CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG ĐỒNG NAI

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# FINANCIAL STATEMENTS

*For the 3rd quarter of 2026*
*For the accounting period from July 1, 2026 to September 30, 2026*

# DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY

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**Dona Transportation Construction Joint Stock Company and its subsidiaries**
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

# REPORT OF THE GENERAL MANAGEMENT

*For the accounting period from July 1, 2026 to September 30, 2026*

*The General Management of Dona Transportation Construction Joint Stock Company (hereinafter referred to as the "Company") hereby presents its Report and Consolidated Financial Statements for the 3rd quarter of 2026 as at September 30, 2026.*

## I. COMPANY

### 1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 19th change on July 7, 2023 by Department of Planning and Investment of Dong Nai Province. In which:

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dong only.
Headquarters : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Bien Hoa City, Dong Nai Province.
Stock symbol : DTG. Shares are registered on the Upcom stock exchange. The first date of trading was March 9, 2010.

### 2. Main business activities

Mining and trading of minerals; Production and trading of construction materials; Construction.

### 3. Operation model

The Company operates with 4 affiliated units and 6 subsidiaries.

**Affiliated units without legal status and operating under dependent accounting**

| No. | Name of unit | Address | Main business activities |
|---|---|---|---|
| 1 - | Dak Lua Sand Mining Enterprise | No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province | Sand mining |
| 2 - | Hot Mix Asphalt Enterprise | Village 8, Nhan Co Commune, Dak Rlap District, Dak Nong Province | Concrete production |
| 3 - | Construction Materials Store No. 1 | Village 1, Quang Ngai Commune, Cat Tien District, Lam Dong Province | Trading of construction materials |
| 4 - | Construction Materials Store No. 2 | Village 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province | Trading of construction materials |

**Subsidiaries**

**1 – DGT – Nghe An One Member Company Limited**
Address : No. 3 Mai Hac De Street, Quan Bau Ward, Vinh City, Nghe An Province
Main operations : Stone, sand, gravel, clay mining
Proportion of benefits : 100%. Proportion of voting rights : 100%

**2 – DGT Investment One Member Company Limited**
Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province
Main operations : Trading of real estate and land use rights of owners, users or tenants.
Proportion of benefits : 100%. Proportion of voting rights : 100%

**3 – DGT – Vung Tau One Member Company Limited**
Address : 4th floor, Vung Tau Plaza, No. 207 Le Hong Phong, Ward 8, Vung Tau City, Ba Ria – Vung Tau Province
Main operations : Stone, sand, gravel, clay mining
Proportion of benefits : 100%. Proportion of voting rights : 100%

**4 – DGT Construction Materials Production and Trading Company Limited**
Address : No. 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province
Main operations : Production of construction materials from clay
Proportion of benefits : 60%. Proportion of voting rights : 60%

**5 – DGT – Dong Thap One Member Company Limited**

Address : No. 142 Vo Truong Toan, Ward 1, Cao Lanh City, Dong Thap Province, Vietnam
Main operations : Trading of real estate and land use rights of owners, users or tenants.
Proportion of benefits : 100%. Proportion of voting rights : 100%

**6 – Dong Loi Company Limited**

Address : No. 3 Mai Hac De, Quan Bau Ward, Vinh City, Nghe An Province
Main operations : Stone, sand, gravel, clay mining
Proportion of benefits : 99.80%. Proportion of voting rights : 99.80%

## II. RESULTS OF OPERATIONS

Consolidated business performance and financial position for the third quarter of 2026 of the Company as at September 30, 2026 are shown in the attached Consolidated Financial Statements.

## III. EVENTS AFTER THE CLOSING DATE FOR PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

The General Management of the Company commits that there were no material events arising after September 30, 2026 up to the date of this report that have not been considered for figure adjustment or published in the Consolidated Financial Statements of the Group.

