

CÔNG TY CỔ PHẦN CỔ
PHẦN TẬP ĐOÀN DAMIK

DAMIK GROUP
JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: 59/TB

No: 59/TB

Hải Phòng, ngày 16 tháng 10 năm 2025

Hai Phong, 16 October 2025

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

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Hanoi Stock Exchange

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

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, DamiK Group Joint Stock Company shall disclose information on the financial statements (FS) for the third quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN TẬP ĐOÀN DAMIK

Organization name: DAMIK GROUP JOINT STOCK COMPANY

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

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

- BCTC quý 3/năm 2025/ Financial statements for the third quarter of 2025
 - ☒ BCTC riêng/Separate financial statements;
 - ☐ BCTC hợp nhất/Consolidated financial statements
 - ☐ BCTC tổng hợp/Consolidated financial statements



- Các trường hợp thuộc diện phải giải trình nguyên nhân/*Cases requiring explanation*

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

☐ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of accumulation:*

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of accumulation:*

☐ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of accumulation:*

☒ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of accumulation:*

☐ Có/Yes

☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 16/10/2025 tại đường dẫn: www.damik.com mục Quan hệ cổ đông => Báo cáo tài chính



This information was published on the company's website on: 16/10/2025 at the link: www.damik.com under Investor Relations => Financial Reports

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Tài liệu đính kèm/Attached documents:

- BCTC quý 3/2025/Financial statements for the third quarter of 2025

- Văn bản giải trình/Explanation document

**CÔNG TY CỔ PHẦN TẬP ĐOÀN DAMIK/
DAMIK GROUP JOINT STOCK COMPANY**
Người đại diện theo pháp luật/Legal representative
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



TỔNG GIÁM ĐỐC
Lê Quý Sơn



DAMIK GROUP JOINT STOCK COMPANY

FINANCIAL STATEMENTS

The 3rd quarter year 2025



TABLE OF CONTENTS

<u>CONTENTS</u>	<u>PAGE</u>
STATEMENT OF THE BOARD OF DIRECTORS	02-03
BALANCE SHEET	04-05
INCOME STATEMENT	06
CASH FLOW STATEMENT	07-08
NOTES TO THE FINANCIAL STATEMENTS	09-30

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of DamiK Group Joint Stock Company ("the Company") presents this report together with the Company's Financial Statements the 3rd quarter year 2025.

THE BOARD OF MANAGEMENT, THE BOARD OF DIRECTORS AND BOARD OF SUPERVISION

The members of The Board of Management and The Board of Directors of the Company who held office during the period and to the date of this report are as follows:

The Board of Management

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

The Board of Directors

Mr. Le Quy Son	General Director	
Mr. Bui Van Tuan	Vice General Director	Resigned on 13/06/2025
	Production director	Appointed on 13/06/2025
Mr. Nguyen Van Hai	Investment Project Manager	Appointed on 13/06/2025

Board of Supervision

Mrs. Pham Thanh Nhan	Head of Control Department
Mrs. Nguyen Thi Huyen	Member
Mrs. Pham Thi Thu Ha	Member

THE BOARD OF DIRECTORS' STATEMENT OF RESPONSIBILITY

The Board of Directors of the Company is responsible for preparing the financial statements, which give a true and fair view of the interim financial position of the Company and of its interim results and interim cash flows for the year in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these financial statements, The Board of Directors is 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 material departures disclosed and explained in the Financial Statements;
- Prepare the Financial Statements the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Financial Statements so as to minimize errors and frauds.

DAMIK GROUP JOINT STOCK COMPANY

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

The Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors, confirms that the Company has complied with the above requirements in preparing these Financial Statements.

For and on behalf of The Board of Directors,



Le Quy Son
General Director

Hai Phong, 15 October 2025

BALANCE SHEET

As at 30 September 2025

FORM B 01-DN

Unit: VND

ASSETS	Code	Note	30/09/2025 VND	01/01/2025 VND
A. SHORT-TERM ASSETS	100		82,553,692,178	95,927,282,910
I. Cash and cash equivalents	110	5	4,228,342,432	4,773,345,890
1. Cash	111		4,228,342,432	4,773,345,890
III. Short-term receivable	130		52,496,324,433	62,151,725,846
1. Short-term trade receivables	131	6	47,638,645,776	55,954,299,500
2. Short-term prepayments to suppliers	132	7	4,060,357,797	5,698,905,486
3. Other short-term receivables	136	8	6,268,800,000	5,970,000,000
4. Short-term provision for doubtful debts	137		(5,471,479,140)	(5,471,479,140)
IV. Inventories	140	10	24,523,817,622	28,228,182,759
1. Inventories	141		24,523,817,622	28,228,182,759
V. Other current assets	150		1,305,207,691	774,028,415
1. Short-term prepaid expenses	151	14	1,305,207,691	613,741,461
2. Deductible VAT	152		-	59,404,474
3. Taxes and other receivables from State budget	153	16	-	100,882,480
B. LONG-TERM ASSETS	200		176,702,277,293	195,992,482,191
II. Fixed assets	220		93,277,408,457	110,209,087,115
1. Tangible fixed assets	221	12	93,123,057,886	110,209,087,115
- Historical costs	222		244,845,066,265	244,235,251,285
- Accumulated depreciation	223		(151,722,008,379)	(134,026,164,170)
2. Intangible fixed assets	227	13	154,350,571	-
- Historical costs	228		168,382,441	-
- Accumulated depreciation	229		(14,031,870)	-
IV. Long-term unfinished asset	240	11	28,911,467,651	26,198,629,597
1. Construction in progress	242		28,911,467,651	26,198,629,597
VI. Other long-term assets	260		54,513,401,185	59,584,765,479
1. Long-term prepaid expenses	261	14	54,513,401,185	59,584,765,479
TOTAL ASSETS (270=100+200)	270		259,255,969,471	291,919,765,101

