CÔNG TY CỔ PHẦN
TẬP ĐOÀN ĐẦU TƯ
DIN CAPITAL
Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL
DN: C=VN, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL, L=Thanh Khê, ST=ĐÀ NẴNG, UID=MST:0401333013
Date: 2026.10.28 11:15:12+07'00'

# DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY

## SEPARATE FINANCIAL STATEMENTS

For the third quarter accounting period from 01/07/2026 to 30/09/2026

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**Form B 01a – DN**

(Issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance)

# INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

| ASSETS | Code | Notes | As at 30 Sep.2026 | As at 1 Jan.2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **56,017,078,724** | **73,412,712,123** |
| **I. Cash and cash equivalents** | **110** | 5.1 | **1,902,737,440** | **1,123,727,639** |
| 1. Cash | 111 | | 1,902,737,440 | 1,123,727,639 |
| **II. Current financial investments** | **120** | 5.5 | **25,954,687,686** | **23,083,131,287** |
| 1. Trading securities | 121 | | 20,530,730 | 20,530,730 |
| 2. Provision for trading securities | 122 | | (12,033,730) | (10,422,730) |
| 3. Held to maturity investments | 123 | | 25,946,190,686 | 23,073,023,287 |
| **III. Current account receivables** | **130** | | **26,157,519,625** | **47,659,488,700** |
| 1. Trade receivables | 131 | 5.2 | 42,029,764,691 | 63,602,020,457 |
| 2. Advances to suppliers | 132 | 5.3 | 141,951,948 | 244,920,240 |
| 3. Other current receivables | 135 | 5.4 | 111,463,813 | 51,974,830 |
| 4. Provision for doubtful debts | 136 | 5.6 | (16,125,660,827) | (16,239,426,827) |
| **IV. Inventories** | **140** | 5.7 | **1,523,539,964** | **1,052,120,094** |
| 1. Inventories | 141 | | 1,523,539,964 | 1,052,120,094 |
| **V. Short-term biological assets** | **150** | | - | - |
| **VI. Other current assets** | **160** | | **478,594,009** | **494,244,403** |
| 1. Short-term prepaid expenses | 161 | 5.8 | 451,794,391 | 494,244,403 |
| 2. Value added tax deductible | 162 | | 3,705,891 | - |
| 3. Tax and other receivables from the state budget | 163 | 5.9 | 23,093,727 | - |
| **B. NON-CURRENT ASSETS** | **200** | | **63,623,593,254** | **68,401,725,329** |
| **I. Non-current account receivables** | **210** | | - | - |
| **II. Fixed assets** | **220** | | **11,673,564,040** | **16,551,105,566** |
| 1. Tangible fixed assets | 221 | 5.10 | 11,673,564,040 | 16,551,105,566 |
| Cost | 222 | | 158,684,270,294 | 161,115,904,239 |
| Accumulated depreciation | 223 | | (147,010,706,254) | (144,564,798,673) |
| 2. Intangible fixed assets | 227 | | - | - |
| **III. Long-term biological assets** | **230** | | - | - |
| **IV. Investment property** | **240** | | - | - |
| **V. Non-current assets in progress** | **250** | | **120,000,000** | - |
| 1. Chi phí xây dựng cơ bản dở dang | 252 | | 120,000,000 | - |
| **VI. Non-current financial investments** | **260** | 5.5 | **49,624,040,000** | **49,509,490,000** |
| 1. Investments in subsidiaries | 261 | | 49,624,040,000 | 49,509,490,000 |
| **VII. Other non-current assets** | **270** | | **2,205,989,214** | **2,341,129,763** |
| 1. Long-term prepaid expenses | 271 | 5.8 | 2,181,127,362 | 2,308,010,222 |
| 2. Deferred income tax assets | 272 | 5.11 | 24,861,852 | 33,119,541 |
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **119,640,671,978** | **141,814,437,452** |

*The accompanying notes are an integral part of the financial statements*

**Form B 01a – DN**
(Issued under the Circular No. 99/2025/TT-BTC
dated 27 October 2025 by the Minister of Finance)

## INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 September 2026

Unit: VND

| RESOURCES | Code | Notes | As at 30 Sep.2026 | As at 1 Jan.2026 |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **17,495,666,857** | **17,497,268,115** |
| **I. Current liabilities** | **310** | | **17,495,666,857** | **17,497,268,115** |
| 1. Trade payables | 311 | 5.12 | 2,176,391,069 | 9,674,002,996 |
| 2. Dividends and profits payable | 313 | | 13,364,971,500 | - |
| 3. Taxes and amounts payable to the state budget | 314 | 5.9 | 718,877,088 | 4,669,685,397 |
| 4. Payables to employees | 315 | 5.13 | 151,362,231 | 2,015,971,066 |
| 5. Accrued expenses | 316 | 5.14 | 98,418,933 | 163,338,460 |
| 6. Other current payables | 320 | 5.15 | 181,381,699 | 170,005,859 |
| 7. Bonus and welfare fund | 323 | | 804,264,337 | 804,264,337 |
| **II. Non-current liabilities** | **330** | | - | - |
| **D. OWNER'S EQUITY** | **400** | **5.16** | **102,145,005,121** | **124,317,169,337** |
| 1. Owner's contributed capital | 411 | | 89,099,810,000 | 89,099,810,000 |
| Ordinary shares carrying voting rights | 411a | | 89,099,810,000 | 89,099,810,000 |
| 2. Share premiums | 412 | | 49,416,000 | 49,416,000 |
| 8 Investment and development fund | 418 | | 7,752,997,505 | 7,752,997,505 |
| 4. Retained earnings | 420 | | 5,242,781,616 | 27,414,945,832 |
| Beginning accumulated retained earnings | 420a | | - | 5,173,071,439 |
| Retained earnings of the current year | 420b | | 5,242,781,616 | 22,241,874,393 |
| **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **119,640,671,978** | **141,814,437,452** |

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL
DIN CAPITAL
MST: 0401333013

| | | |
|---|---|---|
| **General Director** | **Chief Accountant** | **Prepared by** |
| **Dang Tien Duc** | **Nguyen Thi Thao** | **Dao Thi Thanh Mai** |
| *Da Nang, 28 October 2026* | | |