## IV. BOARD OF DIRECTORS, GENERAL MANAGEMENT AND BOARD OF SUPERVISORS

**Members of Board of Directors**

| Full name | Title | Date of appointment / dismissal |
|---|---|---|
| Mr. Phuong Thua Vu | Chairman of Board of Directors | Appointed on May 30, 2025 |
| Mr. Nguyen Khoa | Member | Appointed on May 30, 2025 |
| Ms. Nguyen Nu Hoang Anh | Member | Appointed on April 17, 2026 |
| Mr. Nguyen Thanh Phong | Member | Removed on April 17, 2026 |

**Members of Board of Supervisors**

| Full name | Title | Date of appointment / dismissal |
|---|---|---|
| Mr. Vu Tien Manh | Head of Board of Supervisors | Appointed on September 27, 2023 |
| Ms. Nguyen Thi Ngoc Thach | Member | Appointed on April 17, 2026 |
| Mr. Tran The Anh | Member | Appointed on April 17, 2026 |
| Ms. Nguyen Thi Ngoc Linh | Member | Appointed on April 12, 2026<br>Removed on April 17, 2026 |
| Ms. Tran Thi Ngoc Huyen | Member | Appointed on April 12, 2026<br>Removed on April 17, 2026 |

**General Management**

| Full name | Title | Date of appointment / dismissal |
|---|---|---|
| Mr. Nguyen Khoa | General Director | Appointed on April 17, 2026 |
| | Deputy General Director | Appointed on October 10, 2023 |
| Mr. Nguyen Thanh Phong | General Director | Appointed on July 4, 2023<br>Removed on April 17, 2026 |
| Mr. Nguyen Xuan Khanh | Deputy General Director | Appointed on December 4, 2025 |

**Legal representative**

| Full name | Title | Date of appointment / dismissal |
|---|---|---|
| Mr. Nguyen Khoa | General Director | Appointed on April 17, 2026 |

**Chief Accountant**

| Full name | Title | Date of appointment / dismissal |
|---|---|---|
| Mr. Bui Quang Toan | Chief Accountant | Appointed on December 12, 2025 |

In accordance with the above list, no one in the Board of Directors, the General Management, the Board of Supervisors and the Chief Account has used the power they are assigned in managing and operating the Company to obtain any other benefits other than the ordinary benefits from holding shares like other shareholders.

## V. AUDITOR

Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS) is selected to review and audit the Financial Statements of the Company.

## VI. DISCLOSURE OF RESPONSIBILITIES OF GENERAL MANAGEMENT FOR CONSOLIDATED FINANCIAL STATEMENTS

The General Management is responsible for preparing the consolidated financial statements for the 3rd quarter of 2026 of the Company, giving a true and fair view of the pre-consolidation financial situation of the Company as at September 30, 2026, the pre-consolidation business performance and the pre-consolidation cash flows for the accounting period then ended. In preparing the Consolidated Financial Statements, the General Management of the Company commits to having complied with the following requirements:

- Establishing and maintaining controls that the General Management deems necessary to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error;
- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable and prudent assessments and forecasts;
- Applicable accounting standards having been followed by the Company, without any material misstatements to be disclosed and explained in these financial statements;
- Preparing the consolidated financial statements for the accounting period on the going concern basis unless this basis is no longer appropriate.

The General Management believes that the accounting books are kept to reflect the consolidated financial position of the Company, with a true and fair level at any time, and to ensure that these Financial Statements have complied with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the property of the Company and taking the appropriate measures to prevent and detect fraud and other violations.

