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

FINANCIAL STATEMENTS

The 3rd quarter of 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Management of DamiK Group Joint Stock Company ("the Company") is pleased to present its report and the Interim Financial Statements of the Company for the third quarter of 2026.

THE COMPANY

DamiK Group Joint Stock Company was established and operates under the Business License No 0800462363 issued by Department of Finance of Hai Phong City for the first time on 23 October 2008, 20th re-registered on 15 May 2026.

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION/ AUDIT

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors

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

Board of Management

Mr. Le Quy Son	General Director	
Mr. Nguyen Van Hai	Investment Project Director	
Mr. Le Hong Hai	Production Director	Appointed on 01/08/2026
Mr. Bui Van Tuan	Production Director	Resigned on 01/08/2026

Board of Supervision

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

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Financial Statements is Mr. Le Quy Son – General Director

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management is responsible for the The 3Rd Quarter Of 2026 Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the The 3Rd Quarter Of 2026 Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 September 2026, its operation results and cash flows for the period from 01 January 2026 to 30 September 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management

Le Quy Son
Legal representative

Approved, 19 October 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**117,863,441,134**	**82,150,835,140**
110	**I. Cash and cash equivalents**	**3**	**5,187,330,735**	**5,457,997,399**
111	1. Cash		5,187,330,735	5,457,997,399
120	**II. Short-term investments**	**4**	**13,000,000,000**	**-**
123	1. Short-term held-to-maturity investments		13,000,000,000	-
130	**III. Short-term receivables**		**65,415,258,876**	**54,808,473,981**
131	1. Short-term trade receivables	5	41,306,986,896	40,297,842,457
132	2. Short-term prepayments to suppliers		19,310,755,126	11,273,310,664
135	3. Other short-term receivables	7	10,268,995,994	8,708,800,000
136	4. Allowance for short-term doubtful debts		(5,471,479,140)	(5,471,479,140)
140	**IV. Inventories**	**9**	**33,407,908,435**	**20,945,908,060**
141	1. Inventories		33,407,908,435	20,945,908,060
160	**VI. Other short-term assets**		**852,943,088**	**938,455,700**
161	1. Short-term deferred expenses	13	815,084,815	938,455,700
162	1. Deductible VAT		-	-
163	2. Short-term taxes and other receivables from the	17	37,858,273	-
200	**B. NON-CURRENT ASSETS**		**151,902,524,027**	**173,106,247,720**
220	**II. Fixed assets**		**71,698,282,435**	**87,170,178,493**
221	1. Tangible fixed assets	11	71,577,608,352	87,024,247,044
222	- *Historical costs*		*246,148,807,349*	*244,545,066,265*
223	- *Accumulated depreciation*		*(174,571,198,997)*	*(157,520,819,221)*
227	2. Intangible fixed assets	12	120,674,083	145,931,449
228	- *Historical costs*		*168,382,441*	*168,382,441*
229	- *Accumulated amortization*		*(47,708,358)*	*(22,450,992)*
250	**V. Long-term assets in progress**	**10**	**1,262,268,062**	**28,956,467,651**
252	1. Construction in progress		1,262,268,062	28,956,467,651
260	**VI. Long-term investments**	**4**	**-**	**3,600,000,000**
262	1. Investments in joint ventures and associates		-	3,600,000,000
270	**VII Other long-term assets**		**78,941,973,530**	**53,379,601,576**
271	1. Long-term deferred expenses	13	78,941,973,530	53,379,601,576
280	**TOTAL ASSETS**		**269,765,965,161**	**255,257,082,860**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(continue)

Code		CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C.**	**LIABILITIES**		**99,595,106,242**	**86,236,995,577**
310	**I.**	**Current liabilities**		**97,875,106,242**	**81,966,995,577**
311	1.	Short-term trade payables	15	6,157,639,593	1,214,594,833
312	2.	Short-term prepayments from customers		525,481,240	-
314	3.	Short-term taxes and other payables to State bu	17	1,552,568,529	658,646,933
315	4.	Payables to employees		917,914,043	752,950,705
316	5.	Short-term accrued expenses	18	324,429,529	640,583,739
320	6.	Other short-term payables	19	245,678,718	265,212,757
321	7.	Short-term borrowings and finance lease liabil	14	88,151,394,590	78,435,006,610
330	**II.**	**Non-current liabilities**		**1,720,000,000**	**4,270,000,000**
339	1.	Long-term borrowings and finance lease liabilit	14	1,720,000,000	4,270,000,000
400	**D.**	**OWNER'S EQUITY**		**170,170,858,919**	**169,020,087,283**
411	1.	Contributed capital		143,750,000,000	143,750,000,000
411a	*0*	*Ordinary shares with voting rights*		*143,750,000,000*	*143,750,000,000*
412	2.	Share Premium		1,250,625,000	1,250,625,000
420	3.	Retained earnings		25,170,233,919	24,019,462,283
420a		*Retained earnings accumulated to previous year*		*24,019,462,283*	*23,604,940,913*
420b		*Retained earnings of the current year*		*1,150,771,636*	*414,521,370*
440		**TOTAL CAPITAL**		**269,765,965,161**	**255,257,082,860**

