

DIN CAPITAL INVESTMENT GROUP
JOINT STOCK COMPANY AND ITS SUBSIDIARIES

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

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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 accompanying reviewed interim consolidated financial statements of the Company and its subsidiaries (together with the Company hereinafter referred to as "the Group") for the six-month period ended 30 June 2026.

Members of the Board of Directors, Internal Audit Committee, the Supervisory Committee and Management during the period and as at the date of this report are as follows:

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 period and on 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 interim consolidated financial statements of each period which give a true and fair view of the interim consolidated financial position of the Group and the results of its interim operations and its interim cash flows. In preparing these interim 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 interim consolidated financial statements;

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

- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the interim consolidated financial statements so as to mitigate error or fraud.

Chairman of the Board of Directors and management are responsible for ensuring that proper interim accounting records are kept, which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and ensure that the interim consolidated financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam. 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 interim financial statements.

AUDITOR

The accompanying interim consolidated financial statements were reviewed 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; Tel: (84) 0236.363.3333; Fax: (84) 0236.363.3338; Website: 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 interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as at 30 June 2026 and the results of its interim consolidated operations and its interim consolidated cash flows for the six-month period 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 interim consolidated financial statements.

For and on behalf of the Board of Directors and management 



Dang Tien Duc
General Director
Danang City, 25 August 2026

No.: 367/2026/BCSXHN-E.AFA

**REPORT ON REVIEW OF
INTERIM CONSOLIDATED FINANCIAL INFORMATION**

**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 reviewed the accompanying interim 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 25 August 2026 as set out from page 5 to page 43, which comprise the interim consolidated statement of financial position as at 30 June 2026 and the interim consolidated income statement, and the interim consolidated cash flow statement for the six-month period then ended, and notes to the interim 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 interim consolidated financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim consolidated financial statements and for such internal control as Chairman of the Board of Directors and management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**REPORT ON REVIEW OF
INTERIM FINANCIAL INFORMATION (CONTINUED)**

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of the Company and its subsidiaries as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim consolidated financial statements.



Doan Thi My Hao

Audit director

Audit Practice Registration Certificate No.
5466-2026-240-1

Authorized person

ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited

Danang City, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	100		211,659,018,212	222,008,668,129
I. Cash and cash equivalent	110	4.1	16,016,042,363	13,262,227,354
1. Cash	111		14,514,285,514	8,218,446,532
2. Cash equivalents	112		1,501,756,849	5,043,780,822
II. Current financial investments	120	4.2	39,871,148,076	59,728,155,943
1. Trading securities	121		20,530,730	20,530,730
2. Provision for trading securities	122		(9,989,230)	(10,422,730)
3. Current held to maturity investments	123		39,860,606,576	59,718,047,943
III. Current account receivables	130		143,825,912,314	141,475,601,668
1. Trade receivables	131	4.3	158,457,874,308	156,933,883,328
2. Advances to suppliers	132	4.4	2,295,112,747	1,357,772,763
3. Other current receivables	135	4.5	373,161,980	429,395,465
4. Provision for doubtful debts	136	4.6	(17,300,236,721)	(17,245,449,888)
IV. Inventories	140	4.7	9,938,141,835	6,986,647,701
1. Inventories	141		9,938,141,835	6,986,647,701
2. Provision for decline in value of inventories	142		-	-
V. Current biological assets	150		-	-
VI. Other current assets	160		2,007,773,624	556,035,463
1. Current deferred expenses	161	4.8	1,996,310,612	536,976,222
2. Value added tax deductible	162		11,463,012	1,969,421
3. Tax and other receivables from the state budget	163	4.9	-	17,089,820
B. NON-CURRENT ASSETS	200		25,766,136,209	28,829,453,925
I. Non-current account receivables	210		-	-
II. Fixed assets	220		19,931,065,022	22,779,798,288
1. Tangible fixed assets	221	4.10	19,430,055,786	22,242,216,166
Cost	222		203,099,314,647	203,774,215,393
Accumulated depreciation	223		(183,669,258,861)	(181,531,999,227)
2. Intangible fixed assets	227	4.11	501,009,236	537,582,122
Cost	228		585,166,199	585,166,199
Accumulated amortisation	229		(84,156,963)	(47,584,077)
III. Non - current biological assets	230		-	-
IV. Investment property	240		-	-
V. Non-current assets in progress	250		90,129,630	-
1. Non-current work in progress	251		-	-
2. Construction in progress	252	4.12	90,129,630	-
VI. Non-current financial investments	260		-	-
VII Other non-current assets	270		5,744,941,557	6,049,655,637
1. Non-current deferred expenses	271	4.8	5,000,253,368	5,225,661,471
2. Deferred income tax assets	272	4.13	744,688,189	823,994,166
TOTAL ASSETS (280 = 100 + 200)	280		237,425,154,421	250,838,122,054

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	300		70,398,136,007	79,813,516,381
I. Current liabilities	310		70,398,136,007	79,813,516,381
1. Current trade payables	311	4.14	49,555,572,363	49,273,573,326
2. Current advances from customers	312	4.15	1,018,213,950	375,837,850
3. Current taxes and amounts payable to the state budget	314	4.9	9,577,206,590	14,671,859,572
4. Payables to employees	315	4.16	7,349,520,082	12,487,864,519
5. Current accrued expenses	316	4.17	853,371,491	593,178,618
6. Other current payables	320	4.18	474,395,271	797,094,836
7. Bonus and welfare fund	323	4.19	1,569,856,260	1,614,107,660
II. Non-current liabilities	330		-	-
D. OWNER'S EQUITY	400	4.20	167,027,018,414	171,024,605,673
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. Capital surplus	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	420		69,714,573,710	73,734,313,616
Beginning accumulated retained earnings	420a		38,094,389,616	21,695,398,673
Retained earnings of the current period	420b		31,620,184,094	52,038,914,943
6. Non-controlling interest	429		181,421,199	159,268,552
TOTAL RESOURCES (440 = 300 + 400)	440		237,425,154,421	250,838,122,054



