL ASSETS (280 = 100 + 200)	280		217,418,261,166	186,186,088,612

(See the next page)

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

Expressed in VND

RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	300		77,662,590,068	48,343,928,060
I. Current liabilities	310		64,710,608,924	35,402,157,080
1. Trade payables	311	5.9	21,470,580,650	9,621,058,813
2. Advances from customers	312		2,963,699,191	1,551,795,751
3. Dividends and profits payable	313		718,782,448	730,122,448
4. Taxes and amounts payable to the State budget	314	5.10	21,081,606,449	20,499,716,359
5. Payables to employees	315		653,287,258	1,345,640,410
6. Accrued expenses	316		906,596,954	158,545,455
7. Other current payables	320		1,468,986,994	702,384,999
8. Current loans	321	5.13	15,100,000,000	437,823,865
9. Bonus and welfare fund	323		347,068,980	355,068,980
II. Non-current liabilities	330		12,951,981,144	12,941,770,980
1. Other non-current payables	338	5.11	9,716,776,985	9,716,776,985
2. Non-current provisions	343	5.12	3,235,204,159	3,224,993,995
D. OWNER'S EQUITY	400	5.14	139,755,671,098	137,842,160,552
1. Owner's contributed capital	411		128,340,000,000	128,340,000,000
Ordinary shares carrying voting rights	411a		128,340,000,000	128,340,000,000
2. Share premiums	412		32,380,000,000	32,380,000,000
3. Investment and development fund	418		18,205,427,084	18,205,427,084
4. Retained earnings	420		(39,169,755,986)	(41,083,266,532)
Beginning accumulated retained earnings	420a		(41,083,266,532)	(14,613,482,486)
Retained earnings of the current year	420b		1,913,510,546	(26,469,784,046)
TOTAL RESOURCES (440 = 300 + 400)	440		217,418,261,166	186,186,088,612

CHIEF ACCOUNTANT

Le Thi Hong

Approved, 12 August 2026
LEGAL REPRESENTATIVE

Tran Anh Dien

INCOME STATEMENT

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue	01	5.16	5,807,681,860	13,122,824,740
2. Net revenue	10		5,807,681,860	13,122,824,740
3. Cost of sales	11	5.17	8,375,684,186	8,897,887,159
4. Gross profit	20		(2,568,002,326)	4,224,937,581
5. Finance income	22		3,666,683	15,502,439
6. Finance expense	23		331,159,551	117,936,683
<i>Of which, interest expense</i>	24		331,159,551	117,936,683
7. Selling expense	25		41,397,180	131,520,294
8. General and administrative expense	26	5.18	5,575,713,272	5,513,471,477
9. Operating profit/(loss)	30		(8,512,605,646)	(1,522,488,434)
10. Other income	31	5.19	10,470,358,110	1,746,121,925
11. Other expense	32		44,241,918	12,127,619,856
12. Net other income/(loss)	40		10,426,116,192	(10,381,497,931)
13. Accounting profit/(loss) before tax	50		1,913,510,546	(11,903,986,365)
14. Current corporate income tax expense	51	5.21	-	-
15. Net profit/(loss) after tax	60		1,913,510,546	(11,903,986,365)
16. Basic earnings per share	70	5.14.4	149	(928)
17. Diluted earnings per share	71	5.14.4	149	(928)

CHIEF ACCOUNTANT



Le Thi Hong

Approved, 12 August 2026
LEGAL REPRESENTATIVE

Tran Anh Dien

CASH FLOW STATEMENT**(Indirect method)**

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxes	01		1,913,510,546	(11,903,986,365)
2. Adjustment for:				
Depreciation and amortisation	02	5.20	1,584,244,101	1,473,993,751
Provisions	03		-	1,328,141
Gains/losses from investment and financing activities	05		(3,060,258)	(1,832,505,140)
Interest expense	06		331,159,551	117,936,683
3. Operating profit /(loss) before adjustments to working capital	08		3,825,853,940	(12,143,232,930)
Increase or decrease in accounts receivable	09		(34,900,204,674)	(1,034,221,176)
Increase or decrease in inventories	10		(18,261,106,531)	(17,732,226,242)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		14,419,957,379	17,046,751,322
Increase or decrease prepaid expenses	12		20,665,678,961	(4,392,711,797)
Interest paid	14		(75,291,057)	(117,936,683)
Other cash outflows from operating activities	17		(8,000,000)	(22,396,250)
Net cash from operating activities	20		(14,333,111,982)	(18,395,973,756)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(1,760,246,247)	(1,877,510,888)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	61,533,333
3. Interest and dividends received	27		-	12,529,034
Net cash from investing activities	30		(1,760,246,247)	(1,803,448,521)