**Form B 02a – DN**
(Issued under the Circular No. 99/2025/TT-BTC
dated 27 October 2025 by the Minister of Finance)

# INTERIM INCOME STATEMENT

For the third quarter accounting period from 01/07/2026 to 30/09/2026

Unit: VND

| ITEMS | Code | Notes | Q3-2026 | Q3-2025 | The first nine months of 2026 | The first nine months of 2025 |
|---|---|---|---|---|---|---|
| 1. Revenue | 01 | 6.1 | 5,171,023,513 | 29,476,349,540 | 27,359,782,740 | 66,844,935,011 |
| 2. Deductions | 02 | | - | - | - | - |
| 3. Net revenue | 10 | | 5,171,023,513 | 29,476,349,540 | 27,359,782,740 | 66,844,935,011 |
| 4. Cost of sales | 11 | 6.2 | 5,405,165,909 | 22,231,397,877 | 24,556,564,137 | 53,580,988,640 |
| 5. Gross profit | 20 | | (234,142,396) | 7,244,951,663 | 2,803,218,603 | 13,263,946,371 |
| 6. Gains/(losses) from sale and disposal of investment | 21 | | - | - | - | - |
| 7. Finance income | 22 | 6.3 | 479,202,151 | 163,327,278 | 25,306,620,412 | 6,354,580,567 |
| 8. Finance expense | 23 | 6.4 | 2,044,500 | 984,200 | 1,611,000 | (1,250,200) |
| *Of which, interest expense* | 24 | | - | - | - | - |
| 9 Selling expense | 25 | | - | - | - | - |
| 10 General and administrative expense | 26 | 6.5 | 383,835,381 | 257,728,137 | 828,696,783 | 700,242,625 |
| 11 Operating loss | 30 | | (140,820,126) | 7,149,566,604 | 27,279,531,232 | 18,919,534,513 |
| 12 Other income | 31 | 6.6 | - | 20,000 | 559,481,482 | 3,151,089,189 |
| 13 Other expense | 32 | 6.7 | 20,706,270 | 104,665,976 | 152,700,241 | 218,420,803 |
| 14 Net other loss | 40 | | (20,706,270) | (104,645,976) | 406,781,241 | 2,932,668,386 |
| 15 Accounting loss before taxation | 50 | | (161,526,396) | 7,044,920,628 | 27,686,312,473 | 21,852,202,899 |
| 16 Current corporate income tax expense | 51 | 6.9 | (5,491,788) | 1,443,947,758 | 845,323,500 | 3,306,965,592 |
| 17 Deferred corporate income tax expense | 52 | | 2,752,563 | 2,752,563 | 8,257,689 | (35,872,104) |
| 18 Net profit/(loss) after taxation | 60 | | (158,787,171) | 5,598,220,307 | 26,832,731,284 | 18,581,109,411 |

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL
DIN CAPITAL
MST: 0401333013

| General Director | Chief Accountant | Prepared by |
|---|---|---|
| **Dang Tien Duc** | **Nguyen Thi Thao** | **Dao Thi Thanh Mai** |

*Da Nang, 28 October 2026*

**Form B 03a – DN**

(Issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance)

# INTERIM STATEMENT OF CASH FLOWS

**(Indirect method)**

For the nine-month accounting period ended September 30, 2026

Unit: VND

| ITEMS | Code | Notes | The first nine months of 2026 | The first nine months of 2025 |
|---|---|---|---|---|
| **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **1. Net profit/(loss) before taxation** | **01** | | **27,686,312,473** | **21,852,202,899** |
| **2. Adjustment for:** | | | | - |
| Depreciation and amortisation | 02 | | 4,877,541,526 | 7,035,659,358 |
| Provisions | 03 | | (112,155,000) | (77,625,334) |
| Gains/(losses) from investing and financing activities | 05 | | (25,820,049,030) | (9,464,651,632) |
| **3. Operating profits before adjustments to working capital** | **08** | | **6,631,649,969** | **19,345,585,291** |
| Increase or decrease in accounts receivable | 09 | | 21,588,935,457 | (27,752,062,807) |
| Increase or decrease in inventories | 10 | | (471,419,870) | (794,241,491) |
| Increase or decrease in accounts payable (excluding interest expense and CIT payable) | 11 | | (9,983,589,941) | 6,181,601,837 |
| Increase or decrease in prepaid expenses | 12 | | 169,332,872 | 74,185,850 |
| Corporate income tax paid | 15 | | (4,228,306,317) | (464,078,980) |
| Other cash outflows from operating activities | 17 | | - | (237,237,370) |
| **Net cash from operating activities** | **20** | | **13,706,602,170** | **(3,646,247,670)** |
| **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | | - |
| 1. Acquisition and construction of fixed assets and other long-term assets | 21 | | (120,000,000) | (883,518,519) |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | | 559,481,482 | 4,985,742,444 |
| 3. Loans to other entities and payments for purchase of debt instruments of other entities | 23 | | (6,500,000,000) | (25,500,000,000) |
| 4. Repayments from borrowers and proceeds from sales of debts instruments of other entities | 24 | | 4,000,000,000 | 33,000,000,000 |
| 5. Investments in other entities | 25 | | (114,550,000) | - |
| 6. Interest and dividends received | 27 | | 24,887,400,149 | 6,329,704,362 |
| **Net cash from investing activities** | **30** | | **22,712,331,631** | **17,931,928,287** |
| **III. CASH FLOWS FROM FINANCING ACTIVITIES** | | | | - |
| 1. Dividends paid | 36 | | (35,639,924,000) | (13,364,971,500) |
| **Net cash from financing activities** | **40** | | **(35,639,924,000)** | **(13,364,971,500)** |
| **NET INCREASE/(DECREASE) IN CASH** | **50** | | **779,009,801** | **920,709,117** |
| Cash and cash equivalents at beginning of the period | 60 | | 1,123,727,639 | 5,260,352,150 |
| **CASH AND CASH EQUIVALENTS AT END OF THE PERIOD** | **70** | | **1,902,737,440** | **6,181,061,267** |

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL ★ MST: 0401333013 ★ DIN CAPITAL

| General Director | Chief Accountant | Prepared by |
|---|---|---|
| **Dang Tien Duc** | **Nguyen Thi Thao** | **Dao Thi Thanh Mai** |

*Da Nang, 28 October 2026*

*The accompanying notes are an integral part of the financial statements*

**Form B 09a – DN**
(Issued under the Circular No. 99/2025/TT-BTC
dated 27 October 2025 by the Minister of Finance)

**INTERIM NOTES TO THE FINANCIAL STATEMENTS**
For the period from 01/07/2026 to 30/09/2026

## 1. CORPORATE INFORMATION

### 1.1. Structure of ownership

Din Capital Investment Group Joint Stock Company (hereinafter referred to as "the Company") formerly known as Pacific Dinco Joint Stock Company, has been incorporated in accordance with the Business Registration Certificate No. 321032000105 dated 05 January 2010 and other amended certificates thereafter with the latest one dated 21 January 2025 granted by People's Committee of Da Nang City. On 15 May 2021, the Company changed its name to Din Capital Investment Group Joint Stock Company according to Business Registration Certificate No. 0401333013 granted by Danang City's Department of Planning and Investment.

On 14 May 2015, the Company was formally licensed to trade securities on Hanoi Securities Trading Centre under Decision No. 27/2015/GCNCP-VSD dated 14 May 2015 by Vietnam Securities Depository. On 02 July 2015, the Company was formally listed to trade securities on Hanoi City Securities Trading Centre under Decision No. 407/QD-SGDHN dated 02 July 2015 by General Director of Hanoi Stock Exchange.

The charter capital as stipulated in the Business Registration Certificate is VND 89,099,810,000.

The Company's registered head office is at 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Hai Chau District, Danang City, Vietnam.

The number of employees as at 30 September 2026 was 26 (31 December 2025: 36).

### 1.2. Business field

Manufacturing of commercial concrete.

