

DIC – DONG TIEN JOINT STOCK COMPANY

Số/No.: 1910/2025/BCTC

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, Date 20 October 2025**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: HaNoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines for information disclosure in the securities market, DIC - Dong Tien Joint Stock Company hereby discloses its financial statements (F/S) for the third quarter of 2025 to the Hanoi Stock Exchange as follows:

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

- Securities symbol: DID
- Address: 17 Lot, Nhon Trach 2 IZ, Provincial road 25B, Nhon Trach Commune, Dong Nai Province.
- Tel: 0909006400
- Email: [yen.th.st@tgn.vn](mailto:yen.th.st@tgn.vn)

Fax: .....

Website: [dicdongtien.vn](http://dicdongtien.vn)

2. Content of information disclosure:

- Financial Statements for the third quarter of 2025
  - ☒ Separate Financial Statements (for listed organizations without subsidiaries and superior accounting units with affiliated units);

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

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

- Cases that must explain the reasons:

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

☐ Yes☐ No

The explanatory document in cases of say yes:

☐ Yes☐ No

+ The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (for the audited financial statements of 2024):

☐ Yes☐ No

The explanatory document in cases of say yes:

☐ Yes☐ No

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

☒ Yes☐ No

The explanatory document in cases of say yes:

☒ Yes☐ No

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

☐ Yes

☒ No

The explanatory document in cases of say yes :

☐ Yes

☒ No

This information has been disclosed on the company's website on the date: 20/10/2025 at the following link: <http://dicdongtien.vn/Shareholder.html>

**DIC – DONG TIEN JOINT STOCK COMPANY**

General Director *fae*

Attached documents:

- Financial statements for the third quarter of 2025
- Explanations Relating To the financial statements



*Huynh Trung Hieu*





## BALANCE SHEET

As at 30 September 2025

Unit: VND

Item	Code	Description	Closing balance	Opening balance
1	2	3	4	5
<b>A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)</b>	<b>100</b>		<b>161,480,630,671</b>	<b>161,982,384,873</b>
<b>I. Cash and cash equivalent</b>	<b>110</b>		<b>256,850,052</b>	<b>180,645,368</b>
1. Cash	111		256,850,052	180,645,368
2. Cash equivalents	112		-	-
<b>III. Short - term receivables</b>	<b>130</b>		<b>84,074,551,005</b>	<b>109,160,481,250</b>
1. Trade receivables	131		102,666,437,908	126,184,399,180
2. Advance to suppliers	132		865,268,876	1,374,602,952
3. Other short-term receivables	136		199,686,366	137,130,575
4. Provision for doubtful debts (*)	137		(19,656,842,145)	(18,535,651,457)
5. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>76,474,605,322</b>	<b>52,606,233,720</b>
1. Inventories	141		76,474,605,322	52,606,233,720
2. Provision for decline in inventory (*)	149		-	-
<b>V. Current assets</b>	<b>150</b>		<b>674,624,292</b>	<b>35,024,535</b>
1. Short-term prepaid expenses	151		632,803,632	2,792,969
2. VAT deducted	152		18,593,745	-
3. Taxes and payable to state budget	153		23,226,915	32,231,566
<b>B. FIXED ASSETS &amp; LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)</b>	<b>200</b>		<b>204,804,379,947</b>	<b>229,473,670,146</b>
<b>II. Fixed assets</b>	<b>220</b>		<b>162,899,873,290</b>	<b>187,395,362,691</b>
1. Tangible fixed assets	221		162,899,873,290	187,395,362,691
- Original cost	222		333,916,677,575	354,822,458,811
- Accumulated depreciation (*)	223		(171,016,804,285)	(167,427,096,120)
3. Intangible fixed assets	227		-	-
- Original cost	228		36,337,500	36,337,500
- Accumulated depreciation (*)	229		(36,337,500)	(36,337,500)
<b>IV. Long-term asset in progress</b>	<b>240</b>		<b>41,369,068,511</b>	<b>41,363,496,851</b>
1. Long-term business costs in progress	241		41,277,483,511	41,271,911,851
2. Long-term construction costs in progress	242		91,585,000	91,585,000
<b>V. Long- term financial Investments</b>	<b>250</b>		<b>65,816,155</b>	<b>80,738,079</b>
1. Cash for long-term stock	253		151,500,000	151,500,000
2. Long-term allowance for financial investment(*)	254		(85,683,845)	(70,761,921)
<b>VI. Other long-term assets</b>	<b>260</b>		<b>469,621,991</b>	<b>634,072,525</b>
1. Long-term Prepaid expense	261		469,621,991	634,072,525
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>366,285,010,618</b>	<b>391,456,055,019</b>