Dang Tien Duc
General Directors

Danang City, 25 August 2026

Nguyen Thi Thao
Chief Accountant

Dao Thi Thanh Mai
Preparer

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIESAddress: 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**Form B 02a – DN/HN**(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)**INTERIM CONSOLIDATED INCOME STATEMENT**

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue	01	5.1	213,309,046,082	198,939,273,404
2. Deductions	02	5.2	5,000,000	-
3. Net revenue	10		213,304,046,082	198,939,273,404
4. Cost of sales	11	5.3	166,827,739,721	165,197,596,287
5. Gross profit	20		46,476,306,361	33,741,677,117
6. Profit/(loss) from the sale and disposal of investment properties	21		-	-
7. Finance income	22	5.4	1,425,741,777	532,625,769
8. Finance expense	23	5.5	(433,500)	257,570,657
<i>Of which, borrowing costs</i>	24		-	259,805,057
9. Selling expense	25	5.6	1,402,812,760	1,192,159,889
10. General and administration expense	26	5.7	7,158,718,840	6,659,261,237
11. Profit/(loss) in associates	27		-	-
12. Operating profit/(loss)	30		39,340,950,038	26,165,311,103
13. Other income	31	5.8	559,503,605	93,020,450
14. Other expense	32	5.9	406,294,459	201,193,821
15. Net other income/(loss)	40		153,209,146	(108,173,371)
16. Accounting profit/(loss) before taxation	50		39,494,159,184	26,057,137,732
17. Current corporate income tax expense	51	5.11	7,738,151,466	5,795,333,421
18. Deferred corporate income tax expense	52	5.12	79,305,977	(642,691,014)
19. Net profit/(loss) after taxation	60		31,676,701,741	20,904,495,325
20. Net profit/(loss) after taxation attributable to owners of parent Company	61		31,620,184,094	20,888,728,389
21. Net profit/(loss) after taxation attributable to non-controlling shareholders	62		56,517,647	15,766,936
22. Basic earnings per share	70	4.20.5	3,478	2,344
23. Diluted earnings per share	71	4.20.6	3,478	2,344



Dang-Tien Duc
General Director

Danang City, 25 August 2026

Nguyen Thi Thao
Chief Accountant

Dao Thi Thanh Mai
Preparer

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIESAddress: 4th floor, 76-78 Bach Dang Street, Hai Chau Ward, Danang City, Vietnam**Form B 03a – DN/HN**(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)**INTERIM CONSOLIDATED CASH FLOW STATEMENT****(Indirect method)**

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxation	01		39,494,159,184	26,057,137,732
2. Adjustment for:				
Depreciation and amortisation	02		4,636,667,335	6,189,253,656
Provisions	03		54,353,333	2,451,651,231
Gains/(losses) from investing and financing activities	05		(1,853,176,189)	(551,570,213)
Borrowing costs	06		-	259,805,057
3. Operating profit /(loss) before adjustments to working capital	08		42,332,003,663	34,406,277,463
Increase or decrease in accounts receivable	09		(2,414,591,070)	(17,287,974,338)
Increase or decrease in inventories	10		(2,951,494,134)	1,256,591,696
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		(3,767,696,497)	10,524,451,300
Increase or decrease deferred expenses	12		(1,265,127,157)	(193,382,660)
Borrowing costs paid	14		-	(273,316,994)
Corporate income tax paid	15		(13,324,494,123)	(2,919,514,482)
Other cash inflows from operating activities	16		1,756,849	-
Other cash outflows from operating activities	17		(44,251,400)	(536,144,183)
Net cash from operating activities	20		18,566,106,131	24,976,987,802
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(1,846,862,829)	(1,075,384,718)
2. Proceeds from disposals of fixed assets and other long-term assets	22		559,481,482	79,444,444
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(9,500,000,000)	(25,500,000,000)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		29,000,000,000	33,000,000,000
5. Interest and dividends received	27		1,649,379,225	517,327,140
Net cash from investing activities	30		19,861,997,878	7,021,386,866
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	6.1	-	19,355,502,777
2. Repayment of borrowings	34	6.2	-	(37,438,965,379)
3. Dividends paid	36		(35,674,289,000)	(13,393,609,000)
Net cash from financing activities	40		(35,674,289,000)	(31,477,071,602)
NET INCREASE/(DECREASE) IN CASH				
(50 = 20+30+40)	50		2,753,815,009	521,303,066
Cash and cash equivalents at beginning of year	60		13,262,227,354	16,310,248,936
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT END OF PERIOD (70 = 50+60+61)	70		16,016,042,363	16,831,552,002



Dang Tien Duc
General Director

Danang City, 25 August 2026

Nguyen Thi Thao
Chief Accountant

Dao Thi Thanh Mai
Preparer

NOTES TO INTERIM CONSOLIDATED THE 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 04 June 2026 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 4th 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 30 June 2026 was 172 (31 December 2025: 182).

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;

NOTES TO THE INTERIM 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:

Name	Address	Voting rights	Per cent capital	Per cent interest
Subsidiaries:				
Dufago Chu Lai Concrete Joint Stock Company	Tam Hiep Industrial Park and Port Logistics, Nui Thanh Commune, Da Nang City	98.04%	98.04%	98.04%
Rofadi One Member Limited Liability Company	4th Floor, 76-78 Bach Dang, Hai Chau Ward, Da Nang City	100.0%	100.0%	100.0%
Dufago Concrete One Member Limited Liability Company	4th Floor, 76-78 Bach Dang, Hai Chau Ward, Da Nang City	100.0%	100.0%	100.0%

The Group's dependent units as at 30 June 2026 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 interim consolidated financial statements are presented in Vietnamese Dong ("VND") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued by the Ministry of Finance under Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements.

