



Member of MSI Global Alliance

**DONG NAI TRAFFIC CONSTRUCTION
JOINT STOCK COMPANY**
SEPARATE INTERIM FINANCIAL STATEMENTS HAS BEEN REVIEWED
For the accounting period ended 30 June 2026

Audited by

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTANCY SERVICES CO., LTD. (AASCS)
A MEMBER OF MSI GLOBAL ALLIANCE INTERNATIONAL AUDIT ORGANIZATION

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Dong Nai Traffic Construction Joint Stock Company (the Company) present their report and Separate interim financial statements of the Company as at the 30 June 2026.

I. COMPANY

1. Capital ownership

Dong Nai Traffic Construction Joint Stock Company was established and operates under Enterprise Registration Certificate for a Joint Stock Company No. 3600259916, initially issued on 30 December 2005 and most recently amended for the 19th time on 11 May 2026 by the Department of Finance of Dong Nai. Details are as follows:

The chartered capital : **790,000,000,000 VND** By word: Seven hundred and ninety billion VND.
Head office : 200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.
Stock code : DGT. Shares are registered on the Upcom stock exchange.
First trading date was March 9, 2010.

2. Fields

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

3. Operating model

The Company has 04 affiliated units and 06 subsidiary company.

Unit name	Address	Fields
1. Dak Lua Sand Mining Enterprise	200 Nguyen Ai Quoc, Trang Dai, Bien Hoa, Dong Nai province	Sand mining
2. Hot Asphalt Concrete Enterprise	Hamlet 8, Nhan Co Commune, Dak Riap District, Dak Nong Province	Concrete production
3. Construction Materials Store No. 1	Hamlet 1, Quang Ngai Commune, Cat Tien District, Lam Dong Province	Construction materials trading
4. Construction Materials Store No. 2	Hamlet 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province	Construction materials trading

Subsidiary company

1. DGT - Nghe An SM-LLC

Address : 03 Mai Hac De, Quan Bau ward, Vinh city, Nghe An province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 100%. Equity ratio : 100%.

2. DGT Investment SM-LLC

Address : 200 Nguyen Ai Quoc, Trang Dai ward, Dong Nai City
Field : Real estate business, including land use rights held by the owner, user, or leased.
Voting Rights ratio : 100%. Equity ratio : 100%.

3. DGT - Vung Tau SM-LLC

Address : Floor 4th, Vung Tau Plaza, 207 Le Hong Phong, ward 8, Vung Tau City, Ba Ria Vung Tau province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 100%. Equity ratio : 100%.

Subsidiary company (continuous)

4. DGT Construction Materials Production and Trading Co., Ltd.

Address : 200 Nguyen Ai Quoc, Trang Dai ward, Dong Nai City
Field : Production of construction materials from clay
Voting Rights ratio : 60% Equity ratio : 60%

5. DGT - Dong Thap SM-LLC

Address : 142 Vo Truong Toan, ward 1, Cao Lanh city, Dong Thap province
Field : Real estate business, including land use rights held by the owner, user, or leased.
Voting Rights ratio : 100%. Equity ratio : 100%.

6. Dong Loi Co., Ltd

Address : 03 Mai Hac De, Quan Bau ward, Vinh city, Nghe An province
Field : Mining of stone, sand, gravel, and clay
Voting Rights ratio : 99.08%. Equity ratio : 99.08%.

II. BUSINESS OPERATIONS

The Company's financial position and results of business operations as at the 30 June 2026 are presented in the Separate Financial Statements attached to this report.

III. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING BOOK TO PREPARE SEPERATE FINANCIAL STATEMENTS

The Board of General Directors of the Company confirms that no material events have arisen after 30 June 2026 until the time of preparation of this report without having been considered for data adjustment or disclosure in the Separate Financial Statements.

IV. BOARD OF GENERAL DIRECTOR, BOARD OF MANEGEMENT, CHIEF ACCOUNTANT AND SUPERVISION COMMITTEE

Board of Managements

Name	Position	Date of appointment/dismissal
Mr. Phuong Thua Vu	Chairman	Appointment at 30/05/2024
Mr. Nguyen Khoa	Member	Appointment at 30/05/2024
Mrs. Nguyen Nu Hoang Anh	Member	Appointment at 17/04/2026
Mr. Nguyen Thanh Phong	Member	Dismissal at 17/04/2026

Board of Supervisors

Name	Position	Date of appointment/dismissal
Mr. Vu Tien Manh	Head of the Supervisory Board	Appointment at 27/09/2023
Mrs. Nguyen Thi Ngoc Thach	Member	Appointment at 17/04/2026
Mr. Tran The Anh	Member	Appointment at 17/04/2026
Mrs. Nguyen Thi Ngoc Linh	Member	Appointment at 12/04/2025 Dismissal at 17/04/2026
Mrs. Tran Thi Ngoc Huyen	Member	Appointment at 12/04/2025 Dismissal at 17/04/2026

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

Board of General Directors

Name	Position	Date of appointment/Dismissal
Mr. Nguyen Khoa	General Director	Appointment at 17/04/2026
	Deputy General Director	Appointment at 10/10/2023
Mr. Nguyen Thanh Phong	Deputy General Director	Appointment at 04/07/2023
		Dismissal at 17/04/2026
Mr. Nguyen Xuan Khanh	Deputy General Director	Appointment at 04/12/2024

Legal representative

Name	Position	Date of appointment/Dismissal
Mr. Nguyen Khoa	General Director	Appointment at 17/04/2026

Chief Accountant

Name	Position	Date of appointment/Dismissal
Mr. Bui Quang Toan	Chief accountant	Appointment at 05/12/2025

According to the list above, none of the members of the Board of Managements, the Board of General Directors, the Board of Supervisory and the Chief Accountant have used the power entrusted to them in managing and operating the Company to obtain any benefits other than the usual benefits from holding shares, like other shareholders.

V. AUDITOR

Southern Auditing and Accounting Financial Consultancy Services Co., Ltd. (AASCS) has been selected to review and audit of the Company's Separate financial statements.

VI. STATEMENT OF THE BOARD OF GENERAL DIRECTORS'S RESPONSIBILITY IN RESPECT OF THE SEPERATE FINANCIAL STATEMENTS:

The Board of Management is responsible for the preparation of the Company's separate interim financial statements, which give a true and fair view of the Company's pre-consolidation financial position as at 30 June 2026, and its pre-consolidation results of operations and pre-consolidation cash flows for the six-month period then ended. In preparing these separate interim financial statements, the Board of Management confirms that it has complied with the following requirements:

- Develop and maintain internal controls that the Board of General Directors determines are necessary to ensure that the preparation and presentation of financial statements no longer contain material errors due to fraud or mistakes;
- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and predictions;
- The applicable accounting standards are complied with by the Company, without material misrepresentations to the extent that it is necessary to disclose and explain in this financial statement;
- Preparation of financial statements on the basis of business continuity, except in cases where it cannot be assumed that the Company will continue to operate its business.

The Board of General Directors of the Company ensures that the accounting books are kept to reflect the financial position of the Company, with a reasonable and truthful level at any time and to ensure that the Separate Financial Statements comply with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect frauds and other violations.

Dong Nai Traffic Construction Joint Stock Company

200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

The Board of General Directors of the Company undertakes that the Separate Financial Statements have honestly and reasonably reflected the financial position of the Company as at 30 June 2026 the results of business operations and the cash flow situation for the 6 months period ended as at the same date, in accordance with the standards, Accounting regime of Vietnamese enterprises and compliance with relevant current regulations.

VII. OTHER COMMITMENTS

The Board of General Directors commits that the Company has complied with the disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16/11/2020 which issued by the Ministry of Finance guiding the disclosure of information on the stock market.

VIII. APPROVAL OF SEPARATE FINANCIAL STATEMENTS

We, the Board of General Directors of Dong Nai Traffic Construction Joint Stock Company approve the Separate Financial Statements as at 30 June 2026.

Approved, August 27, 2026

Legal Representative



NGUYEN KHOA
General Director



No: ~~761~~ /BCSX/TC/2026/AASCS

SEPERATE INTERIM FINANCIALS STATEMENT REVIEW REPORT

To: The Shareholders, The Board of Management, The Board of General Directors
Dong Nai Traffic Construction Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Dong Nai Transportation Works Construction Joint Stock Company (the “Company”), which comprise the separate balance sheet as at June 30, 2026, the separate statement of income, the separate statement of cash flows for the six-month period then ended, and the accompanying notes thereto, which were approved for issuance by the Board of General Directors on August 27, 2026, and are presented from page 09 to page 48.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing and presenting honestly and reasonably separate financial statements in accordance with the Vietnamese accounting standards, the Vietnamese accounting systems for enterprise and legal regulations related to the preparation and presentation of separate financial statements and is responsible for the internal control that the Board of Management determines it is necessary to ensure that the preparation and presentation of separate financials statement is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

It is our responsibility to draw conclusions about our separate financial statements based on the results of our review. We have carried out the review work in accordance with The Vietnamese Standard on the review service contract No. 2410 - financial information review conducted by the independent auditor.

Separate financial information review work includes conducting interviews, primarily interviewing people responsible for financial and accounting matters, and carrying out analysis procedures and other review procedures. A review is substantially narrower than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve the assurance that we will be aware of all material issues that may be discovered in an audit. Accordingly, we do not give an audit opinion.

Conclusion of the Auditor

Based on the results of our review, we see no problem for us to assume that the attached separate financial statements do not honestly and reasonably reflect, in material respects, the financial position of the entity as at 30 June 2026, and the Separate Income Statement and the Separate Cash flow statement of the entity for the 6 months period ending on the same date, in accordance with accounting standards, the Accounting regime of Vietnamese enterprises and legal regulations related to the preparation and presentation of financial statements.