<b>C. PAYABLE DEBTS (300= 310 + 330)</b>	<b>300</b>		<b>180,644,516,767</b>	<b>206,882,681,505</b>
<b>I. Short-term liability</b>	<b>310</b>		<b>125,541,457,457</b>	<b>151,779,622,195</b>
1. Short-term payable to supplier	311		61,551,227,372	83,491,308,573
2. Short-term advances from customers	312		938,669,587	1,193,586,416
3. Taxes and payable to state budget	313		36,479,858	507,680,555
4. Payable to employees	314		350,117,921	151,211,012
5. Other short-term payable items	319		1,817,065,349	1,780,465,984
6. Short-term borrowings and finance lease liabilities	320		60,792,527,715	64,600,000,000
7. Bonus & welfare funds	322		55,369,655	55,369,655
<b>II. Long-term liability</b>	<b>330</b>		<b>55,103,059,310</b>	<b>55,103,059,310</b>
1. Trade payables	331		33,044,565,509	33,044,565,509
2. Intercompany long-term payables	332		-	-
3. Other long-term payables	333		-	-
4. Intra-company payables for operating capital received	334		-	-
5. Intra-company long-term payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		18,558,493,801	18,558,493,801
8. Long-term Financial loan and leasing liabilities	338		3,500,000,000	3,500,000,000
<b>D. CAPITAL (400 = 410 + 430)</b>	<b>400</b>		<b>185,640,493,851</b>	<b>184,573,373,514</b>
<b>I. Capital</b>	<b>410</b>		<b>185,640,493,851</b>	<b>184,573,373,514</b>
1. Contributed legal capital	411		156,225,520,000	156,225,520,000
- Ordinary shares with voting rights	411a		156,225,520,000	156,225,520,000
2. Share premium	412		7,176,000,000	7,176,000,000
8. Investment & development funds	418		1,126,570,906	1,126,570,906
4. Undistributed earnings	421		21,112,402,945	20,045,282,608
- Undistributed earnings at the end of the previous period	421a		20,045,282,608	18,673,309,127
- This period undistributed earnings	421b		1,067,120,337	1,371,973,481
<b>II. Other sources and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)</b>	<b>440</b>		<b>366,285,010,618</b>	<b>391,456,055,019</b>

Prepared by

*Tran Thi Truc Lan*

Tran Thi Truc Lan

Chief Accountant

*Tran Thi Truc Lan*

Tran Thi Truc Lan



General Director

Huynh Trung Hieu

Tran Trach, date 30 September 2025



**DIC - DONG TIEN JOINT STOCK COMPANY**

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

Mẫu số B02-DN (Form no: B02-DN)

Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance


**INCOME STATEMENT**

The third quarter of 2025

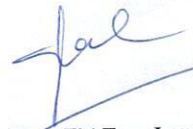
Unit: VND

Item	Code	Description	Quarter 3		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Gross Sales	01	VI.24	108,282,585,253	59,583,348,280	339,513,049,133	148,719,178,621
2. Less deductions	02		-	8,749,433	-	81,434,375
<b>3. Net sales (10 = 01 - 02)</b>	<b>10</b>		<b>108,282,585,253</b>	<b>59,574,598,847</b>	<b>339,513,049,133</b>	<b>148,637,744,246</b>
4. Cost of sales	11	VI.25	105,628,385,538	54,640,081,250	332,502,597,415	136,883,640,432
<b>5. Gross profit/ (loss) (20 = 10 - 11)</b>	<b>20</b>		<b>2,654,199,715</b>	<b>4,934,517,597</b>	<b>7,010,451,718</b>	<b>11,754,103,814</b>
6. Financial activities income	21	VI.26	404,084	5,375,572	1,170,463	19,138,871
7. Financial activities expenses	22	VI.27	1,036,724,094	1,035,457,220	3,214,557,353	3,720,318,684
- In which: Loan interest expenses	23		1,021,802,170	964,695,299	3,199,635,429	3,649,556,763
8. Selling expenses	25		-	321,552,477	27,709,225	725,874,816
9. General & administration expenses	26		830,254,532	2,468,854,377	3,349,260,775	5,652,696,788
<b>10. Operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)</b>	<b>30</b>		<b>787,625,173</b>	<b>1,114,029,095</b>	<b>420,094,828</b>	<b>1,674,352,397</b>
11. Other income	31		60,462,920	94,884,676	647,025,509	233,938,034
12. Other expenses	32		-	33	-	1,369,174
<b>13. Other profit/(loss) (40 = 31 - 32)</b>	<b>40</b>		<b>60,462,920</b>	<b>94,884,643</b>	<b>647,025,509</b>	<b>232,568,860</b>
<b>14. Profit/(loss) before tax (50 = 30 + 40)</b>	<b>50</b>		<b>848,088,093</b>	<b>1,208,913,738</b>	<b>1,067,120,337</b>	<b>1,906,921,257</b>
15. Current business income tax charge	51	VI.28	-	600,738,500	-	740,612,008
<b>17. Profit/(loss) after tax (60 = 50 - 51 - 52)</b>	<b>60</b>		<b>848,088,093</b>	<b>608,175,238</b>	<b>1,067,120,337</b>	<b>1,166,309,249</b>
18. Earning per share (*)	70		54	39	68	18
19. Diluted Earnings per Share	71					

Prepared by

  
Tran Thi Truc Lan

Chief Accountant

  
Tran Thi Truc Lan

General Director



Huỳnh Trung Hiếu



**DIC - DONG TIEN JOINT STOCK COMPANY**  
17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon  
Trach Commune, Dong Nai Province

Mẫu số B03-DN (Form no: B03-DN)  
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of the Ministry of Finance

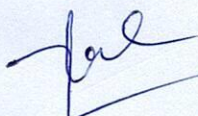
## CASH FLOW STATEMENT

(Direct Method) (\*)  
The third quarter of 2025


Unit: VND

Item	Code	Description	Cumulative from the beginning of the year to the end of this quarter (2025)	Cumulative from the beginning of the year to the end of this quarter (2024)
A	B	C	1	2
<b>I. Cash flows from operating activities</b>				
1. Gains from sales of goods and service provisions and other gains	01		399,009,106,830	200,585,363,085
2. Payments to suppliers	02		(389,740,358,459)	(138,188,675,859)
3. Payments to employees	03		(1,339,141,829)	(1,238,087,925)
4. Loan interests already paid	04		(3,199,635,429)	(3,649,556,763)
5. Payments for corporate income tax	05		(499,807,887)	(113,599,474)
6. Other gains	06		892,852,420	102,901,958
7. Other disbursements	07		(1,189,583,314)	(32,396,910,783)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>3,933,432,332</b>	<b>25,101,434,239</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other long-term assets	21		(50,925,926)	(7,359,841,142)
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22		-	-
3. Loans given and purchases of debt instruments of other entities	23		-	-
7. Receipts of loans given, dividends and profit shared	27		1,170,463	19,138,871
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(49,755,463)</b>	<b>(7,340,702,271)</b>
<b>III. Cash flows from financing activities</b>				
1. Gains from stock issuance and capital contributions from shareholders	31		-	-
2. Repayments of capital contributions to owners and repurchases of stocks already issued	32		-	-
3. Short-term and long-term loans received	33		119,632,957,852	103,287,482,902
4. Loan principal amounts repaid	34		(123,440,430,037)	(121,977,194,729)
5. Dividends and profit shared to the owners	36		-	-
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(3,807,472,185)</b>	<b>(18,689,711,827)</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>76,204,684</b>	<b>(928,979,859)</b>
<b>Beginning cash and cash equivalents</b>	<b>60</b>		<b>180,645,368</b>	<b>3,347,673,111</b>
Effects of fluctuations in foreign exchange rates	61			
<b>Ending cash and cash equivalents (70 = 50 + 60 + 61)</b>	<b>70</b>	V.11	<b>256,850,052</b>	<b>2,418,693,252</b>