### 1.3. Operating industry and principal activities

Under the Business Registration Certificate, the Company's business activities comprise:

- Manufacture of concrete and articles of concrete, cement and plaster. Details: Producing commercial concrete, pre-cast elements;
- Freight transport by road. Details: Land freight transport by cars;
- Wholesale of construction materials and other installation supplies. Details: Wholesale of construction materials;
- Wholesale of machinery, equipment and supplies. Details: Wholesale of machinery and equipment for construction;
- Other specialized wholesale n.e.c. Details: Wholesale of chemicals and additives in the industrial and construction sectors (excluding chemicals prohibited by the State);
- Renting and leasing of other machinery, equipment and tangible goods. Details: Renting and leasing of constructive machinery and equipments;
- Wholesale of metals and metal ores. Details: Wholesale of shaped steel and fiber-reinforced steel;
- Trading of own or rented property and land use rights;
- Real estate consultancy and brokerage and auctioning, land use right auctioning. Details: Real estate brokerage services, real estate trading platforms, real estate consultancy, and real estate management services;
- Warehousing and storage of goods.

## 2. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

### 2.1. Financial year

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

### 2.2. Reporting and functional currency

The Company maintains its accounting records in VND.

## 3. ACCOUNTING STANDARDS AND ACCOUNTING FRAMEWORK APPLIED

### 3.1. Accounting framework applied

The accompanying separate financial statements, expressed in Vietnamese Dong (VND), are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

These separate financial statements have been prepared exclusively for the Company and do not include the financial statements of the subsidiaries. Users of the separate financial statements should read them together with the Company's consolidated financial statements for the year ended 30 September 2026 in order to obtain full information on the Company's financial position, results of operations and cash flows during the year.

### 3.2. Statement of compliance with Vietnamese Accounting Standards and accounting framework

Financial statements are prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of financial statements.

### 3.3. Forms of accounting records

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

## 4. SIGNIFICANT ACCOUNTING POLICIES

### 4.1. Use of estimates

The preparation of the separate financial statements requires Chairman of the Board of Directors and management to make estimates and assumptions that impact the carrying value of certain assets and liabilities, contingent assets and liabilities reported in the notes as well as revenues and expenses for the financial year ended 30 September 2026. Although these estimates are based on Chairman of the Board of Directors and management's best knowledge of all relevant information available at the date when the separate financial statements are prepared, this does not prevent actual figures differing from estimates.

### 4.2. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### 4.3. Financial investments

*Trading securities*

## INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Trading securities are securities and other financial instruments held for business purposes (held for the purpose of profit-taking by selling when prices have increased) at the time of reporting.

Trading securities are accounted for under the cost method. The cost of trading securities comprises the purchase price plus (+) purchase related costs (if any) such as brokerage, transaction, information provision, taxes, bank's fees and charges. The cost of trading securities is measured at fair value of considerations at the transaction date.

***Held to maturity investments***

Held to maturity investments comprise held to maturity investments to earn periodical profits and other held to maturity investments.

If there is any certain evidence that part or all the investments are irrecoverable, impairment losses are recognised as a finance expense in the current year.

***Loans***

Loans are measured at cost less provision for bad loans. Provision for bad loans is made for each bad loan based on the overdue time to repay the principal according to the original commitment (not taking into account the debt extension between the parties), or based on the expected loss.

***Equity investments in other entities***

*Investments in subsidiaries*

Investments are classified as investments in subsidiaries when the Company has the power of control over policies and operating activities, normally evidenced by the holding of more than 50% of the voting rights.

Investments in subsidiaries are accounted for under the cost method which comprise the purchase price plus (+) acquisition related costs (if any). In case of investments of non-monetary assets, the cost of the investments is measured at the fair values of the assets as incurred.

Dividends for the period after the acquisition date are recognised as financial incomes at their fair values when the shareholder's right to receive payment is established.

*Other investments*

Investments classified as other investments are investments other than investments in subsidiaries, investments in associates or investments on joint ventures.

Other investments are accounted for under the cost method which comprise purchase prices plus (+) acquisition related costs (if any). In case of investments of non-monetary assets, the cost of investments is recognised at the fair values of the assets as incurred.

***Recognition principles of provision for investment impairment loss***

Provision for investment impairment loss is made when there is any certain evidence that there will be an impairment in the value of these investments at the reporting date.

The difference between the required balance and the existing balance of provision for investment impairment loss is recognised as financial expenses in the income statement.

### 4.4. Account receivables

***Recognition method***

Account receivables are stated at the carrying amounts of trade receivables and other receivables less provisions for doubtful debts.

Provision for doubtful debts

As of the date of preparing the financial statements, provision for doubtful debt is recognised for past-due accounts receivable and for accounts receivable where circumstances indicate that they might not be recoverable when due at the level as guided in prevailing regulations. The determination of the overdue period of a doubtful receivable to be provisioned is based on the principal repayment period according to the original sale contract, excluding the debt extension between the parties.

The difference between the required balance and the existing balance of provision for doubtful debts is recorded as a general and administrative expense in the income statement.

## 4.5. Inventories

*Inventory measurement*

Inventories are measured at the lower of cost and net realisable value.

The costs of inventories shall comprise all costs of purchase, costs of conversion, and other costs incurred in bringing inventories to their present location and condition. The cost of work in progress and finished goods includes materials, direct labour and attributable production overheads based on normal levels of activity.

The costs of purchase of inventories comprise the purchase price, non-reimbursable taxes and duties, and transport, handling and other costs directly attributable to the acquisition of inventories. Trade discounts and sales rebates on substandard and obsolete goods purchased are deducted from the costs of purchase.

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

*Method of accounting for inventories*

Inventories are measured using the weighted average method and are recorded under the perpetual inventory method.

*Provision for decline in value of inventories*

As of the date of preparing the financial statements, provision is recognised for obsolete, slow-moving and defective inventory items and an excess of the cost of inventories over their net realisable value.

The difference between the required balance and the existing balance of the provision for a decline in value of inventories is included in cost of sales in the income statement.
Inventories are written down to net realizable value item by item. For services being rendered, provision is made in respect of each service for which a separate selling price is charged.

Raw materials, materials, and tools reserved for use in the production of goods shall not be provided for impairment if the products they constitute will be sold at or above the cost of production of the product.

## 4.6. Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation.

*Tangible fixed asset recognition*

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

present location and working condition for their intended use. Accessories added to fixed assets when purchased are recognised separately at their fair values and deducted from the historical cost of the respective tangible fixed assets.

*Depreciation and amortisation*

The costs of fixed assets are depreciated on a straight-line method over their estimated useful lives.

The estimated useful lives are as follows:

| | Year 2026 |
|---|---|
| ▪ Buildings, structures | 05 – 10 years |
| ▪ Machinery and equipment | 06 – 10 years |
| ▪ Motor vehicles | 05 – 10 years |
| ▪ Office equipment | 04 – 05 years |
| ▪ Other | 03 years |

## 4.7. Prepaid expenses

Prepaid expenses are classified into short-term and long-term prepaid expenses based on their original maturity and mainly include costs related to tools and equipment, and prepaid land rental, etc. These expenses are amortised over the prepaid period or over the period in which the related economic benefits are expected to be received.
The following types of costs are recognised as prepaid expenses and amortised to profit or loss over their respective useful periods:

- Prepaid land is amortised over the period of lease;
- Tools and supplies are amortised to the income statement over 1 to 3 years;
- Insurance expenses (fire and explosion insurance, vehicle owner's civil liability insurance , motor hull insurance, assets insurance, etc.) are amortised over the period written in the contracts;
- Major repair expenses not yet accrued are amortised for no more than 3 years;
- Other prepaid expenses are amortised on a straight-line method over the period in which economic benefits are generated in relation to that expense.

