

Mẫu số 01-A

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN DAMIK
DAMIK GROUP
JOINT STOCK COMPANY**

Số/No: 67/TB

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
SOCIALIST REPUBLIC OF VIET NAM**

**Độc lập - Tự do - Hạnh phúc
Independence – Freedom – Happiness**

Hải Phòng, ngày 19 tháng 01 năm 2026

Hai Phong, 19 January 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL REPORTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Hanoi Stock Exchange

Thực hiện quy định tại Khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Tập đoàn DamiK thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 04/năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, DamiK Group Joint stock company hereby discloses its financial statements for the fourth quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/Organization name: **CÔNG TY CỔ PHẦN TẬP ĐOÀN DAMIK/
DAMIK GROUP JOINT STOCK COMPANY**

- Mã chứng khoán/Stock code: DKG
- Địa chỉ/Head office address: Lô 20, cụm công nghiệp Phú Thù, phường Nhị Chiểu, thành phố Hải Phòng/ Lot 20, Phu Thu Industrial Park, Nhi Chieu Ward, Hai Phong City
- Điện thoại liên hệ/Tel: 0888 366 899 Fax:
- Email: info@damik.com Website: www.damik.com

2. Nội dung thông tin công bố/Information disclosure content:

- BCTC quý 04 năm 2025/Financial statements for the fourth quarter of 2025
 - ☒ BCTC riêng/ Separate financial statements;
 - ☐ BCTC hợp nhất/ Consolidated financial statements;
 - ☐ BCTC tổng hợp/Aggregated financial statements
- Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases requiring explanations:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán)/*The audit organization gives an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):*

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory statement in the event of a "Yes" selection:*

☐ Có/Yes

☒ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2024)/*Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2024):*

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory statement in the event of a "Yes" selection:*

☐ Có/Yes

☒ Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the corresponding period of the previous year:*

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory statement in the event of a "Yes" selection:*

☐ Có/Yes

☒ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Profit after tax for the reporting period incurs a loss, or changes from profit in the corresponding period of the previous year to a loss in the current period, or vice versa:*

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory statement in the event of a "Yes" selection:*

☒ Có/Yes

☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/01/2026 tại đường dẫn: www.damik.com

This information was disclosed on the Company's website on 20/01/2026 at the following link: www.damik.com

Tài liệu đính kèm:

Attached documents:

- BCTC quý 4/2025/
*Financial statements for the
fourth quarter of 2025*
- Văn bản giải trình/
Explanation document

**CÔNG TY CỔ PHẦN TẬP ĐOÀN DAMIK
DAMIK GROUP JOINT STOCK COMPANY**

Người đại diện theo pháp luật

Legal representative

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



TỔNG GIÁM ĐỐC
Lê Quý Sơn



DAMIK GROUP JOINT STOCK COMPANY

FINANCIAL STATEMENTS

The 4th quarter year 2025



DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
Hai Phong City, Viet Nam

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DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
Hai Phong City, Viet Nam

REPORT OF MANAGEMENT

The Management of DamiK Group Joint Stock Company ("the Company") is pleased to present its report and the Interim Financial Statements of the Company for the period from 01 June 2025 to 30 June 2025.

THE BOARD OF DIRECTORS, THE MANAGEMENT AND THE SUPERVISORY BOARD

The members of The Board of Directors and The Management who managed the Company during the period and at the date of this report are as follows:

The Board of Directors

Mr. Dang Duc Minh	Chairman
Mr. Vu Manh Hung	Member
Mr. Le Quy Son	Member
Mr. Nguyen Manh Trung	Member
Mr. Nguyen Van Hai	Member

The Management

Mr. Le Quy Son	General Director	
Mr. Bui Van Tuan	Deputy General Director	Resigned on 13 June 2025
	Production Director	Appointed on 13 June 2025
Mr. Nguyen Van Hai	Investment Project Director	Appointed on 13 June 2025

The Supervisory Board

Mrs. Pham Thanh Nhan	Head of the Supervisory Board
Mrs. Nguyen Thi Huyen	Member
Mrs. Pham Thi Thu Ha	Member

THE MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENT

The Management of the Company is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company and of its results and cash flows for the year in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these financial statements, The Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Separate financial statements;
- Prepare the Separate financial statements on going concern basis unless it is inappropriate to assume that the Company will continue its business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Separate financial statements so as to minimize errors and frauds.

DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
Hai Phong City, Viet Nam

The Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and for ensuring that the accounting records comply with the applicable accounting system. It is also responsible for safeguarding the assets of the Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

For and on behalf of the Management,



Le Quy Son
General Director

Hai Phong, 17 January 2026

SEPARATE BALANCE SHEET

As at 31 December 2025

FORM B 01a-DN

Currency: VND

ASSETS	Code	Note	31/12/2025 VND	01/01/2025 VND
A. CURRENT ASSETS	100		82,150,835,140	95,927,282,910
I. Cash and cash equivalents	110	5	5,457,997,399	4,773,345,890
1. Cash	111		5,457,997,399	4,773,345,890
III. Short-term receivable	130		54,808,473,981	62,151,725,846
1. Short-term trade receivables	131	7	40,297,842,457	55,954,299,500
2. Short-term prepayments to suppliers	132	8	11,273,310,664	5,698,905,486
3. Other short-term receivables	136	9	8,708,800,000	5,970,000,000
4. Short-term provision for doubtful debts	137		(5,471,479,140)	(5,471,479,140)
IV. Inventories	140	11	20,945,908,060	28,228,182,759
1. Inventories	141		20,945,908,060	28,228,182,759
V. Other current assets	150		938,455,700	774,028,415
1. Short-term prepaid expenses	151	15	938,455,700	613,741,461
2. Deductible VAT	152		-	59,404,474
3. Tax and other receivables from the State	153	17	-	100,882,480
B. LONG-TERM ASSETS	200		173,106,247,720	195,992,482,191
II. Fixed assets	220		87,170,178,493	110,209,087,115
1. Tangible fixed assets	221	13	87,024,247,044	110,209,087,115
- Costs	222		244,545,066,265	244,235,251,285
- Accumulated depreciation	223		(157,520,819,221)	(134,026,164,170)
2. Intangible fixed assets	227	14	145,931,449	-
- Costs	228		168,382,441	-
- Accumulated amortisation	229		(22,450,992)	-
IV. Long-term assets in progress	240	12	28,956,467,651	26,198,629,597
1. Construction in progress	242		28,956,467,651	26,198,629,597
V. Long-term investments	250	6	3,600,000,000	-
1. Investments in joint ventures, associates	252		3,600,000,000	-
VI. Other long-term assets	260		53,379,601,576	59,584,765,479
1. Long-term prepaid expenses	261	15	53,379,601,576	59,584,765,479
TOTAL ASSETS (270=100+200)	270		255,257,082,860	291,919,765,101