Prepared by

  
Tran Thi Truc Lan

Chief Accountant

  
Tran Thi Truc Lan

Nhon Trach, date 30 September 2025

  
General Director  
Huyhn Trung Hieu



## **NOTES TO THE FINANCIAL STATEMENTS**

### **I. ENTERPRISE INFORMATION**

#### **Form of ownership**

DIC – Dong Tien Joint Stock Company was established under Business Registration Certificate No. 4703000145 issued by the Department of Planning and Investment of Dong Nai Province on August 3, 2004, with the 11th amendment on January 12, 2023, under the enterprise code 3600692809.

The Company's headquarters is located at 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.

The Company's current charter capital is 156.225.520,000 VND, divided into 15.622.552 equal shares, with a par value of 10,000 VND per share.

Total employees of the Company as at September 30, 2025, were 10 people

The Company has listed all of its shares on the Hanoi Stock Exchange under the ticker symbol DID.

#### **Principal activities**

- Land leveling;
- Construction of civil, industrial, transportation, irrigation, and water supply and drainage works;
- Installation of equipment for construction projects;
- Production of concrete and other products from cement and mortar;
- Trading in construction materials, indoor water supply equipment, heating equipment and spare parts, electrical system equipment and tools, air conditioning equipment, sanitary equipment, steel structures, construction iron and steel, metal pipes, sheets and steel plates, metal wires, aluminum frames, copper frames, wood (from legal sources), hardware, and construction machinery and equipment;
- Real estate business;
- Real estate brokerage and auction;
- Investment in the construction of urban areas and industrial zones;
- Buying, selling, leasing, and repairing specialized vehicles and construction machinery and equipment.

### **II. ACCOUNTING PERIOD AND CURRENCY**

#### **1. Fiscal year**

The company's fiscal year is from 1 January to 31 December annually.

#### **2. Accounting currency unit**

The accounting currency unit is Vietnam Dong (VND)

### **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

##### **Applicable accounting system**

The financial statements have been prepared in accordance with Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, providing guidance on the Corporate Accounting System

##### **Compliance to Vietnamese accounting system and standards**



The financial statements have been prepared in accordance with Vietnamese Accounting Standard, the Vietnamese Accounting system and comply relevant statutory requirements.

**Accounting system and form of records**

The company uses the General journal method to records its transactions.

## **2. ACCOUNTING POLICIES**

### **Cash and equivalents**

Cash include cash on hand, cash in bank (demand and term), cash in transit and monetary gold. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

### **Receivables and provision for doubtful debts**

The provision for doubtful debts is made for receivables overdue by three months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar financial difficulties.

### **Inventories**

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes direct material costs, direct labor costs, and, if applicable, overhead costs necessary to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is estimated as the selling price less the costs of completion, as well as marketing, selling, and distribution expenses incurred.

The Company's provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Company is allowed to set up a provision for obsolete, damaged, or substandard inventories if the actual value of the inventories exceeds their net realizable value at the end of the accounting period.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other direct costs related to bringing the asset to a condition ready for use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Buildings and structures	10 - 25
Machinery and equipment	6 - 10
Transport vehicles	10 - 14
Management equipment and tools	6 - 10
Others	6 - 10

### **Construction in progress**

Assets under construction for the purpose of production, leasing, management, or any other purposes are recognized at cost. This cost includes related service costs and borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is calculated in the same way as for other assets, starting when the asset is ready for use.



### **Long-term prepaid expenses**

Long-term prepaid expenses include tools, equipment, major repair costs of fixed assets, and mechanical components used in construction that have a high value and provide benefits over a long period

### **Revenue recognition**

Revenue is recognized when the outcome of the transaction can be reliably measured, and the Company is likely to receive the economic benefits from the transaction. Sales revenue is recognized when goods are delivered and the ownership rights are transferred to the buyer.