Key issues to emphasize

We draw attention to Note V.18 to the financial statements, which states that Dong Nai Traffic Construction Joint Stock Company made a capital contribution of VND 345 billion to DGT Investment One Member Limited Liability Company and subsequently borrowed VND 345 billion from DGT Investment One Member Limited Liability Company at an interest rate of 0%. As at 30 June 2026, the outstanding balance of this borrowing amounted to VND 343.638 billion. The Company is currently undertaking debt restructuring and the dissolution of its subsidiaries to recover its invested capital in accordance with Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHCHĐ dated 17 April 2026.

As disclosed in Note V.18 in respect of the long-term bond borrowing, on 11 February 2026, the Hanoi Stock Exchange issued Notice No. 302/TB-SDGHN regarding the cancellation of trading registration for the DGT12201 bond lot. As the cancellation of trading registration relates solely to the termination of trading on the trading system, the terms and conditions relating to the issuer's obligations to repay principal and interest remain unchanged. As at 30 June 2026, the outstanding principal amount of the bonds was VND 239,521,600,000 (at par value) and will be settled in accordance with the repayment schedule stipulated in the bond issuance plan.

Our opinion is not modified in respect of this matter.

Ho Chi Minh city, *27 August*, 2026

**Southern Auditing and Accounting
Financial Consulting Services Co., Ltd**



NGUYEN THI MY NGOC

Deputy General Director

Practicing Auditor Registration Certificate

No. 1091-2023-142-1



SEPARATE INTERIM FINANCIAL STATEMENTS

As at 30 June 2026

Unit: VND

Item	Code	Note	30/06/2026	01/01/2026
A. SHORT-TERM ASSETS	100		1,020,355,397,593	963,452,949,629
I. Cash and cash equivalents	110	V.1	22,345,298,782	8,466,929,754
Cash	111		22,345,298,782	8,466,929,754
II. Short-term investments	120	V.2	-	-
III. Short-term receivables	130		708,124,431,764	689,497,378,017
Short-term trade receivables	131	V.3	274,055,012,177	265,384,798,098
Short-term repayments to suppliers	132	V.4	68,893,001,814	68,086,718,071
Other short-term receivables	135	V.5	427,994,148,589	421,191,278,570
Short-term allowances for doubtful debts (*)	136	V.8	(62,817,730,816)	(65,165,416,722)
IV. Inventories	140		278,296,003,660	262,005,964,943
Inventories	141	V.6	278,296,003,660	262,005,964,943
V. Current biological assets	150		-	-
VI. Other current assets	160		11,589,663,387	3,482,676,915
Short-term prepaid expenses	161	V.7	1,773,432,553	1,982,866,297
Deductible value added tax	162		122,473,372	524,525,152
Taxes and other receivables from government budget	163	V.14	9,693,757,462	975,285,466
B. LONG-TERM ASSETS	200		832,491,097,342	870,373,203,583
I. Long-term receivables	210		5,205,095,779	5,033,001,926
Others long-term receivables	215	V.5	5,205,095,779	5,033,001,926
II. Fixed assets	220		75,063,785,817	82,450,746,888
Tangible fixed assets	221	V.9	69,840,076,685	76,175,848,429
- Historical costs	222		130,834,366,291	128,976,946,291
- Accumulated depreciation	223		(60,994,289,606)	(52,801,097,862)
Fixed assets of leasing	224	V.10	5,223,709,132	6,274,898,459
- Historical costs	225		5,637,729,292	8,086,815,959
- Accumulated depreciation	226		(414,020,160)	(1,811,917,500)
Intangible fixed assets	227		-	-
III. Non-current biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		21,689,328	21,689,328
Construction in progress	252	V.11	21,689,328	21,689,328
VI. Long-term investments	260	V.2	700,876,137,703	702,881,542,207
Investments in subsidiaries	261		715,381,000,000	715,381,000,000
Allowances for long-term investments (*)	264		(14,504,862,297)	(12,499,457,793)
VII. Other long-term assets	270		51,324,388,715	79,986,223,234
Long-term prepaid expenses	271	V.7	51,324,388,715	79,986,223,234
TOTAL ASSETS (280=100+200)	280		1,852,846,494,935	1,833,826,153,212

SEPARATE INTERIM FINANCIAL STATEMENTS

As at 30 June 2026

Unit: VND

Item	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES			932,988,015,750	922,608,273,815
I. Short-term liabilities	310		687,339,697,050	674,764,772,684
Short-term trade payables	311	V.12	165,374,111,705	141,428,760,901
Short-term prepayments from customers	312	V.13	10,469,909,832	14,842,455,915
Dividends and profits payable	313		211,792,770	686,092,770
Short-term taxes and other payables to the State	314	V.14	43,370,581,670	59,487,180,292
Payables to employees	315	V.15	898,669,546	1,370,307,858
Short-term accrued expenses	316	V.16	91,628,819,377	80,606,466,757
Other short-term payments	320	V.17	8,296,963,650	9,705,508,191
Short-term borrowings and finance lease	321	V.18	367,088,848,500	366,638,000,000
II. Long-term liabilities	330		245,648,318,700	247,843,501,131
Other long-term payables	338	V.17	2,696,883,950	2,696,883,950
Long-term borrowings and finance lease liabilities	339	V.18	242,951,434,750	245,146,617,181
D. OWNER'S EQUITY	400	V.19	919,858,479,185	911,217,879,397
Contributed capital	411		790,000,000,000	790,000,000,000
- Ordinary shares with voting rights	411a		790,000,000,000	790,000,000,000
- Preference shares	411b		-	-
Capital surplus	412		152,195,272,727	152,195,272,727
Development and investment funds	418		21,282,835,714	21,282,835,714
Undistributed profit after tax and funds	421		(43,619,629,256)	(52,260,229,044)
- Undistributed profit after tax brought forward	421a		(52,260,229,044)	(55,720,523,126)
- Undistributed profit after tax for the current	421b		8,640,599,788	3,460,294,082
TOTAL SOURCES (440=300+400)	440		1,852,846,494,935	1,833,826,153,212



Luu Thi Hang
Prepared by



Bui Quang Toan
Chief Accountant

Approved: August 27, 2026

Nguyen Khoa
Legal Representative

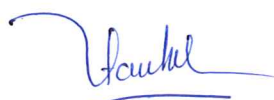
SEPARATE INTERIM INCOME STATEMENT

For the accounting period from 1 January to 30 June 2026

Unit: VND

Items	Code	Note	For the 6 months period ended as at	
			30/06/2026	30/06/2025
Revenues from sales and services rendered	01	VI.1	318,478,088,741	131,988,806,454
Revenue deductions	02		-	-
Net revenues from sales and services rendered (10=01-02)	10		318,478,088,741	131,988,806,454
Costs of goods sold	11	VI.2	289,763,195,162	102,404,253,958
Gross profit from sales and services rendered (20=10-11)	20		28,714,893,579	29,584,552,496
Gain/loss on disposal of investment property	21		-	-
Financial income	22	VI.3	876,980	27,920,560
Financial expenses	23	VI.4	13,791,929,521	10,530,376,523
- In which: Interest expenses	24		11,782,314,057	11,702,263,927
Selling expenses	25	VI.5	11,525,649,500	6,724,382,900
General administration expenses	26	VI.6	3,072,981,594	7,412,954,448
Net profits from operating activities {30=20+21+22-(23+25+26)}	30		325,209,944	4,944,759,185
Other income	31	VI.7	13,008,516,352	2,250,617,570
Other expenses	32	VI.8	2,021,626,764	5,731,022,908
Other profits (40=31-32)	40		10,986,889,588	(3,480,405,338)
Total net profit before tax (50=30+40)	50		11,312,099,532	1,464,353,847
Current corporate income tax expenses	51	VI.9	2,671,499,744	292,870,769
Deferred corporate income tax expenses	52		-	-
Profits after enterprise income tax (60=50-51-52)	60		8,640,599,788	1,171,483,078

Approved, August 27, 2026



Luu Thi Hang
Prepared by



Bui Quang Toan
Chief Accountant



Nguyen Khoa
Legal Representative

SEPARATE INTERIM INCOME STATEMENT

For the accounting period from 1 January to 30 June 2026
(Indirect method)

Unit: VND

Items	Code	Note	For the 6 months period ended as at	
			30/06/2026	30/06/2025
I. Cash flows from operating activities				
Profit before tax	01		11,312,099,532	1,464,353,847
Adjustments for				
Depreciation of fixed assets and investment properties	02		8,669,149,590	5,511,618,906
Provision	03		(342,281,402)	226,896,536
Gains (losses) on investing activities	05		(4,876,980)	(27,920,560)
Interest expenses	06		11,782,314,057	11,702,263,927
Operating profit before changes in working capital	08		31,416,404,797	18,877,212,656
Increase (decrease) in receivables	09		(24,173,975,243)	9,097,338,253
Increase (decrease) in inventories	10		(16,290,038,717)	(26,736,672,879)
Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		(1,247,769,922)	(10,671,074,763)
Increase (decrease) in prepaid expenses	12		28,871,268,263	1,442,208,306
Interest paid	14		(1,096,643,199)	(1,036,294,265)
Other receipts for operating activities	16		876,980	-
Net cash flows from operating activities	20		17,480,122,959	(9,027,282,692)
II. Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21		(2,451,326,667)	(8,514,468,198)
Proceeds from disposals of fixed assets and other long-term assets	22		593,906,667	-
Interest and dividend received	27		-	503,560
Net cash flows from investing activities	30		(1,857,420,000)	(8,513,964,638)
III. Cash flows from financial activities				
Proceeds from borrowings	33		20,000,000,000	23,000,000,000
Repayment of principal	34		(20,740,583,935)	(3,585,520,831)
Repayment of financial principal	35		(1,003,749,996)	(198,000,000)
Net cash flows from financial activities	40		(1,744,333,931)	19,216,479,169
Net cash flows during the period (50=20+30+40)	50		13,878,369,028	1,675,231,839
Cash and cash equivalents at the beginning of the period	60	V.1	8,466,929,754	2,229,479,940
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1	22,345,298,782	3,904,711,779

~~Approved, August 27, 2026~~

Luu Thi Hang
Prepared by

Bui Quang Toan
Chief accountant

Nguyen Khoa
Legal Representative

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 January to 30 June 2026

I. COMPANY INFORMATION

1. Form of ownership

Dong Nai Traffic Construction Joint Stock Company was established and operates under Enterprise Registration Certificate for a Joint Stock Company No. 3600259916, initially issued on 30 December 2005 and most recently amended for the 19th time on 11 May 2026 by the Department of Finance of Dong Nai. Details are as follows:

The chartered capital: **790,000,000,000 VND** By word: Seven hundred and ninety billion VND.
Head office: 200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.
Stock code: DGT. Shares are registered on the Upcom stock exchange.
First trading date was March 9, 2010.

