

**DIN CAPITAL INVESTMENT GROUP  
JOINT STOCK COMPANY AND ITS SUBSIDIARIES**

**AUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2025



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**REPORT OF CHAIRMAN OF THE BOARD OF DIRECTORS AND MANAGEMENT**

Chairman of the Board of Directors and Management of Din Capital Investment Group Joint Stock Company (hereinafter referred to as "the Company") hereby presents its report and the audited consolidated financial statements of the Company and its subsidiaries (together with the Company hereinafter referred to as "the Group") for the financial year ended 31 December 2025.

Members of the Board of Directors, Internal Audit Committee, the Supervisory Committee and Management during the year and on the date of this report include:

**Board of Directors**

| <u>Full name</u>         | <u>Position</u> |
|--------------------------|-----------------|
| Mr. Le Truong Ky         | Chairman        |
| Ms. Huynh Phuoc Huyen Vy | Deputy chairman |
| Mr. Dang Tien Duc        | Member          |
| Mr. Nguyen Ngoc Tuan     | Member          |
| Mr. Morii Takayuki       | Member          |

**Internal Audit Committee**

| <u>Full name</u>           | <u>Position</u> |
|----------------------------|-----------------|
| Ms. Nguyen Thi Minh Phuong | Head            |

**Supervisory Committee**

| <u>Full name</u>    | <u>Position</u> |
|---------------------|-----------------|
| Mr. Le Anh Long     | Head            |
| Mr. Chu Van Tuan    | Member          |
| Mr. Tran Canh Thanh | Member          |

**Management**

| <u>Full name</u>     | <u>Position</u>         |
|----------------------|-------------------------|
| Mr. Dang Tien Duc    | General Director        |
| Mr. Nguyen Van Trieu | Deputy General Director |
| Ms. Nguyen Thi Thao  | Deputy General Director |

**LEGAL REPRESENTATIVE**

The legal representative of the Company during the year and at the date of this report is Mr. Le Truong Ky, Chairman of the Board of Directors and Mr. Dang Tien Duc, General Director.

**RESPONSIBILITY OF CHAIRMAN OF THE BOARD OF DIRECTORS AND MANAGEMENT**

The Chairman of the Board of Directors and management are responsible for preparing the consolidated financial statements of each period which give a true and fair view of the consolidated financial position of Group and the consolidated results of its operations and its consolidated cash flows. In preparing these consolidated financial statements, Chairman of the Board of Directors and management are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the consolidated financial statements;
- Prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business; and

**REPORT OF CHAIRMAN OF THE BOARD OF DIRECTORS AND MANAGEMENT  
(CONTINUED)**

- Design and implement the internal control system effectively for a fair preparation and presentation of the consolidated financial statements so as to mitigate error or fraud.

Chairman of the Board of Directors and management are responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the consolidated financial position of the Group and ensure that the consolidated financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the consolidated financial statements. Chairman of the Board of Directors and management are also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairman of the Board of Directors and management confirm that the Group has complied with the above requirements in preparing these consolidated financial statements.

**AUDITOR**

The accompanying consolidated financial statements were audited by ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited (Head office: No. 142 Xo Viet Nghe Tinh Street, Hoa Cuong Ward, Danang City, Vietnam; Telephone: (84) 0236.363.3333; Fax: (84) 0236.363.3338; Website: [www.ecovis.com/vietnam/audit](http://www.ecovis.com/vietnam/audit)).

**STATEMENT BY CHAIRMAN OF THE BOARD OF DIRECTORS AND MANAGEMENT**

In the opinion of Chairman of the Board of Directors and management, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2025 and the results of its operations and its consolidated cash flows for the financial year then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the consolidated financial statements.

For and on behalf of the Board of Directors and management 



**Le Truong Ky**  
**Chairman of the Board of Directors**  
Danang City, 19 March 2026

No.: 101/2026/BCKTHN-E.AFA

## INDEPENDENT AUDITOR'S REPORT

To: **Shareholders**  
**Board of Directors and Management**  
DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES

### Report on the consolidated financial statements

We have audited the accompanying consolidated financial statements of Din Capital Investment Group Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (together with the Company hereinafter referred to as "the Group") prepared on 19 March 2026 as set out from page 5 to page 43, which comprise the consolidated statement of financial position as at 31 December 2025, and the consolidated income statement, and consolidated cash-flow statement for the financial year then ended, and the notes to the consolidated financial statements.

### *Responsibility of Chairman of the Board of Directors and Management*

Chairman of the Board of Directors and management are responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Vietnamese Accounting Standards, and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of consolidated financial statements and for such internal control as Chairman of the Board of Directors and management determine is necessary to enable the preparation and presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Chairman of the Board of Directors and management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### Opinion

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2025, and of the consolidated results of its financial performance and its consolidated cash flows for the financial year then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting and relevant legislation as to the preparation and presentation of consolidated financial statements.



**Nguyễn Hà Đình**  
**Deputy General Director**  
Audit Practice Registration Certificate  
No. 2883-2024-240-1

Authorized person

**Doan Thi My Hao**  
**Auditor**  
Audit Practice Registration Certificate  
No. 5466-2026-240-1

**ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited**  
*Danang City, 19 March 2026*

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES**Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**Form B 01 – DN/HN**(Issued under the Circular No. 202/2014/TT-BTC  
dated 22 December 2014 by Ministry of Finance)**CONSOLIDATED BALANCE SHEET**

As at 31 December 2025

Unit: VND

| ASSETS                                             | Code       | Notes      | As at<br>31 Dec.2025   | As at<br>01 Jan.2025   |
|----------------------------------------------------|------------|------------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                           | <b>100</b> |            | <b>222,008,668,129</b> | <b>166,916,892,334</b> |
| <b>I. Cash and cash equivalents</b>                | <b>110</b> | <b>4.1</b> | <b>13,218,446,532</b>  | <b>16,310,248,936</b>  |
| 1. Cash                                            | 111        |            | 8,218,446,532          | 16,310,248,936         |
| 2. Cash equivalents                                | 112        |            | 5,000,000,000          | -                      |
| <b>II. Current financial investments</b>           | <b>120</b> | <b>4.3</b> | <b>58,910,108,000</b>  | <b>8,009,137,100</b>   |
| 1. Trading securities                              | 121        |            | 20,530,730             | 20,530,730             |
| 2. Provision for trading securities                | 122        |            | (10,422,730)           | (11,393,630)           |
| 3. Held to maturity investments                    | 123        |            | 58,900,000,000         | 8,000,000,000          |
| <b>III. Current account receivables</b>            | <b>130</b> |            | <b>142,337,430,433</b> | <b>127,495,702,159</b> |
| 1. Trade receivables                               | 131        | 4.2        | 156,933,883,328        | 131,699,876,357        |
| 2. Advances to suppliers                           | 132        | 4.4        | 1,357,772,763          | 200,385,949            |
| 3. Current loan receivables                        | 135        | 4.5        | -                      | 11,000,000,000         |
| 4. Other current receivables                       | 136        | 4.6        | 1,291,224,230          | 1,411,442,791          |
| 5. Provision for doubtful debts                    | 137        | 4.7        | (17,245,449,888)       | (16,816,002,938)       |
| <b>IV. Inventories</b>                             | <b>140</b> | <b>4.8</b> | <b>6,986,647,701</b>   | <b>14,214,395,276</b>  |
| 1. Inventories                                     | 141        |            | 6,986,647,701          | 14,214,395,276         |
| 2. Provision for decline in value of inventories   | 149        |            | -                      | -                      |
| <b>V. Other current assets</b>                     | <b>150</b> |            | <b>556,035,463</b>     | <b>887,408,863</b>     |
| 1. Current prepayments                             | 151        | 4.9        | 536,976,222            | 572,839,527            |
| 2. Value added tax deductible                      | 152        |            | 1,969,421              | 56,185,352             |
| 3. Tax and other receivables from the state budget | 153        | 4.10       | 17,089,820             | 258,383,984            |
| <b>B. NON-CURRENT ASSETS</b>                       | <b>200</b> |            | <b>28,829,453,925</b>  | <b>39,645,063,122</b>  |
| <b>I. Non-current account receivables</b>          | <b>210</b> |            | <b>-</b>               | <b>50,000,000</b>      |
| 1. Non-current trade receivables                   | 211        |            | -                      | -                      |
| 2. Other non-current receivables                   | 216        | 4.6        | -                      | 50,000,000             |
| <b>II. Fixed assets</b>                            | <b>220</b> |            | <b>22,779,798,288</b>  | <b>33,284,520,966</b>  |
| 1. Tangible fixed assets                           | 221        | 4.11       | 22,242,216,166         | 33,284,520,966         |
| Cost                                               | 222        |            | 203,774,215,393        | 206,177,393,744        |
| Accumulated depreciation                           | 223        |            | (181,531,999,227)      | (172,892,872,778)      |
| 2. Intangible fixed assets                         | 227        | 4.12       | 537,582,122            | -                      |
| Cost                                               | 228        |            | 585,166,199            | -                      |
| Accumulated amortisation                           | 229        |            | (47,584,077)           | -                      |
| <b>III. Investment property</b>                    | <b>230</b> |            | <b>-</b>               | <b>-</b>               |
| <b>IV. Non-current assets in progress</b>          | <b>240</b> |            | <b>-</b>               | <b>393,300,000</b>     |
| 1. Non-current work in progress                    | 241        |            | -                      | -                      |
| 2. Construction in progress                        | 242        | 4.13       | -                      | 393,300,000            |
| <b>V. Non-current financial investments</b>        | <b>250</b> |            | <b>-</b>               | <b>-</b>               |
| <b>VI. Other non-current assets</b>                | <b>260</b> |            | <b>6,049,655,637</b>   | <b>5,917,242,156</b>   |
| 1. Non-current prepayments                         | 261        | 4.9        | 5,225,661,471          | 5,666,500,850          |
| 2. Deferred income tax assets                      | 262        | 4.14       | 823,994,166            | 250,741,306            |
| <b>TOTAL ASSETS</b>                                | <b>270</b> |            | <b>250,838,122,054</b> | <b>206,561,955,456</b> |