SEPARATE BALANCE SHEET (Continued)


As at 31 December 2025

FORM B 01a-DN

Currency: VND

RESOURCES	Code	Note	31/12/2025 VND	01/01/2025 VND
C. LIABILITIES	300		86,236,995,577	123,314,199,188
I. Current liabilities	310		81,966,995,577	115,644,199,188
1. Short-term trade payables	311	16	1,214,594,833	3,467,770,380
2. Short-term advances from customers	312		-	101,087,480
3. Taxes and other payables to State budget	313	17	658,646,933	3,349,168,940
4. Payables to employees	314		752,950,705	2,709,874,502
5. Short-term accrued expenses	315	18	640,583,739	270,408,227
6. Other short-term payables	319	19	265,212,757	177,895,155
7. Short-term loans and debts	320	20	78,435,006,610	105,567,994,504
II. Long-term liabilities	330		4,270,000,000	7,670,000,000
1. Long-term loans and debts	338	20	4,270,000,000	7,670,000,000
D. EQUITY	400		169,020,087,283	168,605,565,913
I. Owner's equity	410	21	169,020,087,283	168,605,565,913
1. Contributed capital	411		143,750,000,000	143,750,000,000
- Ordinary shares with voting rights	411a		143,750,000,000	143,750,000,000
2. Share premium	412		1,250,625,000	1,250,625,000
3. Undistributed earnings	421		24,019,462,283	23,604,940,913
- Undistributed earnings accumulated to prior year end	421a		23,604,940,913	8,140,685,346
- Undistributed earnings/(losses) of this period	421b		414,521,370	15,464,255,567
TOTAL RESOURCES (440 = 300+ 400)	440		255,257,082,860	291,919,765,101


 Nguyen Thi Luyen
Preparer


 Nguyen Thi Luyen
Chief Accountant


 Le Quy Son
General Director

Hai Phong, 17 January 2026

DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
Hai Phong City, Viet Nam

Separate financial statements
The 4th quarter year 2025

SEPARATE INCOME STATEMENT

The 4th quarter year 2025

FORM B 02a-DN

Currency: VND

Accumulated from the beginning of the year
to the end of the 4th quarter

ITEM	Code	Note	4th quarter		Accumulated from the beginning of the year to the end of the 4th quarter	
			Year 2025	Year 2024	Year 2025	Year 2024
					VND	VND
1. Revenue from sales of goods and rendering of services	01	23	50,963,417,608	55,952,760,064	211,306,238,888	337,476,828,764
2. Revenue deductions	02				36,688,600	-
3. Net revenue from sales of goods and rendering of services	10		50,963,417,608	55,952,760,064	211,269,550,288	337,476,828,764
4. Cost of goods sold	11	24	46,884,158,013	53,984,516,389	195,492,023,018	298,204,453,353
5. Gross profit from sales of goods and rendering of services	20		4,079,259,595	1,968,243,675	15,777,527,270	39,272,375,411
6. Financial income	21	25	1,079,690	96,886,445	30,115,745	121,288,848
7. Financial expenses	22	26	1,409,510,681	2,013,533,542	6,490,502,992	9,102,791,132
<i>In which: Interest expenses</i>	23		1,409,510,681	2,005,794,786	6,488,779,312	9,084,156,904
8. Selling expenses	25	27	261,450,120	555,104,251	1,358,173,865	2,560,321,877
9. General and administration expenses	26	28	1,771,121,177	2,130,588,840	7,536,300,580	8,853,278,669
10. Net profit from operating activities	30		638,257,307	(2,634,096,513)	422,665,578	18,877,272,581
11. Other income	31		500,000,005	133,263,636	506,515,548	6,858,924
12. Other expenses	32		121,180,896	152,008,475	378,890,243	79,648,755
13. Other profit (loss)	40		378,819,109	(18,744,839)	127,625,305	(72,789,831)
14. Total profit before tax	50		1,017,076,416	(2,652,841,352)	550,290,883	18,804,482,750
15. Current corporate income tax expenses	51	29	135,769,513	-	135,769,513	3,340,227,183
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Net profit after tax	60		881,306,903	(2,652,841,352)	414,521,370	15,464,255,567
18. Basic earnings per share	70	30	61	(185)	29	1,076
19. Diluted earnings per share	71		-	-	-	-