The accompanying interim consolidated financial statements are not intended to present the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

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.

These interim consolidated financial statements have been prepared for the six-month accounting period ended 30 June 2026.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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.

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 interim consolidated statement of financial position and in the interim 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 interim 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

3. SIGNIFICANT ACCOUNTING POLICIES

3.1. Changes in accounting policies

The accounting policies applied by the Group in the preparation of the interim consolidated financial statements for the six-month period ended 30 June 2026 are consistent with those applied in the preparation of the consolidated financial statements for the financial year ended 31 December 2025, except for the changes resulting from the adoption of the new accounting guidance under Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026, as presented below:

The Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") dated 27 October 2025 providing guidance on the corporate accounting regime and Circular No. 43/2026/TT-BTC ("Circular 43") dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular 99 replaces the provisions on the corporate accounting regime prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 75/2015/TT-BTC dated 18 May 2015, Circular No. 53/2016/TT-BTC dated 21 March 2016 and Circular No. 195/2012/TT-BTC dated 15 November 2012 issued by the Ministry of Finance. Circular 99 and Circular 43 are applicable to financial years beginning on or after 1 January 2026.

The Company has applied the changes in accounting policies prescribed by Circular 99 that affect the Company on a prospective basis in accordance with Clause 1, Article 30 of Circular 99.

The Company has also restated certain comparative figures in the interim consolidated financial statements to conform with the presentation requirements of Circular 99 and Circular 43, as disclosed in Note 9 to the interim consolidated financial statements.

3.2. Use of estimates

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

3.3. 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.

Cash equivalents are determined in accordance with Vietnamese Accounting Standard No. 24 – Cash Flow Statements

3.4. 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 initially recognised at fair value of the payments made at the transaction date. Any costs incurred in acquiring trading securities (if any), such as brokerage fees, transaction costs,

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

information service fees, taxes, bank charges, etc., are recognised as finance expenses during the period.

Held to maturity investment

Held to maturity investments comprise investments held to maturity with the objective of earning annual interest (such as term deposits at banks, valuable papers (including treasury bills, promissory notes and certificates of deposit), bonds, preference shares classified as liabilities, held to maturity loans) and other held to maturity investments.

When there is reliable evidence that part or all of a held to maturity investment may be impaired, the impairment loss is recognised as finance expenses in the period.

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 income statement.

3.5. Account receivables

Recognition method

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

Provision for doubtful debts

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

For overdue receivables, the provision rates are as follows:

- 30% of the value for receivables overdue from 6 months to less than 1 year;
- 50% of the value for receivables overdue from 1 year to less than 2 years;
- 70% of the value for receivables overdue from 2 years to less than 3 years;
- 100% of the value for receivables overdue for 3 years or more.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

3.6. 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.

Provision for decline in value of inventories

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

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

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

3.7. Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation.

Tangible fixed asset recognition

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their 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 2026</u>
▪ Buildings, structures	05 – 10 years
▪ Machinery and equipment	06 – 10 years
▪ Motor vehicles	05 – 10 years
▪ Office equipment	04 – 05 years
▪ Other	03 year

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

3.8. 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.

Year 2026

Computer software

8 years

3.9. 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.

3.10. Deferred expenses

Deferred expenses are classified as current and non-current based on their original term. deferred expenses mainly comprise costs of tools and supplies and land rentals, etc., which are amortised over 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:

- 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;
- Other deferred expenses are amortised on a straight-line method over the period which economic benefits are generated in relation to that expense.

3.11. Liabilities

Liabilities are classified into trade payables, intra-company payables, dividends and profit payables and other payables based on the following rules:

- Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer;
- Intra-company payables represent those between the entity and its dependent accounting units having no legal status;
- Dividends and profit payables are dividends and profits (in cash or non-monetary assets) payable to the shareholders of the Company;
- 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Liabilities are recognised at no less than the payment obligation.

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 period.

3.13. Owners' equity

The owners' contributed equity

The owners' contributed equity is recognised when contributed.

Capital surplus

Capital surplus is recognised as the difference between [the issue price and the par value of shares / the actual value of contributed capital received and the charter capital value of the Company], the difference between the repurchase price of treasury shares and the reissue price of treasury shares sold, the value of the conversion option of convertible bonds into shares at the maturity date of the convertible bonds, and costs directly attributable to the issuance of shares.

Dividends

Dividends are recognised as a liability when the Company no longer has the right to refuse the obligation to pay dividends or profits in cash to shareholders.

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

3.15. Cost of sales

Cost of sales and services provided represents total costs of finished products, goods, services which are sold in the period 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 period 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.).

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%.

Deferred corporate income tax expense

Deferred corporate tax expense is determined on the basis of the deductible temporary differences, taxable temporary differences and the estimated CIT rate that will be applied for the years that assets and liabilities will be recovered. The tax rates used will be the tax rates (and tax laws) that are in effect at the financial year end.

A deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised, unless:

- The deferred tax asset arises from the initial recognition of an asset or liability in a transaction which at the time of transaction, affects neither accounting profit nor taxable profit (tax loss).
- The deferred tax assets for all deductible temporary differences associated with investments in subsidiaries, branches and associates, and interests in joint ventures are only recognised when it is probable that the temporary difference will reverse in the foreseeable future; and taxable profit will be available against which the temporary difference can be utilised

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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 2026 to 30 June 2026 according to the provisions of 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 Company 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 Company 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.

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	1,415,187,352	922,124,763
Cash at banks	13,099,098,162	7,296,321,769
- <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch</i>	12,721,571,012	6,696,419,421
- <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	370,982,700	593,360,929
- <i>Other banks</i>	6,544,450	6,541,419
Cash equivalents	1,501,756,849	5,043,780,822
- <i>01 - month time deposits</i>	1,500,000,000	-
- <i>03 - month time deposits</i>	-	5,000,000,000
- <i>Accrued interest</i>	1,756,849	43,780,822
Total	16,016,042,363	13,262,227,354

Cash equivalents at the end of the period represented time deposits less than 03 months at an interest rate 4.75%/per year.