Dong Nai, October 28, 2026

**Legal Representative**
**General Director**




**Nguyen Khoa**

# CONSOLIDATED BALANCE SHEET

For the accounting period from July 1, 2026 to September 30, 2026

Unit: VND

| Items | Code | Note | September 30, 2026 | January 01, 2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **1,023,504,885,885** | **963,452,949,629** |
| **I. Cash and cash equivalents** | **110** | V.1 | **25,056,387,841** | **8,466,929,754** |
| Cash | 111 | | 25,056,387,841 | 8,466,929,754 |
| **II. Short-term financial investments** | **120** | V.2 | - | - |
| **III. Short-term receivables** | **130** | | **735,313,313,427** | **689,497,378,017** |
| Short-term trade receivables | 131 | V.3 | 308,497,156,675 | 265,384,798,098 |
| Short-term prepayments to suppliers | 132 | V.4 | 72,530,333,815 | 68,086,718,071 |
| Other short-term receivables | 135 | V.5 | 417,103,553,753 | 421,191,278,570 |
| Provision for short-term doubtful receivables | 136 | V.8 | (62,817,730,816) | (65,165,416,722) |
| **IV. Inventories** | **140** | | **260,717,840,303** | **262,005,964,943** |
| Inventories | 141 | V.6 | 260,717,840,303 | 262,005,964,943 |
| **V. Short-term biological assets** | **150** | | - | - |
| **VI. Other current assets** | **160** | | **2,417,344,314** | **3,482,676,915** |
| Short-term prepaid expenses | 161 | V.7 | 1,365,091,458 | 1,982,866,297 |
| Deductible value-added tax | 162 | | 76,981,477 | 524,525,152 |
| Taxes and other receivables from State Budget | 163 | V.14 | 975,271,379 | 975,285,466 |
| **B. NON-CURRENT ASSETS** | **200** | | **825,483,953,879** | **870,373,203,583** |
| **I. Long-term receivables** | **210** | | **5,205,095,779** | **5,033,001,926** |
| Other long-term receivables | 215 | V.5 | 5,205,095,779 | 5,033,001,926 |
| **II. Fixed assets** | **220** | | **71,690,156,529** | **82,450,746,888** |
| Tangible fixed assets | 221 | V.9 | 66,673,457,477 | 76,175,848,429 |
| - Historical cost | 222 | | 127,656,042,291 | 128,976,946,291 |
| - Accumulated depreciation | 223 | | (60,982,584,814) | (52,801,097,862) |
| Financial lease fixed assets | 224 | V.10 | 5,016,699,052 | 6,274,898,459 |
| - Historical cost | 225 | | 5,637,729,292 | 8,086,815,959 |
| - Accumulated depreciation | 226 | | (621,030,240) | (1,811,917,500) |
| Intangible fixed assets | 227 | | - | - |
| **III. Long-term biological assets** | **230** | | - | - |
| **IV. Investment properties** | **240** | | - | - |
| **V. Non-current assets in progress** | **250** | | **21,689,328** | **21,689,328** |
| Construction in progress | 252 | V.11 | 21,689,328 | 21,689,328 |
| **VI. Long-term financial investments** | **260** | V.2 | **700,876,137,703** | **702,881,542,207** |
| Investments in subsidiaries | 261 | | 715,381,000,000 | 715,381,000,000 |
| Provision for devaluation of long-term investments in other entities | 264 | | (14,504,862,297) | (12,499,457,793) |
| **VI. Other non-current assets** | **270** | | **47,690,874,540** | **79,986,223,234** |
| Long-term prepaid expenses | 271 | V.7 | 47,690,874,540 | 79,986,223,234 |

# CONSOLIDATED BALANCE SHEET

For the accounting period from July 1, 2026 to September 30, 2026

Unit: VND

| Items | Code | Note | September 30, 2026 | January 01, 2026 |
|---|---|---|---|---|
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **1,848,988,839,764** | **1,833,826,153,212** |
| **C. LIABILITIES** | **300** | | **938,509,355,533** | **922,608,273,815** |
| **I. Current liabilities** | **310** | | **692,861,036,833** | **674,764,772,684** |
| Short-term trade payables | 311 | V.12 | 164,567,286,383 | 141,428,760,901 |
| Short-term prepayments from customers | 312 | V.13 | 15,647,259,890 | 14,842,455,915 |
| Dividends and profits payable | 313 | | 211,792,770 | 686,092,770 |
| Short-term taxes and other payables to the State | 314 | V.14 | 37,552,391,402 | 59,487,180,292 |
| Payables to employees | 315 | V.15 | 980,192,526 | 1,370,307,858 |
| Short-term accrued expenses | 316 | V.16 | 99,292,376,878 | 80,606,466,757 |
| Other short-term payables | 320 | V.17 | 8,316,246,734 | 9,705,508,191 |
| Short-term borrowings and financial lease liabilities | 321 | V.18 | 366,293,490,250 | 366,638,000,000 |
| **II. Non-current liabilities** | **330** | | **245,648,318,700** | **247,843,501,131** |
| Other long-term payables | 338 | V.17 | 2,696,883,950 | 2,696,883,950 |
| Long-term borrowings and financial lease liabilities | 339 | V.18 | 242,951,434,750 | 245,146,617,181 |
| **D. OWNERS' EQUITY** | **400** | V.19 | **910,479,484,231** | **911,217,879,397** |
| Equity | 411 | | 790,000,000,000 | 790,000,000,000 |
| - *Ordinary shares with voting rights* | 411a | | 790,000,000,000 | 790,000,000,000 |
| - *Preferred shares* | 411b | | – | – |
| Capital surplus | 412 | | 152,195,272,727 | 152,195,272,727 |
| Development investment fund | 418 | | 21,282,835,714 | 21,282,835,714 |
| Undistributed profit after tax | 420 | | (52,998,624,210) | (52,260,229,044) |
| - Undistributed profit after tax accumulated to the end of previous years | 420a | | (52,260,229,044) | (55,720,523,126) |
| - Undistributed profit after tax of the current year | 420b | | (738,395,166) | 3,460,294,082 |
| **TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)** | **440** | | **1,848,988,839,764** | **1,833,826,153,212** |