(See the next page)

CASH FLOW STATEMENT (CONTINUED)
(Indirect method)

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	5.22	15,100,000,000	632,727,000
2. Repayment of borrowings	34	5.23	(437,823,865)	(3,560,053,000)
3. Dividends paid	36		(11,340,000)	-
Net cash from financing activities	40		14,650,836,135	(2,927,326,000)
NET INCREASE/(DECREASE) IN CASH (50 = 20+30+40)	50		(1,442,522,094)	(23,126,748,277)
Cash and cash equivalents at beginning of year	60		1,814,779,006	23,515,577,887
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT END OF PERIOD (70 = 50+60+61)	70		372,256,912	388,829,610

CHIEF ACCOUNTANT



Le Thi Hong

Approved, 12 August 2026
LEGAL REPRESENTATIVE



Tran Anh Dien

SELECTED NOTES TO THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1. Structure of ownership

Dong Nai Material & Building Investment Joint Stock Company (hereinafter referred to as "the Company") has been incorporated in accordance with:

- Decision No. 1842/QĐ-CT-UBT dated 12 May 2005 of the Chairperson of the Dong Nai Provincial People's Committee approving the plan and converting Dong Nai Sand Exploitation Company into a joint stock company.
- The first Business Registration Certificate No. 3600259352 dated 29 September 2005 and other amended certificates thereafter with the latest one dated on 11 May 2026 issued by Dong Nai City's Department of Finance to update the Company's head office address following administrative boundary changes arising from the reorganisation of Dong Nai Province into a centrally governed city.

On 02 November 2016, the Hanoi Stock Exchange issued Decision No. 702/QĐ-SGDHN approving the Company's registration of trading shares with the security code as "DND".

The charter capital as stipulated in the latest Business Registration Certificate is VND 128,340,000,000 as follows:

Shareholders	As at 30 Jun. 2026		As at 01 Jan. 2026	
	Amount (VND)	Percent (%)	Amount (VND)	Percent (%)
Sonadezi Corporation	46,193,400,000	35.99	46,193,400,000	35.99
Dong Nai No. 2 Construction Joint Stock Company	31,347,370,000	24.43	31,347,370,000	24.43
Nhon Trach 2 Reinforced Concrete Corporation	30,200,000,000	23.53	30,200,000,000	23.53
Other shareholders	20,599,230,000	16.05	20,599,230,000	16.05
Total	128,340,000,000	100.00	128,340,000,000	100.00

The Company's registered head office is at 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam.

1.2. Operating industry and principal activities

The Company is principally engaged in:

- Extraction and trading of various types of sand, soil, and stone;
- Producing tuyne bricks and aggregate cement bricks.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.3. The Company's structure

The Company's dependent units as at 30 June 2026 were as follows:

Name	Operating industry	Address
Dong Nai Concrete Branch - Ho Nai Mixing Station	Leasing	E, F Ho Nai 3 Industrial Cluster, Ho Nai Ward, Dong Nai City
Tuynel Brick Factory	Manufacturing tuynel bricks and aggregate cement bricks	Phuoc Tan Ward, Dong Nai City
Mineral exploitation centre includes:	Extraction, processing, trading of various types of sand, soil, and stone	
- Tan Cang 5 Stone Quarry		Tan Cang Hamlet, Phuoc Tan Ward, Dong Nai City
- Thien Tan 5 Stone Quarry		Trang Dai Ward, Dong Nai City

1.4. Normal operating cycle

The Company's normal operating cycle is carried out for a period of 12 months.

1.5. The number of employees

The number of employees as at 30 June 2026 was 61 (31 December 2025: 55).

2. FINANCIAL YEAR AND REPORTING AND FUNCTIONAL

2.1. Financial year

The Company's financial year is from 01 January to 31 December.

2.2. Reporting and functional currency

The Company maintains its accounting records in VND.

2.3. Going concern assumption

As at 30 June 2026, the Company had accumulated losses of VND 39,169,755,986. Moreover, the net cash flow from operating activities for the current period was negative in amount of VND 14,333,111,982.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Company's ability to continue as a going concern is dependent upon its ability to generate sufficient profits and cash flows from future operations, as well as the continued financial support from its shareholders, as and when required.