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Nguyen Thi Luyen
Preparer

Nguyen Thi Luyen
Chief Accountant

Le Quy Son

General Director

Hai Phong, 17 January 2026

SEPARATE CASH FLOW STATEMENT*The 4th quarter year 2025**(Under indirect method)*

FORM B 03a-DN

Unit: VND

ITEM	Code	Note	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		550,290,883	18,804,482,750
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		23,517,106,043	23,814,756,730
- Provisions	03		-	1,641,443,742
- Gains/losses of exchange rate differences from revaluation of accounts derived from foreign currencies	04		(15,710,196)	(94,084,747)
- Gains/losses from investment	05		(4,196,525)	(5,439,109)
- Interest expense	06		6,488,779,312	9,084,156,904
3. Profit from operating activities before changes in working capital	08		30,536,269,517	53,245,316,270
- Increase/decrease in receivables	09		7,802,338,819	(19,048,437,171)
- Increase/decrease in inventory	10		7,282,274,699	(1,740,704,054)
- Increase/decrease in payables (other than interest payables, corporate income tax)	11		(3,313,416,479)	6,703,534
- Increase/decrease in prepaid expenses	12		7,124,899,610	5,076,012,148
- Interest expenses paid	14		(6,515,120,880)	(9,155,348,831)
- Corporate income tax paid	15		(3,340,227,183)	(769,759,726)
- Other expenses on operating activities	17		(298,800,000)	-
Net cash flows from operating activities	20		39,278,218,103	27,613,782,170
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase, construction of fixed assets and other long-term assets	21		(4,480,485,421)	(12,728,846,089)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	130,200,000
3. Equity investments in other entities	25		(3,600,000,000)	-
4. Interest and dividend received	27		4,196,525	5,439,109
Net cash flows from investing activities	30		(8,076,288,896)	(12,593,206,980)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Drawdown of borrowings	33		190,939,591,223	154,020,185,821
2. Repayment of borrowings	34		(221,472,579,117)	(177,393,883,249)
Net cash flows from financing activities	40		(30,532,987,894)	(23,373,697,428)

SEPARATE CASH FLOW STATEMENT*The 4th quarter year 2025**(Under indirect method)*

FORM B 03a-DN

Unit: VND

ITEM	Code	Note	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
			VND	VND
Net decrease in cash and cash equivalents	50		668,941,313	(8,353,122,238)
Cash and cash equivalents at beginning of the period	60		4,773,345,890	13,032,776,501
Impact of foreign exchange fluctuation	61		15,710,196	93,691,627
Cash and cash equivalents at the end of period	70	5	<u>5,457,997,399</u>	<u>4,773,345,890</u>



Nguyen Thi Luyen
Preparer



Nguyen Thi Luyen
Chief Accountant



Le Quy Son
General Director

Hai Phong, 17 January 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09a-DN

These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

1 . CHARACTERISTICS OF OPERATION OF THE COMPANY

Form of capital ownership

DamiK Group Joint Stock Company ("the Company") was established in Vietnam under the first Business Registration Certificate No.0800462363 dated 23 October 2008, issued by Hai Duong Department of Finance and the amended Business Registration Certificates with the 19th amendment dated 05 May 2025.

The Company's head office is located at: Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City, Viet Nam.

The Company's charter capital amounts to VND 143,750,000,000, divided into 14,375,000 shares with a par value of VND 10,000 each.

The Joint Stock Company DamiK Group was officially listed on the UpCOM exchange on 22 April 2025:

Name: Damik Group Joint Stock Company;

Stock code: DKG;

Type of security: Common stock;

Par value: VND 10,000/share;

Number: 14,375,000 shares.

Business field

Business field of the Company is: Production of lime and dolomite.

Business activities

The Company's principal activities include:

- Manufacturing of lime and dolomite products;
- Other business support service activities not elsewhere classified, specifically: import and export of lime and dolomite products;
- Other specialized wholesale trade not elsewhere classified, specifically: wholesale of limestone and dolomite products

Characteristics of operation of enterprises in the year that affect the financial statements

The number of employees of Company as at 31 December 2025 is: 124 people (as at 31 December 2024 is: 142 people).

2 . ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

Annual accounting period commences from 1st January and ends as at 31st December.

The interim financial statements are prepared in VND, which is also the Company's accounting currency.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09a-DN

These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

3 . STANDARDS AND APPLICABLE ACCOUNTING POLICIES

Applicable accounting policies

The Company applies the Vietnamese Accounting System for enterprises as promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance, which amended and supplemented certain articles of Circular No. 200/2014/TT-BTC.

Declaration of compliance with accounting standards and accounting system

The Company has applied the Vietnamese Accounting Standards ("VAS") and the related implementation guidance as promulgated by the competent authorities. The financial statements have been prepared and presented in full compliance with all applicable standards, relevant guidance circulars, and the prevailing Vietnamese Accounting Standards and Enterprise Accounting System.

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirement relevant to the financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Foreign currency transactions

The foreign currency transactions during the accounting period are converted into Vietnam dong with the real exchange rate at the transaction date. Real exchange rates are determined as the following principles:

- When recording receivables: are exchange rates of purchase of commercial banks where Company assigned customers to make payment at the time of incurred transactions;
- When recording liabilities: are exchange rates of purchase of commercial banks where Company expects to conduct transactions at the time of incurred transactions;
- When purchases of assets or expenses paid immediately in foreign currency: are the rate of purchase of commercial banks where Company makes payments.

Real exchange rate upon re-determining accounts derived from foreign currencies at the date of the Separate financial statements is determined on the following principles:

- For accounts classified as asset: applies exchange rates of purchase of commercial banks where Company regularly conducts transaction;
- For foreign currency deposited in bank: applies exchange rate of purchase of the bank where Company opens foreign currency accounts;
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All sums of real exchange rates for foreign currency transactions in the period and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the period are recorded immediately to results of business operations in accounting period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09a-DN

These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Interests in associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

The provision for loss investments shall be made based on the financial statements of associates at the provision date.

Receivables

Receivables represent the amounts recoverable from customers or other debtors, net of provision for doubtful debts.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that doubtful of being recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the period:

- Work in progress is obtained based on main material cost for each unfinished products. product.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09a-DN

These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method over the estimated useful life of assets as follows:

- Buildings and structures	05 - 30	years
- Machinery and equipment	05 - 10	years
- Vehicles and transmission equipment	06 - 10	years
- Office equipment and tools	03 - 05	years
- Other fixed assets	03 - 05	years

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods, including land rentals, establishment costs and other types of long-term prepayments.