DAMIK GROUP JOINT STOCK COMPANY

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

Financial Statements
The 3rd quarter year 2025

C. LIABILITIES	300		91,117,189,091	123,314,199,188
I. Current liabilities	310		85,997,189,091	115,644,199,188
1. Short-term trade payables	311	15	1,243,283,846	3,467,770,380
2. Short-term advances from customers	312		-	101,087,480
3. Taxes and other payables to State budget	313	16	1,683,312,866	3,349,168,940
4. Payables to employees	314		1,501,399,565	2,709,874,502
5. Short-term accrued expenses	315	17	372,079,869	270,408,227
6. Other short-term payables	319	18	225,218,700	177,895,155
7. Short-term loans and finance lease liabilities	320	19	80,971,894,245	105,567,994,504
II. Long-term liabilities	330		5,120,000,000	7,670,000,000
1. Long-term loans and finance lease liabilities	338	19	5,120,000,000	7,670,000,000
D. OWNER'S EQUITY	400		168,138,780,380	168,605,565,913
I. Owner's equity	410	20	168,138,780,380	168,605,565,913
1. Contributed capital	411		143,750,000,000	143,750,000,000
- Ordinary shares with voting rights	411a		143,750,000,000	143,750,000,000
2. Share premium	412		1,250,625,000	1,250,625,000
3. Undistributed profit after tax	421		23,138,155,380	23,604,940,913
- Undistributed post-tax profits accumulated by the en 421a			23,604,940,913	8,140,685,346
- Undistributed profit after tax for the current period 421b			(466,785,533)	15,464,255,567
TOTAL CAPITAL (440 = 300+ 400)	440		259,255,969,471	291,919,765,101

Nguyen Thi Luyen
Preparer

Nguyen Thi Luyen
Chief Accountant



Le Quy Son
General Director

Hai Phong, 15 October 2025

INCOME STATEMENT

The 3rd quarter year 2025

FORM B 02-DN
Unit: VND

ITEM	Code	Note	3rd quarter		Accumulated from the beginning of the year to the end of the 3rd quarter
			Year 2025	Year 2024	
					VND
1. Revenue from sales and services rendered	01	22	53,436,048,646	91,836,103,080	160,342,821,280
2. Revenue deductions	02		36,688,600		36,688,600
3. Net revenue from sales and services rendered	10		53,399,360,046	91,836,103,080	160,306,132,680
4. Cost of goods sold	11	23	49,414,162,812	77,004,720,631	148,607,865,005
5. Gross profit from sales and services rendered	20		3,985,197,234	14,831,382,449	11,698,267,675
6. Financial income	21	24	4,324,924	1,544,188	29,036,055
7. Financial expenses	22	25	1,560,370,816	2,131,578,644	5,080,992,311
<i>In which: Interest expenses</i>	23		1,560,370,816	2,120,683,172	5,079,268,631
8. Selling expenses	25	26	318,229,507	785,700,439	1,096,723,745
9. General and administration expenses	26	27	1,393,859,564	3,316,262,641	5,765,179,403
10. Net profit from operating activities	30		717,062,271	8,599,384,913	(215,591,729)
11. Other income	31		-	-	6,515,543
12. Other expenses	32		230,750,186	38,053,389	257,709,347
13. Other profit (loss)	40		(230,750,186)	(38,053,389)	(251,193,804)
14. Total profit before tax	50		486,312,085	8,561,331,524	(466,785,533)
16. Deferred corporate income tax expenses	51	28	-	1,720,070,651	-
17. Profit after corporate income tax	52		-	-	-
18. Basic earnings per share	60		486,312,085	6,841,260,873	17,154,291,226
	70	29	34	476	1,193

[Signature]

Nguyen Thi Luyen
Preparer

[Signature]