Nguyen Thi Luyen	Nguyen Thi Luyen	Le Quy Son
Preparer	Chief Accountant	Legal representative

Approved, 19 October 2026

SEPARATE STATEMENT OF INCOME

for 3rd quarter of 2026

Code	ITEMS	Note	The 3rd quarter of 2026 VND	The 3rd quarter of 2025 VND	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
01	**1. Revenue from sales of goods and provision of services**	22	**60,797,804,606**	**53,436,048,646**	**151,933,078,831**	**160,342,821,280**
02	2. Revenue deductions		-	**36,688,600**	-	**36,688,600**
10	**3. Net revenue from sales of goods and provision of services**		**60,797,804,606**	**53,399,360,046**	**151,933,078,831**	**160,306,132,680**
11	**4. Cost of goods sold and provision of services**	23	**56,163,903,769**	**49,414,162,812**	**138,175,968,337**	**148,607,865,005**
20	**5. Gross profit from sales of goods and provision of services**		**4,633,900,837**	**3,985,197,234**	**13,757,110,494**	**11,698,267,675**
21	6. Gain/(Loss) on liquidation or disposal of investment property		-		-	-
22	7. Financial income	24	150,737,152	4,324,924	478,314,519	29,036,055
23	8. Financial expenses	25	1,577,894,457	1,560,370,816	4,460,643,320	5,080,992,311
24	*In which: Interest expenses*		1,577,894,457	1,560,370,816	*4,460,204,840*	*5,079,268,631*
25	9. Selling expenses	26	341,709,889	318,229,507	838,339,306	1,096,723,745
26	10. General and administrative expenses	27	1,821,987,406	1,393,859,564	6,219,223,598	5,765,179,403
30	**11. Net profit from operating activities**		**1,043,046,237**	**717,062,271**	**2,717,218,789**	**(215,591,729)**
31	12. Other income	**28**	**540**	-	**8,540**	**6,515,543**
32	13. Other expenses	**29**	**209,820,805**	**230,750,186**	**1,129,598,511**	**257,709,347**
40	**14. Other profit**		**(209,820,265)**	**(230,750,186)**	**(1,129,589,971)**	**(251,193,804)**
50	**15. Total net profit before tax**		**833,225,972**	**486,312,085**	**1,587,628,818**	**(466,785,533)**
51	16. Current corporate income tax expense	**30**	**208,679,165**	-	**436,857,182**	-
52	17. Deferred corporate income tax expense		-	-	-	-
60	**18. Profit after corporate income tax**		**624,546,807**	**486,312,085**	**1,150,771,636**	**(466,785,533)**
70	**19. Basic earnings per share**	31	**43**	**34**	**80**	**(32)**

Nguyen Thi Luyen	**Nguyen Thi Luyen**	**Le Quy Son**
Preparer	Chief Accountant	Legal representative

Approved, 19 October 2026

SEPARATE STATEMENT OF CASH FLOWS

for 3rd quarter of 2026
(Indirect method)

Code	Items	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***1,587,628,818***	***(466,785,533)***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		17,147,637,142	17,709,876,079
03	- Allowances and provisions		-	-
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(804,780)	(15,956,902)
05	- Gains/losses from investment activities		(473,888,889)	(2,870,129)
06	- Interest expense		4,460,204,840	5,079,268,631
08	***3. Operating profit before changes in working capital***		***22,720,777,131***	***22,303,532,146***
09	- Increase/decrease in receivables		(10,644,643,168)	10,114,488,367
10	- Increase/decrease in inventories		(13,001,915,897)	3,704,365,137
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		5,888,415,088	(1,675,090,934)
12	- Increase and decrease in deferred expenses		2,933,915,082	5,624,348,010
14	- Interest paid		(4,458,110,990)	(5,114,860,352)
15	- Corporate income tax paid		(135,769,513)	(3,340,227,183)
17	- Other payments on operating activities		-	(298,800,000)
20	***Net cash flows from operating activities***		***3,302,667,733***	***31,317,755,191***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(1,814,416,046)	(4,735,485,421)
23	2. Loans and purchase of debt instruments from other entities		(13,000,000,000)	-
26	3. Proceeds from equity investment in other entities		3,780,000,000	-
27	4. Interest and dividend received		293,888,889	2,870,129
30	***Net cash flows from investing activities***		***(10,740,527,157)***	***(4,732,615,292)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		149,015,458,125	141,658,957,094
34	2. Repayment of principal		(141,849,070,145)	(168,805,057,353)
40	***Net cash flows from financing activities***		***7,166,387,980***	***(27,146,100,259)***
50	**Net cash flows in the period**		**(271,471,444)**	**(560,960,360)**