Land rentals represent rentals that have been paid in advance. Prepaid land rentals are charged to the income statement using the straight-line method over the lease term.

Payables

The payables shall be kept records in details according to period payables, entities payables, types of currency payable and other factors according to requirements for management of the Company.

Loans and finance lease liabilities

The value of finance lease liabilities is the total payable amount calculated on the present value of minimum lease payments or the fair value of leased assets.

Loans and finance lease liabilities shall be kept records in details according to entities loans, loan agreement and loans and finance lease liabilities term. In case of loans or liabilities in foreign currency shall be kept records in detail the currency.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09a-DN

These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

Borrowing costs

Borrowing costs are recognized into operating costs in the period, except for which directly attributable to the construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

Accrued expenses

Payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made and other payables such as annual leave salary, expenses in seasonal cessation of production period, interest expenses... which are recorded to operating expenses of the reporting period.

The recording of accrued expenses to operating expenses during a period shall be carried out in conformity with revenues and expenses incurring during the period. Accrued expenses payable are settled with actual expenses incurred. The difference between accrument and actual expenses are reverted.

Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium shall record the difference between the par value, direct costs related to the issuing shares and issue price of shares (including the case of re-issuing stock fund) and can be a positive premium (if the issue price is higher than par value and direct costs related to the issuance of shares) or negative premium (if the issue price is lower than par value and direct costs related to the issuance of shares).

Undistributed profit after tax is used to record business results (profit, loss) after corporate income tax and situation of income distribution or loss handling of company. In case payment of dividends, profits for the owners exceeding the undistributed profit after tax shall be essentially decrease of contributed capital. Undistributed profit after tax can be distributed to investors based on capital contribution rate after approval by Board of Directors and after making appropriation to funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

Revenue

Sales

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the income can be measured reliably;

Cost of goods sold

Cost of goods sold is recognized in accordance with revenue arising and ensure compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, and losses of inventories after deducting the responsibility of collective and individuals concerned,... are recognized fully and promptly into cost of goods sold in the year.

Financial expenses

Items recorded into financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Expenses of capital borrowing;
- Losses from short-term security transfer, expenses of security selling transaction;
- Provision for business security decrease, provision for losses from investment in other units, losses incurred when selling foreign currency, losses from exchange rate...

The above items are recorded by the total amount arising within the period without compensation to financial revenue.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

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

Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the For the period from 01 January 2025 to 30 June 2025.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***Related Parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and affiliated companies;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises due to the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have significant influence on the Company.

In considering the relationship of related parties to serve for the preparation and presentation of Separate financial statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

5 . CASH AND CASH EQUIVALENTS

	31/12/2025	01/01/2025
	VND	VND
Cash on hand	4,682,473,033	3,934,271,074
Cash in bank	775,524,366	839,074,816
	<u>5,457,997,399</u>	<u>4,773,345,890</u>

DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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6 . FINANCIAL INVESTMENTS

c) Equity investments in other entities

	31/12/2025		01/01/2025	
	Historical cost VND	Fair value VND	Historical cost VND	Fair value VND
Investments in joint ventures, associates				
Son Thinh Processing Minerals JSC	3,600,000,000	-	-	-
	3,600,000,000	-	-	-
	3,600,000,000	-	-	-
Investments in joint ventures, associates				

Detail information on the Company's joint ventures, associates as at 31/12/2025 as follows:

Name of company	Head office	Rate of interest	Rate of voting rights	Main business activities
Son Thinh Processing Minerals JSC	Nhat Son Area, Nguyen Dai Nang Ward, Hai Phong, Vietnam	48.00%	48.00%	Manufacture of cement, lime and plaster; Loading and unloading of goods; Storage and warehousing of goods.

Major transactions between the Company and the Company's joint ventures and associates during the ky: details as in Notes 33.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***7 . SHORT-TERM TRADE RECEIVABLES**

	31/12/2025		01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
Receivables from sale of merchandises and	40,297,842,457	(159,899,140)	55,954,299,500	(159,899,140)
	<u>40,297,842,457</u>	<u>(159,899,140)</u>	<u>55,954,299,500</u>	<u>(159,899,140)</u>
In which:				
Trade receivables				
Trade receivables from related parties (Notes: No. 33.)			40,095,138,957	55,036,086,740
			202,703,500	918,212,760
			<u>40,297,842,457</u>	<u>55,954,299,500</u>

Other short-term trade receivables exceeding 10% of total short-term trade receivables:

	31/12/2025		01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
DLH Global Joint Stock Company	31,307,516,480	-	44,434,590,316	-
L-D Development Trading Co., Ltd	5,124,388,180	-	1,303,115,064	-
	<u>36,431,904,660</u>	<u>-</u>	<u>45,737,705,380</u>	<u>-</u>

8 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	31/12/2025		01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
Bui Duc Production and Trading Single-member Co., Ltd	515,852,166	-	2,602,353,400	-
HT HD Production and Trading Co., Ltd	4,410,000,000	-	-	-
Giang Son Transport and Irrigation Construction Co.,Ltd	1,770,000,000	-	-	-
Thien Son Material Limited Liability Co.,	1,065,978,600	-	-	-
Victory Viet Nam Investment Co., Ltd	811,580,000	(811,580,000)	811,580,000	(811,580,000)
Others	2,699,899,898	-	2,284,972,086	-
	<u>11,273,310,664</u>	<u>(811,580,000)</u>	<u>5,698,905,486</u>	<u>(811,580,000)</u>
Prepayments to suppliers from related parties				
	<u>250,084,832</u>	<u>-</u>	<u>457,149,920</u>	<u>-</u>

(Details as in Notes.)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***9 . OTHER SHORT-TERM RECEIVABLES**

	31/12/2025		01/01/2025	
	Amount	Provision	Amount	Provision
	VND	VND	VND	VND
Collateral and deposits ⁽¹⁾	1,768,800,000	-	1,470,000,000	-
Trade Receivables from Hai Phong Additives	4,500,000,000	(4,500,000,000)	4,500,000,000	(4,500,000,000)
Others	2,440,000,000	-	-	-
	8,708,800,000	(4,500,000,000)	5,970,000,000	(4,500,000,000)

(1) Include:

The deposit for implementation of the DLH Industrial Lime Plant Project was paid by the Company to the People's Committee of Hai Duong Province in accordance with Investment Project Implementation Guarantee Agreement No. 29 dated 01 April 2023, with a total amount of VND 1,470,000,000.