#### **Construction contracts and service contracts**

The revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy for construction contracts, as follows:

When the outcome of a construction contract can be reliably estimated, revenue and costs related to the contract are recognized in proportion to the work completed at the end of the accounting period. This is calculated based on the percentage of costs incurred for the completed work at the end of the accounting period compared to the total estimated costs of the contract, except when these costs do not correspond to the portion of construction completed. This cost may include additional expenses, compensation, and performance bonuses as agreed with the customer.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only to the extent of the costs incurred for the contract that are expected to be recoverable.

Revenue from service contracts is recognized when there is evidence of the proportion of the service provided that has been completed at the end of the accounting period.

Financial revenue mainly includes interest income from term deposits and bank deposits, which is recognized based on the monthly interest notifications from the bank.

### **Loan interest expenses**

Loan interest expenses directly attributable to the acquisition, construction, or production of assets that take a relatively long time to complete and become ready for use or operation are capitalized as part of the cost of the asset until the asset is ready for use or operation. Any income earned from temporarily investing borrowed funds is deducted from the cost of the related asset.

All other loan interest expenses are recognized in the Income Statement as they are incurred.

### **Provisions**

Provisions are recognized when the Company has a present obligation arising from a past event, and it is probable that the Company will have to settle the obligation. Provisions are determined based on the management's estimate of the costs necessary to settle the obligation at the end of the accounting period.

### **Taxes**

DIC - Dong Tien Joint Stock Company is a newly established company located in Nhon Trach 2 Industrial Park. According to Clause 13, Item b, Article 36 of Decree 152/2004/ND-CP dated August 6, 2004, which amends and supplements some provisions of Decree 164/2003/ND-CP dated December 22, 2003, of the Government detailing the implementation of the Corporate Income Tax Law, DIC - Dong Tien Joint Stock Company is exempt from corporate income tax for 3 years from



**DIC - DONG TIEN JOINT STOCK COMPANY**  
17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon  
Trach Commune, Dong Nai Province

**FORM NO: B09-DN**  
(Issued together with Circular No. 200/2014/TT- BTC  
dated 22/12/2014 of the Ministry of Finance)

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the year it starts earning taxable income (from 2006) and is entitled to a 50% tax reduction for the following 7 years (from 2009).

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.



**DIC - DONG TIEN JOINT STOCK COMPANY**17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach  
Commune, Dong Nai Province**Form no: B09-DN**Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014  
of the Ministry of Finance**V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET****1. Cash and cash equivalents**

	30/09/2025 VND	01/01/2025 VND
Cash on hand	12,538,594.00	
Cash in bank	244,311,458	180,645,368
<b>Total</b>	<b>256,850,052</b>	<b>180,645,368</b>

**2. Accounts receivable**

	30/09/2025 VND	01/01/2025 VND
<b>a) Short - term trade receivables</b>	<b>102,666,437,908</b>	<b>126,184,399,180</b>
- Green Mark Construction joint stock company	5,382,951,645	5,382,951,645
- Hoa Binh Construction Group Joint Stock Company	7,310,414,223	7,410,414,223
- Ban Thach Construction Investment Joint Stock Company	2,910,747,112	4,192,541,048
- Others	87,062,324,928	109,198,492,264
<b>b) Long - term trade receivables</b>		
<b>Total</b>	<b>102,666,437,908</b>	<b>126,184,399,180</b>

**3. Other receivables**

	30/09/2025 VND	01/01/2025 VND
<b>a) Other short-term receivables</b>	<b>199,686,366</b>	<b>137,130,575</b>
- Advances for employees	199,686,366	136,965,125
- Social and health insurance		
- Others		165,450
<b>b) Other long - term receivables</b>		
<b>Total</b>	<b>199,686,366</b>	<b>137,130,575</b>



**DIC - DONG TIEN JOINT STOCK COMPANY**

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

**Form no: B09-DN**

Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance

**4. Inventories**

	30/09/2025 VND	01/01/2025 VND
- Goods in transit	76,474,605,322	52,606,233,720
<b>Total</b>	<b>76,474,605,322</b>	<b>52,606,233,720</b>