SEPARATE STATEMENT OF CASH FLOWS

for 3rd quarter of 2026
(Indirect method)

Code	Items	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND
60	**Cash and cash equivalents at beginning of the period**		**5,457,997,399**	**4,773,345,890**
61	Effect of exchange rate fluctuations		804,780	15,956,902
70	**Cash and cash equivalents at end of the period**	**3**	**5,187,330,735**	**4,228,342,432**

Nguyen Thi Luyen	**Nguyen Thi Luyen**	**Le Quy Son**
Preparer	Chief Accountant	Legal representative

Approved, 19 October 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

1 . GENERAL INFORMATION

1.1 . Form of ownership

DamiK Group Joint Stock Company ("the Company") was established in Vietnam under the first Business Registration Certificate No.0800462363 dated 23 October 2008, issued by Hai Phong Department of Finance and the amended Business Registration Certificates with the 20th amendment dated 15 May 2026

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

Charter capital: VND 143,750,000,000. Equivalent to 14,375,000 shares with the price of VND 10,000 per share.

The number of employees of the Company as at 30 September 2026 is 117 people(as at 01 January 2026 14 people).

1.2 . Business field

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

1.3 . Business activities

Main business activities of the Company include:

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

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 55 of the Separate Financial Statements.

2.4 . Accounting estimates

The preparation of [Separate] Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the [Separate] Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the [Separate] Financial Statements include:

- Allowance for bad debts
- Allowance for devaluation of inventory
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Estimated income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Subsequent measurement after initial recognition

Financial assets and financial liabilites are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)/or applies the approximate to the TTM of the commercial bank where the

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold

2.8 . Financial investments

Investments held to maturity comprise term deposits, negotiable instruments (including treasury bills and promissory notes, certificate of deposit), bonds, preference shares classified as liabilities and loans, etc. held

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries, joint ventures or associates: allowance shall be made based on the [Separate] Financial Statements/Consolidated Financial Statements (nếu đơn vị nhận đầu tư là Công ty mẹ) of subsidiaries, joint ventures or associates at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the [Separate] Financial Statements according to their

The allowance 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 allowances 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 or estimating the possible losses.

2.1 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method ... (thuyết minh theo thực tế của từng đơn vị:

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

- The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.
- The value of work in progress is recorded based on ... (thuyết minh theo thực tế của từng đơn vị: actual cost incurred for each unfinished product /or cost of main materials used for each unfinished product /or

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

For raw materials and supplies shared among multiple cost objects, the Company allocates such costs to each object using the direct material basis [or: direct labor basis/…]

2.1 . Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the [Separate] Statement of Income in the period in which the costs are

Except for machinery, equipment used for production activities are depreciated (amortised) using the units of production method/ declining balance method (sửa đổi cho phù hợp với phương pháp thực tế mà đơn vị đang

- Buildings, structures	05 - 25	years
- Other Machinery, equipment	03 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 10	years
- Other fixed assets	03 - 05	years

2.1. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.1. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.1. Deffered expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deffered expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the [Separate] Statement of Income on a straight-line basis according to the lease term of the contract.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from … to… years.

- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from … to… years.

2.1. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the [Separate] Financial Statements according to their remaining

2.1. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign

2.1. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.1. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, .. etc. [sửa đổi theo các loại chi phí phải trả thực tế phát sinh của đơn vị] which are recorded as

2.1. Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.2. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be

Financial income

Financial income include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

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

2.2 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.2 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs; interest on deferred payment purchases, interest on leased assets;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.2 . Selling expenses, General and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.2 . Corporate income tax

a) Current corporate income tax expenses and deferred corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law [bổ sung đoạn sau nếu đơn vị có phát sinh: and additional corporate income tax

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Company is subject to corporate income tax of ...% for the... for the period from 01/01/2026 to 30/06/2026.

