

INTERIM FINANCIAL STATEMENTS

**FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026**

**DONG NAI ROOFSHEET &
CONSTRUCTION MATERIAL
JOINT STOCK COMPANY**



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GENERAL INFORMATION**Corporate information**

Dong Nai Roofsheets & Construction Material Joint Stock Company was established under the Prime Minister's Decision No. 73/2000/QĐ-TTg dated 21 June 2000 on the transformation of Dong Nai Roofsheets & Construction Material Company (which was under the control of Vietnam National Cement Corporation) into a joint stock company. The Company has been operating in accordance with the Business Registration Certificate No. 3600475018 (former No. 4703000010), initially registered on 22 September 2000 and 10th amended on 02 February 2026, issued by Dong Nai Province Department of Finance (Dong Nai City Department of Finance now).

The Company's shares were listed and traded on the stock exchange with the stock code of DCT from 10 October 2006.

The Company's principal business activities are to produce and trade in cement products, roofsheets and construction products; to provide commercial services; and to provide services of water exploitation, treatment and supply.

Head office:

- Address : Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City
- Tel. : +84 (025) 1383 6130
- Fax : +84 (025) 1383 6023

The Company's affiliate, which is not a legal entity and cannot do accounting works independently, is Dong Nai Roofsheets & Construction Material Joint Stock Company – Nhon Trach Branch, located at Ong Keo Industrial Park, Hamlet 3, Dai Phuoc Commune, Dong Nai City.

The Company's principal business activities are to produce and trade in cement products, roofsheets and construction products; to provide commercial services; and to provide services of water exploitation, treatment and supply.

Board of Directors and Management

The Board of Directors and the Board of Management of the Company during the period and up to the date of this statement include:

The Board of Directors (BOD)

Full name	Position	
Mr. Nguyen Cong Ly	Chairman	Reappointed on 20 June 2025
Mr. Nguyen Duy Ninh	Member	Appointed on 20 June 2025
Mr. Nguyen Tuan Anh	Member	Appointed on 20 June 2025

The Supervisory Board

Full name	Position	
Ms. Do Thi Tam	Head of the Board	Appointed on 20 June 2025
Mr. Nguyen Van Thanh	Member	Appointed on 20 June 2025
Mr. Le Huu Khai	Member	Appointed on 20 June 2025



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY**GENERAL INFORMATION (CONT.)**

The Board of Management (BOM)

Full name	Position	
Ms. Tran Thi Mong Thu	Chief Executive Officer	Appointed on 18 July 2024
Mr. Nguyen Van Quy	Deputy Chief Executive Officer	Appointed on 12 November 2019
Mr. Le Trung Chinh	Deputy Chief Executive Officer	Appointed on 01 May 2022

Legal representative

The Company's legal representative during the period and up to the date of this statement is Ms. Tran Thi Mong Thu - Chief Executive Officer.

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Dong Nai Roofsheets & Construction Material Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

In the Board of Management's opinion, the Interim Financial Statements give a true and fair view of the interim financial position of the Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,



Tran Thi Mong Thu
Chief Executive Officer

Date: 14 August 2026



No. 1.1289/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of Dong Nai Roofsheets & Construction Material Joint Stock Company (hereinafter referred to as “the Company”), which were prepared on 14 August 2026 (from page 07 to page 43), comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company’s Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the accompanying Interim Financial Statements. However, because of the matters described in the “Basis for disclaimer of conclusion” paragraph, we have not been able to obtain sufficient and appropriate audit evidence to provide a basis for a conclusion on these Interim Financial Statements.

Basis for disclaimer of conclusion

- The fact that the Company has not made allowance for doubtful debt from Cong Thanh Cement Joint Stock Company amounting to VND 279,566,881,907 is in non-compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System. The auditors of Cong Thanh Cement Joint Stock Company expressed the disclaimer of opinion with regard to this company’s ability to continue as a going-concern. If the Company made full allowance for doubtful debt as required, the item “Allowance for short-term doubtful debts” (Code 136) in the Interim Statement of Financial Position as of 30 June 2026 would be additionally extracted by VND 279,566,881,907 and the item “Retained profit/Accumulated loss” (Code 420) would decrease accordingly.
- The Company has not made an allowance for trade receivables and advance to suppliers for purchase of materials from Production and Trading of Construction Materials LNG TOM Joint Stock Company with amounts of VND 32,830,483,250 and VND 5,114,139,600 respectively. The Company also has not made allowance for receivables for loan and advance for purchase of materials from International Cement Distribution Joint Stock Company with amounts of VND 25,000,000,000 and VND 78,380,475,000 respectively. The Company assessed these receivables as fully recoverable and not impaired. We have not been provided with sufficient and appropriate audit evidence regarding these assessments by the Company; therefore, we are unable to determine the necessary allowance (if any) required for such loan and advance amounts.



- In the first 6 months of the fiscal year ending 31 December 2026, the Company incurred a business loss of VND 32,553,549,025. Besides, the Company's accumulated loss up to 30 June 2026 was VND 962,655,205,160, exceeding its owner's capital and funds by an amount of VND 590,987,280,759. Additionally, as of 30 June 2026, the current liabilities exceeded current assets by VND 941,003,288,718 (see Note No. VII.4 to the Interim Financial Statements).

Furthermore, the Company has not made repayment for principals of current portions of long-term borrowings from VietinBank – Ho Chi Minh City, amounting to VND 460,657,270,145 (beginning balance: VND 460,657,270,145), payments of borrowing interest and fines for late payment of borrowing interest to be paid for a total amount of VND 835,384,319,122 (beginning balance: VND 791,957,774,383). On 13 February 2026, VietinBank – Ho Chi Minh City Branch sent Notice No. 1152/CNTPHCM-TH informing the Company that VietinBank – Ho Chi Minh City Branch handed over these overdue borrowing principal and interest to Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (see Notes No. V.16 and V.17 to the Interim Financial Statements).

The Company is one of enterprises that are required to relocate from Bien Hoa 1 Industrial Park under the “Plan to covert functions of Bien Hoa 1 Industrial Park into an Urban - Commercial - Service Area and to improve the environment” of Dong Nai Province People's Committee (Dong Nai City People's Committee now). On 21 July 2026, the People's Committee of Tran Bien Ward also issued Decision No. 2536/QĐ-UBND on the enforcement of demolition of assets and structures attached to land against the Company, with the enforcement period from 25 July 2026 to 30 September 2026 (see Note No. VII.7 to the Interim Financial Statements).