Nguyen Thi Luyen
Chief Accountant



Le Quy-Son
General Director

CASH FLOW STATEMENT*The 3rd quarter year 2025**(Under indirect method)*

FORM B 03-DN

Unit: VND

ITEM	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		(466,785,533)	21,457,324,103
2. Adjustments for				
- Depreciation of fixed assets and investment property	02		17,709,876,079	17,813,963,185
- Provisions	03		-	(1,397,969,742)
- Gains/losses of exchange rate differences from revaluation of accounts derived from foreign	04		(15,956,902)	-
- Gains/losses from investment	05		(2,870,129)	(4,149,411)
- Interest expense	06		5,079,268,631	7,078,362,118
3. Profit from operating activities before changes in working capital	08		22,303,532,146	44,947,530,253
- Increase/decrease in receivables	09		10,114,488,367	(26,581,446,307)
- Increase/decrease in inventory	10		3,704,365,137	8,154,159,415
- Increase/decrease in payables (excluding interest payables, enterprise income tax payables)	11		(1,675,090,934)	1,312,542,304
- Increase/decrease in prepaid expenses	12		5,624,348,010	3,017,147,491
- Interest expenses paid	14		(5,114,860,352)	(7,274,544,195)
- Corporate income tax paid	15		(3,340,227,183)	(769,759,726)
- Other receipts from operating activities	16		-	1,170,000,000
- Other expenses on operating activities	17		(298,800,000)	-
Net cash flows from operating activities	20		31,317,755,191	23,975,629,235
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(4,735,485,421)	(11,428,208,839)
2. Interest and dividend received	27		2,870,129	4,149,411
Net cash flows from investing activities	30		(4,732,615,292)	(11,424,059,428)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		141,658,957,094	111,054,408,128
2. Repayment of principal	34		(168,805,057,353)	(131,386,727,955)
Net cash flows from financing activities	40		(27,146,100,259)	(20,332,319,827)

CASH FLOW STATEMENT*The 3rd quarter year 2025
(Under indirect method)*

FORM B 03-DN

Unit: VND

ITEM	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Net cash flows within the period (50=20+30+40)	50		(560,960,360)	(7,780,750,020)
Cash and cash equivalents at beginning of the period	60		4,773,345,890	13,032,776,501
Impact of foreign exchange fluctuation	61		15,956,902	-
Cash and cash equivalents at the end of period (70=60+61)	70	5	4,228,342,432	5,252,026,481

Nguyen Thi Luyen
PreparerNguyen Thi Luyen
Chief AccountantLe Quy Son
General Director

Hai Phong, 15 October 2025

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

1 . CHARACTERISTICS OF OPERATION OF THE COMPANY

Form of capital ownership

DamiK Group Joint Stock Company which was established and operating activities under Business License No 0800462363 issued by Hai Duong Department of Investment and Planning for the first time on 23 October 2008, 19th re-egistered on 05 May 2025.

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

Company's Charter capital: VND 143.750.000.000. Equivalent to 14.375.000 shares with the price of VND 10.000 per share.

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

Name: Damik Group Joint Stock Company;

Stock code: DKG;

Type of security: Common

Par value: VND

Number: 14,375,000 shares.

Business field

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

Business activities

Main business activities of the Company is:

- Production of lime and dolomite;
- Other business support service activities not elsewhere classified; Details: Import and export of products made from lime and dolomite;
- Other specialized wholesale trade not elsewhere classified; Details: Wholesale of products made from limestone and dolomite.

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

The number of employees of Company as at 30 September 2025 is: 129 people (as at 31 December 2024 is: 142)

2 . ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

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

The Company maintains its accounting records in VND.

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***3 . STANDARDS AND APPLICABLE ACCOUNTING POLICIES****Applicable accounting policies**

The Company applies Enterprise Accounting System issued under Decision No .200/2014/QĐ-BTC dated 22 December 2014 amended and supplemented in accordance with Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Minister of Finance.

Declaration of compliance with accounting standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Foreign currency transactions

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Cash and cash equivalents

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

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

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

Inventories

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

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

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

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements*

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

- Buildings	05 - 30	years
- Machine, equipment	05 - 10	years
- Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 05	years
- Others property	03 - 05	years

Construction in progress

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

Prepaid expenses

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

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

Payables

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

Loans and finance lease liabilities

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

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

Borrowing costs

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

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***Accrued expenses**

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

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

Owner's equity

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

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

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

Revenue***Sales***

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

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

Financial income

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

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

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Cost of goods sold

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

Financial expenses

Items recorded into financial expenses consist of:

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

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

Taxation

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

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

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

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

Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the The 3rd quarter year 2025.