2.2 . Earnings per share

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

2.2. 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:

- Organizations, directly or indirectly having control the Company, are controlled by 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 associates;
- 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;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal

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

2.2. Segment information

Due to ... (nêu lý do cụ thể), the Company does not prepare segment reports by business segment and geographical segment.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	4,398,223,924	4,682,473,033
Demand deposits	789,106,811	775,524,366
	5,187,330,735	**5,457,997,399**

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Term	Interest Rate	Value
				VND
Demand deposits				
- Vietnam JSC Bank for Industry and Trade	VND	Interest rates for demand deposits vary by period.		762,529,016
- Shinhan Bank Vietnam Limited Liability Company	VND			25,908,244
- Vietnam Foreign Trade JSC Bank	VND			669,551
				789,106,811

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026			01/01/2026		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Loan receivables	13,000,000,000	-	-	-	-	-
	13,000,000,000	-	-	-		

Loan receivables:

	Contract No	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	30/09/2026	01/01/2026
						VND	VND
Others							
- Mr **Le Van Trung**	01.2026/HĐVTCN	Borrowing to pay off a bank loan.	9.20%	12 month	Credit	10,000,000,000	-
- Mrs **Tran Thi Bich Van**	03.2026/HĐVTCN	Borrowing to pay off a bank loan.	0.00%	1 month	Credit	3,000,000,000	-
						13,000,000,000	-

4 . FINANCIAL INVESTMENTS

b) Investments in equity of other entities

	30/09/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Investments in joint ventures	-	-	-	**3,600,000,000**	**3,600,000,000**	-
- Son Thinh Mineral Processing Joint Stock Company	-	-	-	3,600,000,000	3,600,000,000	-
	-	-	-	**3,600,000,000**	**3,600,000,000**	-

(i) In the period, the Company has purchasing and selling transactions of the Son Thinh Mineral Processing Joint Stock Company's shares as follows:

- The entire 240,000 common shares of Son Thinh Mineral Processing Joint Stock Company were sold to another investor. The total par value is VND 2,400,000,000, the transaction fee is VND 3,600,000,000, and the net proceeds are VND 3,780,000,000.
- As a results of such transactions, as of 30 September 2026, the Company holds … shares in the … (A), equivalent to VND … in par value and an acquisition cost of VND …..

5 . TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	***170,847,900***	-	***202,703,500***	-
-Dai Thinh Viet Joint Stock Company	170,847,900	-	202,703,500	-
Others	***41,136,138,996***	***(159,899,140)***	***40,095,138,957***	***(159,899,140)***
- DLH Global Joint Stock Company	34,006,748,592	-	31,307,516,480	-
- L-D Development Trading Co., Ltd	4,618,666,388	-	5,124,388,180	-
Other customers	2,510,724,016	(159,899,140)	3,663,234,297	(159,899,140)
	41,306,986,896	**(159,899,140)**	**40,297,842,457**	**(159,899,140)**

6 . PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	***10,275,000,000***	-	***250,084,832***	-
-Dai Thinh Viet Joint Stock Company	7,000,000,000	-	-	-
- DLH Waterway Transport Co., Ltd	275,000,000	-	250,084,832	-
- Son Thinh Processing Minerals Joint Stock Company	3,000,000,000	-	-	-
Others	***9,035,755,126***	***(811,580,000)***	***11,023,225,832***	***(811,580,000)***
- Bui Duc Production and Trading Single-member Co., Ltd	3,909,805,022	-	515,852,166	-
- HT HD Production and Trading Co., Ltd	-	-	4,410,000,000	-
- Others	5,125,950,104	(811,580,000)	6,097,373,666	(811,580,000)
	19,310,755,126	**(811,580,000)**	**11,273,310,664**	**(811,580,000)**

7 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Mortgages	1,768,800,000	-	1,768,800,000	-
Dividends and profits receivables	*1,768,800,000*	-	*1,768,800,000*	-
- Trade Receivables from Hai Phong Addictives Limited Company (2)	4,500,000,000	(4,500,000,000)	4,500,000,000	(4,500,000,000)
Other receivables	4,000,195,994	-	2,440,000,000	-
	10,268,995,994	**(4,500,000,000)**	**8,708,800,000**	**(4,500,000,000)**

(1) Include:

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

- The deposit for implementation of the Inland Waterway Port Project was paid by the Company to the People's Committee of Hai Duong Province under Investment Project Implementation Guarantee Agreement No. 3464/KQ dated 27 May 2025, with a total amount of VND 298,800,000.

(2) The Company's receivables from Hai Phong Additives Company Limited in preparation for signing and implementing a joint venture contract for stone exploitation at Thum Thum Mountain, Minh Duc Town, Thuy Nguyen District, Hai Phong City (currently Bach Dang Ward, Hai Phong City). Accordingly, in 2019 and 2020, on behalf of Hai Phong Additives Company Limited, the Company paid to the State Budget the amount of VND 3,647,714,000 to pay for the right to exploit minerals. On June 28, 2021, the Company transferred to Hai Phong Additives Company Limited the amount of VND 1,352,286,000 under Deposit Contract No. 01/2020/HDDC dated December 19, 2020. This deposit contract will be deducted from the money transferred by the Company to Hai Phong Additives Company Limited under the Business Contract between the two parties to implement the Limestone Exploitation Project as materials for the Hai Phong Cement Factory. The two parties are in the process of negotiating and negotiating the agreements in the Business Cooperation Contract. However, by the end of 2021, the Company and Hai Phong Additives Company Limited agreed not to continue the business cooperation, therefore Hai Phong Additives Company Limited is responsible for refunding the entire amount to the Company. Hai Phong Additives Company Limited has refunded VND 500,000,000 on September 22, 2022. As of September 30, 2026, the Company and Hai Phong Additives Company Limited are still working to agree on a payment plan and terminate the business cooperation.