2. Fields

Mining and trading of minerals; Production and trading of construction materials; construction and execution of projects

3. Ordinary course of business: 12 months

4. Characteristics of the Company's activities in the year affecting financial statement

None

5. Company's structure:

The Company has 6 subsidiaries, 2 dependent enterprises, and 2 accounting-dependent stores without legal entity status.

6. Number of employees at 30/06/2026: 26 persons (At 31/12/2025: 22 persons).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Fiscal year of Company is from 01 January to 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and relevant circulars providing guidance on the implementation of Vietnamese Accounting Standards in the preparation and presentation of the financial statements.

2. Declaration of adherence to Accounting Standards and Accounting system

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

IV. ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, funds in transit, and short-term investments with a recovery or maturity period not exceeding three months from the date of purchase, which can be easily converted into a specified amount of cash with minimal risk of conversion.

2. Accounting rules for financial investments

Are investments outside the enterprise for the purpose of rational use of capital to improve the operational efficiency of the enterprise such as: investment in capital contribution to subsidiaries, joint ventures, associates, securities investments and other financial investments ...

Dong Nai Traffic Construction Joint Stock Company

200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

Classification of investments when preparing financial statements according to the following principles:

- Investments with a residual recovery term of not more than 12 months or in 1 production and business cycle are classified as short-term.
- Investments with a residual recovery term of 12 months or more or more than 1 production and business cycle are classified as long-term.

a. Investment held to maturity date

This investment does not reflect the types of bonds and debt instruments held for the purpose of buying and selling for a profit. Investments held up to the maturity date include term bank deposits (remaining recovery period of 3 months or more), bills, promissory notes, bonds, issuer preferred shares that are required to be repurchased at a certain time in the future, and loans held up to maturity for the purpose of collecting interest periods and investments held to other maturity.

Provision for discounts on investments held up to maturity date : investments held until the maturity date if they have not been made a reserve in accordance with the provisions of law, the Company must assess the recoverability. Where there is solid evidence that part or all of the investment may be irrevocable, the amount of losses must be recognized in the financial costs during the period. The appropriation or refund of this provision shall be made at the time of preparation of the Financial Statements. In case the number of losses cannot be reliably determined, the investment shall not be recorded and the recoverability of the investment shall be explained on the Explanation of the Financial Statements.

b. Investments in subsidiaries, joint ventures, affiliations, and co-controlled businesses

Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the investment date are recognized as financial income during the period. Other distributions (excluding net profits) are considered a recovery of investment and are recorded as a reduction in the original investment cost.

Provision for loss of investment in another entity : losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

The Company has made provisions for investment losses in subsidiaries, however, the subsidiaries have announced temporary suspension of operations due to inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Therefore, the basis for determining the provisions for investment losses in subsidiaries will be assessed based on the results of the Report for the financial year ending June 30, 2025, prepared on the basis of the assumption that the Report of subsidiaries will continue to operate in the future.

3. Accounting rules for receivables

Receivables are monitored in detail according to the receivable term, debtor, currency type, and other factors based on the company's management needs.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Receivables with a remaining collection period of 12 months or more, or longer than one normal operating cycle, are classified as long-term receivables.

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Provision for doubtful debts: Doubtful receivables are provisioned when preparing the financial statements. The recognition or reversal of this provision is carried out at the time of financial statement preparation and is recorded as administrative expenses during the period. For long-term doubtful receivables that the company has exhausted all possible collection measures but remains uncollectible and the debtor is determined to be genuinely insolvent, the company may proceed with procedures to sell the debt to a debt trading company or write off the doubtful receivables from the accounting records (in compliance with legal regulations and the company's charter).

4. Rules for recording inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price minus the estimated selling expenses.

Method of calculating inventory value : first in first out

Methods for recording inventories : regular declaration method

Provision for inventory is made for the estimated loss in value due to the decline in the price of materials, finished goods, and inventory owned by the company (such as depreciation in quality, obsolescence, etc.) based on reasonable evidence of value reduction at the end of the financial year. Increases or decreases in this provision are recorded as the cost of goods sold in the income statement.

5. Rules for recording depreciation of fixed assets

Fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets, the cost of maintenance and repairs is recorded as expenses in the current year.

When the liquidation of assets, the cost and accumulated depreciation of assets are written off in the financial statements and any losses arising from the disposal are recorded in the income statement.

Fixed assets that have been fully depreciated are still in use because the company has effectively maintained and serviced its machinery and equipment.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

Asset Type	Year
- Buildings and structures	04 - 32
- Machinery, equipment	03 - 09
- Transportation equipment	03 - 11
- Management equipment	03 - 06
- Other Asset	06
- Other intangible assets	06

6. Construction in progress

Construction in progress costs reflect expenses directly related to assets under construction and machinery and equipment being installed for production, leasing, and management purposes, as well as costs associated with ongoing fixed asset repairs. These assets are recorded at cost and are not subject to depreciation.

7. Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Prepaid expenses are classified as follows:

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- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

8. Payables

Payables are tracked in detail for the remaining payment period of the payables, payables, type of currency payable and other factors required by the Company.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;
- Intercompany payables: Payables between subordinate units and dependent subordinate units not having dependent legal entity status;
- Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.

At the financial reporting date as prescribed by applicable laws and regulations, the Company revalues the balances of foreign currency-denominated liabilities (except for advances from customers; however, where there is clear evidence at the reporting date that the Company is unable to provide the relevant goods or services and will be required to refund such advances in foreign currencies, these advances are treated as foreign currency-denominated monetary items) using the foreign currency selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions at the financial reporting date.

9. Principles of recording loans and financial lease liabilities

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

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

10. Principles of loan recognition and capitalization of borrowing costs

Borrowing costs directly related to borrowing are recorded in financial expenses in the period, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in the Accounting Standard "Borrowing costs".

Borrowing costs directly related to the investment, construction or production of unfinished assets are included in the value of that asset (capitalized), including interest on loans, amortization of discounts or premiums when issuing bonds, and additional costs incurred in connection with the borrowing process.

11. Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or incomplete accounting documentation, as well as payables to employees, are recorded as production and business expenses during the period. This ensures that when actual expenses arise, they do not cause sudden fluctuations in production and business costs, adhering to the principle of matching revenue and expenses. The accrual of payables must be carefully calculated with reasonable and reliable evidence. When these expenses occur, if there is a discrepancy with the accrued amount, the accounting department will record an adjustment to increase or decrease expenses accordingly.

12. Recognizing Unearned Revenue

Unearned revenue includes advance payments received, such as: Amounts paid in advance by customers for one or multiple accounting periods for asset rentals; Interest received in advance from lending or purchasing debt instruments; The difference between the committed installment or deferred payment sale price and the immediate payment price; Revenue corresponding to goods and services or discounts to be granted to customers under a loyalty program.

13. Owner's equity

a. Contributed capital, capital surplus , conversion options on convertible bonds, other capital

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;
- The share capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

In addition, share capital surplus is also recognized based on the positive or negative difference between the actual issuance price and the par value of shares when treasury shares are reissued.

b. Undistributed earnings

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

The distribution of the company's business operating profits must comply with the current financial policies. When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

14. Revenues

Revenue is recognized when the Company is certain of receiving identifiable economic benefits. Revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales reductions, and returned goods. The following specific recognition conditions must also be met when recognizing revenue:

Construction contracts

Construction contract revenue is recognized in one of the following two cases:

- The construction contract stipulates that the contractor is paid according to the planned schedule: when the results of the contract performance are reliably estimated, the revenue is recognized in proportion to the part of the work completed by the contractor himself at the date of preparation of the financial statements;
- The construction contract stipulates that the contractor is paid according to the value of the performance volume: when the results of the contract performance are reliably estimated and confirmed by the customer, the revenue is recognized in proportion to the completed work confirmed by the customer.

Adjustments in contract execution, bonuses, and other payments are only recognized as revenue when they have been agreed upon with the customer.

When the results of the performance of the contract cannot be reliably estimated, the recorded revenue is equivalent to the costs incurred for which the reimbursement is relatively certain.

Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

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Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:

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

Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities. For interest earned from loans, deferred payment, instalment payment: income is recognized when earned and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

Other incomes

Other income includes income other than the company's production and business activities: sale, liquidation of fix assets; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind ...

15. Construction Revenue Deductions

The adjustment to reduce construction revenue is made upon receiving the approval decision for the final settlement that decreases construction completion costs from the Investor and relevant Authorities.

- Adjust to reduce revenue of the arising period if revenue deductions arise in the same period of consumption of products, goods and services;
- Adjust revenue reduction as follows if revenue deductions arise after the period of consumption of products, goods, services

Trade discount payable is the amount that the selling company reduces the listed price for customers who buy goods in large quantities.

Sales discount is a deduction for buyers due to poor quality products, goods or goods that do not meet the specifications specified in the economic contract.

16. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

17. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

18. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

Selling expenses and administrative expenses are allocated to the Company's business units based on revenue or profit criteria.

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19. Current and deferred income tax expense

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

Deferred corporate income tax expense represents the corporate income tax payable in future periods arising from:

- Recognition of deferred tax liabilities during the year;
- Reversal of deferred tax assets recognized in prior years.

20. Relevant entities

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In examining the relationships among the related parties, the substance of the relationship is emphasized more than its legal form.