The deposit for implementation of the Inland Waterway Port Project was paid by the Company to the People's Committee of Hai Duong Province under Investment Project Implementation Guarantee Agreement No. 3464/KQ

- (2) The receivable relates to the Company's business cooperation with Hai Phong Additives Company Limited in preparation for the signing and implementation of a joint venture agreement for stone mining activities at Thum Thum Mountain, Minh Duc Town, Thuy Nguyen District, Hai Phong City (currently Bach Dang Ward, Hai Phong City). In 2019 and 2020, the Company, on behalf of Hai Phong Additives Company Limited, paid an amount of VND 3,647,714,000 to the State Budget under Deposit Agreement No. 01/2020/HDDC dated 19 December 2020. However, by the end of 2021, both parties agreed not to proceed with the cooperation, and Hai Phong Additives Company Limited is responsible for reimbursing the full amount to the Company. As at 31 December 2025, the Company and Hai Phong Additives Company Limited are still in the process of negotiating the settlement and termination of the cooperation.
- (3) TRreceivables from the deposit amount and the penalty for breach due to non-performance of the contract for the transfer of the office-residential apartment, in accordance with the Deposit Agreement dated 15 December 2025 and the Liquidation of the Deposit Agreement dated 27 December 2025.

10 . BAD DEBTS

	31/12/2025		01/01/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables				
Kim Nam Hightech Materials JSC	159,899,140	-	159,899,140	-
Prepayment to suppliers				
Victory Viet Nam Investment Co.,Ltd	811,580,000	-	811,580,000	-
Other receivables				
Hai Phong Additives Co.,Ltd	4,500,000,000	-	4,500,000,000	-
	5,471,479,140	-	5,471,479,140	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***11 . INVENTORIES**

	31/12/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	999,605,694	-	-	-
supplies	9,794,844,655	-	15,221,429,871	-
Tools and Equipments	414,734,018	-	428,437,915	-
Work in process	2,176,234,053	-	2,159,012,377	-
Finished goods	6,621,742,040	-	10,419,302,596	-
Goods	938,747,600	-	-	-
	20,945,908,060	-	28,228,182,759	-

12 . LONG-TERM ASSETS IN PROGRESS

	31/12/2025	01/01/2025
	VND	VND
Construction in progress		
DLH Industrial Lime Plant Project ⁽¹⁾	28,654,179,651	24,954,179,651
DLH Landing Stage Project ⁽²⁾	209,263,500	209,263,500
Fixed asset purchases	28,444,916,151	24,744,916,151
Construction of fire protection system	302,288,000	-
Major repairs of fixed assets	302,288,000	-
Fabrication of steel structures for the roofing of the cargo handling area and replacement of the furnace top sheet metal	-	1,244,449,946
	-	1,244,449,946
	28,956,467,651	26,198,629,597

(1) DLH Industrial Lime Plant Project

- Investor: DamiK Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company);
- Construction location: Lots CN4, CN6, CN20, Phu Thu Industrial Cluster, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
- Construction purpose: Industrial Lime Factory;
- Project objective: Producing lime, industrially burnt dolomite from limestone, dolomite; processing lime lumps, burnt dolomite, other products from lime, burnt dolomite and leasing yards and factories to meet market demand;
- Investment capital source: Own capital and credit loans;
- Project scale: Project to produce lime, industrially burnt dolomite from limestone, dolomite with a scale of 320,000 tons/year; and business of processing lime, burnt dolomite, and other products from lime, burnt dolomite with a scale of 120,000 tons/year through cooperation, economic, and processing contracts with other production units; factory and yard rental;
- Land use area: 37,942 m2 (including land lots CN4, CN6 with an area of 21,445 m2; land lot CN20 with an area of 16,497 m2 and internal road area); Land use form: Land lease with annual payment for the entire land area for project implementation;

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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- Project status as at December 31, 2025:
 - + Phase 1: Completion of construction items and installation of machinery and equipment of lime production lines from February 2017 to October 2021 on land lot CN20 - Land plot No. 240, cadastral map sheet No. 35, area 16,497 m².
 - + Phase 2: Complete site clearance procedures and issue Land Use Rights Certificates on land lots CN4, CN6 with an area of 21,445 m². The Company is carrying out procedures to apply for a construction permit for the project expansion to serve as a product processing area and adjust the implementation progress on the
- (2) DLH Landing Stage Project
 - Investor: DamiK Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company);
 - Construction location: Outside the Han Mau River dike (K0+900 to K1+166.5), Phu Thu ward, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
 - Project objective: Investing in the construction of an inland waterway wharf to serve the loading and unloading and gathering of goods of projects in Phu Thu Industrial Park and neighboring areas.
 - Project scale: 800,000 tons/year;
 - Investment capital source: Own capital and credit loans;
 - Estimated total investment: 19,920 million VND;
 - Project operation period: Until April 27, 2059;
 - Land area in use: 21,532 m². In which, the land area to be leased is 6,888.0 m² and the land area in the airspace: 14,644 m²; Land use form: From 2025, land lease with annual payment for the entire land area for project implementation;
 - Project implementation progress: Complete construction and put the project into operation before June 30, 2026.
- Project status as of December 31, 2025:
 - + Phase 1: Complete site clearance, complete construction investment on an area of 14,101.6 m² and put into operation from December 2021.
 - + Phase 2: Complete the procedures for granting Land Use Rights Certificates for the remaining area, and continue with site clearance.