(3) TReceivables from the deposit amount and the penalty for breach due to non-performance of the contract for the transfer of the office–residential apartment, in accordance with the Deposit Agreement dated 15 December 2025 and the Liquidation of the Deposit Agreement dated 27 December 2025. On January 9, 2026, the company received the full amount VND 2,440,000,000

8 . DOUBTFUL DEBTS

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables				
- Kim Nam Hightech Materials JSC	159,899,140	-	159,899,140	-
Prepayment to suppliers				
- Victory Viet Nam Investment Co.,Ltd	811,580,000	-	811,580,000	-
Other receivables				
- Hai Phong Addictives Co.,Ltd	4,500,000,000	-	4,500,000,000	-
	5,471,479,140	-	**5,471,479,140**	-

9 . INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	614,567,800	-	999,605,694	-
Raw materials and supplies	22,344,993,539	-	9,794,844,655	-
Tools and instruments	1,860,966,433	-	414,734,018	-
Work in progress expenses	2,232,520,588	-	2,176,234,053	-
Finished goods	6,354,860,075	-	6,621,742,040	-
Merchandise	-	-	938,747,600	-
	33,407,908,435	-	**20,945,908,060**	-

10 . LONG-TERM ASSET IN PROGRESS

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Procurement of fixed assets			**302,288,000**	**302,288,000**
- Construction of fire protection system	-	-	302,288,000	302,288,000
- Purchase a crawler excavator, brand: HITACHI	462,962,962	462,962,962	-	-
Construction in progress			**28,654,179,651**	**28,654,179,651**
- DLH Industrial Lime Plant Project	799,305,100	799,305,100	209,263,500	209,263,500
- DLH Landing Stage Project	-	-	28,444,916,151	28,444,916,151
	1,262,268,062		**28,956,467,651**	**28,956,467,651**

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;
- 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;
- 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 imple
- Project implementation progress: Complete construction and put the project into operation before December 31, 2026.
- Project status as at September 30, 2026:

+Phase 1: The Company completed the construction works and installation of machinery and equipment for the lime and calcined dolomite production lines on Lot CN20, covering an area of 16,497 m². The works under Phase 1 were completed, accepted and put into operation in 2021, and have been recognized and monitored under Tangible fixed assets (Note 11 – Tangible fixed assets).
+ 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 in the process of carrying out procedures for a partial adjustment to the detailed construction plan for plots CN4 and CN6.

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	102,067,873,158	134,824,476,555	6,746,889,461	667,477,091	238,350,000	244,545,066,265
- Purchase in the period	-	-	353,636,364	-	-	353,636,364
- Completed construction investment	-	1,250,104,720	-	-	-	1,250,104,720
Ending balance	**102,067,873,158**	**136,074,581,275**	**7,100,525,825**	**667,477,091**	**238,350,000**	**246,148,807,349**
Accumulated depreciation						
Beginning balance	72,488,970,456	78,309,490,818	5,845,637,672	638,370,275	238,350,000	157,520,819,221
- Depreciation in the period	6,837,225,764	9,810,126,099	395,751,205	7,276,708	-	17,050,379,776
Ending balance	**79,326,196,220**	**88,119,616,917**	**6,241,388,877**	**645,646,983**	**238,350,000**	**174,571,198,997**
Net carrying amount						
Beginning balance	29,578,902,702	56,514,985,737	901,251,789	29,106,816	-	87,024,247,044
Ending balance	**22,741,676,938**	**47,954,964,358**	**859,136,948**	**21,830,108**	**-**	**71,577,608,352**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: 69,821,379,409.00
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 23,445,829,788

12 . INTANGIBLE FIXED ASSETS

The intangible fixed assets of the web domain company have an original cost at the beginning and end of the period of VND 168,382,441, depreciation during the period of VND 25,257,366, and accumulated depreciation at the beginning and end of the period of VND 22,450,992 and VND 47,708,358 respectively.