Management has assessed the Company's business plans and available financial resources. As at the date of approval of these financial statements, management expects that the Company will be able to generate sufficient profits and cash flows from future operations and believes that the shareholders will continue to provide the necessary financial support to enable the Company to meet its obligations as they fall due.

Accordingly, the accompanying financial statements have been prepared on a going concern basis. The financial statements do not include any adjustments that might result from the outcome of the material uncertainty described above.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1. Accounting system

Effective from the 2026 financial year, the Company has adopted the Vietnamese Corporate Accounting System under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance ("Circular 200") guiding the corporate accounting system.

3.2. Statement of compliance with Vietnamese accounting standards, Vietnamese corporate accounting system

The accompanying financial statements, expressed in Vietnamese Dong ("VND"), are prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

3.3. Basis of preparation of the interim financial statement

The interim financial statements for the six-month accounting period ended 30 June 2026 have been prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

These interim financial statements do not include all the disclosures required for annual financial statements and should therefore be read in conjunction with the Company's financial statements for the financial year ended 31 December 2025.

In preparing these interim financial statements, the Company has focused on presenting significant transactions and events occurring during the reporting period.

3.4. Forms of accounting records

The form of accounting records applied in the Company is the General Journal.

4. ACCOUNTING POLICIES

The accounting policies applied during the period are consistent with those adopted in the preceding period.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION, THE INCOME STATEMENT, AND THE CASH FLOW STATEMENT

5.1. Cash

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	9,322,463	14,983,226
Demand deposits (*)	362,934,449	1,799,795,780
Total	372,256,912	1,814,779,006

(*) Demand deposits are detailed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Bien Hoa Industrial Park Branch	248,032,651	1,731,673,812
Joint Stock Commercial Bank for Investment and Development of Vietnam- Bien Hoa Industrial Park Branch	107,688,887	58,368,350
Others	7,212,911	9,753,618
Total	362,934,449	1,799,795,780

5.2. Current trade receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Provisions	Amount	Provisions
Trade receivables from related parties - Refer to Note 6.2	554,580,000	-	-	-
Trade receivables greater than or equal to 10% of total:				
Bao Gia Ngoc Company Limited	1,003,289,998	(1,003,289,998)	1,003,289,998	(1,003,289,998)
Other customers	8,731,218,092	(7,235,028,597)	8,965,076,525	(7,235,028,597)
Total	10,289,088,090	(8,238,318,596)	9,968,366,523	(8,238,318,595)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.3. Other receivables

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Provisions	Cost	Provisions
Current:				
Receivable from late payment charges on additional mineral exploitation rights fees - Refer to Note 5.19	3,874,191,449	-	-	-
Advances to employees	929,634,369	-	896,353,175	-
Other receivables	416,580,224	-	460,495,669	-
Total	5,220,406,042	-	1,356,848,844	-
Non-current:				
Deposit for ensuring the implementation of the construction stone mining project at Tan Cang quarry	4,747,148,790	-	4,747,148,790	-
Deposit for environmental restoration at Tan Cang quarry	4,975,449,631	-	4,619,849,714	-
Deposit for environmental restoration at Thien Tan quarry	4,178,484,903	-	4,178,484,903	-
Deposit for ensuring the implementation of the construction stone mining project at Thien Tan quarry	1,938,000,000	-	1,938,000,000	-
Total	15,839,083,324	-	15,483,483,407	-

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.4. Doubtful debts

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue receivables	8,692,889,392	454,570,797	8,692,889,392	454,570,797

The provisions for doubtful debts are recognised based on available evidence as of the reporting date, including:

- The aging of individual receivable balances;
- Actual recoverability of outstanding amounts; and
- The financial condition of customers.

Management assessed the ability to recover the overdue receivables as low due to the debts having been outstanding for many years.

Overdue trade receivables are analysed by debtor as follows:

	As at 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Customers greater than or equal to 10% of total:						
Bao Gia Ngoc Company Limited	1,003,289,998	-	Over 3 years	1,003,289,998	-	Over 3 years
Other customers	7,689,599,394	454,570,797	From 02 year to over 03 years	7,689,599,394	454,570,797	From 01 year to over 03 years
Total	8,692,889,392	454,570,797		8,692,889,392	454,570,797	

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.5. Inventories

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Provisions	Cost	Provisions
Raw materials	18,910,969,245	-	9,762,799,585	-
<i>Main materials for brick production</i>	18,694,746,436	-	9,655,811,363	-
<i>Other raw materials</i>	216,222,809	-	106,988,222	-
Tools and supplies	2,100,000	-	2,100,000	-
Work in progress	1,733,323,558	-	2,235,885,520	-
Finished goods	10,423,878,616	-	808,379,783	-
Total	31,070,271,419		12,809,164,888	