## 4.8. Liabilities

Liabilities are classified into trade payables, intra-company payables and other payables based on the following rules: Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer; intra-company payables represent those between the entity and its dependent accounting units having no legal status; the remaining payables are classified as other payables.

Liabilities are also classified according to the maturity date, the remaining term from the date of the financial statements, original currency, and each creditor.

Liabilities are recognised at no less than the payment obligation.

## 4.9. Borrowing costs

*Capitalisation of borrowing costs*

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until the assets are put into use or sale.

Investment income earned on temporary investment of borrowings is deducted from the cost of the respective assets.

All other borrowing costs are recognised as an expense in the income statement when incurred.

## 4.10. Accrued expenses

Accrued expenses represent expenses that will be paid in the future for goods or services received but not yet paid due to lack of invoices or accounting documents. These expenses are recognised as operating expenses of the reporting year.

## 4.11. Owners' equity

***The owners' contributed equity***

The owners' contributed equity is recognised when contributed.

***Share premiums***

Share premiums are recognised as the difference between the issue price and the par value of shares, and the difference between the re-purchase price and the re-issue price of treasury shares.

***Dividends***

Dividends are recognised as a liability at the date of declaring dividends by Vietnam Securities Depository.

***Reserves***

Reserves are created at certain percentages of profit after tax as prescribed in the Company's charter.

***Retained earnings***

Net profit after income tax can be distributed to shareholders after the distribution is approved the General annual meeting of shareholders and reserves are created in accordance with the Company's Charter and legal regulations in Vietnam.

## 4.12. Revenue and other income

***Revenue from selling goods***

Revenue from selling goods is measured at the fair value of the consideration received or receivable. In most cases, revenue is recognised when transferring the risks and rewards of ownership to the buyer.

***Revenue involving the rendering of services***

Revenue of a transaction involving the rendering of services is recognised when the outcome of this transaction can be estimated reliably. When a transaction involving the rendering of services is attributable to several periods, each period's revenue is recognised by reference to the stage of completion at the end of the reporting period.

***Interest income***

Interest income is recognised on an accrual basis by reference to the principal outstanding and at the interest rate applicable.

***Disposal and sale of fixed assets***

Income from disposal and sale of fixed assets is the excess of the proceeds from the disposal and sale of the fixed assets over the carrying amount of the fixed assets and disposal expenses.

### 4.13. Cost of sales

Cost of sales and services provided represents total costs of finished products, goods, services which are sold in the year in accordance with the matching principle. Abnormal amounts of production costs of inventories are recognised immediately in cost of sales.

### 4.14. Finance expense

Finance expenses represent all expenses incurred in the reporting year which mainly include borrowing costs and financial investment reserve.

### 4.15. Selling expense and general and administrative expense

Selling expenses represent expenses incurred during the process of selling products, goods and rendering services, which include expenses relating to employee salaries and outsourcing service costs.

General and administrative expenses represent common expenses, which include payroll costs for office employees' (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance; stationery expenses, material expenses, depreciation expenses of fixed assets used for administration activities; land rental, license tax; provision for doubtful debts; utility services (electricity expenses, water expenses, phone, fax, warranty expenses, etc.); sundry expenses (entertainment, customer conference, etc.).

### 4.16. Taxation

***Corporate income tax***

*Current corporate income tax expense*

Current corporate tax expense is determined on the basis of taxable income and the rate of corporate income tax (CIT) of the current year at 20%.

***Value added tax***

The goods sold and services rendered by the Company are subject to value added tax at the following rates:

- Commercial concrete, stone, concrete pumping and transportation services: 10% (The company is entitled to apply the VAT rate of 8% from 1 July 2025 to 31 December 2026 according to the provisions of Decree No. 174/2025/NĐ-CP dated 30 June 2025);

- Other services: apply according to current tax rates.

***Other taxes***

Other taxes are applicable in accordance with the prevailing tax laws in Vietnam.

The tax reports of the Company will be inspected by the Tax Department. Application of the laws and regulations on tax to different transactions can be interpreted by many ways; therefore, the tax amounts presented in the financial statements can be amended in accordance with the Tax Department's final assessment for the Company.

### 4.17. Segment reporting

## INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

A segment is a distinguishable component of the Company that is engaged either in producing or providing related products or services (business segment), or in producing or providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

### 4.18. Related parties

Related parties are individuals or entities that have the ability, directly or indirectly through one or more intermediaries, to control the Company or are controlled by, or are subject to common control with the Company. Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including directors and officers of the Company and close family members or associates of such individuals are also considered to be related parties.

INTERIM NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

### 5.1. Cash and cash equivalents

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Cash in hand | 429,546,678 | 303,883,416 |
| Cash at banks | 1,473,190,762 | 819,844,223 |
| **Total** | **1,902,737,440** | **1,123,727,639** |

### 5.2. Current trade receivables

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Dinco Construction Engineering Joint Stock Company | 2,816,252,712 | 310,175,460 |
| Dufago Concrete One Member Company Limited | 6,349,887,128 | 6,095,640,941 |
| FDSG Joint Stock Company | 16,482,543,034 | 38,530,279,252 |
| Others | 16,381,081,817 | 18,665,924,804 |
| **Total** | **42,029,764,691** | **63,602,020,457** |
| In which: Trade receivables from related parties | 25,904,103,864 | 44,936,095,653 |

### 5.3. Current advances to suppliers

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Quang Ngai Branch of ABH Hanoi Joint Stock Company | - | 68,440,000 |
| An Phu An Khanh Trading Company Limited | - | 78,820,500 |
| Thinh Hung One Member Company Limited | 110,039,199 | - |
| Others | 31,912,749 | 97,659,740 |
| **Total** | **141,951,948** | **244,920,240** |

### 5.4. Other receivables

| | As at 30 Sep. 2026 VND | | As at 01 Jan. 2026 VND | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| Advances | 3,446,346 | - | - | - |
| Deposits | 20,700,000 | - | 20,700,000 | - |
| Other receivables | 87,317,467 | - | 31,274,830 | - |
| **Total** | **111,463,813** | **-** | **51,974,830** | **-** |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.5. Financial investments

Trading securities are analysed as follows:

| | As at 30 Sep. 2026 VND | | | As at 1 Jan. 2026 VND | | |
|---|---|---|---|---|---|---|
| | Cost | Fair value | Provision | Cost | Fair value | Provision |
| Investments in shares | | | | | | |
| Shares of Coteccons Construction JSC | 20,530,730 | 8,497,000 | 12,033,730 | 20,530,730 | 10,108,000 | 10,422,730 |
| **Total** | **20,530,730** | **8,497,000** | **12,033,730** | **20,530,730** | **10,108,000** | **10,422,730** |

The Company has determined the fair values of investments in Coteccons Construction Joint Stock Company on the basis of prices quoted on the Stock Exchange and the number of shares hold.