These conditions show the material uncertainties relevant to the Company's ability to continue as a going-concern. The Interim Financial Statements were prepared on the going-concern assumption basis by the Board of Management. However, we have not been able to obtain sufficient and appropriate audit evidence to evaluate whether the going-concern assumption basis used by the Board of Management in preparation of the Interim Financial Statements is appropriate or not.

- According to the list of securities holders as of 30 June 2026 provided by the Vietnam Securities Depository, the Company was issued Register No. 3600475018 dated 22 July 2024, regarding the ownership of shares issued by the Company itself with a quantity of 22,298 treasury shares. However, this transaction has not been recorded in the accounting books, and this matter of share transactions is also not mentioned in any relevant information in the Meeting Minutes, Resolutions of the General Meeting of Shareholders and the Board of Directors, as well as other supporting documents.

Disclaimer of conclusion

Because of the significance of the matters described in the “Basis for disclaimer of conclusion” paragraph, we have not been able to obtain sufficient and appropriate audit evidence to provide a basis for a conclusion. Accordingly, we cannot express a conclusion on the accompanying Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.



Nguyen Minh Tri
Partner

Audit Practice Registration Certificate No. 0089-2023-008-1
Authorized Signatory

Ho Chi Minh City, 14 August 2026



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		437,138,827,055	430,818,028,122
I. Cash and cash equivalents	110	V.1	6,640,596,732	8,348,237,698
1. Cash	111		6,640,596,732	8,348,237,698
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		25,254,794,520	-
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	25,254,794,520	-
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		400,428,103,085	385,070,277,181
1. Short-term trade receivables	131	V.3	312,997,551,391	316,490,702,078
2. Short-term advances to suppliers	132	V.4	89,459,137,862	70,858,924,876
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5	401,098,379	150,334,774
6. Allowance for short-term doubtful debts	136	V.6	(2,429,684,547)	(2,429,684,547)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		4,399,055,522	35,365,793,131
1. Inventories	141	V.7	4,399,055,522	35,365,793,131
2. Allowance for devaluation of inventories	142	V.7	-	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		416,277,196	2,033,720,112
1. Short-term deferred expenses	161	V.8a	-	331,033,787
2. Deductible VAT	162		348,551,083	1,634,960,212
3. Taxes and other receivables from the State	163	V.13	67,726,113	67,726,113
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		350,016,007,959	366,270,246,850
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		348,545,840,835	364,351,354,547
1. Tangible fixed assets	221	V.9	343,008,764,374	358,703,045,034
- Historical cost	222		1,076,780,401,280	1,076,780,401,280
- Accumulated depreciation	223		(733,771,636,906)	(718,077,356,246)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	5,537,076,461	5,648,309,513
- Initial cost	228		9,667,346,689	9,667,346,689
- Accumulated amortization	229		(4,130,270,228)	(4,019,037,176)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		52,774,667	52,774,667
1. Long-term work in process	251		-	-
2. Construction in progress	252		52,774,667	52,774,667
VI. Long-term financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263	V.2b	90,000,000,000	90,000,000,000
4. Provisions for impairment of long-term investments in other entities	264	V.2b	(90,000,000,000)	(90,000,000,000)
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		1,417,392,457	1,866,117,636
1. Long-term deferred expenses	271	V.8b	1,417,392,457	1,866,117,636
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		787,154,835,014	797,088,274,972

This statement should be read in conjunction with the Notes to the Interim Financial Statements



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		1,378,142,115,773	1,355,522,006,706
I. Current liabilities	310		1,378,142,115,773	1,355,522,006,706
1. Short-term trade payables	311	V.11	50,426,064,846	73,458,928,939
2. Short-term advances from customers	312		4,546,569	53,501,333
3. Payables for dividends and profit distributions	313	V.12	27,263,285,675	27,263,285,675
4. Short-term taxes and amounts payable to the State budget	314	V.13	1,816,664,452	1,302,500
5. Payables to employees	315	V.14	127,287,485	209,190,582
6. Short-term accrued expenses	316	V.15	1,875,264,650	1,138,024,182
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.16	835,946,087,490	792,714,858,889
11. Short-term borrowings and financial lease liabilities	321	V.17	460,657,270,145	460,657,270,145
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323		25,644,461	25,644,461
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		(590,987,280,759)	(558,433,731,734)
1. Owner's capital	411	V.18	272,236,470,000	272,236,470,000
- Ordinary shares with voting rights	411a		272,236,470,000	272,236,470,000
- Preferred shares	411b		-	-
2. Share premiums	412	V.18	76,737,250,400	76,737,250,400
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.18	22,694,204,001	22,694,204,001
9. Other equity funds	419		-	-
10. Accumulated loss	420	V.18	(962,655,205,160)	(930,101,656,135)
- Accumulated loss to the end of the previous period	420a		(930,101,656,135)	(930,101,656,135)
- Accumulated loss for the current period	420b		(32,553,549,025)	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		787,154,835,014	797,088,274,972



Tran Thi Hoang Sa
Chief Accountant



Tran Thi Mong Thu
Legal representative



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	298,293,844,958	118,000,823,485
2. Revenue deductions	02		-	29,449,545
3. Net revenue from sales of goods and provisions of services	10		298,293,844,958	117,971,373,940
4. Cost of sales	11	VI.2	312,484,999,342	128,651,575,255
5. Gross profit/loss from sales of goods and provisions of services	20		(14,191,154,384)	(10,680,201,315)
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	273,207,192	9,857,039
8. Financial expenses	23		43,426,544,739	43,426,544,739
In which: Interest expenses	24		43,426,544,739	43,426,544,739
9. Selling expenses	25	VI.4	383,287,624	406,157,604
10. General and administrative expenses	26	VI.5	2,746,592,461	2,771,368,519
11. Net operating profit/loss	30		(60,474,372,016)	(57,274,415,138)
12. Other income	31	VI.6	30,000,004,574	27,000,007,361
13. Other expenses	32	VI.7	264,278,949	456,070,981
14. Other profit	40		29,735,725,625	26,543,936,380
15. Total accounting profit/loss before tax	50		(30,738,646,391)	(30,730,478,758)
16. Current income tax	51	V.13	1,814,902,634	-
17. Deferred income tax	52		-	-
18. Profit/loss after tax	60		<u>(32,553,549,025)</u>	<u>(30,730,478,758)</u>
19. Basic earnings per share	70	VI.8a, b	<u>(1,197)</u>	<u>(1,130)</u>
20. Diluted earnings per share	71	VI.8a, b	<u>(1,197)</u>	<u>(1,130)</u>


Tran Thi Hoang Sa
Chief AccountantTran Thi Mong Thu
Legal representative

This statement should be read in conjunction with the Notes to the Interim Financial Statements