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND ITS SUBSIDIARIES

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.2. Financial investments

Trading securities are analysed as follows:

	As at 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Share investments:						
Shares of Cotecons Construction Joint Stock Company	20,530,730	10,541,500	9,989,230	20,530,730	10,108,000	10,422,730
Total	20,530,730	10,541,500	9,989,230	20,530,730	10,108,000	10,422,730

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 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Term deposits:						
- 06 - month time deposits	39,860,606,576	39,860,606,576	-	59,718,047,943	59,718,047,943	-
- 12 - month time deposits	38,900,000,000	38,900,000,000	-	54,400,000,000	54,400,000,000	-
- Accrued interest	500,000,000	500,000,000	-	4,500,000,000	4,500,000,000	-
	460,606,576	460,606,576	-	818,047,943	818,047,943	-
Total	39,860,606,576	39,860,606,576	-	59,718,047,943	59,718,047,943	-

A term deposit of VND 500,000,000 is pledged as collateral under the Pledge Agreement for Term Deposit Balance No. 84/2025/VCB-DN dated 8 April 2025 between Din Capital Investment Group Joint Stock Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.3. Current trade receivables

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Carrying amount	Provision	Carrying amount	Provision
Dinco Construction Engineering Joint Stock Company	57,223,025,799	-	28,235,007,000	-
FDSG Joint Stock Company	34,327,456,316	-	65,262,592,370	-
Newtecons Construction Investment Joint Stock Company	19,924,517,464	-	7,369,614,821	-
Coteccons Construction Joint Stock Company	11,779,024,625	-	15,668,467,823	-
Others	35,203,850,104	17,300,236,721	40,398,201,314	17,245,449,888
Total	158,457,874,308	17,300,236,721	156,933,883,328	17,245,449,888
In which: Trade receivables from related parties – Refer to Note 8	91,550,482,115	-	93,497,599,370	-

4.4. Current advances to suppliers

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Carrying amount	Provision	Carrying amount	Provision
Bravo Software Joint Stock Company	399,000,000	-	399,000,000	-
Petrolimex Da Nang One Member Company Limited	240,399,615	-	-	-
HD Construction Equipment and Transportation Company Limited	146,135,100	-	434,063,000	-
Others	1,509,578,032	-	524,709,763	-
Total	2,295,112,747	-	1,357,772,763	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.5. Other creceivables

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Value	Provison	Value	Provison
Receivables from employees	172,771,673	-	315,429,495	-
Deposits	77,245,226	-	77,245,226	-
Other receivables (*)	123,145,081	-	36,720,744	-
Total	373,161,980	-	429,395,465	-

(*) Other current receivables include VND 71,317,267 receivable from Da Nang Post Insurance Company in respect of insurance compensation for the Company's vehicle.

4.6. Doubtful debts

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables	18,876,534,032	1,576,297,311	18,803,463,032	1,558,013,144
Total	18,876,534,032	1,576,297,311	18,803,463,032	1,558,013,144

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.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

	As at 30 Jun. 2026			As at 01 Jan. 2026		
	VND			VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Fifth Architectural Engineering Co., Ltd. – Guangxi Architectural Engineering Group (Da Nang)	4,217,102,500	-	Over 3 years	4,217,102,500	-	Over 3 years
SAMIL Construction Co., Ltd.	2,487,421,228	-	Over 3 years	2,487,421,228	-	Over 3 years
LB Vietnam Construction Joint Stock Company	1,648,997,091	-	Over 3 years	1,648,997,091	-	Over 3 years
Kas E&C (Vietnam) Company Limited	145,833,500	72,916,750	From 1 year to 2 years	-	-	
Kas E&C (Vietnam) Company Limited	1,097,820,000	768,474,000	From 6 months to less than 1 year	1,896,159,000	1,327,311,300	From 6 months to less than 1 year
Others	9,279,359,713	734,906,561		8,553,783,213	230,701,844	
Total	18,876,534,032	1,576,297,311		18,803,463,032	1,558,013,144	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.7. Inventories

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Provision	Cost	Provision
Raw materials	9,711,314,163	-	6,743,576,657	-
Merchandise	226,827,672	-	243,071,044	-
Total	9,938,141,835	-	6,986,647,701	-

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

Inventories pledged as security for liabilities at the period-end amounted to VND 8,971,688,196 – Refer to Note 4.21.

4.8. Deferred expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Tools and consumable expenditure	199,855,174	19,826,371
Insurance fee for machinery and equipment	283,990,220	312,693,768
Road fee, vehicle inspection fee	164,156,265	197,443,066
Land rental	1,218,992,786	-
Fees and charges	18,606,092	-
Others	110,710,075	7,013,017
Total	1,996,310,612	536,976,222
Non-current:		
Tools and consumable expenditure	580,909,792	717,729,911
Land rental (*)	2,272,463,638	2,303,664,508
Infrastructure rental (**)	2,141,935,964	2,193,390,320
Others	4,943,974	10,876,732
Total	5,000,253,368	5,225,661,471

(*) 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.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.9. Tax and amounts payable to the state budget

	As at 30 Jun. 2026 VND	Movements in the period VND		As at 01 Jan. 2026 VND	
		Payable	Paid/Deducted	Receivable	Payable
Value added tax	1,418,275,631	17,738,135,796	17,722,336,399	-	1,402,476,234
Corporate income tax	7,555,643,066	7,738,151,466	13,324,494,123	17,089,820	13,159,075,543
Personal income tax	603,287,893	3,433,251,905	2,940,271,807	-	110,307,795
Total	9,577,206,590	28,909,539,167	33,987,102,329	17,089,820	14,671,859,572