Transactions with related parties during the year are presented in Note VIII.2.

The following company is considered as relevant entities

Company	Location	Relationship
DGT - Nghe An SM-LLC	Nghe An	Subsidiaries
DGT Investment SM-LLC	Dong Nai	Subsidiaries
DGT - Vung Tau SM-LLC	Ho Chi Minh city (Ba Ria - Vung Tau)	Subsidiaries
DGT Construction Materials Production and Trading Co., Ltd.	Dong Nai	Subsidiaries
DGT - Dong Thap SM-LLC	Dong Thap	Subsidiaries
Dong Loi Co., Ltd	Dong Nai	Subsidiaries

21. Financial Instruments

Pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, pending the issuance of accounting standards on financial instruments and related implementation guidance, the Board of Management of the Company has applied the guidance whereby financial instruments are not presented and disclosed in the Company's financial statements in accordance with Circular No. 210/2009/TT-BTC.

22. Segment information

Segment information is presented based on the company's geographic and business segments. The segment reporting by geographic area and business field is structured according to the company's internal reporting and management framework.

Segment results include items directly allocated to a segment as well as those distributed among segments based on a reasonable allocation criterion (such as revenue or profit).

22.1. Segment Reporting by Geographic Area

As of June 30, 2026, the Company is headquartered only in Bien Hoa City; therefore, segment reporting by geographic area is not presented.

22.2. Segment reporting by business field

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Revenue from sales of products and goods	292,171,262,847	111,799,414,255
- Revenue from construction contracts		12,637,121,488
- Revenue from rendering of services	20,153,591,654	820,547,726
- Other revenue	6,153,234,240	6,731,722,985
Total	318,478,088,741	131,988,806,454

V . NOTES TO THE SEPARATE FINANCIAL STATEMENT

1 . CASH AND CASH EQUIVALENTS

	Unit: VND	
	30/06/2026	01/01/2026
- Cash on hand	20,767,545,386	7,428,617,503
- Cash in banks	1,577,753,396	1,038,312,251
. Vietcombank - Bien Hoa Branch	502,261,427	54,815,692
. VPBank - Dong Nai Branch	953,000,000	953,000,000
. Others	122,491,969	30,496,559
Total	22,345,298,782	8,466,929,754



2. FINANCIAL INVESTMENTS

	30/06/2026			01/01/2026		
	Ratio %	Historical cost	Recoverable amount	Provision	Ratio %	Historical cost
						Recoverable amount
						Provision
2.1 Short-terms financial investmenta						
2.2 Long-terms financial investmenta						
Investments in subsidiaries						
DGT Construction Materials Production 1* and Trading Co., Ltd.	60%	715,381,000,000	-	(14,504,862,297)	60%	715,381,000,000
		3,000,000,000	-	(3,000,000,000)		3,000,000,000
DGT - Nghe An SM-LLC	2* 100%	100,000,000,000	-	(3,608,696,938)	100%	100,000,000,000
DGT Investment SM-LLC	3* 100%	345,000,000,000	-	(2,276,756,866)	100%	345,000,000,000
DGT - Dong Thap SM-LLC	4* 100%	67,581,000,000	-	(1,843,531,521)	100%	67,581,000,000
Dong Loi Co., Ltd	5* 99.8%	199,800,000,000	-	(3,775,876,972)	99.8%	199,800,000,000
Investments in joint ventures						
Investments in other entities						
Total		715,381,000,000	-	(14,504,862,297)		715,381,000,000
						(12,499,457,793)

Ratio %: It is the ratio of equity capital and voting rights.

Operations of the subsidiaries: There were no significant changes compared with the previous year.

Significant transactions between the Company and its subsidiaries, joint ventures and associates: See Note VIII.3.

Provision: As of the reporting date, the Company has not determined the fair value of these financial instruments to be disclosed in the financial statements because there is no market listing for these financial instruments, and current Vietnamese accounting standards and enterprise accounting regulations do not provide guidance on calculating fair value using valuation techniques. The fair value of these financial instruments may differ from their carrying amount in the Company's books.

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2. FINANCIAL INVESTMENTS (continuous)

Detailed information on the investments as of June 30, 2026, is as follows:

1* This is an investment in DGT Construction Materials Production and Trading Co., Ltd. with a contributed capital of VND 3,000,000,000, representing a 60% stake. This company was established under Enterprise Registration Certificate No. 3603726982, initially registered on June 1, 2020, by the Department of Planning and Investment of Dong Nai Province, with a charter capital of VND 5,000,000,000. Dong Nai Transportation Infrastructure Joint Stock Company has fully subscribed its capital in this company.

2* 100% capital investment in DGT-Nghe An Single-Member Limited Liability Company was made, established under Enterprise Registration Certificate for a single-member limited liability company No. 2902104498, initially registered on June 3, 2021, with a second amendment registered on August 22, 2023, by the Department of Planning and Investment of Nghe An Province, with a charter capital of VND 100,000,000,000. Currently, Dong Nai Transportation Infrastructure Joint Stock Company has fully subscribed its capital in this company.

3* 100% capital investment in DGT Single-Member Investment Co., Ltd. was made, established under Enterprise Registration Certificate for a single-member limited liability company No. 3603726975, initially registered on June 1, 2020, with a fourth amendment registered on October 17, 2023, by the Department of Planning and Investment of Dong Nai Province, with a charter capital of VND 345,000,000,000. Currently, Dong Nai Transportation Infrastructure Joint Stock Company has fully subscribed its capital in this company.

4* 100% capital investment in DGT-Dong Thap Single-Member Limited Liability Company was made, established under Enterprise Registration Certificate No. 1402174738 on January 21, 2022, with a second amendment registered on September 18, 2023, by the Department of Planning and Investment of Dong Thap Province, with a charter capital of VND 100,000,000,000. Currently, Dong Nai Transportation Infrastructure Joint Stock Company has not fully subscribed its capital in this company.

5* 99,8% capital investment in Dong Loi Limited Liability Company was made, established under Enterprise Registration Certificate No. 2900777297, initially issued on March 14, 2006, with the fourteenth amendment registered on November 09, 2023, by the Department of Planning and Investment of Ba Ria - Vung Tau Province, with a charter capital of VND 300,000,000,000. Currently, Dong Nai Transportation Infrastructure Joint Stock Company has fully subscribed its capital in this company.

6* 100% capital investment in DGT-Vung Tau Single-Member Limited Liability Company was made, established under Enterprise Registration Certificate No. 3502456754 on June 15, 2021, with a second amendment registered on October 05, 2023, by the Department of Planning and Investment of Ba Ria - Vung Tau Province, with a charter capital of VND 20,000,000,000. Currently, Dong Nai Transportation Infrastructure Joint Stock Company has not fully subscribed its capital in this company.

The changes in the provisions for the investments are as follows:

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
Opening	(12,499,457,793)	(13,695,257,353)
Reversal of provision	-	1,206,299,560
Establishment of additional provision	(2,005,404,504)	(10,500,000)
Closing	(14,504,862,297)	(12,499,457,793)

During the year, transactions for the sale of goods and provision of services with the subsidiaries are as follows:

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
DGT Construction Materials Production and Trading Co., Ltd.		21,760,792,425
Dong Loi Co., Ltd	660,000,000	7,387,860,435
Total	660,000,000	29,148,652,860

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3 . TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
3.1.Short-terms				
Relevant entities				
- DGT Construction Materials Production and Trading Co., Ltd.	56,715,244,946	-	59,172,444,946	-
- DGT - Nghe An SM-LLC	53,984,075,091	-	53,984,075,091	-
- Dong Loi Co., Ltd	1,798,400,000	-	1,798,400,000	-
	932,769,855	-	3,389,969,855	-
Others	217,339,767,231	(34,844,713,806)	206,212,353,152	(38,160,051,928)
- Cuu Long Construction Materials Technology Co., Ltd	48,738,384,404	-	48,738,384,404	-
- Hung Phat Constuction Co., Ltd	40,446,163,353	(11,294,609,612)	40,446,163,353	(11,294,609,612)
- An Khang Phu Construction Serrvices Co., Ltd	22,150,645,834	-	49,250,235,838	-
- Hiep An Construction JSC	11,391,320,000	(11,391,320,000)	11,391,320,000	(11,391,320,000)
- Cienco 4 Corporation JSC	1,000,000,000	-	1,684,557,847	-
- Construction Corporation No.1 JSC	-	-	3,015,338,122	(3,015,338,122)
- Viet Hung Thinh Construction Investment Co., Ltd	53,697,231,018	-	29,130,712,569	-
- Duc Long Dak Nong BOT and BT JSC	3,817,956,751	(3,817,956,751)	3,817,956,751	(3,817,956,751)
- Other customers	36,098,065,871	(8,340,827,443)	18,737,684,268	(8,640,827,443)
Total	274,055,012,177	(34,844,713,806)	265,384,798,098	(38,160,051,928)
3.2.Long-terms	-	-	-	-

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4 . PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
4.1. Short-terms				
Relevant entities				
- DGT - Nghe An SM-LLC	1,980,247,089	-	1,980,247,089	-
Others				
- Vo Cong Vinh	1,980,247,089	-	1,980,247,089	-
- Nguyen Quoc Toan	66,912,754,725	(27,109,166,532)	66,106,470,982	(25,794,561,816)
- Nguyen Van Huy	9,720,658,247	(9,720,658,247)	12,086,806,888	(12,086,806,888)
- Bien Hoa Land Fund Development Center	3,912,302,719	(3,912,302,719)	3,995,165,719	(3,995,165,719)
- Cat Tuong Home Architect Design Construction Co., Ltd	1,078,819,261	(1,078,819,261)	1,078,819,261	(1,078,819,261)
- Viet Hung Thinh construction investment Co., Ltd	8,392,049,000	(8,392,049,000)	8,392,049,000	(8,392,049,000)
- Fuli Machinery Vietnam Co., Ltd	21,086,522,933	-	21,086,522,933	-
- Other suppliers	7,015,317,834		7,504,877,581	-
	7,286,146,990	-	4,635,000,000	-
	8,420,937,741	(4,005,337,305)	7,327,229,600	(241,720,948)
Total	68,893,001,814	(27,109,166,532)	68,086,718,071	(25,794,561,816)
4.2. Long-terms	-		-	