DAMIK GROUP JOINT STOCK COMPANY
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13 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at 01/01/2025	101,952,873,158	134,857,359,555	6,558,000,572	628,668,000	238,350,000	244,235,251,285
Purchase	-	82,117,000	188,888,889	38,809,091	-	309,814,980
Others	115,000,000	(115,000,000)	-	-	-	-
As at 31/12/2025	102,067,873,158	134,824,476,555	6,746,889,461	667,477,091	238,350,000	244,545,066,265
Accumulated depreciation						
As at 01/01/2025	62,993,177,138	64,961,548,424	5,232,170,590	600,918,018	238,350,000	134,026,164,170
Depreciation	9,550,067,084	13,293,668,628	613,467,082	37,452,257	-	23,494,655,051
Others	(54,273,766)	54,273,766	-	-	-	-
As at 31/12/2025	72,488,970,456	78,309,490,818	5,845,637,672	638,370,275	238,350,000	157,520,819,221
Net carrying amount						
As at 01/01/2025	38,959,696,020	69,895,811,131	1,325,829,982	27,749,982	-	110,209,087,115
As at 31/12/2025	29,578,902,702	56,514,985,737	901,251,789	29,106,816	-	87,024,247,044
<i>In which:</i>						
- Ending net book value of tangible fixed assets pledged as loan securities			86,827,900,365	VND		
- Cost of fully depreciated tangible fixed assets but still in use			21,773,364,593	VND		



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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*These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***14 . INTANGIBLE FIXED ASSETS**

	Others VND	Total VND
Original cost		
As at 01/01/2025	-	-
Purchase	168,382,441	168,382,441
As at 31/12/2025	168,382,441	168,382,441
Accumulated amortization		
As at 01/01/2025	-	-
Amortization	22,450,992	22,450,992
As at 31/12/2025	22,450,992	22,450,992
Net carrying amount		
As at 01/01/2025	-	-
As at 31/12/2025	145,931,449	145,931,449

15 . PREPAID EXPENSES

	31/12/2025 VND	01/01/2025 VND
a) Short-term prepaid expenses		
Dispatched tools and supplies	392,909,324	358,741,461
Insurance premiums	131,046,388	183,000,000
Land rental costs	72,000,000	72,000,000
Others	342,499,988	-
	938,455,700	613,741,461
b) Long-term prepaid expenses		
Dispatched tools and supplies	2,653,759,296	7,423,721,333
Land clearance costs for the DLH Industrial lime plant project ⁽¹⁾	19,558,201,484	20,138,332,709
Land rent from October 2030 to April 27, 2059 awaiting allocation of the DLH Industrial lime plant project ⁽²⁾	7,723,416,750	7,723,416,750
Land clearance costs for the DLH landing stage projects ⁽³⁾	20,292,027,455	20,927,698,887
Others	3,152,196,591	3,371,595,800
	53,379,601,576	59,584,765,479

(1) Detailed project information is presented in Note 11.

(2) Land rental cost from October 2030 to April 27, 2059 of the 21,445 m2 land lot of the DLH Industrial Lime Factory project determined according to Confirmation No. 7371/XN-CTHDU dated August 26, 2024 of the Hai Duong Provincial Tax Department.

(4) Detailed project information is presented in Note 11.

DAMIK GROUP JOINT STOCK COMPANY

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16 . SHORT-TERM TRADE PAYABLES

	31/12/2025		01/01/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Anh Linh Services & Trading Limited Company	-	-	1,744,447,840	1,744,447,840
DLH Transport Co., Ltd	132,084,000	132,084,000	144,612,000	144,612,000
Minh Hung Mineral Co.,Ltd	262,526,520	262,526,520	-	-
Others	819,984,313	819,984,313	1,578,710,540	1,578,710,540
	1,214,594,833	1,214,594,833	3,467,770,380	3,467,770,380
	132,084,000	132,084,000	238,798,488	238,798,488

d) Trade payables from related parties
(Details as in Notes 33.)

17 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	1,325,562,167	803,490,612	-	522,071,555
Export, import duties	-	6,515,543	58,945,893	65,461,436	-	-
Business income tax	-	3,340,227,183	135,769,513	3,340,227,183	-	135,769,513
Personal income tax	100,882,480	-	239,538,941	137,850,596	-	805,865
Property tax and land rental	-	2,426,214	399,612,767	402,038,981	-	-
Other taxes	-	-	4,000,000	4,000,000	-	-
	100,882,480	3,349,168,940	2,163,429,281	4,753,068,808	-	658,646,933

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***18 . SHORT-TERM ACCRUED EXPENSES**

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Accrued interest expenses	98,648,582	124,990,150
Other accrued expenses	541,935,157	145,418,077
	<u>640,583,739</u>	<u>270,408,227</u>

19 . OTHER SHORT-TERM PAYABLES

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Trade union fund	255,490,100	102,859,800
Social insurance	6,472,157	1,287,750
Health insurance	2,745,500	227,250
Unemployment insurance	505,000	101,000
Others	-	73,419,355
	<u>265,212,757</u>	<u>177,895,155</u>

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Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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20 . LOANS AND FINANCE LEASE LIABILITIES