Dong Nai, October 28, 2026

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Luu Thi Hang | Bui Quang Toan | Nguyen Khoa |

**Dona Transportation Construction Joint Stock Company and its subsidiaries**
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

# CONSOLIDATED INCOME STATEMENT

For the accounting period from July 1, 2026 to September 30, 2026

Unit: VND

| Items | Code | Note | 3rd quarter | | Cumulative | Cumulative |
|---|---|---|---|---|---|---|
| | | | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| **Revenue from sale of goods and services rendered** | **01** | VI.1 | **120,443,940,232** | **150,258,889,559** | **438,922,028,973** | **282,247,696,013** |
| Revenue deductions | 02 | | - | - | - | - |
| **Net revenue from sale of goods and services rendered** | **10** | | **120,443,940,232** | **150,258,889,559** | **438,922,028,973** | **282,247,696,013** |
| Cost of goods sold | 11 | VI.2 | 113,987,836,475 | 131,090,099,985 | 403,751,031,637 | 233,494,353,943 |
| **Gross profit from sale of goods and services rendered (20=10-11)** | **20** | | **6,456,103,757** | **19,168,789,574** | **35,170,997,336** | **48,753,342,070** |
| Gains/(losses) from the sale and disposal of investment properties | 21 | | - | - | - | - |
| Financial income | 22 | VI.3 | 867,787 | 326,331 | **1,744,767** | 28,246,891 |
| Financial expenses | *23* | VI.4 | 5,949,326,900 | 5,945,240,201 | **19,741,256,421** | 16,475,616,724 |
| - *In which: Borrowing costs* | *24* | | - | *5,945,240,201* | - | *17,647,504,128* |
| Selling expenses | 25 | VI.5 | 5,825,026,700 | 5,597,501,268 | **17,350,676,200** | 12,321,884,168 |
| General & Administration expenses | 26 | VI.6 | 2,660,832,066 | 3,966,434,599 | **5,733,813,660** | 11,379,389,047 |
| **Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}** | **30** | | **(7,978,214,122)** | **3,659,939,837** | **(7,653,004,178)** | **8,604,699,022** |
| Other income | 31 | VI.7 | (585,689,074) | 68,000,790 | **13,008,516,352** | 2,318,618,360 |
| Other expenses | 32 | VI.8 | 814,961,758 | 2,239,729,911 | **3,422,277,596** | 7,970,752,819 |
| **Other profits** | **40** | | **(1,400,650,832)** | **(2,171,729,121)** | **9,586,238,756** | **(5,652,134,459)** |
| **Total accounting profit before tax (50 = 30 + 40)** | **50** | | **(9,378,864,954)** | **1,488,210,716** | **1,933,234,578** | **2,952,564,563** |
| Current corporate income tax expense | 51 | VI.9 | 130,000 | 308,850,143 | **2,671,629,744** | 601,720,912 |
| Deferred corporate income tax expense | 52 | | - | - | - | - |
| **Accounting profit after corporate income tax (60 = 50 - 51 - 52)** | **60** | | **(9,378,994,954)** | **1,179,360,573** | **(738,395,166)** | **2,350,843,651** |

Dong Nai, October 28, 2026

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Luu Thi Hang | Bui Quang Toan | Nguyen Khoa |

**Dona Transportation Construction Joint Stock Company and its subsidiaries**
No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

# CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from July 1, 2026 to September 30, 2026
(Under the indirect method)