DINCO ENGINEERING & CONSTRUCTION CORPORATION

Address: 76-78 Bach Dang Street, Hai Chau I Ward, Hai Chau District, Danang City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.10. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other VND	Total VND
Cost:						
As at 01 Jan. 2026	13,174,217,614	40,910,769,521	148,299,242,885	1,285,871,810	104,113,563	203,774,215,393
Purchase	-	568,200,980	804,575,219	383,957,000	-	1,756,733,199
Disposals	-	-	(2,431,633,945)	-	-	(2,431,633,945)
As at 30 Jun. 2026	13,174,217,614	41,478,970,501	146,672,184,159	1,669,828,810	104,113,563	203,099,314,647
Accumulated depreciation:						
As at 01 Jan. 2026	11,711,428,536	36,181,213,636	132,464,338,811	1,070,904,681	104,113,563	181,531,999,227
Depreciation	133,794,900	1,116,772,816	3,291,546,275	26,779,588	-	4,568,893,579
Disposals	-	-	(2,431,633,945)	-	-	(2,431,633,945)
As at 30 Jun. 2026	11,845,223,436	37,297,986,452	133,324,251,141	1,097,684,269	104,113,563	183,669,258,861
Net book value:						
As at 01 Jan. 2026	1,462,789,078	4,729,555,885	15,834,904,074	214,967,129	-	22,242,216,166
As at 30 Jun. 2026	1,328,994,178	4,180,984,049	13,347,933,018	572,144,541	-	19,430,055,786

The amount of period-end net book value of tangible fixed assets totalling VND 3,553,494,697 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 131,129,501,210.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.11. Intangible fixed assets

Items	Management software VND	Total VND
Cost:		
As at 01 Jan. 2026	585.166.199	585.166.199
Purchase	-	-
As at 30 Jun. 2026	585.166.199	585.166.199
Accumulated amortisation:		
As at 01 Jan. 2026	47.584.077	47.584.077
Amortisation	36.572.886	36.572.886
As at 30 Jun. 2026	84.156.963	84.156.963
Net book value:		
As at 01 Jan. 2026	537.582.122	537.582.122
As at 30 Jun. 2026	501.009.236	501.009.236

There are no intangible fixed assets pledged, mortgaged, or used as security for loans as at June 30, 2026.

There are no intangible fixed assets that had been fully amortized by the end of the period but were still in use.

Intangible fixed assets with an original cost exceeding 10% of the total original cost:

Assets	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Net book value	Cost	Net book value
Management software	585,166,199	501,009,236	585,166,199	537,582,122

4.12. Construction in progress

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Office restroom renovation expenses	90,129,630	-
Total	90,129,630	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.13. Deferred income tax assets

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Income tax rate used to calculate deferred income tax assets	20%	20%
Deferred income tax assets relating to the deductible temporary differences	744,688,189	823,994,166
Deferred income tax assets	744,688,189	823,994,166

4.14. Current trade payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Van An Thinh Phat Joint Stock Company	13,049,411,245	-
Luks Vietnam Cement Company Limited	12,598,981,068	10,642,482,860
Duy Thinh Company Limited	5,718,511,666	17,754,518,105
Dai Hoang Investment and Trading Joint Stock Company	2,214,117,200	4,165,588,000
Others	15,974,551,184	16,710,984,361
Total	49,555,572,363	49,273,573,326
In which: Amounts payable to related-parties suppliers – Refer to Note 8.	2,020,032	-

4.15. Current advances from customers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Moc Cat Tien One Member Company Limited	465,730,000	-
Branch of Vietnam Fisheries Construction Joint Stock Company – Construction Enterprise No. 3	-	176,715,000
Phuong Thanh Hop Transport and Trading Company	-	79,265,000
Others	552,483,950	119,857,850
Total	1,018,213,950	375,837,850

4.16. Payables to employees

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Salary, bonus	7,349,520,082	12,487,864,519
Total	7,349,520,082	12,487,864,519

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.17. Accrued expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Raw materials for production	731,873,859	396,301,104
Others	121,497,632	196,877,514
Total	853,371,491	593,178,618

4.18. Other current payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Trade union dues	88,428,022	158,596,709
Social insurance	2,110,319	-
Other payables	383,856,930	638,498,127
Total	474,395,271	797,094,836

4.19. Bonus and welfare fund

	Bonus and welfare fund VND
As at 01 Jan. 2026	1,614,107,660
Additions	-
Utilisations	44,251,400
As at 30 Jun. 2026	1,569,856,260

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.20. Owners' equity

4.20.1. Changes in owners' equity

	Items of owners' equity						Total VND
	contributed capital VND	Capital surplus VND	contributed capital VND	Investment and development fund VND	Retained earnings VND	Non- controlling interest VND	
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
First six months of previous year's profits	-	-	-	-	20,888,728,389	15,766,936	20,904,495,325
Distributed bonus and welfare fund	-	-	-	-	(1,185,265,597)	-	(1,185,265,597)
Dividend distribution	-	-	-	-	(13,364,971,500)	(28,637,500)	(13,393,609,000)
As at 30 Jun. 2025	89,099,810,000	49,416,000	228,800,000	7,752,997,505	42,584,127,062	141,267,794	139,856,418,361
Last six months of previous year's profits	-	-	-	-	31,150,186,554	18,000,758	31,168,187,312
As at 01 Jan. 2026	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
Current period's profits	-	-	-	-	31,620,184,094	56,517,647	31,676,701,741
Dividend distribution (*)	-	-	-	-	(35,639,924,000)	(34,365,000)	(35,674,289,000)
As at 30 Jun. 2026	89,099,810,000	49,416,000	228,800,000	7,752,997,505	69,714,573,710	181,421,199	167,027,018,414

(*) The Group distributes profits according to the Resolution of the Annual General Meeting of Shareholders No. 02/2026/NQ-DHCD dated 11 April 2026.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.20.2. Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dinco Construction Engineering Joint Stock Company	19,366,560,000	19,366,560,000
Capital contributed by others	69,733,250,000	69,733,250,000
Total	89,099,810,000	89,099,810,000