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

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

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

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

5 . CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
	VND	VND
Cash on hand	3,422,104,216	3,934,271,074
Non term deposit	806,238,216	839,074,816
	<u>4,228,342,432</u>	<u>4,773,345,890</u>

6 . SHORT-TERM TRADE RECEIVABLES

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Receivables from sale of goods and	47,638,645,776	(159,899,140)	55,954,299,500	(159,899,140)
	<u>47,638,645,776</u>	<u>(159,899,140)</u>	<u>55,954,299,500</u>	<u>(159,899,140)</u>
			30/09/2025	01/01/2025
			VND	VND
In there:				
Trade receivables			47,204,491,176	55,036,086,740
Trade receivables from relate (Notes 31.)			434,154,600	918,212,760
			<u>47,638,645,776</u>	<u>55,954,299,500</u>

Other short-term trade receivables accounting for more than 10% of total short-term trade receivables:

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
DLH Global Joint Stock Company	33,893,585,080	-	44,434,590,316	-
L-D development trading Co., Ltd	4,821,389,746	-	1,303,115,064	-
	<u>38,714,974,826</u>	<u>-</u>	<u>45,737,705,380</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***7 . SHORT-TERM PREPAYMENTS TO SUPPLIERS**

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Bui Duc Production and Trading Single-member Limited Company	1,447,437,378	-	2,602,353,400	-
Victory Viet Nam Investment Limited Company	811,580,000	(811,580,000)	811,580,000	(811,580,000)
Thai Nguyen Construction and Materials Production Joint Stock Company	637,177,000	-	-	-
Others	1,164,163,419	-	2,284,972,086	-
	<u>4,060,357,797</u>	<u>(811,580,000)</u>	<u>5,698,905,486</u>	<u>(811,580,000)</u>

8 . OTHER SHORT-TERM RECEIVABLES

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Mortgages ⁽¹⁾	1,768,800,000	-	1,470,000,000	-
Trade Receivables from Hai Phong Addictives Limited	4,500,000,000	(4,500,000,000)	4,500,000,000	(4,500,000,000)
	<u>6,268,800,000</u>	<u>(4,500,000,000)</u>	<u>5,970,000,000</u>	<u>(4,500,000,000)</u>

(1) Include:

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

The deposit for the implementation of the Inland Waterway Port project, paid by the Company to the People's Committee of Hai Duong Province in accordance with the Investment Project Implementation Guarantee Agreement No. 3464/KQ dated May 27, 2025, amounting to VND 298,800,000;

- (2) Receivable from business cooperation between the Company and Hai Phong Additive Co., Ltd., in preparation for the signing and implementation of a joint venture contract for mineral exploitation at Thum Thum Mountain, Minh Duc Town, Thuy Nguyen District, Hai Phong City (now Bach Dang Ward, Hai Phong City). In 2019 and 2020, the Company, on behalf of Hai Phong Additive Co., Ltd., made payments to the State Budget totaling VND 3,647,714,000 under the Deposit Agreement No. 01/2020/HDDC dated December 19, 2020. However, by the end of 2021, the Company and Hai Phong Additive Co., Ltd. mutually agreed not to proceed with the business cooperation. Therefore, Hai Phong Additive Co., Ltd. is responsible for reimbursing the full amount to the Company. As of September 30, 2025, the Company and Hai Phong Additive Co., Ltd. are still in the process of negotiating a payment plan and finalizing the termination of the business cooperation.

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***9 . BAD DEBTS**

	30/09/2025		01/01/2025	
	Original cost	Recoverable	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables				
Kim Nam Materials Joint Stock Company	159,899,140	-	159,899,140	-
Prepayment to suppliers				
Victory Viet Nam Investment Limited	811,580,000	-	811,580,000	-
Other receivables				
Hai Phong Addictives Limited Company	4,500,000,000	-	4,500,000,000	-
	<u>5,471,479,140</u>	<u>-</u>	<u>5,471,479,140</u>	<u>-</u>

10 . INVENTORIES

	30/09/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	474,107,880	-	-	-
Raw material	11,193,133,013	-	15,221,429,871	-
Tools, supplies	345,779,087	-	428,437,915	-
Work in process	2,097,615,908	-	2,159,012,377	-
Finished goods	10,413,181,734	-	10,419,302,596	-
	<u>24,523,817,622</u>	<u>-</u>	<u>28,228,182,759</u>	<u>-</u>

11 . LONG-TERM UNFINISHED ASSET

	30/09/2025	01/01/2025
	VND	VND
Construction in progress	28,654,179,651	24,954,179,651
The DLH Industrial Lime Plant Project ⁽¹⁾	209,263,500	209,263,500
DLH Landing Stage Project ⁽²⁾	28,444,916,151	24,744,916,151
Fixed asset purchases	257,288,000	-
Construction of fire protection system	257,288,000	-
Major repairs of fixed assets	-	1,244,449,946
Fabrication of steel structures for the roofing of the loading	-	1,244,449,946
	<u>28,911,467,651</u>	<u>26,198,629,597</u>

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***(1) DLH Industrial Lime Plant Project**