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY ITS SUBSIDIARIES**

 Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

**Form B 01 – DN/HN**

 (Issued under the Circular No. 202/2014/TT-BTC  
dated 22 December 2014 by Ministry of Finance)

**CONSOLIDATED BALANCE SHEET (CONTINUED)**

As at 31 December 2025

Unit: VND

| RESOURCES                                                 | Code       | Notes       | As at<br>31 Dec.2025   | As at<br>01 Jan.2025   |
|-----------------------------------------------------------|------------|-------------|------------------------|------------------------|
| <b>A. LIABILITIES</b>                                     | <b>300</b> |             | <b>79,813,516,381</b>  | <b>73,031,157,823</b>  |
| <b>I. Current liabilities</b>                             | <b>310</b> |             | <b>79,813,516,381</b>  | <b>72,557,157,823</b>  |
| 1. Trade payables                                         | 311        | 4.15        | 49,273,573,326         | 46,065,552,280         |
| 2. Advances from customers                                | 312        | 4.16        | 375,837,850            | 136,480,945            |
| 3. Taxes and amounts payable to the state budget          | 313        | 4.10        | 14,671,859,572         | 3,199,403,991          |
| 4. Payables to employees                                  | 314        | 4.17        | 12,487,864,519         | 3,588,458,264          |
| 5. Accrued expenses                                       | 315        | 4.18        | 593,178,618            | 105,583,591            |
| 6. Other current payables                                 | 319        | 4.19        | 797,094,836            | 756,770,904            |
| 7. Current loans and obligations under finance leases     | 320        | 4.20        | -                      | 17,609,462,602         |
| 8. Bonus and welfare fund                                 | 322        |             | 1,614,107,660          | 1,095,445,246          |
| <b>II. Non-current liabilities</b>                        | <b>330</b> |             | <b>-</b>               | <b>474,000,000</b>     |
| 1. Non-current trade payables                             | 331        |             | -                      | -                      |
| 2. Non-current loans and obligations under finance leases | 338        | 4.20        | -                      | 474,000,000            |
| <b>B. OWNER'S EQUITY</b>                                  | <b>400</b> |             | <b>171,024,605,673</b> | <b>133,530,797,633</b> |
| <b>I. Equity</b>                                          | <b>410</b> | <b>4.21</b> | <b>171,024,605,673</b> | <b>133,530,797,633</b> |
| 1. Owner's contributed capital                            | 411        |             | 89,099,810,000         | 89,099,810,000         |
| Ordinary shares carrying voting rights                    | 411a       |             | 89,099,810,000         | 89,099,810,000         |
| Preference shares                                         | 411b       |             | -                      | -                      |
| 2. Share premiums                                         | 412        |             | 49,416,000             | 49,416,000             |
| 3. Other contributed capital                              | 414        |             | 228,800,000            | 228,800,000            |
| 4. Investment and development fund                        | 418        |             | 7,752,997,505          | 7,752,997,505          |
| 5. Retained earnings                                      | 421        |             | 73,734,313,616         | 36,245,635,770         |
| Beginning accumulated retained earnings                   | 421a       |             | 21,695,398,673         | 26,800,222,656         |
| Retained earnings of the current year                     | 421b       |             | 52,038,914,943         | 9,445,413,114          |
| 6. Non-controlling interest                               | 429        |             | 159,268,552            | 154,138,358            |
| <b>II. Other capital and funds</b>                        | <b>430</b> |             | <b>-</b>               | <b>-</b>               |
| <b>TOTAL RESOURCES</b>                                    | <b>440</b> |             | <b>250,838,122,054</b> | <b>206,561,955,456</b> |



**Le Truong Ky**  
 Chairman of the Board of Directors  
 Danang City, 19 March 2026

**Nguyen Thi Thao**  
 Chief Accountant

**Dao Thi Thanh Mai**  
 Preparer

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES**Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**Form B 02 – DN/HN**(Issued under the Circular No. 202/2014/TT-BTC  
dated 22 December 2014 by Ministry of Finance)**CONSOLIDATED INCOME STATEMENT**

For the financial year ended 31 December 2025

Unit: VND

| ITEMS                                     | Code | Notes  | Year 2025       | Year 2024       |
|-------------------------------------------|------|--------|-----------------|-----------------|
| 1. Revenue                                | 01   | 5.1    | 425,745,243,844 | 307,927,199,240 |
| 2. Deductions                             | 02   | 5.2    | 30,000,000      | -               |
| 3. Net revenue                            | 10   |        | 425,715,243,844 | 307,927,199,240 |
| 4. Cost of sales                          | 11   | 5.3    | 345,415,449,448 | 277,546,328,591 |
| 5. Gross profit                           | 20   |        | 80,299,794,396  | 30,380,870,649  |
| 6. Finance income                         | 21   | 5.4    | 1,768,639,772   | 298,098,363     |
| 7. Finance expense                        | 22   | 5.5    | 258,834,157     | 578,967,332     |
| <i>Of which, interest expense</i>         | 23   |        | 259,805,057     | 1,023,747,700   |
| 8. Share of the profit of associates      | 24   |        | -               | -               |
| 9. Selling expense                        | 25   | 5.6    | 3,054,142,141   | 2,184,178,548   |
| 10. General and administrative expense    | 26   | 5.7    | 14,111,897,847  | 9,396,398,353   |
| 11. Operating profit                      | 30   |        | 64,643,560,023  | 18,519,424,779  |
| 12. Other income                          | 31   | 5.8    | 1,047,138,131   | 278,885         |
| 13. Other expense                         | 32   | 5.9    | 575,403,472     | 2,590,748,334   |
| 14. Net other loss                        | 40   |        | 471,734,659     | (2,590,469,449) |
| 15. Accounting profit before taxation     | 50   |        | 65,115,294,682  | 15,928,955,330  |
| 16. Current corporate income tax expense  | 51   | 5.11   | 13,615,864,910  | 6,509,812,510   |
| 17. Deferred corporate income tax expense | 52   | 5.12   | (573,252,865)   | (54,367,287)    |
| 18. Net profit after taxation             | 60   |        | 52,072,682,637  | 9,473,510,107   |
| 19. Owners of the parent company          | 61   |        | 52,038,914,943  | 9,445,413,114   |
| 20. Non-controlling interests             | 62   |        | 33,767,694      | 28,096,993      |
| 21. Basic earnings per share              | 70   | 4.21.5 | 5,373           | 927             |
| 22. Diluted earnings per share            | 71   | 4.21.6 | 5,373           | 927             |



**Le Truong Ky**  
Chairman of the Board of Directors  
Danang City, 19 March 2026

**Nguyen Thi Thao**  
Chief Accountant

**Dao Thi Thanh Mai**  
Preparer

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES**

 Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

**Form B 03 – DN/HN**

 (Issued under the Circular No. 202/2014/TT-BTC  
dated 22 December 2014 by Ministry of Finance)

**CONSOLIDATED CASH-FLOW STATEMENT**
**(Indirect method)**

For the financial year ended 31 December 2025

Unit: VND

| ITEMS                                                                                       | Code | Notes | Year 2025        | Year 2024         |
|---------------------------------------------------------------------------------------------|------|-------|------------------|-------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                              |      |       |                  |                   |
| 1. Net profit before taxation                                                               | 01   |       | 65,115,294,682   | 15,928,955,330    |
| 2. Adjustment for:                                                                          |      |       |                  |                   |
| Depreciation and amortisation                                                               | 02   |       | 11,565,401,954   | 12,703,017,560    |
| Provisions                                                                                  | 03   |       | 428,476,050      | 249,394,561       |
| Gains/losses from investment                                                                | 05   |       | (2,569,303,014)  | (195,968,363)     |
| Interest expense                                                                            | 06   |       | 259,805,057      | 1,023,747,700     |
| 3. Operating profit /(loss) before adjustments to working capital                           | 08   |       | 74,799,674,729   | 29,709,146,788    |
| Increase or decrease in accounts receivable                                                 | 09   |       | (24,289,115,583) | 14,612,628,245    |
| Increase or decrease in inventories                                                         | 10   |       | 7,227,747,575    | (2,966,578,199)   |
| Increase or decrease in accounts payable (excluding interest expense and CIT payable)       | 11   |       | 14,117,469,472   | (15,843,617,595)  |
| Increase or decrease prepaid expenses                                                       | 12   |       | 476,702,684      | 450,492,389       |
| Interest paid                                                                               | 14   |       | (273,316,994)    | (1,067,226,314)   |
| Corporate income tax paid                                                                   | 15   |       | (3,133,516,395)  | (4,504,231,334)   |
| Other cash outflows from operating activities                                               | 17   |       | (666,603,183)    | -                 |
| Net cash from operating activities                                                          | 20   |       | 68,259,042,305   | 20,390,613,980    |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                             |      |       |                  |                   |
| 1. Acquisition and construction of fixed assets and other long-term assets                  | 21   |       | (1,182,495,829)  | (2,349,695,623)   |
| 2. Proceeds from disposals of fixed assets and other long-term assets                       | 22   |       | 379,444,444      | -                 |
| 3. Loans to other entities and payments for purchase of debt instruments of other entities  | 23   |       | (62,900,000,000) | (19,000,000,000)  |
| 4. Repayments from borrowers and proceeds from sales of debts instruments of other entities | 24   |       | 23,000,000,000   | 461,650,000       |
| 5. Proceeds from sales of investments in other entities                                     | 26   |       | -                | 11,000,000,000    |
| 6. Interest and dividends received                                                          | 27   |       | 829,278,278      | 57,737,130        |
| Net cash from investing activities                                                          | 30   |       | (39,873,773,107) | (9,830,308,493)   |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                            |      |       |                  |                   |
| 1. Proceeds from borrowings                                                                 | 33   | 6.1   | 19,355,502,777   | 125,106,156,236   |
| 2. Repayment of borrowings                                                                  | 34   | 6.2   | (37,438,965,379) | (131,186,096,751) |
| 3. Dividends paid                                                                           | 36   |       | (13,393,609,000) | (4,495,083,000)   |
| Net cash from financing activities                                                          | 40   |       | (31,477,071,602) | (10,575,023,515)  |
| NET INCREASE/(DECREASE) IN CASH                                                             | 50   |       | (3,091,802,404)  | (14,718,028)      |
| Cash and cash equivalents at beginning of year                                              | 60   |       | 16,310,248,936   | 16,324,966,964    |
| Impact of exchange rate fluctuation                                                         | 61   |       | -                | -                 |
| CASH AND CASH EQUIVALENTS AT END OF YEAR                                                    | 70   |       | 13,218,446,532   | 16,310,248,936    |