	01/01/2025		During the period		31/12/2025	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term loans and finance lease liabilities						
<i>Short-term loans</i>						
Vietnam Joint Stock Commercial Bank ⁽¹⁾						
<i>Current portion of long-term loans</i>	78,167,994,504	78,167,994,504	190,939,591,223	(194,072,579,117)	75,035,006,610	75,035,006,610
Vietnam Joint Stock Commercial Bank	27,400,000,000	27,400,000,000	3,400,000,000	(27,400,000,000)	3,400,000,000	3,400,000,000
	<u>105,567,994,504</u>	<u>105,567,994,504</u>	<u>194,339,591,223</u>	<u>(221,472,579,117)</u>	<u>78,435,006,610</u>	<u>78,435,006,610</u>
b) Long-term loans and finance lease liabilities						
Vietnam Joint Stock Commercial Bank ⁽²⁾	35,070,000,000	35,070,000,000	-	(27,400,000,000)	7,670,000,000	7,670,000,000
	<u>35,070,000,000</u>	<u>35,070,000,000</u>	<u>-</u>	<u>(27,400,000,000)</u>	<u>7,670,000,000</u>	<u>7,670,000,000</u>
Amounts come due within 12 months	27,400,000,000	27,400,000,000	3,400,000,000	(27,400,000,000)	3,400,000,000	3,400,000,000
Amounts come due after 12 months	<u>7,670,000,000</u>	<u>7,670,000,000</u>			<u>4,270,000,000</u>	<u>4,270,000,000</u>
Detail information on Short-term loans:						

(1) Credit Agreement No. 362/2025-HĐCVHM/NHCT-KCNHD15 dated November 10, 2025, with the following detailed terms:

- + Credit Limit: VND 80,000,000,000;
- + Purpose of the loan: Supplementing working capital for production activities;
- + Loan interest rate: Applicable floating interest rate with adjustments;
- + Outstanding principal as at 31 December 2025: VND 75,035,006,610 VND.



DAMIK GROUP JOINT STOCK COMPANY

Lot 20, Phu Thu Industrial Zone, Nghi Chieu Ward,
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Detail information on Long-term loans

- (2) Credit Agreement No. 255/2022-HĐCVDADT/NHCTKCNHD15 dated 03 August 2022, with the following key terms
- + Credit limit: VND 17,000,000,000;
 - + Purpose: To finance the lawful investment of the “SK5 Kiln Renovation Project;
 - + Loan term: 66 months from the date of the first disbursement;
 - + Loan interest rate: Floating with adjustments;
 - + Outstanding principal as at 31 December 2025: VND 7.670,000,000, of which the current portion of long-term loan due within the next 12 months is VND 3,400,000,000.

The collateral for the above-mentioned loans includes: All existing and future buildings and structures attached to land; machinery and equipment of the DLH Industrial Lime Plant – Phase 1; receivables and rights to collect payments; rights to claim advances, penalties, compensation and related proceeds; benefits and indemnities; raw materials and supplies for lime production; fixed assets owned by DLH Industrial Lime Joint Stock Company; machinery, equipment, and transport vehicles to be formed under the DLH Industrial Lime Plant – Phase 2; and all rights and interests arising from the Phase 2 Project and other pledged assets.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***21 . OWNER'S EQUITY****a) Increase and decrease in owner's equity**

	Contributed legal capital VND	Share capital surplus VND	Undistributed earnings VND	Total VND
From 01/01/2024 to 31/12/2024				
As at 01/01/2024	143,750,000,000	1,250,625,000	8,140,685,346	153,141,310,346
Profit of the previous period	-	-	15,464,255,567	15,464,255,567
As at 31/12/2024	143,750,000,000	1,250,625,000	23,604,940,913	168,605,565,913
From 01/01/2025 to 31/12/2025				
As at 01/01/2025	143,750,000,000	1,250,625,000	23,604,940,913	168,605,565,913
Profit of the current period	-	-	414,521,370	414,521,370
As at 31/12/2025	143,750,000,000	1,250,625,000	24,019,462,283	169,020,087,283

b) Details of contributed capital

	Percentage (%)	31/12/2025 VND	Percentage (%)	01/01/2025 VND
Dang Duc Minh	33.35%	47,942,000,000	33.35%	47,942,000,000
DLH Holdings Group JSC	35.48%	51,000,000,000	35.48%	51,000,000,000
TND Global Investment JSC	20.00%	28,750,000,000	20.00%	28,750,000,000
Others	11.17%	16,058,000,000	11.17%	16,058,000,000
	100%	143,750,000,000	100%	143,750,000,000

c) Capital transactions with owners and distribution of dividends and profits

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Owner's invested capital		
- At the beginning of period	143,750,000,000	143,750,000,000
- At the ending of period	143,750,000,000	143,750,000,000

d) Stock

	31/12/2025	01/01/2025
Quantity of Authorized issuing stocks	14,375,000	14,375,000
Quantity of issued stocks	14,375,000	14,375,000
- Common stocks	14,375,000	14,375,000
Quantity of circulation stocks	14,375,000	14,375,000
- Common stocks	14,375,000	14,375,000
Par value per share (VND)	10,000	10,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***22 . OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS****Foreign currencies**

	<u>31/12/2025</u>	<u>01/01/2025</u>
USD	832.68	970.52

23 . REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	<u>From 01/01/2025 to 31/12/2025</u>	<u>From 01/01/2024 to 31/12/2024</u>
	VND	VND
Revenue from sale of finished goods	211,282,238,888	337,452,828,764
Revenue from services rendered	24,000,000	24,000,000
	<u>211,306,238,888</u>	<u>337,476,828,764</u>
In which:		
Revenue from relevant parties (Notes No. 32)	<u>1,713,087,500</u>	<u>1,246,545,500</u>

24 . COSTS OF GOODS SOLD

	<u>From 01/01/2025 to 31/12/2025</u>	<u>From 01/01/2024 to 31/12/2024</u>
	VND	VND
Cost of goods sold	195,492,023,018	298,204,453,353
	<u>195,492,023,018</u>	<u>298,204,453,353</u>

25 . FINANCIAL INCOME

	<u>From 01/01/2025 to 31/12/2025</u>	<u>From 01/01/2024 to 31/12/2024</u>
	VND	VND
Interest income, interest from loans	4,196,525	5,439,109
Foreign exchange gains arising during the period	10,209,024	21,764,992
Foreign exchange gains from revaluation of ending balances	15,710,196	94,084,747
	<u>30,115,745</u>	<u>121,288,848</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***26 . FINANCIAL EXPENSES**