13 . DEFERRED EXPENSES

		30/09/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Insurance expenses	142,294,193	131,046,388
	Dispatched tools and supplies	473,393,470	392,909,324
	Periodic repair and maintenance expenses of fixed assets	-	72,000,000
	Others	151,875,000	-
	Others	47,522,152	342,499,988
		815,084,815	**938,455,700**
b)	**Long-term**		
	Dispatched tools and supplies	851,832,127	2,653,759,296
	Land clearance costs for the DLH Industrial lime plant project [(1)]	19,123,103,062	19,558,201,484
	Land rent from October 2030 to April 27, 2059 awaiting allocationof 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)]	47,689,865,906	20,292,027,455
	Others	3,553,755,685	3,152,196,591
		78,941,973,530	**53,379,601,576**

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

(2) This represents site clearance costs actually paid by the Company and approved by the tax authorities to be offset against the Company's land rental obligations for Lots CN4 and CN6, covering an area of 21,445 m², for the period from October 2030 to 27 April 2059. During the period from February 2024 to the end of September 2030, the Company is exempt from land rental payments pursuant to Decision No. 2158/QĐ-CTHDU dated 7 March 2024 issued by the Hai Duong Provincial Tax Department under the incentive policy applicable to investment projects for production and business activities in industrial clusters.

(3) These represent site clearance, land filling and other related costs incurred in connection with the land lots currently used by the Company as an inland waterway port in support of its business operations. The total land area used for the Project is approximately 21,532 m², comprising approximately 6,888 m² of land proposed to be leased by the Company and 14,644 m² of adjacent public land.

Of the total land area proposed to be leased, the Company was granted Land Use Rights Certificates for an area of 3,728.4 m² in May 2019 and an additional area of 3,121.4 m² in February 2026

The Company completed the land lease procedures and commenced fulfilling its land lease payment obligations in 2025. Additions during the period comprised VND 26,360,076,000 of site clearance costs and VND 2,084,840,151 of land filling costs, relating to the land area of 3,121.4 m² for which the legal procedures were completed and the Land Use Rights Certificate was issued during the period. These costs are amortised on a straight-line basis over the remaining land lease term up to 27 April 2059, being approximately 33 years.

14 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026	During the period		30/09/2026
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
Short-term debts	**75,035,006,610**	**149,015,458,125**	**139,299,070,145**	**84,751,394,590**
- Vietnam Joint Stock Commercial Bank (1)	75,035,006,610	149,015,458,125	139,299,070,145	84,751,394,590
Current portion of long-term debts	**3,400,000,000**	**2,550,000,000**	**2,550,000,000**	**3,400,000,000**
- Vietnam Joint Stock Commercial Bank	3,400,000,000	2,550,000,000	2,550,000,000	3,400,000,000
	78,435,006,610	**151,565,458,125**	**141,849,070,145**	**88,151,394,590**
b) Long-term borrowings				
- Vietnam Joint Stock Commercial Bank (2)	7,670,000,000	-	2,550,000,000	5,120,000,000
	7,670,000,000	**-**	**2,550,000,000**	**5,120,000,000**
Amount due for settlement within 12 months	(3,400,000,000)	(2,550,000,000)	(2,550,000,000)	(3,400,000,000)
Amount due for settlement after 12 months	**4,270,000,000**			**1,720,000,000**

(1 This includes loan agreements and letter of credit agreements with Vietnam Joint Stock Commercial Bank for Industry and Trade as follows:

(a) Credit Agreement No. 362/2025-HĐCVHM/NHCT-KCNHD15 dated November 10, 2025, with the following detailed terms:
+ Credit Limit: VND 80,000,000,000;
+ Purpose of the loan: Supplementing working capital for production activities;
+ Limit maintenance period: From November 10, 2025 to November 10, 2026;
+ Loan term: Maximum 05 months for each specific promissory note;
+ Loan interest rate: Applicable floating interest rate with adjustments;
+ Outstanding principal as at 30 September 2026: VND 77,896,792,702
+ Form of guarantee: Secured by guarantee contracts with Vietnam Joint Stock Commercial Bank for

14 . BORROWINGS AND FINANCE LEASE LIABILITIES

(b) Letter of Credit Issuance Contracts with Vietnam Joint Stock Commercial Bank for Industry and Trade

+ Purpose of loan: To supplement working capital for the production and business activities of lime, calcined dolomite and

+ Loan term: 150 days from the date of receipt of the documents;

+ Loan interest rate: Adjustable floating interest rate;

+ Outstanding principal balance as of September 30, 2026: VND 6,854,601,888

+ Form of security: Secured by security contracts with Vietnam Joint Stock Commercial Bank for Industry and Trade.