**Le Trương Kỳ**  
 Chairman of the Board of Directors  
 Danang City, 19 March 2026

**Nguyen Thi Thao**  
 Chief Accountant

**Dao Thi Thanh Mai**  
 Preparer

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**1. CORPORATE INFORMATION**

**1.1. Structure of ownership**

Din Capital Investment Group Joint Stock Company (hereinafter referred to as “the Company”) formerly known as Pacific Dinco Joint Stock Company, has been incorporated in accordance with the Business Registration Certificate No. 321032000105 dated 05 January 2010 and other amended certificates thereafter with the latest one dated 31 July 2025 granted by People's Committee Danang City. On 15 May 2021, the Company changed its name to Din Capital Investment Group Joint Stock Company according to Business Registration Certificate No. 0401333013 granted by Danang City's Department of Planning and Investment.

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

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

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

The Company has three subsidiaries as represented in Note 1.5 below (together with the Company hereinafter referred to as “the Group”).

The number of employees as at 31 December 2025 was 182 (31 December 2024: 188).

**1.2. Business field**

Manufacturing of commercial concrete.

**1.3. Operating industry and principal activities**

Under the Business Registration Certificate, the Group is principally engaged in:

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

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES**Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

- Warehousing and storage of goods.

**1.4. Normal operating cycle**

The Group's normal operating cycle is carried out for a time period of 12 months.

**1.5. The Group's structure**

Direct subsidiaries:

| No. | Name                                                 | Address                                                                      | Percent capital voting rights | Percent interest |
|-----|------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------|------------------|
| 1.  | Dufago Chu Lai Concrete Joint Stock Company          | Tam Hiep Port Industrial and Logistics Park, Nui Thanh Commune, Da Nang City | 98.04%                        | 98.04%           |
| 2.  | Rofadi One Member Limited Liability Company          | Floor 4, 76 - 78 Bach Dang, Hai Chau Ward, Da Nang City                      | 100.00%                       | 100.00%          |
| 3.  | Dufago Concrete One Member Limited Liability Company | Floor 4, 76 - 78 Bach Dang, Hai Chau Ward, Da Nang City                      | 100.00%                       | 100.00%          |

The Group's dependent units as at 31 December 2025 were as follows:

| Name                                                                      | Address                                                                         |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Branch of Din Capital Investment Group Joint Stock Company in Quang Ngai. | Lot CN 08 – Tinh Phong Industrial Park, Tho Phong Commune, Quang Ngai Province. |

**2. BASIS OF PREPARATION****2.1. Accounting standards, accounting system**

The accompanying consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System.

**2.2. Forms of accounting records**

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

**2.3. Financial year**

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

**2.4. Reporting and functional currency**

The Group maintains its accounting records in VND.

**2.5. Basis of consolidated**

The consolidated financial statements are the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and subsidiaries are presented as those of a single economic entity regardless of the legal structure of the entities. The financial statements of the subsidiaries have been prepared for the same financial year using uniform accounting policies to those used by the parent company. Adjustments were made for any different accounting policies to ensure consistency between the subsidiaries and the parent company.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

A subsidiary is fully consolidated from the acquisition date on which the Group obtains control over the subsidiary until the date on which the parent ceases to control the subsidiary, unless control is intended to be temporary because the subsidiary is acquired and held exclusively with the intention of selling or disposing of it within twelve months.

***Non-controlling interest recognition***

Non-controlling interests in the net assets and net results of consolidated subsidiaries are shown separately in the consolidated statement of financial position and in the consolidated income statement.

The loss of a subsidiary is attributed to the non-controlling interests in proportion to their relative interests in the subsidiary even if this results in the non-controlling interests having a deficit balance.

***Profit or loss recognition in changes in ownership interests in subsidiaries***

Changes in the Group's ownership interest in a subsidiary that do not result in the Group losing control are accounted for as equity transactions. The carrying amounts of the Group's and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity in the consolidated statement of financial position.

Upon loss of control of a subsidiary, the Group's profit or loss is calculated as the difference between the fair value of the consideration received and the respective carrying amount of the net asset of the subsidiary plus the remaining balance of goodwill at the date when control is lost.

***Intra-group transactions elimination***

All intra-group transactions, balances, income and expenses - including unrealised intra-group profits or losses - are eliminated in full on consolidation. Unrealised losses resulting from intra-group transactions that are deducted in arriving at the carrying amount of assets are also eliminated unless the cost cannot be recovered.

***Goodwill or gains from a bargain purchase recognition***

On the acquisition date, goodwill or a gain from a bargain purchase is measured as the difference between of the consideration transferred and the net of the acquisition-date fair value of the identifiable assets acquired, and the liabilities assumed by the parent company. Goodwill is shown separately in the consolidated statement of financial position and amortised under the straight-line method over a 10 – year period. A gain from a bargain purchase is recognised immediately in the consolidated income statement.

**3. SIGNIFICANT ACCOUNTING POLICIES**

**3.1. Use of estimates**

The preparation of the consolidated financial statements requires Chairman of the Board of Directors and management to make estimates and assumptions that impact the carrying value of certain assets and liabilities, contingent assets and liabilities reported in the notes as well as revenues and expenses for the financial year ended 31 December 2025. Although these estimates are based on Chairman of the Board of Directors and management's best knowledge of all relevant information available at the date when the separate financial statements are prepared, this does not prevent actual figures differing from estimates.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**3.2. Cash and cash equivalents**

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

**3.3. Financial investments**

***Trading securities***

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

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

***Held to maturity investment***

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

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

***Loans***

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

***Equity investments in other entities***

***Other investments***

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

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

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

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

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

**3.4. Account receivables**

***Recognition method***

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

***Provision for doubtful debts***

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

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

**3.5. Inventories**

***Inventory measurement***

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

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

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

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

***Method of accounting for inventories***

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

***Provision for decline in value of inventories***

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

The difference between the required balance and the existing balance of the provision for a decline in value of inventories is included in cost of sales in the consolidated income statement.

Inventories are written down to net realizable value item by item. For services being rendered, provision is made in respect of each service for which a consolidated selling price is charged.

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

**3.6. Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated depreciation.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

***Tangible fixed asset recognition***

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their present location and working condition for their intended use. Accessories added to fixed assets when purchased are recognised consolidatedly at their fair values and deducted from the historical cost of the respective tangible fixed assets.

***Depreciation and amortisation***

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

The estimated useful lives are as follows:

|                           | <u>Year 2025</u> |
|---------------------------|------------------|
| ▪ Buildings, structures   | 05 – 10 years    |
| ▪ Machinery and equipment | 06 – 10 years    |
| ▪ Motor vehicles          | 05 – 10 years    |
| ▪ Office equipment        | 04 – 05 years    |
| ▪ Other                   | 03 years         |

**3.7. Intangible fixed assets**

Intangible fixed assets are measured at cost less accumulated amortisation.

***Intangible fixed asset recognition***

The cost of an intangible fixed asset comprises the total amount of expense incurred by the Company to acquire an asset at the time the asset is put into operation for its intended use.

***Accounting principles for intangible fixed assets***

***Computer software***

Computer software is not an indispensable component of hardware and is recognised as an intangible asset and depreciated over its useful life.

|                   | <u>Year 2025</u> |
|-------------------|------------------|
| Computer software | 8 years          |

**3.8. Construction in progress**

Properties in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Group's accounting policy. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

**3.9. Prepayments**

Prepayments are classified as current and non-current based on their original term. Prepayments mainly comprise costs of tools and supplies, prepaid land rentals, etc., which are amortised over the period for which they are paid or the period in which economic benefits are generated in relation to these expenses.

The following expenses are recognised as prepayments and amortised to the consolidated income statement:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

- Prepaid land is amortised over the period of lease;
- Tools and supplies are amortised to the consolidated income statement over 1 to 3 years;
- Insurance expenses (fire and explosion insurance, vehicle owner's civil liability insurance, motor hull insurance, assets insurance, etc.) are amortised over the period written in the contracts;
- Major repair expenses are amortised for no more than 3 years
- Other prepaid expenses are amortised on a straight-line method over the period which economic benefits are generated in relation to that expense.

**3.10. Liabilities**

Liabilities are classified into trade payables and other payables based on the following rules: Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer; the remaining payables are classified as other payables.

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

Liabilities are recognised at no less than the payment obligation.

**3.11. Borrowing costs**

***Capitalisation of borrowing costs***

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

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

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

**3.12. Accrued expenses**

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

**3.13. Owners' equity**

***The owners' contributed equity***

The owners' contributed equity is recognised when contributed.

***Share premiums***

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

***Dividends***

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

***Reserves***

Reserves are created at certain percentages of profit after tax as prescribed in the charter of the companies in the Group.