4.20.3. Capital transactions with owners

	Current period VND	Previous period VND
Beginning balance	89,099,810,000	89,099,810,000
Capital contribution in the period	-	-
Capital redemption in the period	-	-
Ending balance	89,099,810,000	89,099,810,000

4.20.4. Shares

	As at 30 Jun. 2026	As at 01 Jan. 2026
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 INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.20.5. Basic earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to ordinary share holders	31,620,184,094	20,888,728,389
Adjusted for (interim) distribution to bonus and welfare	632,403,682	-
Earnings for the purpose of calculating basic earnings per share	30,987,780,412	20,888,728,389
Weighted average number of ordinary shares outstanding during the period	8,909,981	8,909,981
Basic earnings per share	3,478	2,344

Basic earnings per share for the period is calculated as profit after tax less the planned bonus and welfare fund as outlined in the 2026 Annual General Meeting of Shareholders Resolution No. 02/2026/NQ-DHĐCĐ dated 11 April 2026. These indicators for 2026 may change when the Group makes decisions regarding fund appropriations in the future.

The prior period's bonus and welfare fund appropriation has been restated based on the Resolution of the 2026 Annual General Meeting of Shareholders regarding the distribution of 2025 profit. Accordingly, basic earnings per share for the prior period has been restated to 2,344 VND per share (as previously reported in the prior year's financial statements: 2,157 VND per share).

4.20.6. Diluted earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to ordinary shareholders fund	31,620,184,094	20,888,728,389
	632,403,682	-
Earnings for the purpose of calculating diluted earnings per share	30,987,780,412	20,888,728,389
Weighted average number of ordinary shares outstanding during the period	8,909,981	8,909,981
Adjusted for dilutive potential ordinary shares outstanding during the period	-	-
Number of ordinary shares for the purpose of calculating diluted earnings per share	8,909,981	8,909,981
Diluted earnings per share	3,478	2,344

Diluted earnings per share for the period is calculated as profit after tax less the planned bonus and welfare fund as outlined in the 2026 Annual General Meeting of Shareholders Resolution No. 02/2026/NQ-DHĐCĐ dated 11 April 2026. These indicators for 2026 may change when the Group makes decisions regarding fund appropriations in the future.

The prior period's bonus and welfare fund appropriation has been restated based on the Resolution of the 2026 Annual General Meeting of Shareholders regarding the distribution of 2025 profit. Accordingly, diluted earnings per share for the prior period has been restated to 2,344 VND per share (as previously reported in the prior year's financial statements: 2,157 VND per share).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.20.7.Dividends

According to Resolution No. 02/2026/NQ-DHDCD dated 11 April 2026 of the 2026 Annual General Meeting of Shareholders, the Company approved the dividend distribution plan with a total amount of VND 35,639,924,000 (equivalent to 40% of charter capital).

4.20.8.Corporate funds

	Investment and development fund VND
As at 01 Jan. 2026	7,752,997,505
Additions	-
Utilisations	-
As at 30 Jun. 2026	7,752,997,505

4.21. Off interim consolidated statement of financial position items

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Doubtful debts written off:		
Constrexim-Meco Joint Stock Company	61,028,000	61,028,000
Chiem Viet Applied Arts, Design Consultancy & 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
Total	546,696,850	546,696,850

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND	Term	Parties receiving assets pledged or mortgaged
Assets				
Time deposits	500,000,000	500,000,000	Contractual loan maturity term	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch
Inventories	8,971,688,196	4,864,482,693	Contractual loan maturity term	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch
Tangible fixed assets	3,553,494,697	5,774,403,598	Contractual loan maturity term	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

5.1. Revenue from selling goods and rendering services

	Current period VND	Previous period VND
Sale of concrete	207,585,037,569	184,010,126,098
Sale of goods	25,607,273	14,909,147,306
Rendering of services	5,698,401,240	20,000,000
Total	213,309,046,082	198,939,273,404
In which, revenue from sales and services provided to related parties – Refer to Note 8	65,197,718,253	43,387,125,609

5.2. Deductions

	Current period VND	Previous period VND
Sales returns	5,000,000	-
Total	5,000,000	-

5.3. Cost of sales

	Current period VND	Previous period VND
Cost of concrete sold	162,130,533,118	151,323,322,630
Cost of merchandise sold	22,654,872	13,854,273,657
Cost of services rendered	4,674,551,731	20,000,000
Total	166,827,739,721	165,197,596,287

5.4. Finance income

	Current period VND	Previous period VND
Deposit interest	1,317,239,777	472,125,769
Settlement discount received	108,502,000	60,500,000
Total	1,425,741,777	532,625,769

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.5. Finance expense

	Current period VND	Previous period VND
Borrowing costs	-	259,805,057
Reversal of provision for diminution in value of trading securities	(433,500)	(2,234,400)
Total	(433,500)	257,570,657

5.6. Selling expense

	Current period VND	Previous period VND
Salaries	1,402,812,760	1,192,159,889
Total	1,402,812,760	1,192,159,889

5.7. General and administrative expense

	Current period VND	Previous period VND
Salaries	4,883,231,478	2,215,501,887
Materials, tools and supplies expense	63,798,159	60,603,024
Depreciation	67,748,021	92,401,222
Provision for doubtful debts	54,786,833	2,453,885,631
Out - sourced service	1,865,619,547	1,798,522,694
Others	223,534,802	38,346,779
Total	7,158,718,840	6,659,261,237

5.8. Other income

	Current period VND	Previous period VND
Gains from disposal and sale of fixed assets	559,481,482	79,444,444
Income from debt settlement	22,123	656,006
Income from donated goods	-	12,920,000
Total	559,503,605	93,020,450