**5. Tangible fixed assets**

Item	Building and structures VND	Equipment & machines VND	Stransportation vehicles VND	Office equitments VND	Others VND	Total VND
<b>I. History cost</b>						
1. Beginning balance:	182,316,337,754	51,277,395,311	99,432,998,599	87,369,890	4,051,581,205	337,165,682,759
- Additions						
- Transfers from CIP						
- Liquidation or transfer of assets			3,249,005,184			3,249,005,184
- Other reductions						
2. Ending balance:	182,316,337,754	51,277,395,311	96,183,993,415	87,369,890	4,051,581,205	333,916,677,575
<b>II. Accumulated depreciation</b>						
1. Beginning balance:	48,083,331,202	38,324,903,378	77,619,831,226	87,369,890	2,747,822,216	166,863,257,912
- Charge for the quarter	3,350,650,719	668,947,421	2,236,433,778		88,800,740	6,344,832,658
- Other increase						
- Liquidation or transfer of assets			2,191,286,285			2,191,286,285
- Other reductions						
2. Ending balance:	51,433,981,921	38,993,850,799	77,664,978,719	87,369,890	2,836,622,956	171,016,804,285
<b>III. Net book value</b>						
1. Beginning balance:	134,233,006,552	12,952,491,933	21,813,167,373		1,303,758,989	170,302,424,847
2. Ending balance:	130,882,355,833	12,283,544,512	18,519,014,696		1,214,958,249	162,899,873,290





**DIC - DONG TIEN JOINT STOCK COMPANY**

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**6. Intangible fixed assets**

Item	Land use rights VND	Patents and inventions VND	Trademarks and trade names VND	Computer software VND	Others VND	Total VND
<b>I. History cost</b>						
1. Beginning balance:				36,337,500		36,337,500
- Additions						
2. Ending balance:				36,337,500		36,337,500
<b>II. Accumulated depreciation</b>						
1. Beginning balance:				36,337,500		36,337,500
- Charge for the quarter						
2. Ending balance:				36,337,500		36,337,500
<b>III. Net book value</b>						
1. Beginning balance:						
2. Ending balance:						

	30/09/2025 VND	01/01/2025 VND
<b>7. Long-term asset in progress</b>		
<b>a) Long-term construction costs in progress (*)</b>	<b>41,277,483,511</b>	<b>41,271,911,851</b>
New urban area project	14,189,163,718	14,189,163,718
DIC - Dong Tien Housing Project	27,088,319,793	27,082,748,133
<b>b) Construction in progress</b>	<b>91,585,000</b>	<b>91,585,000</b>
Renovation of DIC ĐT office building	91,585,000	91,585,000
<b>Total</b>	<b>41,369,068,511</b>	<b>41,363,496,851</b>

(\*) This is the incurred expense of the new urban area project and the DIC - Dong Tien Project in Long Tan Commune, Nhon Trach District, Dong Nai province.



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**8. Prepaid expenses**

	30/09/2025 VND	01/01/2025 VND
<b>a) Short - term prepaid expenses</b>	<b>632,803,632</b>	<b>2,792,969</b>
- Insurance expenses	279,296	2,792,969
- Others expenses	632,524,336	
<b>b) Long - term prepaid expenses</b>	<b>469,621,991</b>	<b>634,072,525</b>
- Tool and equipments		
- Construction and repair expenses	469,621,991	634,072,525
<b>Total</b>	<b>1,102,425,623</b>	<b>636,865,494</b>

**9. Financial loan and leasing liabilities**

	30/09/2025 VND	01/01/2025 VND
<b>a) Short-term financial loan</b>	<b>60,792,527,715</b>	<b>64,600,000,000</b>
- Agribank	21,150,000,000	24,600,000,000
- Vietinbank	39,642,527,715	40,000,000,000
<b>b) Long-term financial loan</b>	<b>3,500,000,000</b>	<b>3,500,000,000</b>
- Vietinbank		
- Agribank	3,500,000,000	3,500,000,000
<b>Total</b>	<b>64,292,527,715</b>	<b>68,100,000,000</b>

**10. Taxes and payable to state budget**

	30/09/2025 VND	01/01/2025 VND
Value Added Tax		
Business income tax		499,807,887
Personal income tax	36,479,858	7,872,668
Other taxes		
<b>Total</b>	<b>36,479,858</b>	<b>507,680,555</b>