***Retained earnings***

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

**3.14. Revenue and other income**

***Revenue from selling goods***

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

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

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

***Interest income***

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

**3.15. Cost of sales**

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

**3.16. Finance expense**

Finance expenses represent all expenses incurred in the reporting year which mainly include lending and borrowing costs, provision for impairment of trading securities and and provisions for losses on investments in other entities

**3.17. Selling expense and general and administrative expense**

Selling expenses represent expenses incurred during the process of selling products, goods and rendering services, which include expenses relating to product exhibition, advertisement, sales commissions, product warranty (except for construction activities), storage, packaging and shipping etc.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

**3.18. Taxation**

***Corporate income tax***

***Current corporate income tax expense***

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

***Value added tax***

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

- Commercial concrete, stone, concrete pumping and transportation services: 10% (The company is entitled to apply the VAT rate of 8% from 1 January 2025 to 31 December 2025 according to the provisions of Decree No. 180/2024/ND-CP dated 31 December 2024 and Decree No. 174/2025/ND-CP dated 30 June 2025 of the Government);
- Other services: in accordance with prevailing regulations.

***Other taxes***

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

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

**3.19. Earnings per share**

Basic earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year, excluding ordinary shares bought back by the Group and held as treasury shares.

**3.20. Diluted earnings per share**

Diluted earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year and total ordinary shares that would be issued on the conversion, excluding ordinary shares bought back by the Group and held as treasury shares.

**3.21. Segment reporting**

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

Refer to Note 7.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 3.22. Related parties

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

## 4. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED BALANCE SHEET

## 4.1. Cash and cash equivalents

|                  | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|------------------|-----------------------------|-----------------------------|
| Cash in hand     | 922,124,763                 | 1,635,754,483               |
| Cash at banks    | 7,296,321,769               | 14,674,494,453              |
| Cash equivalents | 5,000,000,000               | -                           |
| <b>Total</b>     | <b>13,218,446,532</b>       | <b>16,310,248,936</b>       |

Cash equivalents represented time deposits 03 months at an interest rate 4.7%.

## 4.2. Current trade receivables

|                                                                    | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|--------------------------------------------------------------------|-----------------------------|-----------------------------|
| Dinco Construction Engineering Joint Stock Company                 | 28,235,007,000              | 32,049,832,837              |
| Dinco Sai Gon Corporation                                          | 65,262,592,370              | -                           |
| Newtecons Construction Investment Joint Stock Company              | 7,369,614,821               | 17,557,055,133              |
| Coteccons Construction Joint Stock Company                         | 15,668,467,823              | 30,031,853,479              |
| Others                                                             | 40,398,201,314              | 52,061,134,908              |
| <b>Total</b>                                                       | <b>156,933,883,328</b>      | <b>131,699,876,357</b>      |
| In which: Trade receivables from related parties - Refer to Note 8 | 28,235,007,000              | 32,049,832,837              |

# DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES

Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 4.3. Financial investments

Trading securities are analysed as follows:

|                                                     | As at 31 Dec. 2025 |                   |                   | As at 01 Jan. 2025 |                  |                   |
|-----------------------------------------------------|--------------------|-------------------|-------------------|--------------------|------------------|-------------------|
|                                                     | VND                |                   |                   | VND                |                  |                   |
|                                                     | Cost               | Fair value        | Provision         | Cost               | Fair value       | Provision         |
| Share investments:                                  |                    |                   |                   |                    |                  |                   |
| Shares of Cotecons Construction Joint Stock Company | 20,530,730         | 10,108,000        | 10,422,730        | 20,530,730         | 9,137,100        | 11,393,630        |
| <b>Total</b>                                        | <b>20,530,730</b>  | <b>10,108,000</b> | <b>10,422,730</b> | <b>20,530,730</b>  | <b>9,137,100</b> | <b>11,393,630</b> |

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

Held to maturity investments are analysed as follows:

|                       | As at 31 Dec. 2025    |                       | As at 01 Jan. 2025   |                      |
|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
|                       | VND                   |                       | VND                  |                      |
|                       | Cost                  | Fair value            | Cost                 | Fair value           |
| Current:              |                       |                       |                      |                      |
| Term deposit          | 58,900,000,000        | 58,900,000,000        | 8,000,000,000        | 8,000,000,000        |
| 6-month term deposit  | 54,400,000,000        | 54,400,000,000        | 8,000,000,000        | 8,000,000,000        |
| 12-month term deposit | 4,500,000,000         | 4,500,000,000         | -                    | -                    |
| <b>Total</b>          | <b>58,900,000,000</b> | <b>58,900,000,000</b> | <b>8,000,000,000</b> | <b>8,000,000,000</b> |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.4. Current advances to suppliers

|                                                      | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|------------------------------------------------------|-----------------------------|-----------------------------|
| Bravo Software Joint Stock Company                   | 399,000,000                 | -                           |
| HD Construction Equipment and Transportation Company | 434,063,000                 | -                           |
| Others                                               | 524,709,763                 | 200,385,949                 |
| <b>Total</b>                                         | <b>1,357,772,763</b>        | <b>200,385,949</b>          |

## 4.5. Current loan receivables

|                   | As at 31 Dec. 2025<br>VND |           | As at 01 Jan. 2025<br>VND |           |
|-------------------|---------------------------|-----------|---------------------------|-----------|
|                   | Value                     | Provision | Value                     | Provision |
| Mr. Pham Hai Long | -                         | -         | 11,000,000,000            | -         |
| <b>Total</b>      | <b>-</b>                  | <b>-</b>  | <b>11,000,000,000</b>     | <b>-</b>  |

## 4.6. Other receivables

|                   | As at 31 Dec. 2025<br>VND |           | As at 01 Jan. 2025<br>VND |           |
|-------------------|---------------------------|-----------|---------------------------|-----------|
|                   | Value                     | Provision | Value                     | Provision |
| Advances          | 315,429,495               | -         | 1,128,047,940             | -         |
| Social insurance  | -                         | -         | 2,071,635                 | -         |
| Deposits          | 77,245,226                | -         | 107,245,226               | -         |
| Accrued interest  | 861,828,765               | -         | 139,835,617               | -         |
| Other receivables | 36,720,744                | -         | 34,242,373                | -         |
| <b>Total</b>      | <b>1,291,224,230</b>      | <b>-</b>  | <b>1,411,442,791</b>      | <b>-</b>  |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4.7. Doubtful debts**

|                                                                                                                  | As at 31 Dec. 2025<br>VND |                       | As at 01 Jan. 2025<br>VND |                       |
|------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|---------------------------|-----------------------|
|                                                                                                                  | Cost                      | Recoverable<br>amount | Cost                      | Recoverable<br>amount |
| Overdue trade receivables<br>or overdue amounts loaned<br>and other receivables not<br>yet due but uncollectible | 18,803,463,032            | 1,558,013,144         | 18,138,192,839            | 1,322,189,901         |
| <b>Total</b>                                                                                                     | <b>18,803,463,032</b>     | <b>1,558,013,144</b>  | <b>18,138,192,839</b>     | <b>1,322,189,901</b>  |

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

# DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES

Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

|                                                                              | As at 31 Dec. 2025    |                      |                               | As at 01 Jan. 2025    |                      |              |
|------------------------------------------------------------------------------|-----------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|
|                                                                              | VND                   |                      |                               | VND                   |                      |              |
|                                                                              | Cost                  | Recoverable amount   | Overdue days                  | Cost                  | Recoverable amount   | Overdue days |
| Thursday Architecture Company Limited - Guangxi Architecture Group (Da Nang) | 4,217,102,500         | -                    | Over 3 years                  | 4,217,102,500         | -                    | Over 3 years |
| SAMIL Construction Company Limited                                           | 2,487,421,228         | -                    | Over 3 years                  | 2,487,421,228         | -                    | Over 3 years |
| LB Viet Nam Construction Joint Stock Company                                 | 1,648,997,091         | -                    | Over 3 years                  | 1,648,997,091         | -                    | Over 3 years |
| GHA Vietnam Construction Consulting and Trading Company Limited              | 830,291,000           | -                    | Over 3 years                  | 830,291,000           | -                    | Over 3 years |
| Hung Thinh Tai Construction & Trading Co., Ltd.                              | 649,950,000           | -                    | Over 3 years                  | 649,950,000           | -                    | Over 3 years |
| 407 Joint Stock Company                                                      | 611,069,000           | -                    | Over 3 years                  | 611,069,000           | -                    | Over 3 years |
| Socon Vietnam Joint Stock Company                                            | 604,400,000           | -                    | Over 3 years                  | 604,400,000           | -                    | Over 3 years |
| Dana-UC Steel Joint Stock Company                                            | 498,911,000           | -                    | Over 3 years                  | 498,911,000           | -                    | Over 3 years |
| Petro Ha Thanh Investment Construction Joint                                 | 467,820,000           | -                    | Over 3 years                  | 467,820,000           | -                    | Over 3 years |
| One member limited Liability Company No 17                                   | 446,520,000           | -                    | Over 3 years                  | 446,520,000           | -                    | Over 3 years |
| Constrexim Construction Investment Design Consultant Joint Stock Company     | 439,274,772           | -                    | Over 3 years                  | 439,274,772           | -                    | Over 3 years |
| Van Minh Construction Joint Stock Company                                    | 383,570,000           | -                    | Over 3 years                  | 383,570,000           | -                    | Over 3 years |
| Kas E&C Company Limited (Viet Nam)                                           | 1,896,159,000         | 1,327,311,300        | From 6 months to under 1 year |                       |                      |              |
| Others                                                                       | 3,621,977,441         | 230,701,844          |                               | 4,852,866,248         | 1,322,189,901        |              |
| <b>Total</b>                                                                 | <b>18,803,463,032</b> | <b>1,558,013,144</b> |                               | <b>18,138,192,839</b> | <b>1,322,189,901</b> |              |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.8. Inventories

|               | As at 31 Dec. 2025<br>VND |           | As at 01 Jan. 2025<br>VND |           |
|---------------|---------------------------|-----------|---------------------------|-----------|
|               | Value                     | Provision | Value                     | Provision |
| Raw materials | 6,743,576,657             | -         | 13,941,836,908            | -         |
| Merchandise   | 243,071,044               | -         | 272,558,368               | -         |
| <b>Total</b>  | <b>6,986,647,701</b>      | <b>-</b>  | <b>14,214,395,276</b>     | <b>-</b>  |