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit/loss before tax	01		(30,738,646,391)	(30,730,478,758)
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9, 10	15,805,513,712	16,007,655,898
- Provisions and allowances	03		-	-
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing and financing activities	05		-	-
- Borrowing costs	06		43,426,544,739	43,426,544,739
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		28,493,412,060	28,703,721,879
- Increase/decrease of receivables	09		(14,326,211,295)	(11,454,813,638)
- Increase/decrease of inventories	10		30,966,737,609	(4,168,532,501)
- Increase/decrease of payables	11		(22,621,338,306)	(7,266,506,667)
- Increase/decrease of deferred expenses	12		779,758,966	5,315,119
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
Net cash flows generated from operating activities	20		<u>23,292,359,034</u>	<u>5,819,184,192</u>
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		-	(935,579,998)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(25,000,000,000)	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		-	-
Net cash flows used in investing activities	30		<u>(25,000,000,000)</u>	<u>(935,579,998)</u>

This statement should be read in conjunction with the Notes to the Interim Financial Statements



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for borrowing principal	34		-	-
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		-	-
<i>Net cash flows generated from/(used in) financing activities</i>	40		<u>-</u>	<u>-</u>
Net cash flows during the period	50		(1,707,640,966)	4,883,604,194
Beginning cash and cash equivalents	60	V.1	8,348,237,698	4,571,216,216
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70	V.1	<u>6,640,596,732</u>	<u>9,454,820,410</u>


Tran Thi Hoang Sa
 Chief Accountant



Tran Thi Mong Thu
 Legal representative



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Road No. 4, Tran Bien Ward, Dong Nai City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

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

2. Business field

The Company operates in industrial manufacturing and commercial trading sectors.

3. Principal business activities

The Company's principal business activities are to produce and trade in cement products, roofsheets and construction products. The Company's main products include Starmax PCB40 cement, SCG Low Carbon PCB50 CLC and PCB50 CLC cement, and SCG Super PCB40 cement.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. Effects of the Company's operation during the period on the Interim Financial Statements

During the first 6 months of 2026, the Company primarily produces and sells cement produced at Nhon Trach Cement Plant exclusively to Vietnam Construction Materials Joint Stock Company.

On 21 July 2026, the People's Committee of Tran Bien Ward issued the Decision No. 2536/QĐ-UBND regarding the enforced demolition of the Company's assets and structures attached to the land at Bien Hoa 1 Industrial Park, Tran Bien Ward, Dong Nai City. The enforcement period is from 25 July 2026 to 30 September 2026 (see Note No. VII.7).

6. Affiliate which is not legal entity and does accounting works dependently

The Company's affiliate, which is not a legal entity and does accounting works dependently, is Dong Nai Roofsheet & Construction Material Joint Stock Company – Nhon Trach Branch, located at Ong Keo Industrial Park, Hamlet 3, Dai Phuoc Commune, Dong Nai City.

7. Headcount

As at the end of the accounting period, the Company's headcount is 16 (headcount at the beginning of the year: 37).

8. Statement of information comparability on the Interim Financial Statements

The corresponding figures in the previous period are comparable with figures in the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and after-tax profit.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

9. Other information

The Company's shares are currently registered for trading on the UPCoM (Unlisted Public Company Market) under the Hanoi Stock Exchange, with the stock code of "DCT." The Company's shares have been restricted from trading on UPCoM since 31 August 2016 because the owner's equity presented in the reviewed Interim Financial Statements for 2016 was a negative balance.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") as well as the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

Application of new enterprise accounting system

The fiscal year ending 31 December 2026 is the first year when the Company applies the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200").

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System

The Company's Board of Management has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under the Circular 99 and Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.



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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to telegraphic transfer of VietinBank – Ho Chi Minh City Branch (where the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash

Cash comprises cash on hand and cash in bank.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments only include loans held to maturity for the purpose of collecting periodic interest. Interest income from loans is recognized in the financial income on an accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition or capital contributions plus other directly attributable transaction costs incurred in connection with the investment (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in equity instruments of other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in associates are subsequently measured at cost.



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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

Dividends incurred prior to the acquisition of investments are deducted from investment costs. Dividends incurred after the acquisition of investments are recorded into the Company's financial income. The dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the allowance is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined as the Company's rate of actual contributed charter capital (%) in the investee at the end of the accounting period multiplied (x) by the difference between the owners' actual contributed capital and the investee's equity at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as at the reporting date is recorded into financial expenses.

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

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

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as at the reporting date are recorded into general and administrative expenses.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

6. Inventories

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

Cost of inventories is determined as follows:

- For materials, supplies and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs only comprise costs of main materials.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined using the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as at the reporting date are recorded into costs of sales.

Spare parts, standby equipment held for use for more than 12 months or beyond the Company's normal operating cycle, and work in progress with production or conversion periods extending beyond the normal operating cycle, are not classified as inventories but are presented as non-current assets in the Interim Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Interim Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies issued for use in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated to operation costs on a straight-line basis over their estimated useful lives (2 years for maximum).

Repair expenses

The repair expenses incurred once with high value are recognized as deferred expenses and allocated to operation costs on a straight-line basis from the period in which the repair and maintenance are completed and the assets are put into use until the next scheduled repair and maintenance (normally every 2 years).



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Notes to the Interim Financial Statements (cont.)

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and allocated gradually to operation costs until the next scheduled repair and maintenance.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are written off, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	5 – 50
Machinery and equipment	3–20
Vehicles	6–20
Office equipment	3 – 10

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are written off, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Company's intangible fixed assets comprise:

Land use right

Land use right comprises all the actual costs incurred by the Company that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. The land use right is amortized on a straight-line basis at the rate ranging from 2%/year to 2.5%/year.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

Computer software

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. The computer software is amortized on the straight-line basis over 5 years.

10. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs (“VAS 16”). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

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

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent parties of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers, for which payment has not yet been made due to lack of invoices or insufficient supporting and accounting documentation and accrued operation costs.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the legal regulations on securities, the Law on Enterprises and the Company's Charter.



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Notes to the Interim Financial Statements (cont.)

13. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts invested by shareholders.

Share premiums

Share premiums are recorded for the excess of the issuance price over the par value of shares issued in an IPO or additional issuance.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

14. Recognition of revenue and income

Revenue from sales of merchandise, finished goods

Revenue from sales of merchandise, finished goods shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of products or merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products sold.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from processing service

The revenue from processing materials, goods is the actual amount of processing fees received, exclusive of the value of materials and goods. The value of materials and merchandise received for processing is tracked separately and disclosed in the Interim Financial Statements.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.



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Notes to the Interim Financial Statements (cont.)