Held to maturity investments are analysed as follows:

| | As at 30 Sep. 2026 VND | | | As at 01 Jan. 2026 VND | | |
|---|---|---|---|---|---|---|
| | Cost | Recoverable amount | Provision | Cost | Recoverable amount | Provision |
| **Short-term:** | | | | | | |
| Term deposits: | 25,946,190,686 | 25,946,190,686 | - | 23,073,023,287 | 23,073,023,287 | - |
| *- 06-month term deposits* | *24,900,000,000* | *24,900,000,000* | - | *18,400,000,000* | 18,400,000,000 | - |
| *- 12-month term deposits* | *500,000,000* | *500,000,000* | - | *4,500,000,000* | 4,500,000,000 | - |
| *- Accrued interest* | *546,190,686* | *546,190,686* | - | *173,023,287* | 173,023,287 | - |
| **Total** | **25,946,190,686** | **25,946,190,686** | **-** | **23,073,023,287** | **23,073,023,287** | **-** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Other investments are analysed as follows:

| | As at 30 Sep. 2026 VND | | | As at 01 Jan. 2026 VND | | |
|---|---|---|---|---|---|---|
| | Cost | Recoverable amount | Provision | Cost | Recoverable amount | Provision |
| Investments in subsidiaries: | | | | | | |
| Dufago Chu Lai Concrete One Member Limited Liability Company | 5,624,040,000 | 5,624,040,000 | - | 5,509,490,000 | 5,509,490,000 | - |
| Dufago Concrete One Member Limited Liability Company | 43,000,000,000 | 43,000,000,000 | - | 43,000,000,000 | 43,000,000,000 | - |
| Rofadi One Member Limited Liability Company | 1,000,000,000 | 1,000,000,000 | - | 1,000,000,000 | 1,000,000,000 | - |
| **Total** | **49,624,040,000** | **49,624,040,000** | **-** | **49,509,490,000** | **49,509,490,000** | **-** |

At the reporting date, the Company has not determined fair values of these investments for disclosure in the separate financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of these investments can be different from their carrying amounts.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.6. Doubtful debts

| | As at 30 Sep. 2026 VND | | As at 01 Jan. 2026 VND | |
|---|---|---|---|---|
| | Cost | Recoverable amount | Cost | Recoverable amount |
| Overdue trade receivables | 16,125,660,827 | - | 16,239,426,827 | - |
| **Total** | **16,125,660,827** | **-** | **16,239,426,827** | **-** |

Chairman of the Board of Directors and management assessed the ability to recover the overdue receivables is low. The Company is taking appropriate measures to recover the outstanding debts.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Overdue trade receivables and overdue amounts loaned are analysed by debtor as follows:

| | As at 30 Sep. 2026 VND | | | As at 01 Jan. 2026 VND | | |
|---|---|---|---|---|---|---|
| | Cost | Recoverable amount | Overdue days | Cost | Recoverable amount | Overdue days |
| Thursday Architecture Company Limited - Guangxi Architecture Group (Da Nang) | 4,217,102,500 | - | Over 3 years | 4,217,102,500 | - | Over 3 years |
| SAMIL Construction Company Limited | 2,487,421,228 | - | Over 3 years | 2,487,421,228 | - | Over 3 years |
| LB Viet Nam Construction Joint Stock Company | 1,648,997,091 | - | Over 3 years | 1,648,997,091 | - | Over 3 years |
| Hung Thinh Tai Construction & Trading Company Limited | 649,950,000 | - | Over 3 years | 649,950,000 | - | Over 3 years |
| Dana-UC Steel Joint Stock Company | 388,911,000 | - | Over 3 years | 498,911,000 | - | Over 3 years |
| Constrexim Construction Investment Design Consultant Joint Stock Company | 439,274,772 | - | Over 3 years | 439,274,772 | - | Over 3 years |
| Manh Cuong An Landscape Architecture Joint Stock Company | 358,566,898 | - | Over 3 years | 358,566,898 | - | Over 3 years |
| APIC Sai Gon Joint Stock Company | 267,415,000 | - | Over 3 years | 267,415,000 | - | Over 3 years |
| P.M.C Constructions Company Limited | 265,802,500 | - | Over 3 years | 265,802,500 | - | Over 3 years |
| Song Hong Danang Joint Stock Company | 193,747,500 | - | Over 3 years | 193,747,500 | - | Over 3 years |
| Thanh Thu Company Limited | 122,080,000 | - | Over 3 years | 122,080,000 | - | Over 3 years |
| Bridge Enterprise No.18 - Branch of Civil Engineering Construction Coporation No.1., Jsc | 75,477,651 | - | Over 3 years | 75,477,651 | - | Over 3 years |
| Others | 5,010,914,687 | - | | 5,014,680,687 | - | |
| **Total** | **16,125,660,827** | **-** | | **16,239,426,827** | **-** | |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 5.7. Inventories

| | As at 30 Sep. 2026 VND | | As at 01 Jan. 2026 VND | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| Raw materials | 1,523,539,964 | - | 1,052,120,094 | - |
| Merchandise | - | - | - | - |
| **Total** | **1,523,539,964** | **-** | **1,052,120,094** | **-** |

There were no slow moving and obsolescent inventories at the year-end.

There were no inventories pledged as security for liabilities at the year-end.

### 5.8. Prepaid expenses

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Current | | |
| Tools and supplies pending amortisation | 14,864,992 | 280,452 |
| Insurance fee for machinery and equipment | 279,281,874 | 307,462,665 |
| Road fee, vehicle inspection fee | 133,151,134 | 186,501,286 |
| Land rental | 24,496,391 | - |
| Other expenses | - | - |
| | - | - |
| **Total** | **451,794,391** | **494,244,403** |
| Non-current | | |
| Land rental (*) | 2,116,208,786 | 2,193,390,320 |
| Tools and supplies pending amortisation | 64,918,576 | 114,619,902 |
| **Total** | **2,181,127,362** | **2,308,010,222** |