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Interest expenses	6,488,779,312	9,084,156,904
Foreign exchange losses	1,723,680	18,634,228
	<u>6,490,502,992</u>	<u>9,102,791,132</u>

27 . SELLING EXPENSES

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Raw materials	556,105,725	612,717,148
Labors	490,897,020	836,810,493
Outsourcing service	310,851,120	1,083,624,736
Other expenses by cash	320,000	27,169,500
	<u>1,358,173,865</u>	<u>2,560,321,877</u>

28 . GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Raw materials	147,958,022	222,148,876
Labor	2,326,115,064	2,791,497,820
Depreciation and amortisation	367,180,068	332,943,468
Tax, Fee, Charges	415,939,040	207,650,759
Provision expenses	-	1,641,443,742
Outsourcing service	1,160,623,744	2,708,785,822
Other expenses by cash	3,118,484,642	948,808,182
	<u>7,536,300,580</u>	<u>8,853,278,669</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS**FORM B 09a-DN***These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***29 . CORPORATE INCOME TAX EXPENSES**

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Total profit before tax	550,290,883	18,804,482,750
Increase adjustment	144,266,880	79,648,755
- Non-deductible expenses	50,182,133	79,648,755
- Unrealised foreign exchange gain from previous year	94,084,747	-
Decrease adjustment	(15,710,196)	(2,182,995,589)
- Dividend	-	(2,088,910,842)
- Revaluation gain on foreign currency at year end	(15,710,196)	(94,084,747)
Taxable income	678,847,567	16,701,135,916
Current corporate income tax expenses	135,769,513	3,340,227,183
Tax payable at the beginning of the period	3,340,227,183	769,759,726
Tax paid during the period	(3,340,227,183)	(769,759,726)
Corporate income tax payable at the end of the period	135,769,513	3,340,227,183

30 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Profit after tax	414,521,370	15,464,255,567
Profit distributed for common stocks	414,521,370	15,464,255,567
Weighted average common shares outstanding during the period	14,375,000	14,375,000
Basic earnings per share	29	1,076

31 . PRODUCTION AND OPERATING COST BY COMPONENT

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Raw materials and supplies expenses	151,888,253,910	224,407,020,755
Labour cost	20,530,200,125	29,834,217,100
Depreciation and amortisation	23,517,106,043	23,790,756,730
Tax, Fee, Charges	415,939,040	1,641,443,742
Outsourcing service	7,230,573,423	18,501,704,663
Other expenses by cash	3,404,208,676	10,269,988,543
	206,986,281,217	308,445,131,533

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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*These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements***32 . EVENTS AFTER BALANCE SHEET DATE**

There have been no significant events occurring after the reporting accounting period, which would require adjustments or disclosures to be made in the Separate financial statements.

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

Related parties	Relationship
Mr. Dang Duc Minh	Chairman of the Board, shareholder with significant influence
DLH Holdings Group Joint Stock Company	Major Shareholder, shared member of Board of Directors
TND Global Investment Joint Stock Company	Major Shareholder, shared member of Board of Directors
Dai Thinh Viet Joint Stock Company	Shared member of the Member's Council
DLH Transport Co., Ltd	Shared member of the Member's Council
DLH Waterway Transport Co., Ltd	Shared member of the Member's Council
Son Thinh Processing Minerals Joint Stock Company	Associated company
DLH Thanh Hoa Single-member Company Limited	Have the same Chairman of the Board, member of the LLC
Phuc Truong Loc Investment Joint Stock Company	Shared member of Board of Directors
An Phu Son International Trading Joint Stock Company	Shared member of Board of Directors
Vietnam Lime One member Company Limited	Chairman is a member of the Board of Directors
TND Holding Investment Joint Stock Company	General Director is a member of the Board of Directors
Long Son Industrial Lime Company Limited	The Director is a member of the Board of Directors, also the owner.
Khanh An Packing Manufacturing Joint Stock Company	The company chaired by Mr. Dang Duc Minh's wife

In the fiscal period, the Company has the transactions and balances with related parties as follows:

Transactions during the period:

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Revenues from sales of goods and services rendered		
Dai Thinh Viet Joint Stock Company	1,713,087,500	1,246,545,500
Purchase		
Khanh An Packing Manufacturing Joint Stock Company	290,450,000	963,945,000
Dai Thinh Viet Joint Stock Company	-	3,278,320,500
DLH Waterway Transport Co., Ltd	3,699,786,650	14,984,717,890
DLH Transport Co., Ltd	1,511,075,000	4,107,723,705
Advances		
Mr. Bui Van Tuan	-	3,000,000,000

DAMIK GROUP JOINT STOCK COMPANY

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These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements

Outstanding balances up to the reporting date are as follows:

	31/12/2025	01/01/2025
	VND	VND
Trade receivables		
Dai Thinh Viet Joint Stock Company	202,703,500	918,212,760
Prepayments to suppliers		
Dai Thinh Viet Joint Stock Company	-	457,149,920
Company ...	250,084,832	-
Trade payables		
Khanh An Packing Manufacturing Joint Stock Company	-	48,600,000
DLH Waterway Transport Co., Ltd	-	45,586,488
DLH Transport Co., Ltd	132,084,000	144,612,000

Transactions with other related parties:

	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
	VND	VND
Remuneration to members of The Management	535,183,424	603,918,077
- Mr. Le Quy Son	242,744,615	341,934,076
- Mr. Bui Van Tuan	196,968,693	261,984,001
- Mr. Nguyen Van Hai	95,470,116	-

34 . COMPARATIVE FIGURES

The opening balances presented in the Statement of Financial Position, the Statement of Profit or Loss, the Statement of Cash Flows, and the corresponding notes are based on the financial statements for the financial year ended 31 December 2024, which were audited by AASC Auditing Firm Co., Ltd. under Independent Audit Report No.

Nguyen Thi Luyen
Preparer

Nguyen Thi Luyen
Chief Accountant



Le Quy Son
General Director

Hai Phong, 17 January 2026