**DIC - DONG TIEN JOINT STOCK COMPANY**

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**11. Other payables**

	30/09/2025 VND	01/01/2025 VND
<b>a) Other short-term payable</b>	<b>1,817,065,349</b>	<b>1,780,465,984</b>
- Trade Union fees	982,679,184	968,735,984
- Social insurance	18,101,472	
- Health insurance	3,153,249	
- Unemployment insurance	1,401,444	
- Others	811,730,000	811,730,000
<b>b) Other long-term payable</b>	<b>18,558,493,801</b>	<b>18,558,493,801</b>
Long-term deposits received	18,558,493,801	18,558,493,801
<b>Total</b>	<b>20,375,559,150</b>	<b>20,338,959,785</b>

**12 Owner's equity**

Item	Paid in capital	Share premium	Investment & development funds	Others	Undistributed earnings	Total
A	1	4	7	8	6	9
Current quarter's beginning:	156,225,520,000	7,176,000,000	1,126,570,906		20,264,314,852	184,792,405,758
Current quarter's capital received						-
Current quarter's profit/loss					848,088,093	848,088,093
<b>Current quarter's ending:</b>	<b>156,225,520,000</b>	<b>7,176,000,000</b>	<b>1,126,570,906</b>		<b>21,112,402,945</b>	<b>185,640,493,851</b>



## VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

## 1. Revenue

	Quarter III/2025 VND	Quarter III/2024 VND
Gross sale	108,282,585,253	59,583,348,280
Including:		
<i>Sales of goods</i>	99,855,909,485	32,237,269,892
<i>Sales of services</i>	8,426,675,768	9,164,260,206
<i>Sales from selling Nova Phan Thiet apartments</i>		18,181,818,182
Sale discount		
<b>Total</b>	<b>108,282,585,253</b>	<b>59,583,348,280</b>

## 3. Cost of goods sold

	Quarter III/2025 VND	Quarter III/2024 VND
Cost of goods sold for finished products and merchandise sold	98,348,481,396	31,685,763,849
Cost of services provided	7,279,904,142	8,475,559,258
Cost from selling Nova Phan Thiet apartments		14,478,758,143
<b>Total</b>	<b>105,628,385,538</b>	<b>54,640,081,250</b>

## 4. Financial income

	Quarter III/2025 VND	Quarter III/2024 VND
Bank interest	404,084	5,375,572
<b>Total</b>	<b>404,084</b>	<b>5,375,572</b>

## 5. Financial expenses

	Quarter III/2025 VND	Quarter III/2024 VND
Provision for impairment of financial investments	14,921,924	70,761,921
Loan interest	1,021,802,170	964,695,299
<b>Total</b>	<b>1,036,724,094</b>	<b>1,035,457,220</b>



**6. Selling expenses and General & administration expenses**

**a) Selling expenses**

- *Cost of Salary*
- *Other cost of cash*

**b) General & administration expenses**

- *Employees cost*
- *Fixed asset depreciation*
- *Provision for doubtful debts cost*
- *Other cost of cash*

Quarter III/2025 VND	Quarter III/2024 VND
	321,552,477
	5,210,000
	316,342,477.00
830,254,532	2,468,854,377
739,044,004	707,387,220
15,983,022	40,850,430
75,227,506	1,720,616,727

**7. Production and business costs by factor**

**8. Current business income tax charge**

Current business income tax charge

**Total**

Quarter III/2025 VND	Quarter III/2024 VND
	600,738,500
	600,738,500





**VII. OTHER INFORMATION**

**1. Subsequent events after the end of the accounting period**

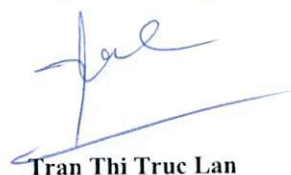
No significant events occurred at the end of the accounting period.

**2. comparative data**

The comparative data consists of the financial statements for the year ending December 31, 2024 which audited by HCM Branch - Vaco Auditing Company Limited, and the financial statements for the period from January 1, 2025, to June 30, 2025, which audited by NVA Auditing Company Limited.

*Nhon Trach, date 30 September 2025*

Chief Accountant



Tran Thi Truc Lan

General Director



Huỳnh Trung Hieu