(*) Land rental costs at Tinh Phong Industrial Park under Contract No. 03/2019/HD-TLD dated 25 April 2019, with a lease term of 28 years.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.9. Tax and amounts receivable from/payable to the state budget

| | As at 30 Sep. 2026 VND | | Movements in the year VND | | As at 01 Jan. 2026 VND | |
|---|---|---|---|---|---|---|
| | Receivable | Payable | Payable | Paid/ Deducted | Receivable | Payable |
| Value added tax | - | 34,197,365 | 2,332,225,697 | 2,823,987,964 | - | 525,959,632 |
| Corporate income tax | - | 679,904,920 | 845,323,500 | 4,228,306,317 | - | 4,062,887,737 |
| Personal income tax | 23,093,727 | 4,774,803 | 1,547,771,154 | 1,646,928,106 | - | 80,838,028 |
| **Total** | **23,093,727** | **718,877,088** | **4,725,320,351** | **8,699,222,387** | **-** | **4,669,685,397** |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.10. Tangible fixed assets

| Items | Buildings, structures VND | Machinery and equipment VND | Motor vehicles VND | Office equipment VND | Others VND | Total VND |
|---|---|---|---|---|---|---|
| Cost | | | | | | |
| As at 01 Jan. 2026 | 3,444,846,768 | 14,545,359,916 | 142,724,169,114 | 297,414,878 | 104,113,563 | 161,115,904,239 |
| Purchase | - | - | - | - | - | - |
| Fixed asset liquidation | - | - | (2,431,633,945) | - | - | (2,431,633,945) |
| **As at 30 Sep. 2026** | **3,444,846,768** | **14,545,359,916** | **140,292,535,169** | **297,414,878** | **104,113,563** | **158,684,270,294** |
| Accumulated depreciation | | | | | | |
| As at 01 Jan. 2026 | 2,105,892,788 | 11,652,199,869 | 130,450,391,603 | 252,200,850 | 104,113,563 | 144,564,798,673 |
| Depreciation | 182,584,638 | 489,752,109 | 4,196,352,352 | 8,852,427 | - | 4,877,541,526 |
| Fixed asset liquidation | - | - | (2,431,633,945) | - | - | (2,431,633,945) |
| **As at 30 Sep. 2026** | **2,288,477,426** | **12,141,951,978** | **132,215,110,010** | **261,053,277** | **104,113,563** | **147,010,706,254** |
| Net book value | | | | | | |
| As at 01 Jan. 2026 | 1,338,953,980 | 2,893,160,047 | 12,273,777,511 | 45,214,028 | - | 16,551,105,566 |
| **As at 30 Sep. 2026** | **1,156,369,342** | **2,403,407,938** | **8,077,425,159** | **36,361,601** | **-** | **11,673,564,040** |

The amount of year-end net book value of tangible fixed assets totalling VND 1,029,044,544 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 110,867,649,086.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 5.11. Deferred income tax assets

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Income tax rate used to calculate deferred income tax assets | 20% | 20% |
| Deferred income tax assets relating to the deductible temporary differences | 24,861,852 | 33,119,541 |
| **Deferred income tax assets** | **24,861,852** | **33,119,541** |

### 5.12. Current trade payables

| | As at 30 Sep. 2026 VND | | As at 01 Jan. 2026 VND | |
|---|---|---|---|---|
| | Value | Payable value | Value | Payable value |
| Dong Do Construction and Service Company Limited | 802,955,000 | 802,955,000 | 889,070,800 | 889,070,800 |
| Dai Hoang Investment and Trading Joint Stock Company | 715,422,750 | 715,422,750 | 3,265,690,750 | 3,265,690,750 |
| Hiep Tuyet Company Limited | - | - | 2,187,045,921 | 2,187,045,921 |
| Hoa My Petroleum Joint Stock Company | 174,840,000 | 174,840,000 | 288,560,000 | 288,560,000 |
| Others | 483,173,319 | 483,173,319 | 3,043,635,525 | 3,043,635,525 |
| **Total** | **2,176,391,069** | **2,176,391,069** | **9,674,002,996** | **9,674,002,996** |

### 5.13. Payables to employees

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Salary, bonus | 151,362,231 | 2,015,971,066 |
| **Total** | **151,362,231** | **2,015,971,066** |

### 5.14. Accrued expenses

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Raw materials for production | 98,083,792 | 62,218,182 |
| Others | 335,141 | 101,120,278 |
| **Total** | **98,418,933** | **163,338,460** |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.15. Other current payables

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Trade union dues | 24,932,252 | 25,701,510 |
| Others | 156,449,447 | 144,304,349 |
| **Total** | **181,381,699** | **170,005,859** |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 5.16. Owners' equity

### 5.16.1. Changes in owners' equity

| | Items of owners' equity | | | | |
|---|---|---|---|---|---|
| | Owners' contributed capital VND | Share premium VND | Investment and Development funds VND | Retained earnings VND | Total VND |
| As at 01 Jan. 2025 | 89,099,810,000 | 49,416,000 | 7,752,997,505 | 19,293,675,988 | 116,195,899,493 |
| Previous year's profit | - | - | - | 22,241,874,393 | 22,241,874,393 |
| Cash dividends from prior year earnings | - | - | - | (13,364,971,500) | (13,364,971,500) |
| Distributed Bonus and welfare fund | - | - | - | (755,633,049) | (755,633,049) |
| As at 01 Jan. 2026 | 89,099,810,000 | 49,416,000 | 7,752,997,505 | 27,414,945,832 | 124,317,169,337 |
| Current year's profits | - | - | - | 26,832,731,284 | 26,832,731,284 |
| Dividend distribution | - | - | - | (35,639,924,000) | (35,639,924,000) |
| Interim cash dividend | | | | (13,364,971,500) | (13,364,971,500) |
| **As at 30 Sep. 2026** | **89,099,810,000** | **49,416,000** | **7,752,997,505** | **5,242,781,616** | **102,145,005,121** |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 5.16.2.Details of owners' equity

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Dinco Construction Engineering Joint Stock Company | 19,366,560,000 | 19,366,560,000 |
| Others | 69,733,250,000 | 69,733,250,000 |
| **Total** | **89,099,810,000** | **89,099,810,000** |

### 5.16.3 Capital transactions with owners

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2025 VND |
|---|---|---|
| Beginning balance | 89,099,810,000 | 89,099,810,000 |
| Capital contribution in the year | - | - |
| Capital redemption in the year | - | - |
| **Ending balance** | **89,099,810,000** | **89,099,810,000** |

### 5.16.4 Shares

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2025 VND |
|---|---|---|
| Number of shares registered for issue | 8,909,981 | 8,909,981 |
| Number of shares sold to public | 8,909,981 | 8,909,981 |
| *Comprising: Ordinary shares* | *8,909,981* | *8,909,981* |
| *Preference shares (Classified as owners' equity)* | - | - |
| Number of shares repurchased (Treasury shares) | - | - |
| Comprising: Ordinary shares | - | - |
| *Preference shares (Classified as owners' equity)* | - | - |
| Number of shares outstanding | 8,909,981 | 8,909,981 |
| *Comprising: Ordinary shares* | *8,909,981* | *8,909,981* |
| *Preference shares (Classified as owners' equity)* | - | - |

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

5.16.5. Corporate funds

| | Development and investment fund VND |
|---|---|
| As at 01 Jan. 2026 | 7,752,997,505 |
| Additions | - |
| Utilisations | - |
| **As at 30 Sep 2026** | **7,752,997,505** |

## 6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

### 6.1. Revenue from selling goods and rendering services

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Revenue from selling finished goods | 3,407,724,588 | 27,149,370,635 | 20,864,695,292 | 59,056,074,336 |
| Revenue from selling merchandise | - | - | - | 643,822,137 |
| Revenue from rendering services | 1,763,298,925 | 2,326,978,905 | 6,495,087,448 | 7,145,038,538 |
| **Total** | **5,171,023,513** | **29,476,349,540** | **27,359,782,740** | **66,844,935,011** |
| In which, revenue from related parties | 4,428,886,475 | 28,357,221,304 | 25,849,825,488 | 62,098,652,863 |