15. Revenue deduction

Revenue deductions only include trade discounts. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products, merchandise and services provided in the previous periods but trade discounts incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

16. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense when they are incurred, unless they are qualified for capitalized borrowing costs.

17. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

18. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 November 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company recognizes the provisional corporate income tax payable based on the amount of tax self-assessed by the Company. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.



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Notes to the Interim Financial Statements (cont.)

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Interim Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

19. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, the Supervisory Board and other management members and their close family members.



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Notes to the Interim Financial Statements (cont.)

- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

20. Segment reporting

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

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or 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.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

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



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Notes to the Interim Financial Statements (cont.)**V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION****1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	2,454,013	1,773,445
Cash in bank	6,638,142,719	8,346,464,253
- Vietcombank – Bien Hoa Branch	920,240,410	5,137,603,184
- BIDV – Dong Nai Branch	2,778,548,163	1,835,014,299
- Vietcombank – Dong Nai Branch	2,925,189,205	1,359,456,070
- Other banks	14,164,941	14,390,700
Total	<u>6,640,596,732</u>	<u>8,348,237,698</u>

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Short-term held-to-maturity investments

On 24 April 2026, the Company provided an unsecured loan of VND 25,000,000,000 to International Cement Distribution Joint Stock Company under the Loan Agreement No. 3103/HĐ/DNTHN dated 31 March 2026. The loan term is one year and the interest rate is 6%/year. At the end of the accounting period, the carrying amount of the loan presented in the Interim Statement of Financial Position is VND 25,254,794,520 (comprising the actual disbursed amount of VND 25,000,000,000 and the accrued interest of VND 254,794,520 to be received in subsequent accounting periods).

There are no changes in the provisions for held-to-maturity investments during the period.

2b. Equity investments in other entities

The Company only made an equity investment in Cong Thanh Cement Joint Stock Company with the ownership interest of 10%.

Recoverable amount

For investments in Cong Thanh Cement Joint Stock Company for which fair value cannot be measured reliably, the recoverable amount is determined by reference to the Company's share of the investee's equity in proportion to the Company's ownership interest, based on the Financial Statements of Cong Thanh Cement Joint Stock Company as at the reporting date. The Company determined that there was no recoverable amount and made a provision for the investment.

Provisions for equity investments in other entities

There are no changes in the provisions for equity investments in other entities during the period.



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Notes to the Interim Financial Statements (cont.)**3. Short-term trade receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Cong Thanh Cement Joint Stock Company (a related party)	279,566,881,907	-	279,566,881,907	-
Production and Trading of Construction Materials LNG TOM Joint Stock Company	32,830,483,250	-	32,830,483,250	-
Receivables from other customers	600,186,234	(269,776,547)	4,093,336,921	(269,776,547)
Total	312,997,551,391	(269,776,547)	316,490,702,078	(269,776,547)

4. Short-term advances to suppliers

	Ending balance	Beginning balance
International Cement Distribution Joint Stock Company	78,380,475,000	58,880,475,000
Production and Trading of Construction Materials LNG TOM Joint Stock Company	5,114,139,600	5,966,172,800
VPCC Construction - Consultancy Joint Stock Company	2,500,000,000	2,500,000,000
Huu Thanh Construction Corporation	1,200,000,000	1,200,000,000
Other suppliers	2,264,523,262	2,312,277,076
Total	89,459,137,862	70,858,924,876

5. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowances	Value	Allowances
Receivables for advances to employees in support of the Company's business operations	215,889,887	-	34,736,687	-
<i>Ms. Le Thi Thu Huong</i>	121,736,687	-	34,736,687	-
<i>Ms. Nguyen Thi Thu Thao</i>	87,000,000	-	-	-
<i>Receivables from other employees</i>	7,153,200	-	-	-
Short-term deposits	46,300,000	-	31,300,000	-
Other short-term receivables	138,908,492	-	84,298,087	-
Total	401,098,379	-	150,334,774	-



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Notes to the Interim Financial Statements (cont.)

6. Overdue debts

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
Related party		279,566,881,907	279,566,881,907		279,566,881,907	279,566,881,907
Cong Thanh Cement Joint Stock Company	From 2 years to less than 3 years	-	-	From 2 years to less than 3 years	23,550,873,530	23,550,873,530
	More than 3 years	279,566,881,907	279,566,881,907	More than 3 years	256,016,008,377	256,016,008,377
Other organizations and individuals		122,568,292,230	122,568,292,230		102,637,959,244	102,637,959,244
Production and Trading of Construction Materials LNG TOM Joint Stock Company	From 6 months to less than 1 year	-	-	From 6 months to less than 1 year	4,871,957,490	4,871,957,490
	From 1 year to less than 2 years	27,782,516,884	27,782,516,884	From 1 year to less than 2 years	29,341,658,037	29,341,658,037
	From 2 years to less than 3 years	10,162,105,966	10,162,105,966	From 2 years to less than 3 years	4,583,040,523	4,583,040,523
Receivables from other customers	From 2 years to less than 3 years	10,491,700	987,250	From 2 years to less than 3 years	102,981,903	30,894,571
	More than 3 years	290,179,418	29,907,321	More than 3 years	197,689,215	-
International Cement Distribution Joint Stock Company – advances to suppliers	Less than 6 months	24,000,000,000	24,000,000,000	Less than 6 months	58,880,475,000	58,880,475,000
	From 6 months to less than 1 year	42,620,000,000	42,620,000,000	From 6 months to less than 1 year	-	-
	From 1 year to less than 2 years	11,760,475,000	11,760,475,000	From 1 year to less than 2 years	-	-
Advances to other suppliers	From 6 months to less than 1 year	20,000,000	20,000,000	From 6 months to less than 1 year	2,500,000,000	2,500,000,000
	From 1 year to less than 2 years	3,762,420,000	3,762,420,000	From 1 year to less than 2 years	-	-
	From 2 years to less than 3 years	195,262	195,262	From 2 years to less than 3 years	249,076	249,076
	More than 3 years	2,159,908,000	-	More than 3 years	2,159,908,000	-
Total		402,135,174,137	399,705,489,590		382,204,841,151	379,775,156,604

There are no changes in the allowance for doubtful debts during the period.

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Materials and supplies	3,215,300,548	-	20,097,260,911	-
Tools and supplies	179,147,453	-	1,688,976,763	-
Work-in-process	25,593,715	-	6,051,012,416	-
Finished goods	979,013,806	-	7,528,543,041	-
Total	4,399,055,522	-	35,365,793,131	-

There are no changes in the allowance for devaluation of inventories during the period.