- Investor: Damik Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company);
- Construction location: Lots CN4, CN6, CN20, Phu Thu Industrial Cluster, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
- Construction purpose: Industrial Lime Factory;
- Project objective: Producing lime, industrially burnt dolomite from limestone, dolomite; processing lime lumps, burnt dolomite, other products from lime, burnt dolomite and leasing yards and factories to meet market demand
- Investment capital source: Own capital and credit loans;
- Project scale: Project to produce lime, industrially burnt dolomite from limestone, dolomite with a scale of 320,000 tons/year; and business of processing lime, burnt dolomite, and other products from lime, burnt dolomite with a scale of 120,000 tons/year through cooperation, economic, and processing contracts with other production units; factory and yard rental;
- Land use area: 37,942 m² (including land lots CN4, CN6 with an area of 21,445 m²; land lot CN20 with an area of 16,497 m² and internal road area); Land use form: Land lease with annual payment for the entire land area for project implementation;
- Project status as of September 30, 2025:
 - + Phase 1: Completion of construction items and installation of machinery and equipment of lime production lines from February 2017 to October 2021 on land lot CN20 - Land plot No. 240, cadastral map sheet No. 35, area 16,497 m².
 - + Phase 2: Complete site clearance procedures and issue Land Use Rights Certificates on land lots CN4, CN6 with an area of 21,445 m². The Company is carrying out procedures to apply for a construction permit for the project expansion to serve as a product processing area and adjust the implementation progress on the Investment Policy.

(2) DLH Landing Stage Project

- Investor: Damik Group Joint Stock Company (Renamed from DLH Industrial Lime Joint Stock Company);
- Construction location: Outside the Han Mau River dike (K0+900 to K1+166.5), Phu Thu ward, Kinh Mon, Hai Duong (Nhi Chieu ward, Hai Phong city);
- Project objective: Investing in the construction of an inland waterway wharf to serve the loading and unloading and gathering of goods of projects in Phu Thu Industrial Park and neighboring areas.
- Project scale: 800,000 tons/year;
- Investment capital source: Own capital and credit loans;
- Estimated total investment: 19,920 million VND;
- Project operation period: Until April 27, 2059;
- Land area in use: 21,532 m². In which, the land area to be leased is 6,888.0 m² and the land area in the airspace: 14,644 m²; Land use form: From 2025, land lease with annual payment for the entire land area for project implementation;
- Project implementation progress: Complete construction and put the project into operation before June 30, 2026.
- Project status as of September 30, 2025:
 - + Phase 1: Complete site clearance, complete construction investment on an area of 14,101.6 m² and put into operation from December 2021.
 - + Phase 2: Complete the procedures for granting Land Use Rights Certificates for the remaining area, and continue with site clearance.

DAMIK GROUP JOINT STOCK COMPANY

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

Financial Statements
The 3rd quarter year 2025

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

12 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at 01/01/2025	101,952,873,158	134,857,359,555	6,558,000,572	628,668,000	238,350,000	244,235,251,285
Purchase	-	82,117,000	488,888,889	38,809,091	-	609,814,980
Others	115,000,000	(115,000,000)	-	-	-	-
As at 30/09/2025	<u>102,067,873,158</u>	<u>134,824,476,555</u>	<u>7,046,889,461</u>	<u>667,477,091</u>	<u>238,350,000</u>	<u>244,845,066,265</u>
Accumulated depreciation						
As at 01/01/2025	62,993,177,138	64,961,548,424	5,232,170,590	600,918,018	238,350,000	134,026,164,170
Depreciation	7,171,898,447	10,012,810,945	478,608,128	32,526,689	-	17,695,844,209
Others	(54,273,766)	54,273,766	-	-	-	-
As at 30/09/2025	<u>70,110,801,819</u>	<u>75,028,633,135</u>	<u>5,710,778,718</u>	<u>633,444,707</u>	<u>238,350,000</u>	<u>151,722,008,379</u>
Net carrying amount						
As at 01/01/2025	38,959,696,020	69,895,811,131	1,325,829,982	27,749,982	-	110,209,087,115
As at 30/09/2025	<u>31,957,071,339</u>	<u>59,795,843,420</u>	<u>1,336,110,743</u>	<u>34,032,384</u>	<u>-</u>	<u>93,123,057,886</u>

In which:

- Ending net book value of tangible fixed assets pledged as loan securities VND 92,616,415,270
- Cost of fully depreciated tangible fixed assets but still in use VND 19,043,419,139

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***13 . INTANGIBLE FIXED ASSETS**

	Others VND	Total VND
Original cost		
As at 01/01/2025	-	-
Purchase	168,382,441	168,382,441
As at 30/09/2025	168,382,441	168,382,441
Accumulated depreciation		
As at 01/01/2025	-	-
Depreciation	14,031,870	14,031,870
As at 30/09/2025	14,031,870	14,031,870
Net carrying amount		
As at 01/01/2025	-	-
As at 30/09/2025	154,350,571	154,350,571