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5 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
5.1 Short-terms				
- Advances	131,000,000	(16,000,000)	2,140,000,000	(16,000,000)
- Collateral and deposited	1,687,290,000	-	1,687,290,000	-
+ Department of Planning and Investment of Dong Nai province	1,687,290,000	-	1,687,290,000	-
- Relevant entities	174,280,400,775	-	172,388,400,775	-
+ DGT Construction Materials Production and Trading Co., Ltd.	155,125,949,585	-	155,125,949,585	-
+ Dong Loi Co., Ltd	16,939,037,308	-	15,047,037,308	-
+ DGT -Vung Tau SM-LLC	4,650,000	-	4,650,000	-
+ DGT Dong Thap SM-LLC	4,650,000	-	4,650,000	-
+ DGT - Nghe An SM-LLC	2,201,463,882	-	2,201,463,882	-
+ DGT Investment SM-LLC	4,650,000	-	4,650,000	-
- Others	251,895,457,814	(847,850,478)	244,975,587,795	(1,194,802,978)
+ Truong Hien Vu	234,726,986,666	-	234,726,986,666	-
+ An Khang Phu Construction Services Co., Ltd	11,606,622,893	-	6,663,324,680	-
+ Dong Nam Bo Investment Consult Co., Ltd	863,587,770	-	863,587,770	-
+ Tan Dai Tien Binh Thuan Co., Ltd (security fee for Tuy Phong IZ)	775,000,000	(775,000,000)	775,000,000	(775,000,000)
+ Natural resources tax expense – Tan Cang Stone Quarry	1,855,029,059	-	-	-
+ Remuneration of the Board of Directors and the Supervisory Board	141,000,000	-	-	-
+ Others	1,927,231,426	(72,850,478)	1,946,688,679	(419,802,978)
Total	427,994,148,589	(863,850,478)	421,191,278,570	(1,210,802,978)

5.2 Long-terms

- Collateral and deposit	4,702,711,779	-	4,530,617,926	-
- Others	502,384,000	-	502,384,000	-
Total	5,205,095,779	-	5,033,001,926	-



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6 . INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	36,850,140,966	-	9,262,157,209	-
- Work in progress (*)	147,559,467,317	-	148,531,203,433	-
- Production	25,284,002,376	-	36,973,379,841	-
- Goods	68,602,393,001	-	67,239,224,460	-
Total	278,296,003,660	-	262,005,964,943	
Detail (*):	30/06/2026		01/01/2026	
Lac Viet Premium Coastal Ecotourism Area	114,224,810,433		114,224,810,433	
Construction costs of the Ba Huan Long An Factory project	17,347,720,543		17,347,720,543	
Construction costs of the Binh Thuan project	-		5,004,377,950	
Construction work in progress of the Tan Duc - Binh Thuan project	15,681,120,575		11,648,478,741	
Other constructings	305,815,766		305,815,766	
Total	147,559,467,317		148,531,203,433	

The project "Lac Viet Premium Coastal Ecotourism Area" by Dong Nai Traffic Works Joint Stock Company has completed the required 9-month settlement period in accordance with technical and construction quality requirements. However, the project has not been able to proceed with the planned sand replenishment due to the scarcity of natural sand. As a result, as of the date of this report, the project has yet to be accepted and handed over.

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7 . PREPAID EXPENSES

	30/06/2026	01/01/2026
7.1 Short-terms		
DGT bond registration and management costs	-	46,749,996
Deferred costs pending allocation for the construction stone quarry	1,773,432,553	1,936,116,301
Total	1,773,432,553	1,982,866,297
7.2 Long-terms		
Tan Cang Quarry Mining Costs (1*)	44,168,866,470	70,014,132,856
Dak Lua Sand Mine Mining Costs (2*)	454,536	460,541,832
Hot Asphalt Pavement for Company Yard	49,673,979	67,205,967
Others	7,105,393,730	9,444,342,579
Total	51,324,388,715	79,986,223,234

(1 *) Includes mineral exploitation rights fees and related costs such as compensation for land clearance, survey, consulting, mapping, drilling, blasting costs, and capitalized loan interest of VND 25,795,094,080.

The company was granted mining rights under Decision No. 71/QĐ-UBND dated January 9, 2009, and Decision No. 787/QĐ-UBND dated March 17, 2016, issued by the People's Committee of Dong Nai Province, permitting the exploitation of Tan Cang 4 construction stone quarry in Phuoc Tan Commune, Long Thanh District, Dong Nai Province. Total mobilized construction stone reserves: 5,420,080 m³; Annual extraction capacity: 400,000 m³; Project duration: 17 years (starting from 2014)

(2*) Includes mineral exploitation rights fees and related costs such as sand mine exploration, project planning, management, consulting, etc.

The company was granted mining rights for a construction sand mine on the Dong Nai River, in the section belonging to Dak Lua Commune, Tan Phu District, Dong Nai Province, under License No. 891/GP-UBND dated April 4, 2013. Total mobilized construction sand reserves: 916,619 m³; Annual extraction capacity: 50,000 m³; Project duration: 12 years (from April 4, 2013)

8 . DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Trade receivables	63,290,643,973	(34,844,713,806)	52,254,745,255	(38,160,051,928)
- Hiep An Construction JSC	11,391,320,000	(11,391,320,000)	11,391,320,000	(11,391,320,000)
- Duc Long Dak Nong - BOT and BT - JSC	3,817,956,751	(3,817,956,751)	3,817,956,751	(3,817,956,751)
- Construction Corporation No.1 JSC	-	-	3,015,338,122	(3,015,338,122)
- Hung Phat Construction Co., Ltd	26,094,926,513	(12,166,089,481)	26,094,926,513	(12,166,089,481)
- Other customers	21,986,440,709	(7,469,347,574)	7,935,203,869	(7,769,347,574)
Repayments to suppliers	66,437,204,710	(27,109,166,532)	41,282,556,001	(25,794,561,816)
- Vo Cong Vinh	9,743,675,747	(9,743,675,747)	9,743,675,747	(9,743,675,747)
- Nguyen Van Huy	1,101,836,761	(1,101,836,761)	1,101,836,761	(1,101,836,761)
- Nguyen Quoc Toan	3,995,165,719	(3,995,165,719)	3,995,165,719	(3,995,165,719)
- Others	51,596,526,483	(12,268,488,305)	26,441,877,774	(10,953,883,589)
Others	1,385,565,978	(863,850,478)	1,385,565,978	(1,210,802,978)
- Other customers	1,385,565,978	(863,850,478)	1,385,565,978	(1,210,802,978)
Total	131,113,414,661	(62,817,730,816)	94,922,867,234	(65,165,416,722)

The fluctuation of the provision for doubtful accounts during the year is as follows:

	Trade receivables	Repayments to suppliers	Other	Total
Opening at 01/01/2026	(38,160,051,928)	(25,794,561,816)	(1,210,802,978)	(65,165,416,722)
- Reversal of provision	-	(1,314,604,716)		(1,314,604,716)
- Establishment of additional provision	3,315,338,122	-	346,952,500	3,662,290,622
Closing at 30/06/2026	(34,844,713,806)	(27,109,166,532)	(863,850,478)	(62,817,730,816)

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery, equipment	Transportation equipment	Office equipment	Other assets	Total
Historical cost						
Opening balance at 01/01/2026	63,812,087,606	45,007,689,821	19,554,755,039	83,913,825	518,500,000	128,976,946,291
Increase	-	1,857,420,000	593,906,667	-	-	2,451,326,667
- Purchases during the year	-	1,857,420,000	593,906,667	-	-	2,451,326,667
Decrease	-	-	593,906,667	-	-	593,906,667
- Liquidation or transfer	-	-	593,906,667	-	-	593,906,667
Closing balance at 30/06/2026	63,812,087,606	46,865,109,821	19,554,755,039	83,913,825	518,500,000	130,834,366,291
Accumulated depreciation						
Opening balance at 01/01/2026	21,722,959,311	18,876,706,028	11,872,032,566	83,913,825	245,486,132	52,801,097,862
Increase	3,538,361,268	3,850,967,046	769,506,029	-	42,574,994	8,201,409,337
- Depreciation	3,538,361,268	3,850,967,046	769,506,029	-	42,574,994	8,201,409,337
Decrease	-	-	8,217,593	-	-	8,217,593
- Liquidation or transfer	-	-	8,217,593	-	-	8,217,593
Closing balance at 30/06/2026	25,261,320,579	22,727,673,074	12,633,321,002	83,913,825	288,061,126	60,994,289,606
Residual value						
Opening balance at 01/01/2026	42,089,128,295	26,130,983,793	7,682,722,473	-	273,013,868	76,175,848,429
Closing balance at 30/06/2026	38,550,767,027	24,137,436,747	6,921,434,037	-	230,438,874	69,840,076,685
				30/06/2026		01/01/2026

- Detailed information on individual items of property, plant and equipment currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of property, plant and equipment:

Speco 120T asphalt mixing plant (transferred from the asphalt concrete enterprise)
Internal haul road – Tan Cang Stone Quarry

13,685,676,780
50,587,788,889

10 . INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

	Machinery, equipment	Total
Historical cost		
Opening balance at 01/01/2026	8,086,815,959	8,086,815,959
Increase	-	-
Decrease	2,449,086,667	2,449,086,667
Closing balance at 30/06/2026	5,637,729,292	5,637,729,292
Accumulated depreciation		
Opening balance at 01/01/2026	1,811,917,500	1,811,917,500
Increase	467,740,253	467,740,253
Decrease	1,865,637,593	1,865,637,593
Closing balance at 30/06/2026	414,020,160	414,020,160
Residual value		
Opening balance at 01/01/2025	6,274,898,459	6,274,898,459
Closing balance at 30/06/2025	5,223,709,132	5,223,709,132