Detail information on Long-term loans

(2) Creadit Agreement No. 255/2022-HĐCVDADT/NHCTKCNHD15 dated 03

+ Credit limit: VND 17,000,000,000;

+ Purpose: To finance the lawful investment of the "SK5 Kiln Renovation Project;

+ Loan term: 66 months from the date of the first disbursement;

+ Loan interest rate: Floating with adjustments;

+ Outstanding principal as at 30 September 2026: VND 5,120,000,000, of which

+ Form of guarantee: Secured by guarantee contracts with Vietnam Joint Stock Commercial Bank for

15 . TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Related parties	***1,608,228,432***	***132,084,000***
- Khanh An Packing Manufacturing Joint Stock Company	1,492,668,432	-
- DLH Transport Co., Ltd	115,560,000	132,084,000
Others	***4,549,411,161***	***1,082,510,833***
- KBB High-Tech Consulting Co., Ltd.	2,522,250,000	-
- Truong Thuy Trading and Services Co., Ltd	373,552,450	-
- Minh Hung Mineral Co.,Ltd	262,526,520	262,526,520
- Thanh Phat Construction Machinery Co., Ltd.	188,786,540	246,071,540
- An Binh Trading and Transportation Company Limited	-	155,853,000
- Others	1,202,295,651	418,059,773
	6,157,639,593	**1,214,594,833**

16 . PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Others	***525,481,240***	-
CP NVM company	525,481,240	-
	525,481,240	-

17 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	522,071,555	2,151,566,647	1,835,806,535	-	837,831,667
Corporate income tax	-	135,769,513	436,857,182	135,769,513	-	436,857,182
Personal income tax	-	805,865	13,428,577	52,092,715	37,858,273	-
Land tax and land rental	-	-	310,396,779	32,517,099	-	277,879,680
	-	**658,646,933**	**2,912,249,185**	**2,056,185,862**	**37,858,273**	**1,552,568,529**

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 Interim [Separate] Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
- Accrued interest expenses	100,742,432	98,648,582
- Other accrued expenses	223,687,097	541,935,157
	324,429,529	**640,583,739**

19 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
- Trade union fee	237,989,800	255,490,100
- Social insurance	4,519,403	6,472,157
- Health insurance	3,169,515	2,745,500
- Unemployment insurance	-	505,000
	245,678,718	**265,212,757**

20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
Balance as at 01/01/2025	**143,750,000,000**	**1,250,625,000**	**23,604,940,913**	**168,605,565,913**
Profit/loss for previous period	-	-	(466,785,533)	(466,785,533)
Balance as at 30/09/2025	**143,750,000,000**	**1,250,625,000**	**23,138,155,380**	**168,138,780,380**
Balance as at 01/01/2026	**143,750,000,000**	**1,250,625,000**	**24,019,462,283**	**169,020,087,283**
Profit/loss for this period	-	-	1,150,771,636	1,150,771,636
Balance as at 30/09/2026	**143,750,000,000**	**1,250,625,000**	**25,170,233,919**	**170,170,858,919**

b) Details of Contributed capital

	30/06/2026	Rate	01/01/2026	Rate
	VND	(%)	VND	(%)
DAMIX LEGACY HOLDINGS Co., Ltd.	51,000,000,000	35.48%	51,000,000,000	35.48%
Mr Dang Duc Minh	34,192,000,000	23.78%	47,942,000,000	33.35%
TND Global Investment JSC	28,750,000,000	20.00%	28,750,000,000	20.00%
Vu Manh Hung	14,688,000,000	10.22%	7,038,000,000	4.90%
Others	15,120,000,000	10.52%	9,020,000,000	6.27%
	143,750,000,000	**100%**	**143,750,000,000**	**100%**

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Owner's contributed capital	143,750,000,000	143,750,000,000
- *At the beginning of the year*	*143,750,000,000*	*143,750,000,000*
- *At the end of period*	*143,750,000,000*	*143,750,000,000*

d) Share

	30/09/2026	01/01/2026
Quantity of Authorized issuing shares	14,375,000	14,375,000
Quantity of issued shares	14,375,000	14,375,000
- *Common shares*	*14,375,000*	*14,375,000*
Quantity of outstanding shares in circulation	14,375,000	14,375,000
- *Common shares*	*14,375,000*	*14,375,000*
Par value per share (VND)	10,000	10,000

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	30/09/2026	01/01/2026
- USD	825	833

22 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sales of products, goods	143,721,690,400	159,261,352,391
Revenue from provision of service	8,155,724,431	1,057,468,889
Revenue from provision of service	55,664,000	24,000,000
	151,933,078,831	**160,342,821,280**
In which: Revenue from sales of good and services	**537,325,500**	**1,569,023,500**

Details as in Note 34.