14 . PREPAID EXPENSES

	30/09/2025 VND	01/01/2025 VND
a) Short-term prepaid expenses		
Dispatched tools and supplies	384,372,792	358,741,461
Insurance premiums	181,668,232	183,000,000
Land rental costs	-	72,000,000
Others	739,166,667	-
	1,305,207,691	613,741,461
b) Long-term prepaid expenses		
Dispatched tools and supplies	3,120,648,262	7,423,721,333
Land clearance costs for the DLH Industrial lime plant project ⁽¹⁾	19,703,234,290	20,138,332,709
Land rent from October 2030 to April 27, 2059 awaiting allocation of the DLH Industrial lime plant project ⁽²⁾	7,723,416,750	7,723,416,750
Land clearance costs for the DLH landing stage projects ⁽³⁾	20,450,945,312	20,927,698,887
Others	3,515,156,571	3,371,595,800
	54,513,401,185	59,584,765,479

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

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

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

DAMIK GROUP JOINT STOCK COMPANY

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

Financial Statements
The 3rd quarter year 2025

NOTES TO THE FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

FORM B 09-DN

15 . SHORT-TERM TRADE PAYABLES

	30/09/2025		01/01/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Anh Linh Services & Trading Limited Company	-	-	1,744,447,840	1,744,447,840
DLH Transport Co., Ltd	127,440,000	127,440,000	144,612,000	144,612,000
Minh Hung Mineral Co.,Ltd	262,526,520	262,526,520	-	-
Thanh Phat Mechanical and Construction Co., Ltd	170,715,040	170,715,040	218,008,640	218,008,640
Others	682,602,286	682,602,286	1,360,701,900	1,360,701,900
	1,243,283,846	1,243,283,846	3,467,770,380	3,467,770,380

16 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	3,212,196,356	1,751,626,663	-	1,460,569,693
Export, import duties	-	6,515,543	54,989,140	61,504,683	-	-
Business income tax	-	3,340,227,183	-	3,340,227,183	-	-
Personal income tax	100,882,480	-	238,261,345	128,115,764	-	9,263,101
Property tax and land rental	-	2,426,214	367,400,311	156,346,453	-	213,480,072
Other taxes	-	-	4,000,000	4,000,000	-	-
	100,882,480	3,349,168,940	3,876,847,152	5,441,820,746	-	1,683,312,866

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

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***17 . SHORT-TERM ACCRUED EXPENSES**

	<u>30/09/2025</u>	<u>01/01/2025</u>
	VND	VND
Accrued interest expenses	89,398,429	124,990,150
Other accrued expenses	282,681,440	145,418,077
	<u>372,079,869</u>	<u>270,408,227</u>

18 . OTHER SHORT-TERM PAYABLES

	<u>30/09/2025</u>	<u>01/01/2025</u>
	VND	VND
Trade union fund	217,030,400	102,859,800
Social insurance	5,255,250	1,287,750
Health insurance	2,529,050	227,250
Unemployment insurance	404,000	101,000
Others	-	73,419,355
	<u>225,218,700</u>	<u>177,895,155</u>

DAMIK GROUP JOINT STOCK COMPANY

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

Financial Statements
The 3rd quarter year 2025

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

19 . LOANS AND FINANCE LEASE LIABILITIES

	01/01/2025		In the period		30/09/2025	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term loans and finance lease liabilities						
Short-term loans	-	-	-	-	-	-
Vietnam Joint Stock Commercial Bank ⁽¹⁾	78,167,994,504	78,167,994,504	141,658,957,094	(148,255,057,353)	71,571,894,245	71,571,894,245
Current portion of long-term loans	-	-	-	-	-	-
Vietnam Joint Stock Commercial Bank	27,400,000,000	27,400,000,000	2,550,000,000	(20,550,000,000)	9,400,000,000	9,400,000,000
	<u>105,567,994,504</u>	<u>105,567,994,504</u>	<u>144,208,957,094</u>	<u>(168,805,057,353)</u>	<u>80,971,894,245</u>	<u>80,971,894,245</u>
b) Long-term loans and finance lease liabilities						
Vietnam Joint Stock Commercial Bank ⁽²⁾	35,070,000,000	35,070,000,000	-	(20,550,000,000)	14,520,000,000	14,520,000,000
	<u>35,070,000,000</u>	<u>35,070,000,000</u>	<u>-</u>	<u>(20,550,000,000)</u>	<u>14,520,000,000</u>	<u>14,520,000,000</u>
Amounts come due within 12 months	27,400,000,000	27,400,000,000	2,550,000,000	(20,550,000,000)	9,400,000,000	9,400,000,000
Amounts come due after 12 months	<u>7,670,000,000</u>	<u>7,670,000,000</u>			<u>5,120,000,000</u>	<u>5,120,000,000</u>

Detail information on Short-term loans:

(1) Credit Agreement No. 328/2024-HĐCVHM/NHCT-KCNHD15 dated October 31st, 2024, with the following detailed terms:

- + Credit Limit: VND 80,000,000,000;
- + Purpose of the loan: Supplementing working capital for production activities;
- + Loan interest rate: Applicable floating interest rate with adjustments;
- + Outstanding Principal Balance as of September 30, 2025, is 71,571,894,245 VND.