5.6. Prepayments

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Prepaid expenses of Thien Tan 5 quarry	5,095,069,268	3,258,643,578
Prepaid expenses of Tuynel Brick Factory	628,337,124	923,102,350
Prepaid expenses of Tan Cang 5 quarry	146,850,000	-
Other prepaid expenses	-	67,031,802
Total	5,870,256,392	4,248,777,730
Non - current:		
Prepaid expenses of Tan Cang 5 quarry (a)	48,993,452,568	74,927,652,227
Prepaid expenses of Thien Tan 5 quarry (b)	35,642,755,009	31,820,440,548
Prepaid expenses of Tuynel Brick Factory	159,303,681	287,297,391
Other prepaid expenses	293,128,044	340,406,759
Total	85,088,639,302	107,375,796,925

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(a) Non-current prepaid expenses of Tan Cang 5 Quarry are detailed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Mineral exploitation rights (*)	7,174,769,292	33,032,913,917
Land compensation and transfer expenses	25,573,939,475	25,573,939,475
Survey and design expenses	1,718,074,897	1,718,074,897
Other expenses	14,526,668,904	14,602,723,938
Total	48,993,452,568	74,927,652,227

(*) The carrying amount of mineral exploitation rights decreased significantly as a result of the Company's reduction of the additional mineral exploitation rights fees for the 2014 - 2021 period, pursuant to Notice No. 9396/TB-DON dated 26 May 2026 issued by the Dong Nai City Tax Department in connection with the implementation of Administrative Judgment No. 08/2026/HC-ST dated 05 February 2026 of the People's Court of Dong Nai Province - Refer to Note 5.10.

(b) Non-current prepaid expenses of Thien Tan 5 Quarry are detailed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Mineral exploitation rights	21,711,247,173	17,858,212,418
Land compensation and transfer expense	8,312,524,793	8,329,287,151
Survey and design expense	3,110,632,717	3,116,823,131
Other expenses	2,508,350,326	2,516,117,848
Total	35,642,755,009	31,820,440,548

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DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**5.7. Tangible fixed assets**

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Management equipment and devices VND	Others VND	Total VND
Cost:						
As at 01 Jan. 2026	24,162,734,680	24,861,905,078	9,166,250,089	3,838,334,141	8,979,963,018	71,009,187,006
Purchase	-	318,400,000	-	-	-	318,400,000
As at 30 Jun. 2026	24,162,734,680	25,180,305,078	9,166,250,089	3,838,334,141	8,979,963,018	71,327,587,006
Accumulated depreciation:						
As at 01 Jan. 2026	19,520,127,727	20,643,452,739	7,380,373,680	3,445,034,144	7,027,143,289	58,016,131,579
Depreciation	536,478,753	548,784,810	301,737,270	36,675,000	155,568,270	1,579,244,103
As at 30 Jun. 2026	20,056,606,480	21,192,237,549	7,682,110,950	3,481,709,144	7,182,711,559	59,595,375,682
Net book value:						
As at 01 Jan. 2026	4,642,606,953	4,218,452,339	1,785,876,409	393,299,997	1,952,819,729	12,993,055,427
As at 30 Jun. 2026	4,106,128,200	3,988,067,529	1,484,139,139	356,624,997	1,797,251,459	11,732,211,324

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 36,234,589,729.

DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Details of tangible fixed assets in existence during the period are as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND	Remaining useful life
Buildings, structures:				
Company office	13,876,775,391	11,474,469,428	2,402,305,963	01 - 06 years
Tuynel Brick Factory	7,346,114,499	6,056,503,081	1,289,611,418	01 - 10 years
Mineral exploitation enterprise	2,939,844,790	2,525,633,971	414,210,819	01 - 06 years
Machinery and equipment:				
Company office	9,760,971,564	8,677,582,547	1,083,389,017	01 - 03 years
Tuynel Brick Factory	11,154,472,637	10,188,771,907	965,700,730	08 - 10 years
Mineral exploitation enterprise	2,983,335,556	1,044,357,774	1,938,977,782	06 - 09 years
	1,281,525,321	1,281,525,321	-	
Motor vehicles:				
Company office				
Tuynel Brick Factory	3,131,504,635	3,131,504,635	-	
Mineral exploitation enterprise	6,034,745,454	4,550,606,315	1,484,139,139	01 - 03 years
Office equipment:				
Company office	1,137,693,739	1,137,693,739	-	
Tuynel Brick Factory	84,599,630	66,516,302	18,083,328	02 years
Mineral exploitation enterprise	2,616,040,772	2,277,499,103	338,541,669	05 years
Others				
Company office	4,748,698,406	4,068,617,210	680,081,196	01 - 10 years
Tuynel Brick Factory	2,698,639,457	1,619,364,382	1,079,275,075	02 - 10 years
Mineral exploitation enterprise	1,532,625,155	1,494,729,967	37,895,188	03 years
As at 30 Jun. 2026	71,327,587,006	59,595,375,682	11,732,211,324	