23 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of products, goods sold	138,175,968,337	148,607,865,005
	138,175,968,337	**148,607,865,005**
In which: Purchase from related parties		
Detailed as in Note 34.		
Total purchase value:	25,067,966,936	4,599,767,050

24 . FINANCE INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest income	297,509,739	2,870,129
Gain from sale or disposal of financial investments	180,000,000	-
Gains on exchange difference in the period	-	10,209,024
Gains on exchange difference at the period-end	804,780	15,956,902
	478,314,519	**29,036,055**

25 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest expenses	4,460,204,840	5,079,268,631
Loss on exchange difference in the period	438,480	1,723,680
- Other decreases		
	4,460,643,320	**5,080,992,311**

26 . SELLING EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	540,365,476	417,402,220
Labour expenses	277,911,680	413,231,696
Expenses of outsourcing services	12,562,150	265,789,829
Other expenses in cash	7,500,000	300,000
	838,339,306	**1,096,723,745**

27 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	101,186,002	112,853,735
Labour expenses	2,067,589,523	1,934,438,950
Depreciation expenses	317,961,348	271,016,178
Tax, Charge, Fee	310,396,779	346,311,388
Expenses of outsourcing services	1,006,323,430	607,660,103
Other expenses in cash	2,415,766,516	2,492,899,049
	6,219,223,598	**5,765,179,403**

28 . OTHER INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Collected fines	-	6,515,543
Others	8,540	-
	8,540	**6,515,543**

29 . OTHER EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Fines	8,931,199	3,736,269
Others	1,120,667,312	253,973,078
	1,129,598,511	**257,709,347**

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Total profit before tax	1,587,628,818	(466,785,533)
Increase	597,461,857	132,655,354
- *Ineligible expenses*	*581,751,661*	*38,570,607*
- *Unrealised foreign exchange gain from previous year realised*	*15,710,196*	*94,084,747*
Decrease	(804,780)	(15,956,902)
- *Revaluation gain on foreign currency at year end*	*(804,780)*	*(15,956,902)*
Taxable income	2,184,285,895	(350,087,081)
Current corporate income tax expense (tax rate 20%)	**436,857,182**	-

31 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Net profit after tax	1,150,771,636	(466,785,533)
Profit distributed to common shares	1,150,771,636	(466,785,533)
Average number of outstanding common shares in	14,375,000	14,375,000
Basic earnings per share	**80**	**(32)**

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 September 2026, the Company does not have shares with dilutive potential for earnings per share.

32 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Mr. Dang Duc Minh	Chairman of the Board, shareholder with significant influence
Mr Vu Manh Hung	Member of Board of Directors, shareholder with significant influence
DAMIX LEGACY HOLDINGS Co., Ltd.	Major Shareholder, shared member of Board of Directors
TND Global Investment Joint Stock Company	Major Shareholder, shared member of BOD
DamiK La Hien Joint Stock Company	Shared member of Board of Directors
Dai Thinh Viet Joint Stock Company	Shared member of Board of Directors
Khanh An Packing Manufacturing Joint Stock Company	The company chaired by Mr. Dang Duc Minh's wife
DLH Transport Co., Ltd	Shared member of the Member's Council
DLH Waterway Transport Co., Ltd	Shared member of the Member's Council
Vietnam Lime One member Company Limited	Shared member of the Member's Council
DLH Thanh Hoa Single-member Company Limited	Shared member of the Member's Council
Phuc Truong Loc Investment Joint Stock Company	Shared member of Board of Directors
TND Holding Investment Joint Stock Company	Shared member of the Member's Council
Son Thinh Processing Minerals JSC	Shared member of the Member's Council
An Phu Son International Trading JSC	Shared member of Board of Directors
Long Son Industrial Lime Company Limited (The company was dissolved on July 15, 2026)	The Director is a member of the Board of Directors, also the owner.

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenues from sales of goods and services rendered	**537,325,500**	**1,569,023,500**
Dai Thinh Viet Joint Stock Company	537,325,500	1,569,023,500
Purchase	**25,067,966,936**	**4,599,767,050**
Dai Thinh Viet Joint Stock Company	17,065,325,836	-
DLH Transport Co., Ltd	1,033,250,000	1,149,175,000
Khanh An Packing Manufacturing Joint Stock	3,511,814,900	290,450,000
DLH Waterway Transport Co., Ltd	3,457,576,200	3,160,142,050

Transactions with other related parties:

	Relation	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		VND	VND
Manager's income			
Mr Le Quy Son	General Director	239,346,153	213,396,539
Mr Bui Van Tuan	Production Director	75,923,075	171,059,077
Mr Nguyen Van Hai	Investment Project Director	190,657,691	65,077,750
Mr Le Hong Hai	Production Director	40,000,000	-

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

34 . COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 September 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025.

The comparative information on the interim [separate] financial position statement and the corresponding explanations are the information of the [separate] financial statements for the fiscal year ended 31/12/2025. The information on the interim [separate] statement of income, the interim [separate] statement of cash flow and the corresponding explanations are the information of the interim [separate] financial statements for the accounting period from 01/01/2025 to 30/09/2025.

Nguyen Thi Luyen	**Nguyen Thi Luyen**	**Le Quy Son**
Preparer	Chief Accountant	Legal representative

Approved, 19 October 2026