DAMIK GROUP JOINT STOCK COMPANY

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

Financial Statements
The 3rd quarter year 2025

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Detail information on Long-term loans:

(2) Long-term loan from Vietnam Joint Stock Commercial Bank for Industry and Trade (Vietinbank), comprising two credit agreements:

- Credit Agreement No. 238/2020-HDDCVDADD/NHCT-KCNHD5 dated November 30th, 2020, with the following detailed terms:
 - + Credit limit: VND 62,000,000,000;
 - + Purpose of the loan: Implementation of the Investment Project for purchasing and installing machinery and equipment; renovation and upgrade of production line No. 2;
 - + Loan term: 60 months from the date of the first disbursement;
 - + Loan interest rate: Floating with adjustments;
 - + Outstanding principal balance of the Credit Agreement as of September 30, 2025, is VND 6,000,000,000; of which, long-term debt due within the next 12 months is VND
- Investment Project Loan Agreement No. 255/2022-HĐCVDADT/NHCTKCNHD15 dated August 3rd, 2022, with the following detailed terms:
 - + Credit limit: VND 17,000,000,000;
 - + Purpose of the loan: Implementation of the legal investment project of the "SK5 Furnace Renovation" Project;
 - + Loan term: 66 months from the date of the first disbursement;
 - + Loan interest rate: Floating with adjustments;
 - + The outstanding principal balance of the Credit Agreement as of September 30, 2025, is VND 8,520,000,000; wherein long-term debt due within the next 12 months is VND 3,400,000,000.

Common collateral for the above loan contracts includes: All construction works attached to land that have been, are being and will be formed in the future; Industrial lime production machinery and equipment line (Belongs to DLH industrial lime factory project - Phase 1); Right to claim debt and receive debt amount; Right to request refund of advance payment, violation fines, compensation for damages and beneficiary of this amount; benefits, reimbursements; ...); Assets are raw materials, materials for lime production business, and machinery and equipment are fixed assets owned by DLH Industrial Lime Joint Stock Company.; Machinery and equipment systems, Future means of transport under the DLH industrial lime factory investment project phase 2; All rights reserved, benefits associated with or arising from the DLH Industrial Lime Plant Project – Phase 2 and other collateral.



NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

20 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed legal capital	Other capital	Undistributed earnings	Total
	VND		VND	VND
From 01/01/2024 to 31/12/2024				
As at 01/01/2024	143,750,000,000	1,250,625,000	8,140,685,346	153,141,310,346
Profit/loss of the previous year	-	-	17,154,291,226	17,154,291,226
As at 30/09/2024	143,750,000,000	1,250,625,000	25,294,976,572	170,295,601,572
From 01/01/2025 to 30/09/2025				
As at 01/01/2025	143,750,000,000	1,250,625,000	23,604,940,913	168,605,565,913
Profit/loss of the current period	-	-	(466,785,533)	(466,785,533)
As at 30/09/2025	143,750,000,000	1,250,625,000	23,138,155,380	168,138,780,380

b) Details of owner's invested capital

	Rate	30/09/2025	Rate	01/01/2025
	(%)	VND	(%)	VND
Dang Duc Minh	33.35%	47,942,000,000	33.35%	47,942,000,000
DLH Holdings Group Joint Stock Company	35.48%	51,000,000,000	35.48%	51,000,000,000
TND Global Investment Joint Stock Company	20.00%	28,750,000,000	20.00%	28,750,000,000
Others	11.17%	16,058,000,000	11.17%	16,058,000,000
	100%	143,750,000,000	100%	143,750,000,000

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

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Owner's invested capital	143,750,000,000	143,750,000,000
- At the beginning of period	143,750,000,000	143,750,000,000
- At the ending of period	143,750,000,000	143,750,000,000

d) Stock

	30/09/2025	01/01/2025
Quantity of Authorized issuing stocks	14,375,000	14,375,000
Quantity of issued stocks	14,375,000	14,375,000
- Common stocks	14,375,000	14,375,000
Quantity of circulation stocks	14,375,000	14,375,000
- Common stocks	14,375,000	14,375,000
Par value per stock (VND)	10,000	10,000

NOTES TO THE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

21 . OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Foreign currencies

	30/09/2025	01/01/2025
USD	845.28	970.52

22 . REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Revenue from sale of finished goods	160,318,821,280	281,500,068,701
Revenue from services rendered	24,000,000	24,000,000
	<u>160,342,821,280</u>	<u>281,524,068,701</u>
Revenue from relevant parties (Details as in Notes 31.)	<u>1,569,023,500</u>	<u>850,034,500</u>