Details of finance lease assets currently held and those liquidated/disposed of/transferred during the period with a value representing 10% or more of the total value of finance lease assets:

	30/06/2026	01/01/2026
Vibratory roller, engine No.: 21923608	1,208,333,333	1,208,333,333
Vibratory roller, engine No.: 21925279	1,208,333,333	1,208,333,333
Vibratory roller, engine No.: 21966310	1,222,222,222	1,222,222,222
Vibratory roller, engine No.: 21952603	1,222,222,222	1,222,222,222
Pickup truck, registration No.: 51H-478.84	776,618,182	776,618,182

11 . CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
- Quang Tri Mixing Plant Project	21,689,328	21,689,328
Total	21,689,328	21,689,328

12 . TRADE PAYABLES

		30/06/2026		01/01/2026	
		Value	Recoverable	Value	Recoverable
12.1. Short-terms:					
Other suppliers					
- An Khang Phu Construction Services Co., Ltd	133,643,397,008	133,643,397,008	111,657,829,916	111,657,829,916	
- Nguyen Thanh Dan Investment Construction Co., Ltd	2,176,832,402	2,176,832,402	2,176,832,402	2,176,832,402	
- Hoang Minh Phat Minerals Co., Ltd	1,249,777,762	1,249,777,762	1,249,777,762	1,249,777,762	
- No. 9 Mechanical and Construction JSC	6,566,438,619	6,566,438,619	-	-	
- Others	21,737,665,914	21,737,665,914	26,344,320,821	26,344,320,821	
Relevant entities					
Total	165,374,111,705	165,374,111,705	141,428,760,901	141,428,760,901	

12.2. Long-terms

- - - -

12.3. Overdue outstanding debt

13 . PREPAYMENTS FROM CUSTOMERS

		30/06/2026	01/01/2026
13.1. Short-terms			
+ Others			
. Chuc Phuong Co., Ltd		3,000,000,000	3,000,000,000
. Lam Hong Stone JSC		990,000,000	990,000,000
. Thanh Son Tinh Co., Ltd		1,040,029,799	1,040,029,799
. Ba Huan Factory Project – Long An		4,793,873,400	4,793,873,400
. Khang Hung Construction and Mechanical Co., Ltd		-	4,374,546,083
. Others		646,006,633	644,006,633
+ Relevant entities		-	-
Total		10,469,909,832	14,842,455,915

13.2. Long-terms

- -

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

14 .TAXES AND OTHER PAYABLES TO THE STATE

	01/01/2026		During the year		30/06/2026	
	Receivables	Payables	Payable	Paid amounts	Receivables	Payables
- VAT	-	182,271,898	29,023,453,370	28,480,284,444	-	725,440,824
- CIT	-	936,560,845	2,671,499,744	-	-	3,608,060,589
- PIT	-	16,904,153	42,248,016	36,396,370	-	22,755,799
- Resource Tax	-	11,622,775,483	7,324,684,525	3,800,574,907	-	15,146,885,101
- Housing and land tax, and land rental expenses	-	12,638,478,143	322,277,874	-	-	12,960,756,017
- Mining rights fees and environmental protection fees	-	34,090,189,770	(21,484,534,627)	1,698,971,803	-	10,906,683,340
- Other fees, charges and payables	975,285,466	-	-	8,718,471,996	9,693,757,462	-
Total	975,285,466	59,487,180,292	17,899,628,902	42,734,699,520	9,693,757,462	43,370,581,670

The Company's tax finalization will be subject to inspection by tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authorities.



15 . OTHER PAYMENTS

	30/06/2026	01/01/2026
Employees salary	821,669,546	1,292,707,858
Remuneration of the Board of Directors and Supervisory Board	77,000,000	77,600,000
Total	898,669,546	1,370,307,858

16 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
16.1. Short-terms		
Compensation and Land Clearance Costs for Tan Cang Quarry	8,392,049,000	8,392,049,000
Payable Bond Interest Expenses	78,109,992,609	67,420,110,791
Land Rental Costs	-	2,038,241,978
Payable Resource Tax and Environmental Protection Fees	-	2,339,064,988
Others	5,126,777,768	417,000,000
Total	91,628,819,377	80,606,466,757

16.2. Long-terms

- -

17 . OTHER PAYMENTS

	30/06/2026	01/01/2026
17.1. Short-terms		
- Deposits received	400,000,000	400,000,000
- Others	7,896,963,650	9,305,508,191
+ Trade Union fees	159,291,912	154,755,458
+ Social insurance	65,190,374	-
+ Health insurance	33,453,083	-
+ Unemployment insurance	15,454,756	-
+ Nguyen Van Minh	5,072,979,756	5,072,979,756
+ Severance allowance payable	-	962,082,569
+ Others	2,550,593,769	3,115,690,408
- Relevant entities	-	-
Total	8,296,963,650	9,705,508,191

17.2. Long-terms

- Deposits received	634,106,250	634,106,250
- The capital contribution received (*)	2,062,777,700	2,062,777,700
Total	2,696,883,950	2,696,883,950

Note (*): The capital contribution received under Business Cooperation Contract No. 06/HTKD-PKD dated October 1, 2021, with Southeast Investment Consulting Joint Stock Company, pertains to the construction sand mining project on the Dong Nai River in Dak Lua Commune, Tan Phu District, Dong Nai Province. Total estimated investment for the cooperative project: VND 22,803 trillion; Southeast Investment Consulting JSC's capital contribution ratio: 66%.

Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

18 . BORROWINGS AND FINANCE LEASE LIABILITIES

	During the period				01/01/2026	
	30/06/2026					
	Value	Recoverable	Increase	Decrease	Value	Recoverable
18.1. Short-terms						
Relevant entities	343,638,000,000	343,638,000,000	-	-	343,638,000,000	343,638,000,000
DGT Investment SM-LLC	343,638,000,000	343,638,000,000	-	-	343,638,000,000	343,638,000,000
Short-term borrowings from other organizations	3,000,000,000	3,000,000,000	-	-	3,000,000,000	3,000,000,000
Tan Cang JSC	3,000,000,000	3,000,000,000	-	-	3,000,000,000	3,000,000,000
Short-term bank borrowings	19,800,000,000	19,800,000,000	20,000,000,000	20,200,000,000	20,000,000,000	20,000,000,000
VPBank - Dong Nai Branch	19,800,000,000	19,800,000,000	20,000,000,000	20,200,000,000	20,000,000,000	20,000,000,000
Finance lease debt due	650,848,500	-	650,848,500	-	-	-
SCB - Leasing Company Limited	650,848,500	-	650,848,500	-	-	-
Total	367,088,848,500	366,438,000,000	20,650,848,500	20,200,000,000	366,638,000,000	366,638,000,000



Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

18 . BORROWINGS AND FINANCE LEASE LIABILITIES

	30/06/2026		During the period		01/01/2026	
	Value	Recoverable	Increase	Decrease	Value	Recoverable
18.2. Long-terms						
Borrowings and finance lease liabilities						
VP Bank - Dong Nai Branch	3,429,834,750	4,080,683,250	1,003,749,996	3,198,932,427	5,625,017,181	5,625,017,181
3*	-	-	-	1,421,979,177	1,421,979,177	1,421,979,177
Minus Current portion of Long-term	-	-	1,003,749,996	-	(1,003,749,996)	(1,003,749,996)
SCB - Leasing Company Limited	4,080,683,250	4,080,683,250	-	1,126,104,750	5,206,788,000	5,206,788,000
Minus Current portion of Long-term	(650,848,500)	-	-	650,848,500	-	-
Bonds	239,521,600,000	239,521,600,000	-	-	239,521,600,000	239,521,600,000
Bond denomination	239,521,600,000	239,521,600,000	-	-	239,521,600,000	239,521,600,000
Issuance costs						
Total	242,951,434,750	243,602,283,250	1,003,749,996	3,198,932,427	245,146,617,181	245,146,617,181

18.3. Borrowings and finance liabilities that are overdue and unpaid

Bonds	239,521,600,000	239,521,600,000	-	-	-
Bond denomination	239,521,600,000	239,521,600,000	-	-	-
	239,521,600,000	239,521,600,000	-	-	-

18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

1* DGT Investment SM-LLC

- Contract No.	: HĐV01/2022.DAUTU-DGT dated 18/07/2022, and contract appendix dated 24/12/2024
Purpose	: To serve the purposes of investment, business, or other activities of the Company in accordance with legal regulations;
Loan term	: 1 year from the disbursement date
Interest rate	: 0%/year
Guarantee	: No collateral
Amount	: 20,000,000,000 VND
- Contract No.	: HĐV02/2022.DAUTU-DGT dated 04/12/2022, dated 04/12/2022 and contract appendix dated January 1, 2024
Purpose	: To serve the purposes of investment, business, or other activities of the Company in accordance with legal regulations;
Loan term	: 1 year from the disbursement date
Interest rate	: 0%/year
Guarantee	: No collateral
Amount	: 325,000,000,000 VND

2* Tan Cang JSC

Contract No.	: 14/HĐHT.19 dated 14/09/2021 dated 18/07/2022
Purpose	: Supplement working capital by allowing Tan Cang Joint Stock Company to use the land located in the yard area of Tan Cang 4 Quarry.
Loan term	: Until such time that this company is connected to a dedicated road or no longer requires such usage.
Interest rate	: none
Guarantee	: No collateral
Amount	: 3,000,000,000 VND

3* VP Bank - Dong Nai Branch

Contract No.	: DNI/22059 dated 18/05/2022
Purpose	: 48 month (from 18/05/2022 to 18/05/2026)
Loan term	: The bank's capital lending interest rate, as applied by its headquarters for
Interest rate	: 02 crawler excavators its had License plate no. 60XA-1187 and 60XA-1189
Guarantee	: According to property rights mortgage contract No. 31/2025/378288/TC/HDBD dated January 2, 2025
Amount	: 4,015,000,000 VND

4* BIDV - Dong Nai Branch

Contract No.	: 15/2026/378288/HĐTD dated 08/05/2026
Purpose	: To supplement working capital for business operations
Loan term	: 12 months (from the date of signing the agreement)
Interest rate	: Determined under each specific Credit Agreement
Guarantee	: Inventories
Amount	: 20,000,000,000 VND

18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

- + Fixed interest rate : 9% per annum for the first six months from the date of debt acknowledgement. From the 7th month to the end of the 18th month, the applicable interest rate is 9.5% per annum.
- + Floating interest rate : From the 19th month onwards, the interest rate is adjusted based on the VND base lending rate for medium- and long-term loans published by Sacombank plus a fixed margin of 2% per annum.
- Guarantee : Security deposit of VND 31,950,000; a letter of guarantee issued by Mr. Nguyen Khoa. The Company has committed to repurchase the leased assets upon expiry of the lease term.