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.8. Construction in progress

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Tan Cang 5 quarry	16,225,842,473	15,719,245,833
New materials factory	9,005,644,227	8,991,732,965
Other constructions	1,239,725,865	318,387,520
Total	<u>26,471,212,565</u>	<u>25,029,366,318</u>

5.9. Current trade payables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Payable amount	Amount	Payable amount
Trade payables to related parties - Refer to Note 6.2	14,091,755,629	14,091,755,629	2,127,975,345	2,127,975,345
Trade payables greater than or equal to 10% of total balance:				
The Gioi Nha Construction Material Joint Stock Company	1,978,393,360	1,978,393,360	489,325,680	489,325,680
Other suppliers	5,400,431,661	5,400,431,661	7,003,757,788	7,003,757,788
Total	<u>21,470,580,650</u>	<u>21,470,580,650</u>	<u>9,621,058,813</u>	<u>9,621,058,813</u>

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DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**5.10. Tax and amounts receivable from, payable to the State budget**

	As at 30 Jun. 2026		Movements in the period			As at 01 Jan. 2026	
	VND		VND			VND	
	Receivable	Payable	Paid	Payable	Deductible/ Exempted	Receivable	Payable
Value added tax	-	-	-	594,470,460	(594,470,460)	-	-
Corporate income tax	595,846,057	-	-	-	-	595,846,057	-
Personal income tax	-	23,282,000	(97,871,000)	99,821,250	-	-	21,331,750
Resource tax	-	-	(1,309,020,758)	777,226,456	-	-	531,794,302
Land tax and land rent	-	8,188,076,344	(2,780,628,176)	4,332,912,829	-	-	6,635,791,691
Mineral exploitation right fees (*)	28,556,878,391	-	-	4,322,945,320	(32,879,823,711)	-	-
Fees, charges, and other payables	-	12,870,248,105	(440,550,511)	-	-	-	13,310,798,616
Total	29,152,724,448	21,081,606,449	(4,628,070,445)	10,127,376,315	(33,474,294,171)	595,846,057	20,499,716,359

(*) The mineral exploitation rights fees were reduced as the notices of payment for mineral exploitation rights fees and the related decisions previously issued to the Company by the tax authority ceased to be enforceable in accordance with Notice No. 9396/TB-DON dated 26 May 2026 issued by the Dong Nai City Tax Department regarding the implementation of Administrative Judgment No. 08/2026/HC-ST dated 05 February 2026 of the People's Court of Dong Nai Province.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.11. Non-current other payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Payable land compensation and mineral exploitation rights fees to Building Materials and Construction Joint Stock Company	9,116,776,985	9,116,776,985
Deposits	600,000,000	600,000,000
Total	9,716,776,985	9,716,776,985

5.12. Non-current provisions

Representing the provision for environmental restoration costs of Thien Tan Quarry and Tan Cang Quarry as at 30 June 2026.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.13. Current loans

Details of current loans are as follows:

	As at 30 Jun. 2026 VND		Movements in the period VND		As at 01 Jan. 2026 VND	
	Amount	Payable amount	Increase	Decrease	Amount	Payable amount
Nhon Trach 2 Concrete Components Joint Stock Company - Refer to Note 6.2	15,100,000,000	15,100,000,000	15,100,000,000	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	-	-	-	437,823,865	437,823,865	437,823,865
Total	15,100,000,000	15,100,000,000	15,100,000,000	437,823,865	437,823,865	437,823,865

Details of current loan from Nhon Trach 2 Concrete Components Joint Stock Company:

- Credit line: VND 22,000,000,000.
- Loan term: 12 months.
- Interest rate: 8% per annum.
- Purpose: To supplement working capital.
- Mortgage: Unsecured.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.14. Owners' equity