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Notes to the Interim Financial Statements (cont.)**8. Deferred expenses****8a. Short-term deferred expenses**

	Ending balance	Beginning balance
Insurance premiums	-	203,598,789
Repair expenses	-	127,434,998
Total	-	331,033,787

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Repair expenses	1,052,592,457	1,410,117,636
Tools and supplies	364,800,000	456,000,000
Total	1,417,392,457	1,866,117,636

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	497,663,044,474	524,300,478,850	50,250,090,495	4,566,787,461	1,076,780,401,280
Ending balance	497,663,044,474	524,300,478,850	50,250,090,495	4,566,787,461	1,076,780,401,280
<i>In which:</i>					
Assets fully depreciated but still in use	36,556,113,062	86,438,545,246	38,465,108,516	4,566,787,461	166,026,554,285
Assets awaiting liquidation	-	-	-	-	-
Depreciation					
Beginning balance	256,041,778,096	411,278,356,914	46,190,433,775	4,566,787,461	718,077,356,246
Depreciation during the period	5,780,383,788	9,413,833,334	500,063,538	-	15,694,280,660
Ending balance	261,822,161,884	420,692,190,248	46,690,497,313	4,566,787,461	733,771,636,906
Carrying value					
Beginning balance	241,621,266,378	113,022,121,936	4,059,656,720	-	358,703,045,034
Ending balance	235,840,882,590	103,608,288,602	3,559,593,182	-	343,008,764,374
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets awaiting liquidation	-	-	-	-	-

The list of tangible fixed assets as at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	497,663,044,474	261,822,161,884	235,840,882,590
Office and factory complex of Nhon Trach Cement Plant	365,015,004,099	173,321,009,521	191,693,994,578
Other buildings and structures	132,648,040,375	88,501,152,363	44,146,888,012

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)

	Historical cost	Accumulated depreciation	Carrying value
Machinery and equipment	524,300,478,850	420,692,190,248	103,608,288,602
Grinding system at Nhon Trach Cement Plant	435,986,533,603	333,028,881,666	102,957,651,937
Other machinery and equipment	88,313,945,247	87,663,308,582	650,636,665
Vehicles	50,250,090,495	46,690,497,313	3,559,593,182
Office equipment	4,566,787,461	4,566,787,461	-
Total	1,076,780,401,280	733,771,636,906	343,008,764,374

Some tangible fixed assets with the carrying value of VND 294,716,752,436 have been mortgaged to secure the borrowings from VietinBank – Ho Chi Minh City Branch (see Note No. V.17).

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial cost			
Beginning balance	9,118,644,029	548,702,660	9,667,346,689
Ending balance	9,118,644,029	548,702,660	9,667,346,689
<i>In which:</i>			
Assets fully amortized but still in use	220,000,000	548,702,660	768,702,660
Amortization			
Beginning balance	3,470,334,516	548,702,660	4,019,037,176
Amortization during the period	111,233,052	-	111,233,052
Ending balance	3,581,567,568	548,702,660	4,130,270,228
Carrying value			
Beginning balance	5,648,309,513	-	5,648,309,513
Ending balance	5,537,076,461	-	5,537,076,461
<i>In which:</i>			
Assets temporarily not in use	-	-	-
Assets awaiting liquidation	-	-	-



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Notes to the Interim Financial Statements (cont.)

The list of intangible fixed assets as at the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use right	9,118,644,029	3,581,567,568	5,537,076,461
Compensation for site clearance for Nhon Trach project	8,806,484,029	3,302,431,560	5,504,052,469
Other land use rights	312,160,000	279,136,008	33,023,992
Computer software	548,702,660	548,702,660	-
Total	9,667,346,689	4,130,270,228	5,537,076,461

11. Short-term trade payables

	Ending balance	Beginning balance
Sonadezi Corporation	13,682,057,661	13,682,057,661
Minh Tien Mineral Company Limited	6,604,623,051	6,604,623,051
Vietnam Construction Materials Joint Stock Company	6,138,295,289	28,184,667,951
Other suppliers	24,001,088,845	24,987,580,276
Total	50,426,064,846	73,458,928,939

The Company has the following overdue trade payables:

	Ending balance	Beginning balance
Sonadezi Corporation	13,682,057,661	13,682,057,661
Minh Tien Mineral Company Limited	6,604,623,051	6,604,623,051
Son Hung Phu Construction and Trading Company Limited	4,832,100,000	4,832,100,000
Thai Son Trading Company Limited	2,867,835,200	3,287,835,200
Other suppliers	9,275,323,539	9,176,693,086
Total	37,261,939,451	37,583,308,998

12. Payables for dividend and profit distributions

This item reflects dividends payable to shareholders from the previous years.

13. Short-term taxes and amounts payable to the State budget

	Beginning balance		Movements during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	-	-	796,519,049	(796,519,049)	-	-
Corporate income tax	-	-	1,814,902,634	-	1,814,902,634	-
Personal income tax	1,302,500	-	20,200,193	(19,740,875)	1,761,818	-
Natural resource tax	-	67,726,113	-	-	-	67,726,113
Other duties	-	-	281,056	(281,056)	-	-
Total	1,302,500	67,726,113	2,631,902,932	(816,540,980)	1,816,664,452	67,726,113

All taxes and other amounts payable to the State budget are paid in the short term.



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Notes to the Interim Financial Statements (cont.)**Value added tax (VAT)**

The Company has paid VAT in line with the deduction method. The VAT rates applied are as follows:

- Water	5%
- Roofsheets, cement, bricks, transportation services, scraps	10%

In 2026, the Company applied the VAT rate of 8% to certain merchandise and services as stipulated in the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025, guiding Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company must pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit/(loss) before tax	(30,738,646,391)	(30,730,478,758)
Increases/(decreases) of accounting profit to determine taxable income:		
- Non-deductible interest expenses ⁽ⁱ⁾	43,153,337,547	42,771,709,162
- Other increases	-	514,122,830
Taxable income	12,414,691,156	12,555,353,234
Loss carried forward from the previous year	(3,340,177,984)	(12,555,353,234)
Assessable income	9,074,513,172	-
Corporate income tax rate	20%	20%
Corporate income tax payable	1,814,902,634	-

- (i) This non-deductible interest expense is carried forward to subsequent taxable periods for the purpose of determining the amount of deductible interest expense, to the extent that deductible interest expense in those periods is below the prescribed cap. Such interest expense may be carried forward for a maximum of five (5) consecutive years, commencing from the year following the year in which the non-deductible interest expense is incurred.

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. However, these tax regulations may change from time to time and tax regulations applicable to different types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.

14. Payables to employees

This item represents salary of June 2026 to be paid to employees.

15. Short-term accrued expenses

This item represents power charges for the third period of June to be paid.