6* Agency Registration and Custody Contract No. 01/ĐDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022 between the Company and Thu Do Securities Joint Stock Company; the Company has issued 3,500,000 bonds. Details are as follows:

- Bond type : Non-convertible bonds without warrants, secured by assets.
- Recording bond : Book-entry method
- Bond denomination : 100,000 VND
- Amount : 3,500,000 bonds
- Issued value : 350,000,000,000 VND
- Bond term : 4 years followed as 01/2024/NQ-NSHTP-DGTH2224001 dated 21/02/2024 of Bondholders
- Purpose : Increase operating capital
- Interest rate : (a) Period 1st to period 4th: 11%/year
: (b) Period 4th to the 8th interest period: the floating interest rate shall be equal to the prevailing ordinary 12-month term deposit interest rate applicable to individual customers, with interest payable at maturity, as announced by Tien Phong Commercial Joint Stock Bank at the interest rate determination date, plus a margin of 4%, but in no event shall it be lower than 11% per annum.
: (c) Period 9th to mature: 9%/year
- Interest payment term : Interest is calculated every three months from the date of issuance
- Guarantee : The collateral for this bond includes 12 million shares of the Company owned by a third party (a shareholder of the Company) and the land lease contract along with the assets attached to a 15,550 m² plot in Trang Dai Ward, Bien Hoa City, Dong Nai Province, which are owned by the Company.
- Extension of the interest payment date for the 9th interest period due on 22 February 2025 : Pursuant to Resolution No. 02A/2025/NQ-HĐQT dated 11 February 2025 regarding the solicitation of bondholders' written consent for the extension of the interest payment date for the 9th interest period of Bond DGTH2224001, originally due on 22 February 2025, the interest payment shall be made no later than the bond maturity date of 23 February 2026, and no interest shall accrue on the deferred payment amount payable by the Issuer. Such extension was approved by the bondholders in writing.



18 . BORROWINGS AND FINANCE LEASE LIABILITIES (continuous)

Date of cancellation of bond trading registration : 23 February 2026, pursuant to Notice No. 302/TB-SDGHN dated 11 February 2026 issued by the Hanoi Stock Exchange regarding the cancellation of trading registration of 2,395,216 DGT12201 bonds with a total par value of VND 239,521,600,000. The trading registration was cancelled as the DGT12201 bonds had reached maturity and therefore fell within the circumstances for cancellation of trading registration as prescribed in Clause 13, Article 1 of Decree No. 65/2022/ND-CP.

As at 31 December 2026, the outstanding bond balance amounted to VND 239,521,600,000 and will be settled in accordance with the repayment schedule stipulated in the bond issuance plan.

At 30/06/2026

As at 30 June 2026, the outstanding bond balance amounted to VND 239,521,600,000 and will be settled in accordance with the repayment schedule stipulated in the bond issuance plan.



Dong Nai Traffic Construction Joint Stock Company
200 Nguyen Ai Quoc St, Trang Dai Ward, Dong Nai City.

19. OWNER'S EQUITY

a. Volatility of equity

	Contributed capital	Capital surplus	Development and investment funds	Undistributed profit after tax and funds	Total
Beginning of last year	790,000,000,000	152,195,272,727	21,282,835,714	(55,720,523,126)	907,757,585,315
- Profit after tax last year				1,171,483,078	1,171,483,078
- Appropriation Reward and welfare of funds				-	-
- Profit dividends				-	-
Closing of previous year	790,000,000,000	152,195,272,727	21,282,835,714	(54,549,040,048)	908,929,068,393
Beginning of current year	790,000,000,000	152,195,272,727	21,282,835,714	(52,260,229,044)	911,217,879,397
- Profit after tax current year				8,640,599,788	8,640,599,788
- Appropriation Reward and welfare of funds				-	-
- Profit dividends				-	-
Closing of current year	790,000,000,000	152,195,272,727	21,282,835,714	(43,619,629,256)	919,858,479,185



19. . b. Details of the owner's capital

	Ratio %	Quantity	Value
- Government	0.00%	-	-
- Other shareholders	100.00%	79,000,000	790,000,000,000
	100.00%	79,000,000	790,000,000,000

c. Capital transactions with owners and distribution of dividends, profit sharing

	30/06/2026	01/01/2026
- Owner's Investment Capital		
+ Beginning Contributed Capital	790,000,000,000	790,000,000,000
+ Increased Capital During year	-	-
+ Decreased Capital During the year	-	-
+ Ending Contributed Capital	790,000,000,000	790,000,000,000
- Distributed Dividends and Profits	-	-

d. Shares

- Number of Shares Sold to the Public	79,000,000	79,000,000
+ Common Shares	79,000,000	79,000,000
+ Preferred Shares	-	-

Par Value of Outstanding Shares: 10,000 VND/share

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VI . ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE SEPARATE INCOME STATEMENT

1 . REVENUES FROM SALES AND SERVICES RENDERED

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
1.1. Revenue		
- Revenue from sales of products and goods	292,171,262,847	111,799,414,255
- Revenue from rendering of services	20,153,591,654	820,547,726
- Revenue from construction contracts	-	12,637,121,488
- Other revenue	6,153,234,240	6,731,722,985
Total	318,478,088,741	131,988,806,454

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
1.2. Relevant entities		
- DGT Construction Materials Production & Trading Co., Ltd.	-	21,760,792,425
- Dong Loi Co., Ltd	660,000,000	7,387,860,435
Total	660,000,000	29,148,652,860

2 . COSTS OF GOODS SOLD

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Cost of products and goods sold	267,288,880,395	87,767,938,079
- Cost of services rendered	11,270,334,445	225,196,183
- Cost of construction contracts	5,004,377,950	9,215,405,727
- Other cost of sales	6,199,602,372	5,195,713,969
Total	289,763,195,162	102,404,253,958

3 . FINANCIAL INCOME

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Interest income from bank deposits	876,980	503,560
- Interest income from deposits for Tan Cang quarry and sand mine	-	27,417,000
Total	876,980	27,920,560

4 . FINANCIAL EXPENSES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Interest expenses	1,092,432,239	1,012,382,109
- Bond interest expenses	10,689,881,818	10,689,881,818
- Overdue interest costs	4,210,960	23,463,399
- Provision for financial investment losses	2,005,404,504	10,500,000
- Financial provision reversal	-	(1,206,299,560)
- Others financial expenses	-	448,757
Total	13,791,929,521	10,530,376,523

5 . SELLING EXPENSES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Stone digging cost	11,525,649,500	6,724,382,900
Total	11,525,649,500	6,724,382,900

6 . GENERAL ADMINISTRATION EXPENSES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Labor costs and staff costs	2,629,860,955	2,594,066,924
- Offices expenses	92,458,500	143,494,567
- Depreciation	342,098,857	363,019,108
- Taxes, charges and fees	18,072,722	21,943,943
- Provision/reversal of doubtful debts	(2,347,685,906)	1,422,696,096
- Costs of outside services	1,621,815,869	2,214,739,214
- Others	716,360,597	652,994,596
Total	3,072,981,594	7,412,954,448

7 . OTHER INCOMES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Other income	10,636,274,374	1
- Income from disposal of fixed assets	4,000,000	-
- Income from long-term payables transfer	2,368,241,978	2,250,617,569
Total	13,008,516,352	2,250,617,570

8 . OTHER EXPENSES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Late payment penalty, administrative violation	1,896,333,147	2,783,874,696
- Other expenses	125,293,617	2,947,148,212
Total	2,021,626,764	5,731,022,908

9 . CURRENT INCOME TAX EXPENSES

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
Corporate income tax expense calculated on current year	2,671,499,744	292,870,769
	2,671,499,744	292,870,769

9 . CURRENT INCOME TAX EXPENSES (Cont)

Estimated corporate income tax payable during this period is as follows;

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Total accounting profit before tax	11,312,099,532	1,464,353,847
- Increase/(decrease) of accounting profit to determine profit subject to corporate income tax	2,045,399,188	-
+ Increase adjustments	2,045,399,188	-
Administrative penalties and contractual penalties	1,896,333,147	-
Non-deductible expenses	149,066,041	-
+ Decrease adjustments	-	-
- The taxable income	13,357,498,720	1,464,353,847
Includes:		
+ Taxable income with preferential tax rate	-	-
+ Taxable income with nominal tax rate	13,357,498,720	1,464,353,847
- Estimated corporate income tax payable for current year	2,671,499,744	292,870,769
+ CIT at regular tax rates	-	-
+ Adjustment of previous years CIT expense into current year (20%)	2,671,499,744	292,870,769

Corporate tax will be subject to the examination of the tax authorities. Due to the application of laws and regulations for many different transaction types can be interpreted in many different ways, the tax number is presented on financial reports can be modified according to the decision of the tax authorities.

10 . BUSINESS OPERATING COST BY ELEMENTS

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Material raw expenses	289,855,653,662	52,839,823,785
- Labour costs	2,629,860,955	2,751,035,817
- Asset depreciation	342,098,857	5,511,618,906
- Reserve costs	(2,347,685,906)	1,422,696,096
- Other expenses by cash	13,881,898,688	54,016,416,702
Total	304,361,826,256	116,541,591,306

11 . EARNING PER SHARE

The Company does not count this indicator on its separate financial statements in accordance with Vietnam Accounting Standard No. 30 on "Earnings Per Share".