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

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

## 4.9. Prepayments

|                                           | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|-------------------------------------------|-----------------------------|-----------------------------|
| Current:                                  |                             |                             |
| Tools and supplies pending amortisation   | 19,826,371                  | 21,259,932                  |
| Insurance fee for machinery and equipment | 312,693,768                 | 338,668,665                 |
| Road fee, vehicle inspection fee          | 197,443,066                 | 184,176,786                 |
| Others                                    | 7,013,017                   | 28,734,144                  |
| <b>Total</b>                              | <b>536,976,222</b>          | <b>572,839,527</b>          |
| Non-current:                              |                             |                             |
| Tools and supplies pending amortisation   | 717,729,911                 | 958,490,722                 |
| Land rental (*)                           | 2,303,664,508               | 2,366,066,248               |
| Infrastructure rental (**)                | 2,193,390,320               | 2,296,299,032               |
| Others                                    | 10,876,732                  | 45,644,848                  |
| <b>Total</b>                              | <b>5,225,661,471</b>        | <b>5,666,500,850</b>        |

(\*) Land rental cost at Tam Hiep Port Industrial and Logistics Park, Nui Thanh Commune, Da Nang City according to Contract No. 02/2012/HD-TLD, land lease term 50 years.

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

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES**

Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**4.10. Tax and amounts receivable from/payable to the state budget**

|                      | As at 31 Dec. 2025 |                       | Movements in the year |                       | As at 01 Jan. 2025 |                      |
|----------------------|--------------------|-----------------------|-----------------------|-----------------------|--------------------|----------------------|
|                      | VND                |                       | VND                   |                       | VND                |                      |
|                      | Receivable         | Payable               | Payable               | Paid/ Deducted        | Receivable         | Payable              |
| Value added tax      | -                  | 1,402,476,234         | 35,697,772,391        | 34,500,278,034        | -                  | 204,981,877          |
| Corporate income tax | 17,089,820         | 13,159,075,543        | 13,615,864,910        | 3,133,516,395         | 256,237,124        | 2,915,874,332        |
| Personal income tax  | -                  | 110,307,795           | 961,177,431           | 927,270,558           | 2,146,860          | 78,547,782           |
| License tax          | -                  | -                     | 13,000,000            | 13,000,000            | -                  | -                    |
| <b>Total</b>         | <b>17,089,820</b>  | <b>14,671,859,572</b> | <b>50,287,814,732</b> | <b>38,574,064,987</b> | <b>258,383,984</b> | <b>3,199,403,991</b> |

**DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES**

Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**4.11. Tangible fixed assets**

| Items                            | Buildings,<br>structures<br>VND | Machinery and<br>equipment<br>VND | Motor<br>vehicles<br>VND | Office<br>equipment<br>VND | Others<br>VND      | Total<br>VND           |
|----------------------------------|---------------------------------|-----------------------------------|--------------------------|----------------------------|--------------------|------------------------|
| <b>Cost:</b>                     |                                 |                                   |                          |                            |                    |                        |
| As at 01 Jan.2025                | 13,174,217,614                  | 43,239,240,802                    | 148,481,061,066          | 1,178,760,699              | 104,113,563        | 206,177,393,744        |
| Purchase                         | -                               | 883,518,519                       | -                        | 107,111,111                | -                  | 990,629,630            |
| Disposals                        | -                               | (3,211,989,800)                   | (181,818,181)            | -                          | -                  | (3,393,807,981)        |
| <b>As at 31 Dec.2025</b>         | <b>13,174,217,614</b>           | <b>40,910,769,521</b>             | <b>148,299,242,885</b>   | <b>1,285,871,810</b>       | <b>104,113,563</b> | <b>203,774,215,393</b> |
| <b>Accumulated depreciation:</b> |                                 |                                   |                          |                            |                    |                        |
| As at 01 Jan.2025                | 11,183,256,415                  | 36,278,442,499                    | 124,301,401,148          | 1,025,659,153              | 104,113,563        | 172,892,872,778        |
| Depreciation                     | 528,172,121                     | 2,599,644,384                     | 8,344,755,844            | 45,245,528                 | -                  | 11,517,817,877         |
| Disposals                        | -                               | (2,696,873,247)                   | (181,818,181)            | -                          | -                  | (2,878,691,428)        |
| <b>As at 31 Dec.2025</b>         | <b>11,711,428,536</b>           | <b>36,181,213,636</b>             | <b>132,464,338,811</b>   | <b>1,070,904,681</b>       | <b>104,113,563</b> | <b>181,531,999,227</b> |
| <b>Net book value:</b>           |                                 |                                   |                          |                            |                    |                        |
| As at 01 Jan.2025                | 1,990,961,199                   | 6,960,798,303                     | 24,179,659,918           | 153,101,546                | -                  | 33,284,520,966         |
| <b>As at 31 Dec.2025</b>         | <b>1,462,789,078</b>            | <b>4,729,555,885</b>              | <b>15,834,904,074</b>    | <b>214,967,129</b>         | <b>-</b>           | <b>22,242,216,166</b>  |

The amount of year-end net book value of tangible fixed assets totalling VND 5,774,403,598 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 111,189,825,925.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.12. Intangible fixed assets

| Items                     | Management software VND | Total VND          |
|---------------------------|-------------------------|--------------------|
| Cost:                     |                         |                    |
| As at 01 Jan. 2025        | -                       | -                  |
| Purchase                  | 585,166,199             | 585,166,199        |
| <b>As at 31 Dec. 2025</b> | <b>585,166,199</b>      | <b>585,166,199</b> |
| Accumulated amortisation: |                         |                    |
| As at 01 Jan. 2025        | -                       | -                  |
| Amortisation              | 47,584,077              | 47,584,077         |
| <b>As at 31 Dec. 2025</b> | <b>47,584,077</b>       | <b>47,584,077</b>  |
| Net book value:           |                         |                    |
| As at 01 Jan. 2025        | -                       | -                  |
| <b>As at 31 Dec. 2025</b> | <b>537,582,122</b>      | <b>537,582,122</b> |

## 4.13. Construction in progress

|                     | As at 31 Dec.2025 VND | As at 01 Jan.2025 VND |
|---------------------|-----------------------|-----------------------|
| Management software | -                     | 393,300,000           |
| <b>Total</b>        | <b>-</b>              | <b>393,300,000</b>    |

## 4.14. Deferred income tax assets

|                                                                             | 31 Dec.2025 VND    | 01 Jan.2025 VND    |
|-----------------------------------------------------------------------------|--------------------|--------------------|
| Income tax rate used to calculate deferred income tax assets                | 20%                | 20%                |
| Deferred income tax assets relating to the deductible temporary differences | 823,994,166        | 250,741,306        |
| <b>Deferred income tax assets</b>                                           | <b>823,994,166</b> | <b>250,741,306</b> |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.15. Current trade payables

|                                                               | As at 31 Dec. 2025<br>VND |                       | As at 01 Jan. 2025<br>VND |                       |
|---------------------------------------------------------------|---------------------------|-----------------------|---------------------------|-----------------------|
|                                                               | Value                     | Payable value         | Value                     | Payable value         |
| LUKS Vietnam Cement Company Limited                           | 10,642,482,860            | 10,642,482,860        | 3,411,820,927             | 3,411,820,927         |
| Dai Hoang Investment and Trading Joint Stock                  | 4,165,588,000             | 4,165,588,000         | 5,185,151,603             | 5,185,151,603         |
| Duy Thinh Company Limited                                     | 17,754,518,105            | 17,754,518,105        | 21,076,853,779            | 21,076,853,779        |
| Others                                                        | 16,710,984,361            | 16,710,984,361        | 16,391,725,971            | 16,391,725,971        |
| <b>Total</b>                                                  | <b>49,273,573,326</b>     | <b>49,273,573,326</b> | <b>46,065,552,280</b>     | <b>46,065,552,280</b> |
| In which: Trade payables to related parties - Refer to Note 8 | -                         | -                     | 5,511,376                 | 5,511,376             |

## 4.16. Current advances from customers

|                                                                                                 | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|-------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Bitco Investment and Construction Company Limited                                               | 50,363,350                  | 50,363,350                  |
| Branch of Vietnam Aquaculture Construction Joint Stock Company - Construction enterprise No. 03 | 176,715,000                 | -                           |
| PTH Trading Company Limited                                                                     | 79,265,000                  | -                           |
| Others                                                                                          | 69,494,500                  | 86,117,595                  |
| <b>Total</b>                                                                                    | <b>375,837,850</b>          | <b>136,480,945</b>          |

## 4.17. Payables to employees

|               | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|---------------|-----------------------------|-----------------------------|
| Salary, bonus | 12,487,864,519              | 3,588,458,264               |
| <b>Total</b>  | <b>12,487,864,519</b>       | <b>3,588,458,264</b>        |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.18. Accrued expenses

|                              | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|------------------------------|-----------------------------|-----------------------------|
| Accrued interest             | -                           | 13,511,937                  |
| Cost of production materials | 396,301,104                 | -                           |
| Others                       | 196,877,514                 | 92,071,654                  |
| <b>Total</b>                 | <b>593,178,618</b>          | <b>105,583,591</b>          |