5.14.1. Changes in owners' equity

	Items of owner's equity				
	Owner's contributed capital VND	Share premiums VND	Investment and development funds VND	Retained earnings VND	Total VND
As at 01 Jan. 2025	128,340,000,000	32,380,000,000	18,205,427,084	(14,613,482,486)	164,311,944,598
First six months of previous year's losses	-	-	-	(11,903,986,365)	(11,903,986,365)
As at 30 Jun. 2025	128,340,000,000	32,380,000,000	18,205,427,084	(26,517,468,851)	152,407,958,233
Last six month of previous year's losses	-	-	-	(14,565,797,681)	(14,565,797,681)
As at 01 Jan. 2026	128,340,000,000	32,380,000,000	18,205,427,084	(41,083,266,532)	137,842,160,552
First six months of current year's profits	-	-	-	1,913,510,546	1,913,510,546
As at 30 Jun. 2026	128,340,000,000	32,380,000,000	18,205,427,084	(39,169,755,986)	139,755,671,098

5.14.2. Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Sonadezi Corporation	46,193,400,000	46,193,400,000
Dong Nai No. 2 Construction Joint Stock Company	31,347,370,000	31,347,370,000
Nhon Trach 2 Reinforced Concrete Corporation	30,200,000,000	30,200,000,000
Other shareholders	20,599,230,000	20,599,230,000
Total	128,340,000,000	128,340,000,000

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.14.3. Shares

	As at 30 Jun. 2026	As at 01 Jan. 2026
Number of ordinary shares registered for issue	12,834,000	12,834,000
Number of ordinary shares sold to public	12,834,000	12,834,000
Number of ordinary shares outstanding	12,834,000	12,834,000

Par value per outstanding share: VND 10,000 per share.

5.14.4. Basic earnings per share and diluted earnings per share

	Current period VND	Previous period VND
Profit/(loss) after tax attributable to ordinary shareholders	1,913,510,546	(11,903,986,365)
Earnings for the purpose of calculating basic earnings per share and diluted earnings per share	1,913,510,546	(11,903,986,365)
Weighted average number of ordinary shares outstanding during the period	12,834,000	12,834,000
Basic earnings per share and diluted earnings per share	149	(928)

5.15. Off statement of financial position items

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Doubtful debts - written off due to non-recoverability	1,660,175,032	1,660,175,032

5.16. Revenue from selling goods and rendering services

	Current period VND	Previous period VND
Revenue from selling stone sales	4,152,547,600	3,355,657,144
Revenue from leasing fixed assets	1,440,800,000	1,363,800,000
Revenue from selling brick	214,334,260	1,147,187,723
Revenue from selling clay and concrete	-	7,256,179,873
Total	5,807,681,860	13,122,824,740

Including revenue from rendering services to related parties - Refer to Note 6.2	1,393,500,000	960,000,000
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Revenue from the sale of goods in the current period decreased by nearly 56% compared to the previous period, mainly because the Company did not generate any revenue from the sale of clay and concrete during the period.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.17. Cost of sales

	Current period VND	Previous period VND
Cost of stone extraction	7,061,527,309	2,195,191,393
Cost of leasing operations	1,087,236,739	2,106,666,919
Cost of brick production	226,920,138	1,344,035,168
Cost of clay extraction and concrete production	-	3,251,993,679
Total	8,375,684,186	8,897,887,159

5.18. General and administrative expense

	Current period VND	Previous period VND
Employee expense	2,418,370,500	2,421,191,000
Material expense	64,093,281	59,221,621
Depreciation expense	170,697,858	218,729,220
Taxes, charges, and fees	1,562,516,900	949,882,059
Service expense	99,144,929	120,049,230
Sundry expenses	1,260,889,804	1,744,398,347
Total	5,575,713,272	5,513,471,477

5.19. Other income

	Current period VND	Previous period VND
Additional mineral exploitation right fees for the 2014 - 2021 period that had been recognized as expenses in previous years (*)	6,596,166,661	-
<i>Tan Cang 5 Quarry</i>	4,141,719,111	-
<i>Thien Tan 5 Quarry</i>	2,454,447,550	-
Late payment charges on additional mineral exploitation right fees (*)	3,874,191,449	-
Others	-	1,746,121,925
Total	10,470,358,110	1,746,121,925

(*) On 26 June 2026, the Dong Nai Tax Department issued Notice No. 9396/TB-DON stating that the notices of payment for mineral exploitation rights fees and the related decisions previously issued to the Company by the tax authority were no longer enforceable in accordance with Administrative Judgment No. 08/2026/HC-ST dated 5 February 2026 of the People's Court of Dong Nai Province.