**Unit: VND**

| Items | Code | Note | From January 01, 2026 to September 30, 2026 | From January 01, 2025 to September 30, 2025 |
|---|---|---|---|---|
| **I. Cash flows from operating activities** | | | | |
| **Profit before tax** | **01** | | **1,933,234,578** | **2,952,564,563** |
| **Adjustments for amounts** | | | | |
| - Depreciation of fixed assets and investment properties | 02 | | 12,042,778,878 | 8,483,458,607 |
| - Provisions | 03 | | (342,281,402) | 226,896,536 |
| - (Gain) / Loss from investment activities | 05 | | 584,821,287 | (28,246,891) |
| - Interest expenses | 06 | | 5,949,326,900 | 17,647,504,128 |
| **Profit from operating activities before changing working capital** | **08** | | **20,167,880,241** | **29,282,176,943** |
| - (Increase) / Decrease of receivables | 09 | | (36,125,087,759) | 7,647,215,980 |
| - (Increase) / Decrease of inventories | 10 | | 1,288,124,640 | (56,092,640,218) |
| - (Increase) / Decrease of payables (excluding interest payable, payable corporate income tax) | 11 | | (364,732,979) | 33,195,054,879 |
| - (Increase) / Decrease of prepaid expenses | 12 | | 32,913,123,533 | 7,889,433,679 |
| - Interest paid | 14 | | (1,096,643,199) | (2,695,242,815) |
| - Other cash receipts from operating activities | 16 | | 867,787 | - |
| **Net cash flows from operating activities** | **20** | | **16,783,532,264** | **19,225,998,448** |
| **II. Cash flows from investment activities** | | | | |
| Payment for purchase and construction of fixed assets and other non-current assets | 21 | | (2,451,326,667) | (15,012,812,304) |
| Proceeds from liquidation and sale of fixed assets and other non-current assets | 22 | | 593,906,667 | - |
| Interest received, dividends and profits distributed | 27 | | - | 503,560 |
| **Cash flows from investment activities** | **30** | | **(1,857,420,000)** | **(15,012,308,744)** |
| **III. Net cash flows from financial activities** | | | | |
| Proceeds from short-term and long-term borrowings | 33 | | 25,655,748,000 | 40,000,000,000 |
| Repayment of loan principal | 34 | | (22,988,652,181) | (20,836,458,330) |
| Repayment of financial lease | 35 | | (1,003,749,996) | (21,232,458,330) |
| **Net cash flows from financial activities** | **40** | | **1,663,345,823** | **(2,068,916,660)** |
| **Net cash flows during the year (50 = 20 + 30 + 40)** | **50** | | **16,589,458,087** | **2,144,773,044** |
| Cash and cash equivalents at the beginning of the year | **60** | V.1 | 8,466,929,754 | 2,229,479,940 |
| **Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)** | **70** | V.1 | **25,056,387,841** | **4,374,252,984** |

Dong Nai, October 28, 2026

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Luu Thi Hang | Bui Quang Toan | Nguyen Khoa |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from July 1, 2026 to September 30, 2026

## I. OPERATIONAL CHARACTERISTICS OF THE COMPANY

### 1. Form of capital ownership

Dona Transportation Construction Joint Stock Company was incorporated and has been existing under Business Registration Certificate for Joint Stock Company No.: 3600259916, issued for the first time on December 30, 2005 and registered for the 19th change on July 7, 2023 by Department of Planning and Investment of Dong Nai Province. In which:

Chapter capital : 790,000,000,000 VND. In words: Seven hundred and ninety billion dong only.

Headquarters : No. 200 Nguyen Ai Quoc Street, Trang Dai Ward, Bien Hoa City, Dong Nai Province.

### 2. Field of business

Production – Trade – Service – Construction

### 3. Normal production and business cycle: 12 months

### 4. Operational characteristics of the Company during the fiscal year affecting the Financial Statements

No occurrence

### 5. Operation model

The Company has 6 subsidiaries, 2 affiliated enterprises and 2 dependent accounting stores without legal status.

### 6. Total number of employees as of September 30, 2026: 24 employees (September 30, 2025: 27 employees).

## II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

### 1. Accounting period

The fiscal year of the Group begins from January 1 to December 31 each year.

### 2. Currency

The currency used in the accounting records is Vietnamese Dong (VND).

## III. ACCOUNTING STANDARDS AND REGIME

### 1. Accounting Regime

The Company applies the Vietnamese Accounting System for Enterprises promulgated under Circular No. 99/2025/TT/BTC dated October 27, 2025 issued by the Ministry of Finance, and the Ministry of Finance's circulars providing guidance on the implementation of accounting standards in the preparation and presentation of the Financial Statements..

### 2. Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents providing guidance on the Standards issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standards, the circulars providing guidance on the implementation of the Standards, and the applicable Accounting Regime.

## IV. APPLICABLE ACCOUNTING POLICIES

### 1. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, cash in transit and short-term investments with a recovery period or maturity of no more than 3 months from the date of acquisition, easily convertible into a certain amount of cash and with little risk in converting into cash.