### 6.2. Cost of sales

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Cost of finished goods sold | 4,094,517,135 | 20,110,641,772 | 20,039,782,614 | 46,315,581,073 |
| Cost of merchadise sold | - | - | - | 641,785,093 |
| Cost of services rendered | 1,310,648,774 | 2,120,756,105 | 4,516,781,523 | 6,623,622,474 |
| Total | **5,405,165,909** | **22,231,397,877** | **24,556,564,137** | **53,580,988,640** |

### 6.3. Finance income

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Deposit interest | 469,978,290 | 122,329,154 | 1,143,907,551 | 579,009,943 |
| Dividends, profits received | - | - | 24,121,487,000 | 5,734,572,500 |
| Payment discount | 9,223,861 | 40,998,124 | 41,225,861 | 40,998,124 |
| Total | **479,202,151** | **163,327,278** | **25,306,620,412** | **6,354,580,567** |

## 6.4. Finance expense

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Provision for decline in value of trading securities | 2,044,500 | 984,200 | 1,611,000 | (1,250,200) |
| Total | 2,044,500 | 984,200 | 1,611,000 | (1,250,200) |

## 6.5. General and administrative expense

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Salaries | 132,000,000 | 126,000,000 | 392,000,000 | 378,000,000 |
| Others | 251,835,381 | 131,728,137 | 550,462,783 | 398,617,759 |
| Provisions for doubtful debts | - | - | - | 8,796,288 |
| Provision reversals of provision for doubtful debts | - | - | (113,766,000) | (85,171,422) |
| Total | 383,835,381 | 257,728,137 | 828,696,783 | 700,242,625 |

## 6.6. Other income

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Gains from disposal and sale of fixed assets | - | - | 559,481,482 | 3,151,069,189 |
| Others | - | 20,000 | - | 20,000 |
| Total | - | 20,000 | 559,481,482 | 3,151,089,189 |

## 6.7. Other expense

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Administrative penalties, tax penalties | - | - | 35,238,394 | 19,803,795 |
| Others | 20,706,270 | 104,665,976 | 117,461,847 | 198,617,008 |
| Total | 20,706,270 | 104,665,976 | 152,700,241 | 218,420,803 |

## 6.8. Production and business costs by elements

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Materials, tools and supplies expense | 2,225,258,967 | 17,524,363,475 | 14,355,875,635 | 36,794,010,391 |
| Employee expense | 1,226,193,847 | 1,932,711,110 | 3,807,048,514 | 4,968,604,925 |
| Depreciation expense | 1,401,323,188 | 2,255,960,540 | 4,951,049,896 | 7,035,659,358 |
| Service expense | 933,502,121 | 351,351,832 | 2,314,248,269 | 4,830,561,465 |
| Other expenses | 2,723,167 | 72,852,388 | 70,804,606 | 86,985,167 |
| **Total** | **5,789,001,290** | **22,137,239,345** | **25,499,026,920** | **53,715,821,306** |

## 6.9. Current corporate income tax expense

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Total accounting profit before tax | (161,526,396) | 7,044,920,628 | 27,686,312,473 | 21,852,202,899 |
| Adjustments to taxable income | 134,067,455 | 174,818,161 | (23,570,226,204) | (5,102,791,180) |
| Add: Increasing adjustments | 147,830,270 | 174,818,161 | 592,549,241 | 631,781,320 |
| *- Non-deductible expenses* | 39,830,270 | 110,580,976 | 268,549,241 | 218,420,803 |
| *- Remuneration of the Board of Directors and the Supervisory Committee not evolving in execcution* | 108,000,000 | 78,000,000 | 324,000,000 | 234,000,000 |
| *- Unrealized revenue arising from fixed asset sale transactions* | - | (13,762,815) | - | 179,360,517 |
| Less: Decreasing adjustments | 13,762,815 | - | 24,162,775,445 | 5,734,572,500 |
| - Impact from disposal of fixed assets | 13,762,815 | - | 41,288,445 | - |
| *- Dividends/profits received* | - | - | 24,121,487,000 | 5,734,572,500 |
| Less: Losses carried forward from previous years | - | - | - | 214,583,759 |
| Taxable income from main business activities | (27,458,941) | 7,219,738,789 | 4,116,086,269 | 16,534,827,960 |
| Current corporate income tax rate | *20%* | *20%* | *20%* | *20%* |
| **Corporate income tax expense calculated on taxable income in the year** | **(5,491,787)** | **1,443,947,758** | **845,323,500** | **3,306,965,592** |
| *In which:* | | | | |
| CIT expense of the current year | (5,491,787) | 1,443,947,758 | 823,217,254 | 3,306,965,592 |
| Adjusted for tax expense of previous years (*) | - | | 22,106,246 | - |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 7. SEGMENT REPORTING

For management purposes, the Company is organised on a nation - wide basis into the following manufacturing sector:

- Selling commercial concrete
- Trading
- Services

For the financial year ending 30 September 2026

| | Commercial concrete | | Trading | | Services | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND |
| **Revenues** | | | | | | | | |
| External sales | 3,407,724,588 | 27,149,370,635 | - | - | 1,763,298,925 | 2,326,978,905 | 5,171,023,513 | 29,476,349,540 |
| **Total** | **3,407,724,588** | **27,149,370,635** | **-** | **-** | **1,763,298,925** | **2,326,978,905** | **5,171,023,513** | **29,476,349,540** |
| **Expenses** | | | | | | | | |
| Cost of sales | 4,094,517,135 | 20,110,641,772 | - | - | 1,310,648,774 | 2,120,756,105 | 5,405,165,909 | 22,231,397,877 |
| Selling expenses | - | - | - | - | - | - | - | - |
| General and Administrative expenses | - | - | - | - | - | - | 383,835,381 | 257,728,137 |
| **Total** | **4,094,517,135** | **20,110,641,772** | **-** | **-** | **1,310,648,774** | **2,120,756,105** | **5,789,001,290** | **22,489,126,014** |
| **Net profit/(loss)** | **(686,792,547)** | **7,038,728,863** | **-** | **-** | **452,650,151** | **206,222,800** | **(617,977,777)** | **6,987,223,526** |
| Financial incomes | | | | | | | 479,202,151 | 163,327,278 |
| Financial expense | | | | | | | 2,044,500 | 984,200 |
| Net other income | | | | | | | (20,706,270) | (104,645,976) |
| Accounting profit before taxation | | | | | | | (161,526,396) | 7,044,920,628 |
| Current corporate income tax expense | | | | | | | (5,491,788) | 1,443,947,758 |
| Deferred corporate income tax expense | | | | | | | 2,752,563 | 2,752,563 |
| **Net profit/(loss) after taxation** | | | | | | | **(158,787,171)** | **5,598,220,307** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**Other information**

| | Commercial concrete | | Trading | | Services | | Total | |
|---|---|---|---|---|---|---|---|---|
| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
| Segment assets | 39,243,159,816 | 65,210,739,530 | - | - | - | - | 39,243,159,816 | 65,210,739,530 |
| Unallocated assets | - | - | - | - | - | - | 80,397,512,162 | 66,505,893,934 |
| Total assets | | | | | | | 119,640,671,978 | 131,716,633,464 |