Accordingly, during the current period, the Company reversed and recognized as other income the additional mineral exploitation rights fees relating to the 2014-2021 period, together with the related late payment charges, which had been recognized as expenses in previous years.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.20. Production and business costs by element

	Current period VND	Previous period VND
Material expense	8,282,063,912	8,289,671,262
Employee expense	4,840,625,348	4,704,298,164
Depreciation expense	1,584,244,101	1,473,993,751
Service expense	4,222,805,965	4,034,863,993
Other expenses	4,175,992,183	4,339,468,267
Total	23,105,731,509	22,842,295,437

5.21. Current corporate income tax expense

CIT expense calculated on the taxable income of the current period is determined as follows:

	Current period VND	Previous period VND
Accounting profit before tax for the period	1,913,510,546	(11,903,986,365)
Add: Adjustments according to CIT law	44,241,918	12,150,623,146
Less: Adjustments according to CIT law	(3,874,191,449)	-
Less: Loss carry forwards of the previous years	-	(246,636,781)
Taxable income from business activities	(1,916,438,985)	-
Current CIT rate	20%	20%
Current CIT expense	-	-

The adjustments for the increases (decreases) in the taxable income represent mainly non - tax - deductible or taxable items as regulated by CIT law when calculating CIT.

Current corporate income tax expense for the period is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

5.22. Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	15,100,000,000	632,727,000

5.23. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	(437,823,865)	(3,560,053,000)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SIGNIFICANT EVENTS AND TRANSACTIONS DURING THE INTERIM PERIOD

6.1. Segment reporting

For management purposes, the Company divides its operations into key segments based on following business sectors:

- Quarrying and selling stone and clay;
- Leasing;
- Producing brick;
- Producing concrete.

For the six-month period ended 30 June 2026:

	Currency: Million VND									
	Quarrying and selling stone, clay		Leasing		Producing brick		Producing concrete		Total	
	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period	Previous period
Revenue from external customers	4,153	10,595	1,441	1,364	214	1,147	-	17	5,808	13,123
Result										
Segment result	(2,909)	5,439	354	(743)	(13)	(197)	-	(274)	(2,568)	4,225
Unallocated expenses									(5,661)	(17,773)
Unallocated other incomes									10,470	1,746
Financial income									4	16
Financial expense									(331)	(118)
Profit before tax									1,914	(11,904)
Income tax expense									-	-
Net profit after tax									1,914	(11,904)

DONG NAI MATERIAL & BUILDING INVESTMENT JOINT STOCK COMPANY

Address: 138, Quarter 1, Nguyen Ai Quoc Street, Trang Dai Ward, Dong Nai City, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Other information:

Currency: Million VND

	Quarrying and selling stone, clay		Leasing		Producing brick		Producing concrete		Total	
	As at 30 Jun. 2026	As at 01 Jan. 2026	As at 30 Jun. 2026	As at 01 Jan. 2026	As at 30 Jun. 2026	As at 01 Jan. 2026	As at 30 Jun. 2026	As at 01 Jan. 2026	As at 30 Jun. 2026	As at 01 Jan. 2026
Segment assets	3,978	4,017	6,120	6,255	34,061	15,591	1,502	2,073	45,661	27,936
Unallocated assets									171,757	158,250
Total assets									217,418	186,186
Segment liabilities	6,889	4,971	1,403	1,064	16,143	5,083	-	55	24,435	11,173
Unallocated liabilities									53,228	37,171
Total liabilities									77,663	48,344
	Quarrying and selling stone		Leasing		Producing brick		Producing concrete		Total	
	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period	Previous period
Cost of purchasing assets									(1,760)	(1,878)
Depreciation expense									1,584	1,474

There is no segment reporting according to the geographical area as the operations of the Company is only in Dong Nai City, so there is no difference in risks and economic benefits that would require disclosure.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6.2. Related Parties

<u>List of related parties</u>	<u>Relationship</u>
1. Sonadezi Corporation	Significant influence shareholder
2. Nhon Trach 2 Reinforced Concrete Corporation	Significant influence shareholder
3. The Gioi Nha Construction Material Supermarket Joint Stock Company	The Company has the same key management personnel
4. The Board of Directors, management, the Supervisory Committee and Chief Accountant	Key management personnel