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Notes to the Interim Financial Statements (cont.)**16. Other short-term payables**

	Ending balance	Beginning balance
VietinBank – Ho Chi Minh City Branch – borrowing interest ⁽ⁱ⁾	835,384,319,122	791,957,774,383
Trade Union's expenditure	1,212,520	2,172,360
Short-term deposits received	-	180,000,000
Other short-term payables	560,555,848	574,912,146
Total	835,946,087,490	792,714,858,889

- (i) On 13 February 2026, VietinBank – Ho Chi Minh City Branch sent Notice No. 1152/CNTPHCM-TH informing the Company that VietinBank – Ho Chi Minh City Branch handed over these overdue borrowing principal and interest to Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch.

According to this Notice, the balance of borrowing interest payable as of 31 December 2025 is VND 809,928,114,670. The reason for difference between the Bank's figures and the Company's figures is that VietinBank - Ho Chi Minh City Branch increased the lending interest rate from 10% to 10.5%/year applicable from 01 March 2016 under the Notice No. 747/CN TP.HCM-KHDNL dated 01 September 2016 on interest rate applicable to long-term borrowings. On 14 August 2019, the Company sent the Official Letter No. 18/CV2019-DONAC to VietinBank - Ho Chi Minh City Branch, requesting the Bank to check and confirm the applicable interest rate and borrowing interest amount payable. To date, the Company has not received any reply to this request from VietinBank - Ho Chi Minh City Branch.

Additionally, VietinBank - Ho Chi Minh City Branch sent the Notice No. 4369A/CN TPHCM-DNL dated 30 September 2022 on the adjustment to the interest rate applicable to the Company's long-term borrowings from 10.5%/year to 11.5%/year from 30 September 2022 and the Notice No. 6697/CN TPHCM-DNL dated 30 December 2022 on the adjustment to the interest rate applicable to the Company's long-term borrowings from 11.5%/year to 12.5%/year from 30 December 2022. These notices were sent by post and received by the Company on 14 June 2024.

The Company accordingly only made accrual of interest expenses to VietinBank – Ho Chi Minh City Branch at the interest rate of 10%/year for the period from 01 March 2016 to 31 December 2018, at the interest rate of 10.5%/year for the period from 01 January 2019 to 13 June 2024 and at the interest rate of 12.5%/year from 14 June 2024 to present.

The borrowing interest and fines charged on late payment of borrowing interest as of 31 December 2025 were handed over to Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch by VietinBank - Ho Chi Minh City Branch because they have been overdue and have not been paid as the Company is dealing with financial difficulties.

17. Short-term borrowings

The current portions of long-term borrowings from VietinBank – Ho Chi Minh City Branch are for construction, acquisition of machinery and equipment, payment for expenses of premises, land and other expenses related to the investment and construction of Cong Thanh Cement Grinding Plant in Nhon Trach with a capacity of 1,800,000 tons/year. The interest rate is the floating interest rate specified in each borrowing acknowledgement at the disbursement date and varied according to the Bank's policy on lending interest rates. This borrowing is secured by mortgaging some tangible fixed assets of the Company (see Note No. V.9).



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Notes to the Interim Financial Statements (cont.)

On 13 February 2026, VietinBank – Ho Chi Minh City Branch sent Notice No. 1152/CNTPHCM-TH informing the Company that VietinBank – Ho Chi Minh City Branch handed over these overdue borrowing principal and interest to Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch.

The long-term borrowing has been overdue from September 2022. Because the Company is dealing with financial difficulties, it has no cash flows for borrowing repayment.

18. Owner's equity**18a. Statement of changes in owner's equity**

	Owner's capital	Share premiums	Investment and development fund	Accumulated loss	Total
Beginning balance of the previous year	272,236,470,000	76,737,250,400	22,694,204,001	(868,081,954,894)	(496,414,030,493)
Loss in the previous period	-	-	-	(30,730,478,758)	(30,730,478,758)
Ending balance of the previous period	<u>272,236,470,000</u>	<u>76,737,250,400</u>	<u>22,694,204,001</u>	<u>(898,812,433,652)</u>	<u>(527,144,509,251)</u>
Beginning balance of the current year	272,236,470,000	76,737,250,400	22,694,204,001	(930,101,656,135)	(558,433,731,734)
Loss in the current period	-	-	-	(32,553,549,025)	(32,553,549,025)
Ending balance of the current period	<u>272,236,470,000</u>	<u>76,737,250,400</u>	<u>22,694,204,001</u>	<u>(962,655,205,160)</u>	<u>(590,987,280,759)</u>

18b. Details of owner's capital

	Ending balance	Beginning balance
Vietnam National Cement Corporation	34,023,660,000	34,023,660,000
Mr. Nguyen Cong Ly	57,200,000,000	57,200,000,000
Mr. Nguyen Doan Manh	37,148,600,000	37,148,600,000
Other shareholders	143,864,210,000	143,864,210,000
Total	<u>272,236,470,000</u>	<u>272,236,470,000</u>

18c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	27,223,647	27,223,647
Number of shares sold to the public	27,223,647	27,223,647
- Ordinary shares	27,223,647	27,223,647
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares ⁽¹⁾	22,298	22,298
- Preferred shares	-	-
Number of outstanding shares	27,201,349	27,201,349
- Ordinary shares	27,201,349	27,201,349
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.



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- (i) According to the list of securities holders as of 30 June 2026 provided by the Vietnam Securities Depository, the Company was issued Register No. 3600475018 dated 22 July 2024, regarding the ownership of shares issued by the Company itself with a quantity of 22,298 treasury shares. However, this transaction has not been recorded in the accounting books, and this matter of share transaction is also not mentioned in any relevant information in the Meeting Minutes, Resolutions of the General Meeting of Shareholders and the Board of Directors, as well as other supporting documents.

19. Off-interim statement of financial position items**19a. Products, materials and merchandise kept for others**

The materials received for processing from Production and Trading of Construction Materials LNG TOM Joint Stock Company are as follows:

	Unit	Ending balance	Beginning balance
Clinker	Ton	382.08	1,006.68
Stone	Ton	675.12	1,508.08
Gypsum	Ton	2,530.99	2,530.99
Fly-ash	Ton	65.15	65.15
Grinding aids	Ton	20,992.73	20,992.73

19b. Collateral

	Carrying value		Mortgagee
	Ending balance	Beginning balance	
Tangible fixed assets (see Note No. V.9)	294,716,752,436	307,837,342,192	VietinBank – Ho Chi Minh City Branch
Total	294,716,752,436	307,837,342,192	

19c. Foreign currencies

	Ending balance	Beginning balance
US Dollar (USD)	44.02	44.02
Euro (EUR)	374.92	374.30

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of roofsheets	7,978,366,624	24,556,226,987
Revenue from cement processing	290,095,023,789	93,084,596,498
Other revenues	220,454,545	360,000,000
Total	298,293,844,958	118,000,823,485

1b. Revenue from sales of goods and provisions of services to related parties

The Company has no sales of goods or provisions of services to its related parties.