## 4.19. Other current payables

|                               | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|-------------------------------|-----------------------------|-----------------------------|
| Trade union dues              | 158,596,709                 | 29,574,427                  |
| Danang Post Insurance Company | -                           | 99,994,116                  |
| Others                        | 638,498,127                 | 627,202,361                 |
| <b>Total</b>                  | <b>797,094,836</b>          | <b>756,770,904</b>          |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 4.20. Loans and finance lease liabilities

The loans are detailed as follows:

|                                                                           | As at 31 Dec.2025 |               | Movements in the year |                | As at 01 Jan.2025 |                |
|---------------------------------------------------------------------------|-------------------|---------------|-----------------------|----------------|-------------------|----------------|
|                                                                           | Value             | Payable value | Increase              | Decrease       | Value             | Payable value  |
| VND                                                                       |                   |               |                       |                |                   |                |
| Current                                                                   |                   |               |                       |                |                   |                |
| Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Danang Branch | -                 | -             | 19,355,502,777        | 36,648,965,379 | 17,293,462,602    | 17,293,462,602 |
| Current portion of non-current loans                                      |                   |               |                       |                |                   |                |
| Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Danang Branch | -                 | -             | -                     | 316,000,000    | 316,000,000       | 316,000,000    |
| <b>Total</b>                                                              | -                 | -             | 19,355,502,777        | 36,964,965,379 | 17,609,462,602    | 17,609,462,602 |
| Non-current                                                               |                   |               |                       |                |                   |                |
| Foreign Trade of Viet Nam - Danang Branch                                 | -                 | -             | -                     | 474,000,000    | 474,000,000       | 474,000,000    |
| <b>Total</b>                                                              | -                 | -             | -                     | 474,000,000    | 474,000,000       | 474,000,000    |
| <b>Grand total</b>                                                        | -                 | -             | 19,355,502,777        | 37,438,965,379 | 18,083,462,602    | 18,083,462,602 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.21. Owners' equity

4.21.1. Changes in owners' equity

|                                        | Owners' contributed capital VND | Share premium VND | Other contributed capital VND | Items of owners' equity              |                       |  | Non- controlling interest VND | Total VND        |
|----------------------------------------|---------------------------------|-------------------|-------------------------------|--------------------------------------|-----------------------|--|-------------------------------|------------------|
|                                        |                                 |                   |                               | Investment and Development funds VND | Retained earnings VND |  |                               |                  |
| As at 01 Jan. 2024                     | 89,099,810,000                  | 49,416,000        | 228,800,000                   | 7,752,997,505                        | 32,256,268,728        |  | 180,120,749                   | 129,567,412,982  |
| Previous year's profits                | -                               | -                 | -                             | -                                    | 9,445,413,114         |  | 28,096,993                    | 9,473,510,107    |
| Distributed Bonus and welfare fund     | -                               | -                 | -                             | -                                    | (1,001,055,572)       |  | (13,986,884)                  | (1,015,042,456)  |
| Dividends of previous year by cash     | -                               | -                 | -                             | -                                    | (4,454,990,500)       |  | (40,092,500)                  | (4,495,083,000)  |
| As at 01 Jan. 2025                     | 89,099,810,000                  | 49,416,000        | 228,800,000                   | 7,752,997,505                        | 36,245,635,770        |  | 154,138,358                   | 133,530,797,633  |
| Current year's profits                 | -                               | -                 | -                             | -                                    | 52,038,914,943        |  | 33,767,694                    | 52,072,682,637   |
| Distributed Bonus and welfare fund (*) | -                               | -                 | -                             | -                                    | (1,185,265,597)       |  | -                             | (1,185,265,597)  |
| Dividends of current year by cash (*)  | -                               | -                 | -                             | -                                    | (13,364,971,500)      |  | (28,637,500)                  | (13,393,609,000) |
| As at 31 Dec. 2025                     | 89,099,810,000                  | 49,416,000        | 228,800,000                   | 7,752,997,505                        | 73,734,313,616        |  | 159,268,552                   | 171,024,605,673  |

(\*) The Group distributes profits according to the Resolution of the Annual General Meeting of Shareholders No. 03/2025/NQ-DHCD dated 26 April 2025.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**4.21.2. Details of owners' equity**

|                                                    | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|----------------------------------------------------|-----------------------------|-----------------------------|
| Dinco Construction Engineering Joint Stock Company | 19,366,560,000              | 19,366,560,000              |
| Other investors                                    | 69,733,250,000              | 69,733,250,000              |
| <b>Total</b>                                       | <b>89,099,810,000</b>       | <b>89,099,810,000</b>       |

**4.21.3. Capital transactions with owners**

|                                  | Year 2025<br>VND      | Year 2024<br>VND      |
|----------------------------------|-----------------------|-----------------------|
| Beginning balance                | 89,099,810,000        | 89,099,810,000        |
| Capital contribution in the year | -                     | -                     |
| Capital redemption in the year   | -                     | -                     |
| <b>Ending balance</b>            | <b>89,099,810,000</b> | <b>89,099,810,000</b> |

**4.21.4. Shares**

|                                                         | As at<br>31 Dec.2025 | As at<br>01 Jan.2025 |
|---------------------------------------------------------|----------------------|----------------------|
| Number of shares registered for issue                   | 8,909,981            | 8,909,981            |
| Number of shares sold to public                         | 8,909,981            | 8,909,981            |
| Comprising: Ordinary shares                             | 8,909,981            | 8,909,981            |
| <i>Preference shares (Classified as owners' equity)</i> | -                    | -                    |
| Number of shares repurchased (Treasury shares)          | -                    | -                    |
| Comprising: Ordinary shares                             | -                    | -                    |
| <i>Preference shares (Classified as owners' equity)</i> | -                    | -                    |
| Number of shares outstanding                            | 8,909,981            | 8,909,981            |
| Comprising: Ordinary shares                             | 8,909,981            | 8,909,981            |
| <i>Preference shares (Classified as owners' equity)</i> | -                    | -                    |
| Par value per outstanding share: VND 10,000 per share   |                      |                      |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**4.21.5. Basic earnings per share**

|                                                                        | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|------------------------------------------------------------------------|--------------------------|--------------------------|
| Profit after tax attributable to ordinary share holders                | 52,038,914,943           | 9,445,413,114            |
| Adjusted for bonus and welfare fund distribution                       | 4,163,113,195            | 1,185,265,597            |
| Earnings for the purpose of calculating basic earnings per share       | 47,875,801,748           | 8,260,147,517            |
| Weighted average number of ordinary shares outstanding during the year | 8,909,981                | 8,909,981                |
| <b>Basic earnings per share</b>                                        | <b>5,373</b>             | <b>927</b>               |

The appropriation figures for the 2024 Bonus and Welfare Fund have been restated based on the 2025 Annual General Meeting of Shareholders' Resolution on the 2024 profit distribution. Accordingly, the restated 2024 basic earnings per share is 927 VND/share (previously reported figure in the prior year's report was 901 VND/share).

The 2025 basic earnings per share is calculated as profit after tax less the planned bonus and welfare fund as outlined in the 2025 Annual General Meeting of Shareholders Resolution No. 03/2025/NQ-DHDCD dated 26 April 2025. These indicators for 2025 may change when the Group makes decisions regarding fund appropriations in the future.

**4.21.6. Diluted earnings per share**

|                                                                        | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|------------------------------------------------------------------------|--------------------------|--------------------------|
| Profit after tax attributable to ordinary share holders                | 52,038,914,943           | 9,445,413,114            |
| Adjusted for bonus and welfare fund distribution                       | 4,163,113,195            | 1,185,265,597            |
| per share                                                              | 47,875,801,748           | 8,260,147,517            |
| Weighted average number of ordinary shares outstanding during the year | 8,909,981                | 8,909,981                |
| Number of additional shares of common stock expected to be issued      | -                        | -                        |
| share                                                                  | 8,909,981                | 8,909,981                |
| <b>Diluted earnings per share</b>                                      | <b>5,373</b>             | <b>927</b>               |

The appropriation figures for the 2024 Bonus and Welfare Fund have been restated based on the 2025 Annual General Meeting of Shareholders' Resolution on the 2024 profit distribution. Accordingly, the restated 2024 diluted earnings per share is 927 VND/share (previously reported figure in the prior year's report was 901 VND/share).

The 2025 diluted earnings per share is calculated as profit after tax less the planned bonus and welfare fund as outlined in the 2025 Annual General Meeting of Shareholders Resolution No. 03/2025/NQ-DHDCD dated 26 April 2025. These indicators for 2025 may change when the Group makes decisions regarding fund appropriations in the future.

**4.21.7. Dividends**

According to Resolution No. 03/2025/NQ-DHDCD dated 26 April 2025 of the 2025 Annual General Meeting of Shareholders, the Company approved the 2024 dividend distribution plan with a total amount of VND 13,364,971,500 (equivalent to 15% of charter capital).