At the end of the reporting period, the balances with related parties are as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current trade receivables - Refer to Note 5.2:		
Nhon Trach 2 Reinforced Concrete Corporation	554,580,000	-
Current trade payables - Refer to Note 5.9:		
The Gioi Nha Construction Material Supermarket Joint Stock Company	14,091,755,629	2,127,975,345
Interest payables:		
Nhon Trach 2 Reinforced Concrete Corporation	255,868,494	-
Current loans - Refer to Note 5.13:		
Nhon Trach 2 Reinforced Concrete Corporation	15,100,000,000	-
During the reporting period, the Company has had related party transactions as follows:		
	Current period VND	Previous period VND
Rendering of services - Refer to Note 5.16:		
Nhon Trach 2 Reinforced Concrete Corporation	1,393,500,000	960,000,000
Purchase of goods and services:		
The Gioi Nha Construction Material Supermarket Joint Stock Company	10,876,316,250	9,519,942,329
Nhon Trach 2 Reinforced Concrete Corporation	-	2,640,000
Total	10,876,316,250	9,522,582,329

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

		Current period VND	Previous period VND
Interest expenses:			
Nhon Trach 2 Reinforced Concrete Corporation		328,284,931	-
Proceeds from borrowings:			
Nhon Trach 2 Reinforced Concrete Corporation		15,100,000,000	-
Remunerations of the Board of Directors ("BOD") are as follows:			
<u>Name</u>	<u>Position</u>	Current period VND	Previous period VND
Mr. Truong Viet Hoang Son	BOD Chairperson	30,000,000	30,000,000
Mr. Tran Anh Dien	BOD Member	30,000,000	30,000,000
Mr. Vu Trong Dung	BOD Member	30,000,000	30,000,000
Mr. Huynh Trung Hieu	BOD Member (appointed on 13 April 2025)	30,000,000	12,955,000
Mr. Truong Cuong	BOD Member (resigned on 11 April 2026)	16,731,000	30,000,000
Ms. Huynh Thi Ngoc Hue	BOD Member (from 11 April 2026 to 31 May 2026)	8,269,000	-
Mr. Tran Anh Dung	BOD Member (resigned on 17 February 2025)	-	17,045,000
Total		145,000,000	150,000,000

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Remunerations and salaries of management and other key management personnel are as follows:

<u>Name</u>	<u>Position</u>	<u>Current period VND</u>	<u>Previous period VND</u>
Mr. Tran Anh Dien	General Director (appointed on 05 December 2024)	210,000,000	170,000,000
Mr. Huynh Trung Hieu	Vice General Director (appointed on 24 December 2024)	192,000,000	147,000,000
Ms. Pham Thai Hoai Huong	Vice General Director (from 01 October 2024 to 20 February 2025)	-	37,950,000
Mr. Nguyen Tien Toan	Vice General Director (resigned on 13 October 2025)	-	958,000
Ms. Le Thi Hong	Chief Accountant (appointed on 13 October 2025)	180,000,000	-
Ms. Nguyen Tu Loan	Chief Accountant (resigned on 13 October 2025)	-	9,167,000
Total		582,000,000	365,075,000

Remunerations of the Supervisory Committee are as follows:

<u>Name</u>	<u>Position</u>	<u>Current period VND</u>	<u>Previous period VND</u>
Ms. Ho Thi Minh Tam	Head	180,000,000	140,000,000
Ms. Nguyen Thi Lien	Member	24,000,000	24,000,000
Ms. Dinh Thi Nhi Uyen	Member (appointed on 13 April 2025)	24,000,000	33,682,182
Ms. Le Thi Yen	Member (resigned on 19 February 2025)	-	13,636,000
Total		228,000,000	211,318,182

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6.3. Comparative figures

Reclassification

During the current period, the Company reclassified certain comparative figures for the previous period to conform with the current period presentation.

The effects of the reclassification are as follows:

Items	Before reclassification VND	Reclassification increase/(decrease) VND	After reclassification VND
<i>Statement of financial position:</i>			
Dividends and profits payable	-	730,122,448	730,122,448
Other current payables	1,432,507,447	(730,122,448)	702,384,999

The reclassification of comparative information affects presentation only and has no impact on the Company's previously reported total assets, total liabilities, equity, profit for the prior period, or net cash flows for the prior period.

6.4. Events after the end of the reporting period

There have been no significant events occurring after the end of the reporting period that require adjustment to the financial statements.

CHIEF ACCOUNTANT



Le Thi Hong

Approved, 12 August 2026
LEGAL REPRESENTATIVE



Tran Anh Dien