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Notes to the Interim Financial Statements (cont.)**2. Cost of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of roofsheets	6,549,529,235	16,152,936,427
Cost of cement processing	305,602,991,414	112,261,566,206
Other costs	332,478,693	237,072,622
Total	312,484,999,342	128,651,575,255

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Income from demand deposit interest	18,412,672	9,857,039
Income from loan interest	254,794,520	-
Total	273,207,192	9,857,039

4. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials, packages	53,846,108	147,067,504
Depreciation/(amortization) of fixed assets	252,965,784	29,663,801
Loading and unloading expenses	-	189,676,300
Other expenses	76,475,732	39,749,999
Total	383,287,624	406,157,604

5. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	1,210,475,461	1,393,881,031
Office supplies	-	13,240,000
Depreciation/(amortization) of fixed assets	329,075,478	291,969,402
Taxes, fees and legal fees	-	4,000,000
Expenses for external services	396,734,972	199,685,140
Management costs in Nhon Trach	716,322,947	710,623,410
Other expenses	93,983,603	157,969,536
Total	2,746,592,461	2,771,368,519

6. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Exclusive fee ⁽ⁱ⁾	30,000,000,000	27,000,000,000
Other income	4,574	7,361
Total	30,000,004,574	27,000,007,361



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Notes to the Interim Financial Statements (cont.)

- (i) This is the exclusive fee under the agreement on exclusive supply of OEM (original equipment manufacturer) signed with Vietnam Construction Materials Joint Stock Company ("VCM") on 16 May 2024. Accordingly, VCM will pay exclusive fee on the quarterly basis for a term of 3 years, starting from the second quarter of 2024 to the fourth quarter of 2026.

7. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Tax fines and fines for other violations	281,056	384,122,830
Other expenses	263,997,893	71,948,151
Total	264,278,949	456,070,981

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit/(loss) after corporate income tax	(32,553,549,025)	(30,730,478,758)
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit/(loss) used to calculate basic/diluted earnings per share	(32,553,549,025)	(30,730,478,758)
The average number of ordinary shares outstanding during the period	27,201,349	27,201,349
Basic/diluted earnings per share	(1,197)	(1,130)

8b. Other information

There are no transactions over the common share or potential common share from the reporting date until the date of these Interim Financial Statements.

9. Operating costs by factors

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Cost of materials and supplies	248,002,376,208	90,140,302,395
Labor costs	13,004,607,167	7,127,277,334
Depreciation/(amortization) of fixed assets	15,805,513,712	16,007,655,897
Expenses for external services	31,898,531,124	16,400,689,775
Other expenses	6,903,851,215	2,153,175,978
Total	315,614,879,427	131,829,101,378



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Notes to the Interim Financial Statements (cont.)

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

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

The key management personnel comprise the Board of Directors, the Supervisory Board and the Board of Management. Individuals related to the key management personnel are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions to the key management personnel and their related individuals, and only has the following transactions with the Board of Management and the Supervisory Board:

	Accumulated from the beginning of the year	
	Current year	Previous year
Mr. Le Trung Chinh – advance	26,503,145	39,190,157
Mr. Le Huu Khai – advance	57,891,195	-

Receivables from and payables to the key management personnel and their related individuals

The Company has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel

The remuneration of the key management personnel consists solely of salaries, with total remuneration during the period as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Ms. Tran Thi Mong Thu – Chief Executive Officer	95,000,000	87,229,911
Mr. Nguyen Van Quy – Deputy Chief Executive Officer	80,000,000	150,500,000
Mr. Le Trung Chinh - Deputy Chief Executive Officer	155,300,000	173,959,821
Total	330,300,000	411,689,732

1b. Transactions and balances with other related parties

Other related party of the Company only includes Cong Thanh Cement Joint Stock Company (the company having the same Chairman).

Transactions with other related parties

During the period, the Company has no transactions with other related party (no transactions incurred in the same period of the previous year).

Receivables from and payables to other related party

The receivables from and payables to other related party are presented in Note No. V.3.



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The receivables from other related party are unsecured and will be paid in cash. No allowances have been made for the receivables from other related party.

2. Segment information

The primary reporting format is the business segments since the Company's operations are organized and managed based on the nature of products and services provided and each department is a separate division providing different products and services to different markets.

2a. Information on business segments

The Company has the major business segments as follows:

- Roofsheets manufacturing: manufacturing and trading in roofsheet products.
- Cement processing: manufacturing and processing cement.
- Others: transportation services, water charges.

Information on the Company's financial performance, fixed assets and other non-current assets and values of remarkable non-cash expenses according to the business segments is as follows:

	Roofsheets manufacturing	Cement processing	Others	Total
Current period				
Net external revenue from sales of goods and provisions of services	7,978,366,624	290,095,023,789	220,454,545	298,293,844,958
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-
Total net revenue from sales of goods and provisions of services	7,978,366,624	290,095,023,789	220,454,545	298,293,844,958
Segment financial performance	(667,590,863)	(16,541,419,458)	(112,024,148)	(17,321,034,469)
Expenses not attributable to segments				
Operating profit/(loss)				(17,321,034,469)
Gain/loss on disposal, liquidation of investment properties				-
Financial income				273,207,192
Financial expenses				(43,426,544,739)
Other income				30,000,004,574
Other expenses				(264,278,949)
Current income tax				(1,814,902,634)
Deferred income tax				-
Profit/(loss) after tax				(32,553,549,025)
Total expenses for acquisition of fixed assets and other non-current assets	-	140,950,000	-	140,950,000
Total depreciation/(amortization) and allocation of long-term deferred expenses	-	16,699,700,345	26,522,334	16,726,222,679
Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-



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Notes to the Interim Financial Statements (cont.)