| | Commercial concrete | | Trading | | Services | | Total | |
|---|---|---|---|---|---|---|---|---|
| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
| Segment liabilities | 15,541,362,569 | 15,836,794,498 | - | - | - | - | 15,541,362,569 | 15,836,794,498 |
| Unallocated liabilities | - | - | - | - | - | - | 1,954,304,288 | 1,660,473,617 |
| Total liabilities | | | | | | | 17,495,666,857 | 17,497,268,115 |

| | Commercial concrete | | Trading | | Services | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND | Q3-2026 VND | Q3-2025 VND |
| Cost of purchasing assets | 120,000,000 | - | - | - | - | - | 120,000,000 | - |
| Depreciation expense | 1,327,814,818 | 2,255,960,540 | - | - | - | - | 1,327,814,818 | 2,255,960,540 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## 8. RELATED PARTIES

| List of related paties | Relationship |
|---|---|
| 1. Dinco Construction Engineering Joint Stock Company | Shareholders with significant influe |
| 2. Dufago Chu Lai Concrete One Member Limited Liability Company | Subsidiary |
| 3. Rofadi One Member Limited Liability Company | Subsidiary |
| 4. Dufago Concrete One Member Limited Liability Company | Subsidiary |
| 5. FDSG Joint Stock Company | Share key management |
| 6 The Board of Directors and management | Key management personnel |

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

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Receivables | | |
| Dinco Construction Engineering Joint Stock Company | 2,816,252,712 | 310,175,460 |
| FDSG Joint Stock Company | 16,482,543,034 | 38,530,279,252 |
| Dufago Chu Lai Concrete One Member Limited Liability Company | 255,420,990 | - |
| Dufago Concrete One Member Limited Liability Company | 6,349,887,128 | 6,095,640,941 |
| **Total** | **25,904,103,864** | **44,936,095,653** |

| | As at 30 Sep. 2026 VND | As at 01 Jan. 2026 VND |
|---|---|---|
| Current trade payables | | |
| Dufago Chu Lai Concrete One Member Limited Liability Company | - | 168,244,988 |
| **Total** | **-** | **168,244,988** |

During the reporting year, the Company has had related party transactions as follows:

| | Q3-2026 | Q3-2025 | The first nine months of 2026 | The first nine months of 2025 |
|---|---|---|---|---|
| Sale of goods and rendering of services: | | | | |
| Dinco Construction Engineering Joint Stock Company | 2,660,345,000 | 82,385,000 | 3,658,197,500 | 6,966,666,452 |
| FDSG Joint Stock Company | 5,242,550 | 25,911,189,440 | 15,696,540,540 | 47,334,273,580 |
| Dufago Concrete One Member Limited Liability Company | 1,526,798,008 | 1,996,808,453 | 5,513,190,910 | 6,009,229,272 |
| Dufago Chu Lai Concrete One Member Limited Liability Company | 236,500,917 | 366,838,411 | 981,896,538 | 1,788,483,559 |
| Total | **4,428,886,475** | **28,357,221,304** | **25,849,825,488** | **62,098,652,863** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

| | Q3-2026 | Q3-2025 | The first nine months of 2026 | The first nine months of 2025 |
|---|---|---|---|---|
| Purchase of goods: | | | | |
| Dufago Chu Lai Concrete One Member Limited Liability Company | 87,564,815 | 78,153,867 | 87,564,815 | 751,450,183 |
| Dufago Concrete One Member Limited Liability Company | - | 210,827,781 | - | 268,114,768 |
| Total | **87,564,815** | **288,981,648** | **87,564,815** | **1,019,564,951** |

| | Q3-2026 | Q3-2025 | The first nine months of 2026 | The first nine months of 2025 |
|---|---|---|---|---|
| Disposal of fixed assets: | | | | |
| Dufago Concrete One Member Limited Liability Company | - | - | - | 3,702,140,000 |
| Dufago Chu Lai Concrete One Member Limited Liability | - | - | - | 1,214,158,000 |
| Total | **-** | **-** | **-** | **4,916,298,000** |

| | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|
| Dividends received: | | | | |
| Dufago Chu Lai Concrete One Member Limited Liability Company | - | - | 1,721,487,000 | 1,434,572,500 |
| Dufago Concrete One Member Limited Liability Company | - | - | 22,400,000,000 | 4,300,000,000 |
| Total | **-** | **-** | **24,121,487,000** | **5,734,572,500** |

### Remunerations of the Board of Directors, Supervisory Committee and Internal Audit Committee:

| Full name | Position | Q3-2026 VND | Q3-2025 VND | The first nine months of 2026 VND | The first nine months of 2025 VND |
|---|---|---|---|---|---|
| Mr. Le Truong Ky | Chairman of the BODs | 30,000,000 | 30,000,000 | 90,000,000 | 90,000,000 |
| Ms. Huynh Phuoc Huyen Vy | Deputy chairman of the BODs | 18,000,000 | 18,000,000 | 54,000,000 | 54,000,000 |
| Mr. Dang Tien Duc | Member of the BODs | 18,000,000 | 18,000,000 | 54,000,000 | 54,000,000 |
| Mr. Nguyen Ngoc Tuan | Member of the BODs | 18,000,000 | 18,000,000 | 54,000,000 | 54,000,000 |
| Mr. Le Anh Long | Head of Supervisory Committee | 15,000,000 | 15,000,000 | 45,000,000 | 45,000,000 |
| Mr. Chu Van Tuan | Member of Supervisory Committee | 9,000,000 | 9,000,000 | 27,000,000 | 27,000,000 |
| Mr. Tran Canh Thanh | Member of Supervisory Committee | 9,000,000 | 9,000,000 | 27,000,000 | 27,000,000 |
| Ms. Nguyen Thi Minh Phuong | Member of Internal Audit Committee | 9,000,000 | 9,000,000 | 27,000,000 | 27,000,000 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

During the period, the Company did not incur any salaries, bonuses, or other benefits for the members of Management.

## 9. COMPARATIVE FIGURES

The Company's interim financial statements for the accounting period ended 30 June 2026 were prepared and presented in accordance with Circular 99. Accordingly, certain comparative figures have been reclassified to conform to the presentation requirements for the interim financial statements for the accounting period ended 30 June 2026 due to the application of Circular 99, specifically as follows:

| Items | Code | As at 1 January 2026 (as restated) VND | Reclassification under Circular 99 VND | As at 1 January 2026 (as previously reported) VND |
|---|---|---|---|---|
| Held-to-maturity investments | 123 | 23,073,023,287 | 173,023,287 | 22,900,000,000 |
| Other short-term receivables | 135 | 51,974,830 | (173,023,287) | 224,998,117 |

## 10. EVENTS AFTER THE END OF THE REPORTING YEAR

There were no significant events arising after the end of the reporting year to the date of the separate financial statements.

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ DIN CAPITAL
DIN CAPITAL
MST: 0401333013

| General Director | Chief Accountant | Preparer |
|---|---|---|
| **Dang Tien Duc** | **Nguyen Thi Thao** | **Dao Thi Thanh Mai** |

*Danang City, 28 October 2026*