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**4.21.8. Corporate funds**

|                          | Development and<br>investment fund<br>VND |
|--------------------------|-------------------------------------------|
| As at 01 Jan.2025        | 7,752,997,505                             |
| Additions                | -                                         |
| Utilisations             | -                                         |
| <b>As at 31 Dec.2025</b> | <b><u>7,752,997,505</u></b>               |

**4.22. Off Consolidated balance Sheet Items**

|                                                                    | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|--------------------------------------------------------------------|-----------------------------|-----------------------------|
| Doubtful debts written-off:                                        |                             |                             |
| Constrexim-Meco Joint Stock Company                                | 61,028,000                  | 61,028,000                  |
| Chiem Viet Applied Art Design Consulting &<br>Construction Company | 65,480,000                  | 65,480,000                  |
| Lighthouse Construction Joint Stock Company                        | 238,645,500                 | 238,645,500                 |
| Song Hong 36.8 Joint Stock Company Branch                          | 58,800,000                  | 58,800,000                  |
| Others                                                             | 122,743,350                 | 122,743,350                 |
| <b>Total</b>                                                       | <b><u>546,696,850</u></b>   | <b><u>546,696,850</u></b>   |

**5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED INCOME STATEMENT**

**5.1. Revenue from selling goods and rendering services**

|                                                             | Year 2025<br>VND              | Year 2024<br>VND              |
|-------------------------------------------------------------|-------------------------------|-------------------------------|
| Revenue from selling finished goods                         | 425,469,498,322               | 296,203,320,779               |
| Revenue from selling merchandise                            | 228,708,485                   | 11,723,878,461                |
| Revenue from rendering services                             | 47,037,037                    | -                             |
| <b>Total</b>                                                | <b><u>425,745,243,844</u></b> | <b><u>307,927,199,240</u></b> |
| In which, revenue from related parties - Refer to<br>Note 8 | 38,651,861,120                | 49,868,861,830                |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**5.2. Deductions**

|                | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|----------------|--------------------------|--------------------------|
| Returned goods | 30,000,000               | -                        |
| <b>Total</b>   | <b>30,000,000</b>        | <b>-</b>                 |

**5.3. Cost of sales**

|                             | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|-----------------------------|--------------------------|--------------------------|
| Cost of finished goods sold | 345,177,046,316          | 266,091,611,126          |
| Cost of merchandise sold    | 218,403,132              | 11,454,717,465           |
| Cost of services rendered   | 20,000,000               | -                        |
| <b>Total</b>                | <b>345,415,449,448</b>   | <b>277,546,328,591</b>   |

**5.4. Finance income**

|                             | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|-----------------------------|--------------------------|--------------------------|
| Deposit interest            | 1,551,138,426            | 284,468,363              |
| Dividends, profits received | 133,000                  | -                        |
| Others                      | 217,368,346              | 13,630,000               |
| <b>Total</b>                | <b>1,768,639,772</b>     | <b>298,098,363</b>       |

**5.5. Finance expense**

|                                                           | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|-----------------------------------------------------------|--------------------------|--------------------------|
| Interest expense                                          | 259,805,057              | 1,023,747,700            |
| Reversal of provision for devaluation in trade securities | -                        | 13,300                   |
| Provision for devaluation in investment                   | (970,900)                | (444,793,668)            |
| <b>Total</b>                                              | <b>258,834,157</b>       | <b>578,967,332</b>       |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**5.6. Selling expense**

|              | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|--------------|--------------------------|--------------------------|
| Salaries     | 3,054,142,141            | 2,162,411,601            |
| Others       | -                        | 21,766,947               |
| <b>Total</b> | <b>3,054,142,141</b>     | <b>2,184,178,548</b>     |

**5.7. General and administrative expense**

|                                          | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|------------------------------------------|--------------------------|--------------------------|
| Salaries                                 | 9,718,507,449            | 4,469,349,154            |
| Office supplies                          | 69,022,565               | 128,500,859              |
| Depreciation                             | 210,466,114              | 771,424,749              |
| Reversal of provision for doubtful debts | (252,238,810)            | (570,227,370)            |
| Provisions for doubtful debts            | 681,685,760              | 1,264,402,299            |
| Out - sourced service                    | 3,503,978,308            | 3,048,827,990            |
| Others                                   | 180,476,461              | 284,120,672              |
| <b>Total</b>                             | <b>14,111,897,847</b>    | <b>9,396,398,353</b>     |

**5.8. Other income**

|                                              | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|----------------------------------------------|--------------------------|--------------------------|
| Gains from disposal and sale of fixed assets | 1,029,698,254            | -                        |
| Others                                       | 17,439,877               | 278,885                  |
| <b>Total</b>                                 | <b>1,047,138,131</b>     | <b>278,885</b>           |

**5.9. Other expense**

|                                         | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|-----------------------------------------|--------------------------|--------------------------|
| Administrative penalties, tax penalties | 69,103,795               | 2,209,160,967            |
| Others                                  | 506,299,677              | 381,587,367              |
| <b>Total</b>                            | <b>575,403,472</b>       | <b>2,590,748,334</b>     |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.10. Production and business costs by elements

|                      | Year 2025<br>VND       | Year 2024<br>VND       |
|----------------------|------------------------|------------------------|
| Material expense     | 275,773,451,787        | 209,021,556,523        |
| Employee expense     | 46,414,557,837         | 31,598,849,855         |
| Depreciation expense | 11,517,817,877         | 12,703,017,560         |
| Service expense      | 26,587,798,695         | 22,896,829,315         |
| Other                | 732,715,920            | 1,706,267,128          |
| <b>Total</b>         | <b>361,026,342,116</b> | <b>277,926,520,381</b> |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**5.11. Current corporate income tax expense**

|                                                                                                      | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Accounting before tax of the year                                                                    | 65,115,294,682           | 15,928,955,330           |
| Add: Increasing adjustments                                                                          | 4,140,846,045            | 6,377,751,721            |
| - Non-deductible expenses                                                                            | 812,581,743              | 3,443,287,480            |
| - Ineligible depreciation of car of which cost exceed VND 1.6 billion                                | -                        | 297,739,601              |
| - Remuneration of the Board of Directors and the Supervisory Committee not evolving in execution     | 462,000,000              | 312,000,000              |
| - Losses from Parent Company, Subsidiaries                                                           | -                        | 12,532,195               |
| - Unrealized revenue arising from fixed asset sale transactions                                      | 2,866,264,302            | 271,836,435              |
| - Arrears and late payment fines according to Decision No. 1777/QĐ-XPHC-CTQNG dated 19 December 2024 | -                        | 2,040,356,010            |
| Less: Decreasing adjustments                                                                         | 210,928,946              | 3,664,316,100            |
| - Losses carried forward from previous year                                                          | 210,928,946              | 3,664,316,100            |
| Taxable income from business activities                                                              | 69,045,211,781           | 18,642,390,951           |
| - Income from activities eligible for tax incentives                                                 | 1,969,046,961            | 1,550,881,700            |
| - Income from activities not eligible for tax incentives                                             | 67,076,164,820           | 72,432,849,768           |
| Current corporate income tax rate                                                                    |                          |                          |
| - Non-preferential corporate income tax rate                                                         | 10%                      | 10%                      |
| - Preferential corporate income tax rate                                                             | 20%                      | 20%                      |
| Corporate income tax expense from main business activities                                           | 13,612,137,660           | 3,573,406,063            |
| - Corporate income tax expense from preferential activities                                          | 196,904,696              | 155,088,170              |
| - Corporate income tax expense from non-preferential activities                                      | 13,415,232,964           | 3,418,317,893            |
| Less: Corporate income tax exemption of preferential business activities                             | -                        | 77,544,085               |
| <b>Corporate income tax expense for the current year</b>                                             | <b>13,615,864,910</b>    | <b>6,509,812,510</b>     |
| <i>In which:</i>                                                                                     |                          |                          |
| - CIT expense of the current year                                                                    | 13,612,137,660           | 3,495,861,978            |
| - Adjusted for tax expense of previous years                                                         | 3,727,250                | 3,013,950,532            |

**5.12. Deferred corporate income tax expense**

|                                                                                        | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|----------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Deferred corporate income tax expense arising from temporary taxable difference        | (573,252,865)            | (54,367,287)             |
| <b>Deferred corporate income tax expense arising from temporary taxable difference</b> | <b>(573,252,865)</b>     | <b>(54,367,287)</b>      |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED CASH FLOW STATEMENT**

**6.1. Cash receipts from loans in the year**

|                                                 | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|-------------------------------------------------|--------------------------|--------------------------|
| Cash receipts from loans under normal contracts | 19,355,502,777           | 125,106,156,236          |
| <b>Total</b>                                    | <b>19,355,502,777</b>    | <b>125,106,156,236</b>   |

**6.2. Cash repayments of principal amounts borrowed**

|                                                            | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|------------------------------------------------------------|--------------------------|--------------------------|
| Cash repayment of principal amounts under normal contracts | 37,438,965,379           | 131,186,096,751          |
| <b>Total</b>                                               | <b>37,438,965,379</b>    | <b>131,186,096,751</b>   |

# DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES

Address: 4<sup>th</sup> floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 7. SEGMENT REPORTING