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.9. Other expense

	Current period VND	Previous period VND
Penalties and compensation	88,211,478	38,903,795
Balance settlement	84,000	406,244
Other expenses	317,998,981	161,883,782
Total	406,294,459	201,193,821

5.10. Production and business costs by elements

	Current period VND	Previous period VND
Materials, tools and supplies expense	131,559,470,766	128,761,071,877
Employee expense	22,187,305,815	17,651,252,618
Depreciation expense	4,605,466,465	6,158,052,786
Service expense	14,883,321,831	16,544,181,747
Other expense	2,076,264,739	1,344,668,920
Total	175,311,829,616	170,459,227,948

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.11. Current corporate income tax expense

	Current period VND	Previous period VND
Total accounting profit before tax	39,494,159,184	26,057,137,732
Add: Adjustments according to CIT law	1,094,371,741	3,584,883,452
- <i>Non-deductible expenses</i>	878,371,741	206,375,221
- <i>Vehicle depreciation expense exceeding the VND 1.6 billion deductible limit</i>	-	9,053,160
- <i>Remuneration of the Board of Directors and the Supervisory Committee not involving in execution</i>	216,000,000	156,000,000
- <i>Unearned revenue arising from the sale of fixed assets.</i>	-	3,213,455,071
Less: Adjustments according to CIT law	398,213,189	227,115,954
- <i>Impact of fixed asset sales</i>	396,529,884	-
- <i>Loss for previous years</i>	1,683,305	227,115,954
Taxable income from ordinary business activities	40,190,317,736	29,414,905,230
- <i>Income from activities eligible for tax incentives</i>	3,220,183,278	913,768,564
- <i>Income from activities not eligible for tax incentives</i>	36,970,134,458	28,501,146,576
Current CIT rate		
- <i>CIT rate applicable to activities eligible for tax incentives</i>	10%	10%
- <i>CIT rate applicable to activities not eligible for tax incentives</i>	20%	20%
Current CIT expense from ordinary business activities	7,716,045,220	5,791,606,171
- <i>CIT expense for activities eligible for tax incentives</i>	322,018,328	91,376,856
- <i>CIT expense for activities not eligible for tax incentives</i>	7,394,026,892	5,700,229,315
Current CIT expense for the period	7,738,151,466	5,795,333,421
<i>In which:</i>		
- <i>CIT expense of the current period</i>	7,716,045,220	5,791,606,171
- <i>Adjusted for tax expense of previous years</i>	22,106,246	3,727,250

5.12. Deferred corporate income tax expense

	Current period VND	Previous period VND
Deferred corporate income tax expense arising from reversal of deferred tax assets	92,877,378	-
Deferred corporate income tax income arising from temporary deductible differences	(13,571,401)	(642,691,014)
Deferred corporate income tax expense	79,305,977	(642,691,014)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT**6.1. Cash receipts from loans in the period**

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	-	19,355,502,777
Total	-	19,355,502,777

6.2. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	-	37,438,965,379
Total	-	37,438,965,379

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES

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

NOTES TO THE INTERIM 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 period ending 30 Jun. 2026

	Commercial concrete			Trading			Services			Eliminations			Total	
	Current period VND	Previous period VND		Current period VND	Previous period VND		Current period VND	Previous period VND		Current period VND	Previous period VND		Current period VND	Previous period VND
Revenue														
External sales	207,585,037,569	184,010,126,098		25,607,273	14,909,147,306		5,698,401,240	20,000,000		-	-		213,309,046,082	198,939,273,404
Inter-segment sales	-	735,489,674		391,383,747	625,214,963		4,731,788,523	4,818,059,633		(5,123,172,270)	(6,178,764,270)		-	-
Total	207,585,037,569	184,745,615,772		416,991,020	15,534,362,269		10,430,189,763	4,838,059,633		(5,123,172,270)	(6,178,764,270)		213,309,046,082	198,939,273,404
Operating expenses														
Deductions	-	-		5,000,000	-		-	-		-	-		5,000,000	-
Cost of sales	164,003,168,085	152,413,596,008		407,949,493	14,465,373,620		7,880,684,480	4,522,866,369		(5,464,062,337)	(6,204,239,710)		166,827,739,721	165,197,596,287
Segment results	43,581,869,484	32,332,019,764		4,041,527	1,068,988,649		2,549,505,283	315,193,264		340,890,067	25,475,440		46,476,306,361	33,741,677,117
Unallocated expenses													8,561,531,600	7,851,421,126
Profit before tax, finance income and finance costs													37,914,774,761	25,890,255,991
Finance income													1,425,741,777	532,625,769
<i>Of which, deposit and loan interest</i>													1,317,239,777	472,125,769
<i>Of which, borrowing costs</i>													(433,500)	257,570,657
Net other income													153,209,146	259,805,057
Accounting profit before taxation													39,494,159,184	26,057,137,732
Current corporate income tax expense													7,738,151,466	5,795,333,421
Deferred corporate income tax expense													79,305,977	(642,691,014)
EBITDA													42,629,176,726	32,142,244,047
Net profit after taxation													31,676,701,741	20,904,495,325

DIN CAPITAL INVESTMENT GROUP JOINT STOCK COMPANY AND SUBSIDIARIES

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

NOTES TO THE INTERIM 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
	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Segment assets	173,321,957,191	170,812,652,192	-	-	-	-	173,321,957,191	170,812,652,192	
Unallocated assets							64,103,197,230	80,025,469,862	
Total assets							237,425,154,421	250,838,122,054	
Segment liabilities	Commercial concrete		Trading		Services			Total	
	As at	As at	As at	As at	As at	As at	As at	As at	As at
	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026	01 Jan. 2026	30 Jun. 2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Unallocated liabilities	50,573,786,313	49,649,411,176	-	-	-	-	50,573,786,313	49,649,411,176	
							19,824,349,694	30,164,105,205	
Total liabilities							70,398,136,007	79,813,516,381	
Cost of purchasing assets	Commercial concrete		Trading		Services			Total	
	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period	Previous period	Current period
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Depreciation expense	1,846,862,829	1,075,384,718	-	-	-	-	1,846,862,829	1,075,384,718	
	4,605,466,465	6,189,253,656	-	-	-	-	4,605,466,465	6,189,253,656	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. RELATED PARTIES