	Roofsheets manufacturing	Cement processing	Others	Total
Previous period				
Net external revenue from sales of goods and provisions of services	24,556,226,987	93,055,146,953	360,000,000	117,971,373,940
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-
Total net revenue from sales of goods and provisions of services	24,556,226,987	93,055,146,953	360,000,000	117,971,373,940
Segment financial performance	6,671,974,337	(20,622,965,352)	93,263,577	(13,857,727,438)
Expenses not attributable to segments				(13,857,727,438)
Operating profit/(loss)				
Gain/loss on disposal, liquidation of investment properties				-
Financial income				9,857,039
Financial expenses				(43,426,544,739)
Other income				27,000,007,361
Other expenses				(456,070,981)
Current income tax				-
Deferred income tax				-
Profit/(loss) after tax				(30,730,478,758)
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/(amortization) and allocation of long-term deferred expenses	320,675,922	16,245,580,792	56,186,135	16,622,442,849
Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-

The Company's assets and liabilities according to business segments are as follows:

	Roofsheets manufacturing	Cement processing	Others	Total
Ending balance				
Direct assets of segment	11,297,082,946	742,995,260,810	498,048,144	754,790,391,899
Allocated assets	-	-	-	-
Unallocated assets				32,364,443,115
Total assets				787,154,835,014
Direct liabilities of segment	19,891,077,488	1,348,299,653,030	199,602,709	1,368,390,333,227
Allocated liabilities	-	-	-	-
Unallocated liabilities				9,751,782,546
Total liabilities				1,378,142,115,773
Beginning balance				
Direct assets of segment	18,683,775,432	767,524,811,005	764,989,845	786,973,576,282
Allocated assets	-	-	-	-
Unallocated assets				10,114,698,690
Total assets				797,088,274,972

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)

	Roofsheets manufacturing	Cement processing	Others	Total
Direct liabilities of segment	19,886,530,919	1,327,103,302,650	301,733,501	1,347,291,567,070
Allocated liabilities	-	-	-	-
Unallocated liabilities				8,230,439,636
Total liabilities				1,355,522,006,706

2b. Information on geographical segment

All activities of the Company take place only in Vietnam's territory.

3. Comparative figures**3a. Adoption of new accounting standards**

The fiscal year ending 31 December 2026 is the first year when the Company applies the Vietnamese Enterprise Accounting System under Circular 99, in replacement to Circular 200.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

3b. Impact of the adoption of the new accounting system

The adoption of the new accounting system has caused no material impact on the comparative figures in the Interim Financial Statements. The impact of the adjustments to the comparative figures is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures
Interim Statement of Financial Position				
Payables for dividends and profit distributions	313	-	27,263,285,675	27,263,285,675
Other short-term payables	320	819,978,144,564	(27,263,285,675)	792,714,858,889

4. Going-concern assumption

In the first 6 months of the fiscal year ending 31 December 2026, the Company incurred a business loss of VND 32,553,549,025. Besides, the Company's accumulated loss up to that date was VND 962,655,205,160, exceeding its owner's capital and funds by an amount of VND 590,987,280,759. Additionally, as of 30 June 2026, the current liabilities exceeded current assets by VND 941,003,288,718. These factors may affect the Company's ability to continue as a going concern.

However, the Board of Management is currently making the negotiation on the borrowings, including principal and interest, with Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch. Based on initial positive indications, the Board of Management expects that the Company's borrowings and repayment schedule will be restructured by Asset Management Company Limited - Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch. Accordingly, the repayment term of borrowings and borrowing interest will be extended to ease the Company's pressure for borrowing repayment in the short term. Consequently, the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 were still prepared on the going-concern basis.



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Notes to the Interim Financial Statements (cont.)

5. Significant accounting judgements, estimates and assumptions

In preparing these Interim Combined Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Financial Statements for the subsequent fiscal year should the underlying assumption change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As of 30 June 2026, total trade receivables amounted to VND 312,997,551,391, against which the Company had recognized an allowance of VND 269,776,547.

The Board of Management assesses the possibility that actual credit losses will exceed the allowance recognized to be low, based on customers' payment history and available information on the financial position of each debtor.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Company estimates the net realizable value of inventories based on estimated selling prices less estimated costs necessary to make the sale. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

As of 30 June 2026, the total value of inventories at cost was VND 4,399,055,522; there were no impaired inventories required an allowance for devaluation.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the Board of Management has implemented the following measures:

- Conducting physical inventory counts and quality assessments on an annual basis;
- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.



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Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

As of 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets..

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date as required; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations and compliance during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

6. Subsequent events

Other than the events presented in Note No. I.5, from the reporting date to the approval date of the Interim Financial Statements, there are no material events which require adjustments or disclosures in the Interim Financial Statements.

7. Other disclosures

The Company is under operating leases for land and infrastructure in Bien Hoa 1 Industrial Park, covering an area of 90,024.6 m². The land and infrastructure leasing rates are VND 9,037/m²/year and VND 12,593/m²/year respectively (applicable for the lease term from 01 January 2021 to 31 December 2025). The term of the signed lease contract is from 01 January 2006 to 12 April 2051.



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On 07 December 2023, the Company received the Official Letter No. 5806/SKHĐT-KTĐN from Dong Nai Province Department of Planning and Investment (Dong Nai City Department of Finance now) regarding the timeline for relocating enterprises in Bien Hoa 1 Industrial Park under the “Plan to covert functions of Bien Hoa 1 Industrial Park into an Urban - Commercial - Service Area and to improve the environment”. The Company is one of enterprises that are required to complete the relocation in Phase 2, no later than December 2025.

On 10 October 2025, the Company received Decision No. 2288/QĐ-UBND of the People’s Committee of Tran Bien Ward, regarding compensation and support for the Company related to the land recovery to implement the “Plan to covert functions of Bien Hoa 1 Industrial Park into an Urban - Commercial - Service Area and to improve the environment”.

On 20 November 2025, the Company received Decision No. 2973/QĐ-UBND of the People’s Committee of Tran Bien Ward, Dong Nai City, regarding the recovery of land leased to the Company by Sonadezi Corporation.

On 31 December 2025, the Company submitted a complaint to Dong Nai Province People’s Committee (Dong Nai City People’s Committee now) and the People’s Committee of Tran Bien Ward regarding the land recovery plan and the compensation plan set out in the aforementioned Decisions.

On 15 January 2026, the Company submitted Official Letter No. 05/2026/CV-TL requesting the People’s Committee of Tran Bien Ward to allow the Company to continue using electricity until the end of March 2026 to liquidate all merchandise in stock at the factory.

On 21 July 2026, the People’s Committee of Tran Bien Ward issued Decision No. 2536/QĐ-UBND on the enforced demolition of assets and structures attached to land against the Company, with the enforcement period from 25 July 2026 to 30 September 2026.

The Board of Management has not yet determined a plan regarding the relocation of the Company’s existing assets at Bien Hoa 1 Industrial Park, nor has it estimated the dismantling, relocation, and site restoration costs, as well as the severance allowances payable to employees (if any).



Tran Thi Hoang Sa
Chief Accountant/Preparer



Date: 14 August 2026

Tran Thi Mong Thu
Chief Executive Officer