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

- Selling commercial concrete
- Trading
- Services

For the financial year ending 31 December 2025

|                                       | Commercial concrete    |                        | Trading            |                       | Services          |           | Total                  |                        |
|---------------------------------------|------------------------|------------------------|--------------------|-----------------------|-------------------|-----------|------------------------|------------------------|
|                                       | Year 2025              | Year 2024              | Year 2025          | Year 2024             | Year 2025         | Year 2024 | Year 2025              | Year 2024              |
|                                       | VND                    | VND                    | VND                | VND                   | VND               | VND       | VND                    | VND                    |
| <b>Revenue</b>                        |                        |                        |                    |                       |                   |           |                        |                        |
| External sales                        | 425,469,498,322        | 296,203,320,779        | 228,708,485        | 11,723,878,461        | 47,037,037        | -         | 425,745,243,844        | 307,927,199,240        |
| <b>Total</b>                          | <b>425,469,498,322</b> | <b>296,203,320,779</b> | <b>228,708,485</b> | <b>11,723,878,461</b> | <b>47,037,037</b> | <b>-</b>  | <b>425,745,243,844</b> | <b>307,927,199,240</b> |
| <b>Result</b>                         |                        |                        |                    |                       |                   |           |                        |                        |
| Deductions                            | 30,000,000             | -                      | -                  | -                     | -                 | -         | 30,000,000             | -                      |
| Cost of sales                         | 345,177,046,316        | 266,091,611,126        | 218,403,132        | 11,454,717,465        | 20,000,000        | -         | 345,415,449,448        | 277,546,328,591        |
| Segment result                        | 80,262,452,006         | 30,111,709,653         | 10,305,353         | 269,160,996           | 27,037,037        | -         | 80,299,794,396         | 30,380,870,649         |
| Unallocated expenses                  |                        |                        |                    |                       |                   |           | 17,166,039,988         | 11,580,576,901         |
| Gross profit                          |                        |                        |                    |                       |                   |           | 63,133,754,408         | 18,800,293,748         |
| Finance income                        |                        |                        |                    |                       |                   |           | 1,768,639,772          | 298,098,363            |
| Finance expense                       |                        |                        |                    |                       |                   |           | 258,834,157            | 578,967,332            |
| Net other income                      |                        |                        |                    |                       |                   |           | 471,734,659            | (2,590,469,449)        |
| Accounting profit before taxation     |                        |                        |                    |                       |                   |           | 65,115,294,682         | 15,928,955,330         |
| Current corporate income tax expense  |                        |                        |                    |                       |                   |           | 13,615,864,910         | 6,509,812,510          |
| Deferred corporate income tax expense |                        |                        |                    |                       |                   |           | (573,252,865)          | (54,367,287)           |
| <b>Net profit after taxation</b>      |                        |                        |                    |                       |                   |           | <b>52,072,682,637</b>  | <b>9,473,510,107</b>   |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**Other information**

|                     | Commercial concrete |                 |              | Trading      |              |              | Services     |              |                        | Total                  |              |
|---------------------|---------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------|------------------------|--------------|
|                     | As at               | As at           | As at        | As at        | As at        | As at        | As at        | As at        | As at                  | As at                  | As at        |
|                     | 31 Dec. 2025        | 01 Jan. 2025    | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025           | 01 Jan. 2025           | 31 Dec. 2025 |
|                     | VND                 | VND             | VND          | VND          | VND          | VND          | VND          | VND          | VND                    | VND                    | VND          |
| Segment assets      | 170,812,652,192     | 173,633,175,610 | -            | -            | -            | -            | -            | -            | 170,812,652,192        | 173,633,175,610        | -            |
| Unallocated assets  | -                   | -               | -            | -            | -            | -            | -            | -            | 80,025,469,862         | 32,928,779,846         | -            |
| <b>Total assets</b> |                     |                 |              |              |              |              |              |              | <b>250,838,122,054</b> | <b>206,561,955,456</b> |              |

|                          | Commercial concrete |                |              | Trading      |              |              | Services     |              |                       | Total                 |              |
|--------------------------|---------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|-----------------------|--------------|
|                          | As at               | As at          | As at        | As at        | As at        | As at        | As at        | As at        | As at                 | As at                 | As at        |
|                          | 31 Dec. 2025        | 01 Jan. 2025   | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025 | 01 Jan. 2025 | 31 Dec. 2025          | 01 Jan. 2025          | 31 Dec. 2025 |
|                          | VND                 | VND            | VND          | VND          | VND          | VND          | VND          | VND          | VND                   | VND                   | VND          |
| Segment liabilities      | 49,649,411,176      | 64,285,495,827 | -            | -            | -            | -            | -            | -            | 49,649,411,176        | 64,285,495,827        | -            |
| Unallocated liabilities  | -                   | -              | -            | -            | -            | -            | -            | -            | 30,164,105,205        | 8,745,661,996         | -            |
| <b>Total liabilities</b> |                     |                |              |              |              |              |              |              | <b>79,813,516,381</b> | <b>73,031,157,823</b> |              |

|                           | Commercial concrete |                |           | Trading   |           |           | Services  |           |                | Total          |           |
|---------------------------|---------------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|----------------|----------------|-----------|
|                           | Year 2025           | Year 2024      | Year 2025 | Year 2024 | Year 2025 | Year 2024 | Year 2025 | Year 2024 | Year 2025      | Year 2024      | Year 2024 |
|                           | VND                 | VND            | VND       | VND       | VND       | VND       | VND       | VND       | VND            | VND            | VND       |
| Cost of purchasing assets | 1,182,495,829       | 2,349,695,623  | -         | -         | -         | -         | -         | -         | 1,182,495,829  | 2,349,695,623  | -         |
| Depreciation expense      | 11,517,817,877      | 12,703,017,560 | -         | -         | -         | -         | -         | -         | 11,517,817,877 | 12,703,017,560 | -         |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

**8. RELATED PARTIES**

| <u>List of related parties</u>                          | <u>Relationship</u>                     |
|---------------------------------------------------------|-----------------------------------------|
| 1. Dinco Construction Engineering Joint Stock Company   | Shareholders with significant influence |
| 2. Dufago Chu Lai Concrete Joint Stock Company          | Subsidiary                              |
| 3. Rofadi One Member Limited Liability Company          | Subsidiary                              |
| 4. Dufago Concrete One Member Limited Liability Company | Subsidiary                              |
| 5. Danang Books and School Equipment Stock Company      | Share key management personnel          |
| 6. The Board of Directors and management                | Key management personnel                |

Transactions between the Company and its subsidiaries, which are related parties, have been eliminated in full in consolidation.

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

|                                                        | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
|--------------------------------------------------------|-----------------------------|-----------------------------|
| Receivable:                                            |                             |                             |
| Dinco Engineering and Construction Joint Stock Company | 28,235,007,000              | 32,049,832,837              |
| <b>Total - Refer to Note 4.2</b>                       | <b>28,235,007,000</b>       | <b>32,049,832,837</b>       |
|                                                        | As at<br>31 Dec.2025<br>VND | As at<br>01 Jan.2025<br>VND |
| Trade payables:                                        |                             |                             |
| Danang Books and School Equipment Stock Company        | -                           | 5,511,376                   |
| <b>Total - Refer to note 4.15</b>                      | <b>-</b>                    | <b>5,511,376</b>            |

During the reporting period, the Group has had related party transactions as follows:

|                                                        | Year 2025<br>VND      | Year 2024<br>VND      |
|--------------------------------------------------------|-----------------------|-----------------------|
| Sale of goods and services:                            |                       |                       |
| Dinco Engineering and Construction Joint Stock Company | 38,651,861,120        | 49,868,861,830        |
| <b>Total - Refer to Note 5.1</b>                       | <b>38,651,861,120</b> | <b>49,868,861,830</b> |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

|                                                        | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|--------------------------------------------------------|--------------------------|--------------------------|
| Purchase of goods:                                     |                          |                          |
| Dinco Engineering and Construction Joint Stock Company | 600,000,000              | 600,000,000              |
| <b>Total</b>                                           | <b>600,000,000</b>       | <b>600,000,000</b>       |

|                                                          | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|----------------------------------------------------------|--------------------------|--------------------------|
| Transfer of shares at Cosmos Housing Joint Stock Company |                          |                          |
| Dinco Engineering and Construction Joint Stock Company   | -                        | 11,000,000,000           |
| <b>Total</b>                                             | <b>-</b>                 | <b>11,000,000,000</b>    |

|                                                        | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|--------------------------------------------------------|--------------------------|--------------------------|
| Dividends received:                                    |                          |                          |
| Dinco Engineering and Construction Joint Stock Company | 2,904,984,000            | 968,328,000              |
| Mr. Le Truong Ky                                       | 1,906,110,000            | 635,370,000              |
| Ms. Huynh Phuoc Huyen Vy                               | 974,604,000              | 324,868,000              |
| Mr. Dang Tien Duc                                      | 90,976,500               | 30,325,500               |
| Mr. Nguyen Van Trieu                                   | 38,499,000               | 12,833,000               |
| Ms. Nguyen Thi Thao                                    | 32,700,000               | 10,900,000               |

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

| <b>Full name</b>           | <b>Position</b>                  | <b>Year 2025<br/>VND</b> | <b>Year 2024<br/>VND</b> |
|----------------------------|----------------------------------|--------------------------|--------------------------|
| Mr. Le Truong Ky           | Chairman of the BODs             | 470,000,000              | 120,000,000              |
| Ms. Huynh Phuoc Huyen Vy   | Deputy chairman of the BODs      | 72,000,000               | 72,000,000               |
| Mr. Dang Tien Duc          | Member of the BODs               | 272,000,000              | 72,000,000               |
| Mr. Nguyen Ngoc Tuan       | Member of the BODs               | 92,000,000               | 72,000,000               |
| Mr. Le Anh Long            | Head of Supervisory Committee    | 100,000,000              | 60,000,000               |
| Mr. Chu Van Tuan           | Member of Supervisory Committee  | 66,000,000               | 36,000,000               |
| Mr. Tran Canh Thanh        | Member of Supervisory Committee  | 66,000,000               | 36,000,000               |
| Ms. Nguyen Thi Minh Phuong | Head of Internal Audit Committee | 66,000,000               | 36,000,000               |

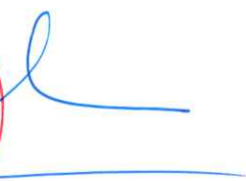
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

Salary, bonuses and other incomes of Management:

| Full name            | Position                | Year 2025<br>VND | Year 2024<br>VND |
|----------------------|-------------------------|------------------|------------------|
| Mr. Dang Tien Duc    | General Director        | 2,801,708,330    | 727,146,467      |
| Mr. Nguyen Van Trieu | Deputy General Director | 783,374,602      | 371,264,645      |
| Ms. Nguyen Thi Thao  | Deputy General Director | 715,200,572      | 312,317,155      |

**9. EVENTS AFTER THE END OF THE REPORTING YEAR**

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

**Le Trung Ky**  
Chairman of the Board of Directors  
Danang City, 19 March 2026



**Nguyen Thi Thao**  
Chief Accountant



**Dao Thi Thanh Mai**  
Preparer