<u>List of related parties</u>	<u>Relationship</u>
1. Dinco Engineering and Construction Joint Stock Company	Shareholder with significant influence
2. Dufago Chu Lai Concrete Joint Stock Company	Subsidiary
3. Rofadi One Member Company Limited	Subsidiary
4. Dufago Concrete One Member Company Limited	Subsidiary
5. FDSG Joint Stock Company	Entities under common key management personnel
6. Da Nang School Books and Equipment Joint Stock Company	Entities under common key management personnel
7. Members of the Board of Directors and the Board of Management	Key management personnel

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

As at the date of the interim consolidated statement of financial position, the balances of receivables from (payables to) related parties are as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Trade receivables:		
Dinco Engineering and Construction Joint Stock Company	57,223,025,799	28,235,007,000
FDSG Joint Stock Company	34,327,456,316	65,262,592,370
Total - Refer to Note 4.3	91,550,482,115	93,497,599,370

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Trade payables:		
Da Nang School Books and Equipment Joint Stock Company	2,020,032	-
Total - Refer to Note 4.14	2,020,032	-

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

	Current period VND	Previous period VND
Sale of goods and services:		
Dinco Engineering and Construction Joint Stock Company	44,887,189,614	20,634,495,047
FDSG Joint Stock Company	20,310,528,639	22,752,630,562
Total - Refer to Note 5.1	65,197,718,253	43,387,125,609

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

	Current period VND	Previous period VND
Purchase of goods:		
Dinco Engineering and Construction Joint Stock Company	2,340,000,000	600,000,000
Da Nang School Books and Equipment Joint Stock Company	203,942,860	208,569,127
Total	2,543,942,860	808,569,127

	Current period VND	Previous period VND
Dividends paid:		
Dinco Engineering and Construction Joint Stock Company	7,746,624,000	2,904,984,000
Mr. Le Truong Ky	5,082,960,000	1,906,110,000
Ms. Huynh Phuoc Huyen Vy	2,598,944,000	974,604,000
Mr. Dang Tien Duc	242,604,000	90,976,500
Mr. Nguyen Van Trieu	102,664,000	38,499,000
Ms. Nguyen Thi Thao	87,200,000	32,700,000
Mr. Le Anh Long	94,000,000	35,250,000
Ms. Nguyen Thi Minh Phuong	1,345,880,000	504,705,000

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

Name	Position	Current period VND	Previous period VND
Mr. Le Truong Ky	Chairman of the BODs	60,000,000	60,000,000
Ms. Huynh Phuoc Huyen Vy	Deputy chairman of the BODs	36,000,000	36,000,000
Mr. Dang Tien Duc	Member of the BODs	36,000,000	36,000,000
Mr. Nguyen Ngoc Tuan	Member of the BODs	36,000,000	36,000,000
Mr. Le Anh Long	Head of Supervisory Committee	30,000,000	30,000,000
Mr. Chu Van Tuan	Member of Supervisory Committee	18,000,000	18,000,000
Mr. Tran Canh Thanh	Member of Supervisory Committee	18,000,000	18,000,000
Ms. Nguyen Thi Minh Phuong	Head of Internal Audit Committee	18,000,000	18,000,000

Salary, bonuses and other incomes of Management:

Name	Position	Current period VND	Previous period VND
Mr. Dang Tien Duc	General Director	332,333,334	329,489,895
Mr. Nguyen Van Trieu	Deputy General Director	165,962,584	166,034,770
Ms. Nguyen Thi Thao	Deputy General Director	136,379,251	133,783,021

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

9. COMPARATIVE FIGURES

As presented in Note 3.1, the interim consolidated financial statements of the Group for the six-month period ended 30 June 2026 have been prepared and presented in accordance with Circular 43. Accordingly, certain comparative figures have been reclassified to conform to the presentation requirements of the interim consolidated financial statements for the six-month period ended 30 June 2026 due to the application of Circular 43, specifically as follows:

Interim Consolidated Statement of Financial Position (Extract):

Items	Code	As at 01 Jan. 2026 (restated) VND	Reclassification under Circular No. 43 VND	As at 01 Jan. 2026 (previously reported) VND
Cash equivalents	112	5,043,780,822	43,780,822	5,000,000,000
Current held to maturity investments	123	59,718,047,943	818,047,943	58,900,000,000
Other current receivables	135	429,395,465	(861,828,765)	1,291,224,230

Interim Consolidated Statement of Cash Flows (Extract):

Items	Code	Current period (restated) VND	Reclassification under Circular VND	Previous period (previously reported) VND
Depreciation and amortisation	02	6,189,253,656	31,200,870	6,158,052,786
Increase or decrease deferred expenses	12	(193,382,660)	(31,200,870)	(162,181,790)

10. EVENTS AFTER THE END OF THE REPORTING YEAR

Pursuant to Resolution No. 06/2026/NQ-HĐQT dated 17 July 2026, Din Capital Investment Group Joint Stock Company approved the acquisition of all 11,455 shares from two individual shareholders in Dufago Chu Lai Concrete Joint Stock Company, with a total transfer value of VND 114,550,000. Following the acquisition, Din Capital Investment Group Joint Stock Company became the sole owner, holding 100% of the contributed capital in Dufago Chu Lai Concrete Joint Stock Company, with a value of VND 5,852,840,000.

Except for the above event, no other significant events occurred after the end of the accounting period and up to the date of issuance of the interim consolidated financial statements.



Dang Tien Duc
General Director
Danang City, 25 August 2026

Nguyen Thi Thao
Chief Accountant

Dao Thi Thanh Mai
Preparer