VII . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE CASH FLOWS STATEMENT

1 . Nonmonetary transactions affecting cash flow statement in the future

During the year, the Company had no non-cash transactions affecting the Statement of Cash Flows and no cash holdings that were restricted from use.

2 . Amounts of money held by the enterprise without use

During the year, the Company did not incur any cash and cash equivalents that were restricted from use due to legal constraints or other binding obligations.

3 . The amount borrowed actually collected during the period

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Proceeds from borrowing under conventional agreements	20,000,000,000	23,000,000,000
Total	20,000,000,000	23,000,000,000

4 . The amount actually repaid the loan during the period

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
- Principal repayment of loans under standard agreements	20,740,583,935	3,585,520,831
- Finance lease debt payments	1,003,749,996	198,000,000
Total	21,744,333,931	3,783,520,831

VIII . OTHER INFORMATION

1 . Events occurring after the end of the fiscal year:

In addition to the information presented in the interim financial statements, no significant events affecting the company's going concern have occurred since the end of the fiscal year that would require adjustments or additional disclosures in the financial statements.

2 . Information on related parties with significant transactions:

Key management personnel include the members of the BOD, the BOM and individuals related to key management personnel are those closely associated family members of these key managers.

2.1. Transactions and account balances of BOM, BOD

The main transactions between the Company and related parties for the fiscal year ending June 30, 2026, are as follows:

During the period, there were no transactions with, and no outstanding balances as at 30 June 2026 due to or from, key management personnel and their related individuals.

Compensation of key management personnel

Fullname	Position	For the 6 months period ended as at	
		30/06/2026	30/06/2025
Board of Directors		39,000,000	98,200,000
Mr Nguyen Khoa	Member	18,000,000	18,000,000
Mr Nguyen Thanh Phong	Member	12,000,000	18,000,000
Mrs Nguyen Nu Hoang Anh	Member	6,000,000	-
Mr Phuong Thua Vu	Chairman	3,000,000	30,000,000
Mr Nguyen Quoc Thanh	Independent member	-	12,000,000
Mr Tran Quang Tuan	Member	-	10,100,000
Mr Ton Duc Tung	Member	-	10,100,000

Compensation of key management personnel

		For the 6 months period ended as at	
Full name	Position	30/06/2026	30/06/2025
Board of Supervisors		57,000,000	60,000,000
Mr Vu Tien Manh	Head of the Supervisory Board	24,000,000	24,000,000
Mrs Vuong Thi My Hanh	Supervisor	12,000,000	-
Mrs Nguyen Thi Diem Le	Supervisor	9,000,000	-
Mrs Nguyen Thi Ngoc Thach	Supervisor	6,000,000	-
Mr Tran The Anh	Supervisor	6,000,000	-
Mr Nguyen Hiep	Member	-	9,000,000
Mr Doan Van Binh	Member	-	9,000,000
Mrs Nguyen Thi Ngoc Linh	Member	-	9,000,000
Mrs Tran Thi Ngoc Huyen	Member	-	9,000,000
Board of General Directors		750,470,000	764,560,000
Mr Nguyen Khoa	Deputy General Director	322,970,000	101,560,000
Mr Nguyen Xuan Khanh	Deputy General Director	240,500,000	242,667,000
Mr Nguyen Thanh Phong	General Director	187,000,000	311,000,000
Mr Ton Duc Tung	Deputy General Director	-	109,333,000
Chief accountant		151,500,000	186,833,000
Mr Bui Quang Toan	Chief accountant	151,500,000	-
Mrs Hoang Thi Mai	Chief accountant	-	186,833,000
Total		997,970,000	1,109,593,000

2.2. Transactions and account balances of other relevant entities

Transactions with other related parties occurred during the period

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
DGT - Dong Thap SM-LLC		
- Other payments on behalf	-	4,650,000
DGT - Nghe An SM-LLC		
- Other payments made on behalf of others and loans provided	-	1,650,000
DGT Investment SM-LLC		
- Other payments on behalf	-	4,650,000
DGT Construction Materials Production and Trading Co., Ltd.		
- Revenue of services provided	-	23,936,871,668
- Receipts from sales of goods and services, other receipts, and offsetting of receivables and payables	-	47,519,333,583
- Import materials, goods, and repair yard	-	5,523,985,241
- Payment for goods, debt settlement	-	14,574,570,291
- Payment on behalf of others, deduction of payment on behalf of others	-	411,559,042
- Collect and offset expenses on behalf of others	-	246,137,042
- Lend, other expenses	-	35,870,417
- Pay back borrowed money	-	105,058,217

	For the 6 months period ended as at	
	30/06/2026	30/06/2025
DGT Vung Tau SM-LLC		
- Other payments on behalf	-	4,650,000
Dong Loi Co., Ltd		
- Revenue of services provided	712,800,000	8,063,275,251
- Receipts from sales of goods, rendering of services and other activities	3,170,000,000	1,241,600,000
- Other receivables	1,892,000,000	2,310,783,368
- Recover lend money, transfer of outstanding balances	-	1,237,500,000
<i>As at June 30, 2026, the Company has the following balances with related parties:</i>		
	30/06/2026	01/01/2026
Investments into subsidiaries	715,381,000,000	715,381,000,000
- DGT Investment SM-LLC	345,000,000,000	345,000,000,000
- DGT Construction Materials Production and Trading Co., Ltd.	3,000,000,000	3,000,000,000
- DGT - Nghe An SM-LLC	100,000,000,000	100,000,000,000
- DGT - Dong Thap SM-LLC	67,581,000,000	67,581,000,000
- Dong Loi Co., Ltd	199,800,000,000	199,800,000,000
Allowances for long-term investments	(14,504,862,297)	(12,499,457,793)
- DGT Investment SM-LLC	(2,276,756,866)	(2,276,756,866)
- DGT Construction Materials Production and Trading Co., Ltd.	(3,000,000,000)	(3,000,000,000)
- DGT - Nghe An SM-LLC	(3,608,696,938)	(3,608,696,938)
- DGT - Dong Thap SM-LLC	(1,843,531,521)	(1,843,531,521)
- Dong Loi Co., Ltd	(3,775,876,972)	(1,770,472,468)
Short-term customer receivables	56,715,244,946	59,172,444,946
- DGT Construction Materials Production and Trading Co., Ltd.	53,984,075,091	53,984,075,091
- DGT - Nghe An SM-LLC	1,798,400,000	1,798,400,000
- Dong Loi Co., Ltd	932,769,855	3,389,969,855
Repayments to suppliers	1,980,247,089	1,980,247,089
- DGT - Nghe An SM-LLC	1,980,247,089	1,980,247,089
Short-term other receivables	174,280,400,775	172,388,400,775
- DGT - Nghe An SM-LLC	2,201,463,882	2,201,463,882
- DGT - Vung Tau SM-LLC	4,650,000	4,650,000
- DGT Investment SM-LLC	4,650,000	4,650,000
- DGT - Dong Thap SM-LLC	4,650,000	4,650,000
- DGT Construction Materials Production and Trading Co., Ltd.	155,125,949,585	155,125,949,585
- Dong Loi Co., Ltd	16,939,037,308	15,047,037,308
Short-term and Long-term Borrow capital	343,638,000,000	343,638,000,000
- DGT Investment SM-LLC	343,638,000,000	343,638,000,000

3 . Information on going concern

In the first 6 months of 2026, the Group's subsidiaries announced temporary suspension of operations due to inefficiency, which indicates that the Group's subsidiaries are unlikely to continue operating normally within the next 12 months. Therefore, the basis for determining profits and losses from investments in subsidiaries in the Group will be assessed based on the results of the Report for the fiscal year ending June 30, 2025 prepared on the basis of the Subsidiary's continuous operation. The figures as of January 1, 2026 are presented accordingly, including the following subsidiaries:

- | | |
|--|---|
| 1. DGT - Vung Tau SM-LLC | Suspended operations from 26/05/2026 to 25/05/2027 |
| 2. DGT - Nghe An SM-LLC | Suspended operations from 10/05/2026 to 09/05/2027. |
| 3. DGT - Dong Thap SM-LLC | Suspended operations from 29/04/2025 to 28/04/2026. |
| 4. DGT Investment SM-LLC | Suspended operations from 23/05/2026 to 22/05/2027 |
| 5. DGT Construction Materials Production and Trading Co., Ltd. | Suspended operations from 02/07/2026 to 01/07/2027 |

On 11 February 2026, the Hanoi Stock Exchange issued Notice No. 302/TB-SDGHN regarding the cancellation of trading registration for bond DGT12201. As the cancellation of trading registration only relates to the termination of trading on the trading system, the terms and conditions governing the issuer's obligations to repay principal and interest remain unchanged. As at 31 December 2026, the outstanding principal amount of the bond was VND 239,521,600,000 (at par value) and will be repaid in accordance with the repayment schedule stipulated in the bond issuance plan.

4 . Comparative figures

The comparative figures represent the amounts presented in the Company's separate financial statements for the financial year ended 31 December 2025 and the separate interim financial statements as at 30 June 2025, which were audited and reviewed, respectively, by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

From 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC on a prospective basis. The comparative information has also been reclassified, where appropriate, to conform with the presentation requirements of this Circular. A reconciliation of the amounts previously presented and the amounts after reclassification is set out below:

Separate interim statement of financial position:

Item	Code	Reclassified under Circular No. 99/2025/TT- BTC	As Previously Presented under Circular No. 200/2014/TT-BTC
Dividends and profits payable	313	686,092,770	-
Other short-term payments	320	9,705,508,191	10,391,600,961



Luu Thi Hang
Prepared by



Bui Quang Toan
Chief Accountant

Approved August 27, 2026



Nguyen Khoa
Legal Representative