23 . COSTS OF GOODS SOLD

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Cost of goods sold	148,607,865,005	244,219,936,964
	<u>148,607,865,005</u>	<u>244,219,936,964</u>

24 . FINANCE INCOME

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Interest income, interest from loans	2,870,129	4,149,411
Realized gain from foreign exchange difference	10,209,024	20,252,992
Unrealized gain from foreign exchange difference	15,956,902	-
	<u>29,036,055</u>	<u>24,402,403</u>

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***25 . FINANCIAL EXPENSES**

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Interest expenses	5,079,268,631	7,078,362,118
Realized loss from foreign exchange difference	1,723,680	10,895,472
	<u>5,080,992,311</u>	<u>7,089,257,590</u>

26 . SELLING EXPENSES

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Raw materials	417,402,220	391,687,690
Labor	413,231,696	656,878,831
Expenses from external services	265,789,829	955,911,105
Other expenses by cash	300,000	740,000
	<u>1,096,723,745</u>	<u>2,005,217,626</u>

27 . GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Raw materials	112,853,735	160,828,132
Labor	1,934,438,950	1,857,234,741
Depreciation and amortisation	271,016,178	249,707,601
Tax, Charge, Fee	346,311,388	57,626,724
Expenses from external services	607,660,103	885,816,167
Other expenses by cash	2,492,899,049	3,511,476,464
	<u>5,765,179,403</u>	<u>6,722,689,829</u>

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***28 . CURRENT BUSINESS INCOME TAX EXPENSES**

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Total profit before tax	(466,785,533)	21,457,324,103
Increase	132,655,354	57,840,280
- <i>Unreasonable expenses</i>	38,570,607	57,840,280
- <i>Unrealised foreign exchange gain of previous year</i>	94,084,747	-
Decrease	(15,956,902)	-
- <i>Unrealised foreign exchange gain</i>	(15,956,902)	-
Taxable income	(350,087,081)	21,515,164,383
Current corporate income tax expenses	-	4,303,032,877
Tax payable at the beginning of period	3,340,227,183	769,759,726
Tax paid in the period	(3,340,227,183)	(769,759,726)
Closing period income tax payable of main business activities	-	4,303,032,877

29 . BASIC EARNINGS PER SHARE

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

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Profit after tax	(466,785,533)	17,154,291,226
Profit distributed for common stocks	(466,785,533)	17,154,291,226
Average circulated common stocks in the period	14,375,000	14,375,000
Basic earnings per share	(32)	1,193

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements***30 . EVENTS AFTER BALANCE SHEET DATE**

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Financial Statements.

31 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list of relationships between related parties and the Company is as follows:

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

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

Transactions during the period:

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Revenues from sales and services rendered		
Dai Thinh Viet Joint Stock Company	1,569,023,500	850,034,500
Purchase		
Khanh An Packing Manufacturing Joint Stock Company	290,450,000	918,945,000
Dai Thinh Viet Joint Stock Company	-	3,278,320,500
DLH Waterway Transport Co., Ltd	3,160,142,050	12,144,286,220
DLH Transport Co., Ltd	1,149,175,000	3,701,058,705
Advances		
Bui Van Tuan	-	3,000,000,000

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements*

Outstanding balances up to the reporting date are as follows:

	30/09/2025	01/01/2025
	VND	VND
Trade receivables		
Dai Thinh Viet Joint Stock Company	434,154,600	918,212,760
Prepayments to suppliers		
Dai Thinh Viet Joint Stock Company	-	457,149,920
DLH Waterway Transport Co., Ltd	252,951,152	-
Trade payables		
Khanh An Packing Manufacturing Joint Stock	-	48,600,000
DLH Waterway Transport Co., Ltd	-	45,586,488
DLH Transport Co., Ltd	127,440,000	144,612,000

Transactions with other related parties:

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Remuneration to members of The Board of Directors	449,533,366	423,093,192
- <i>Le Quy Son</i>	213,396,539	238,708,537
- <i>Bui Van Tuan</i>	171,059,077	184,384,655
- <i>Nguyen Van Hai</i>	65,077,750	-

32 . COMPARATIVE FIGURES

The opening figures on the Balance Sheet and the corresponding notes are based on the financial statements for the fiscal year ended December 31, 2024, which were audited by AASC Auditing Firm LLC as stated in Independent Audit Report No. 120325.002/BCTC.KT7 dated March 12, 2025. The comparative figures on the Statement, Cash Flow Statement, and the corresponding notes are based on the financial statements for 3rd quarter prepared by DamiK Group Joint Stock Company.



Nguyen Thi Luyen
Preparer



Nguyen Thi Luyen
Chief Accountant



Le Quy Son
General Director

Hai Phong, 15 October 2025