### 2. Principles for recognition of financial investments

Investments outside the enterprise for the purpose of rationally using capital to improve the operational efficiency of the enterprise such as: capital contribution investment in subsidiaries, joint ventures, associates; securities investment; and other financial investments …

Investments are classified upon the preparation of the Financial Statements in accordance with the following principles:

- Investments with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Investments with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

**a. Held-to-maturity investments**

This investment does not reflect the types of bonds and debt instruments held for the purpose of purchase and sale for profit. Held-to-maturity investments include term bank deposits (with the recovery period of 3 months or more), treasury bills, promissory notes, bonds, preferred shares that the issuer must repurchase at a certain time in the future, and held-to-maturity loans for the purposes of collecting periodic interest and other held-to-maturity investments.

***Provision for devaluation of held-to-maturity investments:*** Held-to-maturity investments that the Company must assess their recoverability if they have not been provided for under the law. In case there is a solid evidence showing that a part or the whole of investment may not be recoverable, the loss must be recognized in financial expenses during the period. In case the loss cannot be reliably measured, the devaluation of investment shall not be written down. Instead, the recoverability of the investment shall be disclosed in the Notes to the Financial Statements.

**b. Investments in subsidiaries, joint ventures and associates**

Investments in subsidiaries, joint ventures and associates are accounted for using the historical cost method. Net profits distributed from subsidiaries and associates arising after the date of investment are recognized in financial income during the period. Other distributions (other than net profit) are considered a recovery of investments and are recognized as a deduction from the historical cost of investment.

***Provision for devaluation of investments in other entities:*** Losses due to subsidiaries, joint ventures and associates making losses, leading to potential loss of capital attributable to the investors, or to provisions due to the devaluation of these investments. This provision is established or reversed at the time of preparing the Financial Statements for each investment and is recognized in financial expenses during the period.

In addition, the subsidiaries in the Group have announced the temporary suspension of operations due to their inefficiency. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability to continue as a going concern of the subsidiaries. Accordingly, the consolidated statements have been prepared on the assumption that the subsidiaries will continue their operations in the future.

**3. Principles for recognition of receivables**

Receivables are monitored in detail by maturity of receivables, debtors, original currency of receivables and other factors as required for the management purposes of the Company.

**The classification of receivables is carried out in accordance with the following principles:**

- Trade receivables: Commercial receivables arising out of purchase and sale transactions between the Company and the customers, such as sale of goods, rendering of services, liquidation / sale of assets, and export proceeds of the consignor through the consignee.
- Intra-company receivables: Receivables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;
- Other receivables: Non-commercial receivables, not related to purchase and sale transactions.

Receivables are classified upon the preparation of the Financial Statements in accordance with the following principles:

- Receivables with a remaining recovery period of no more than 12 months or within 1 production and business cycle are classified as short-term.
- Receivables with a remaining recovery period of no 12 months or more or over 1 production and business cycle are classified as long-term.

***Provision for doubtful receivables:*** A provision for doubtful receivables is made at the time of preparing the financial statements. The establishment or reversal of such provision is carried out at the time of preparing the financial statements and recognized as general & administration expenses during the period. Regarding long-outstanding doubtful receivables for which the Company has made every effort to collect the debt remains unsuccessful, and where the debtors are determined to be genuinely unable to settle their debts, the Company may undertake the procedures for sale of such debts to a debt trading company or write them off from the accounting books (in accordance with the provisions of the law and the Charter of the Company).

**4. Principles for recognition of inventories**

Inventories are stated at the historical cost. In case the net realizable value is lower than the historical cost, inventories must be measured at the net realizable value. The historical cost of inventories includes the purchase price, the processing cost and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price less the estimated selling expenses.

The value of inventories at the end of the period is measured using the first-in, first-out method.

Inventories are accounted for using the perpetual inventory method.

***Provision for inventories*** is established for the estimated loss due to the possible devaluation of materials, finished goods, and inventories owned by the Company (depreciation due to impairment, obsolescence, ...) based on reasonable evidence of devaluation at the end of the fiscal year. Increases or decreases in this provision are recognized in cost of goods sold in the Income Statement.

**5. Fixed assets**

**Tangible fixed assets**

Tangible fixed assets are recognized at the historical cost. During use, tangible fixed assets are recognized at the historical cost, accumulated depreciation and residual value.

The historical cost of fixed assets includes the purchase price and the costs directly related to putting such assets into use. The costs of purchase, upgrade and renewal of fixed assets are converted into fixed assets. The costs of maintenance and repair are recognized in expenses of the current year.

Upon the liquidation of assets, the historical cost and accumulated depreciation of the assets are written off from the financial statements and any losses arising out of such liquidation are accounted for in the Income Statement. Fully depreciated fixed assets continue to be used because the Company has performed well in maintaining and servicing motorized equipment and vehicles.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

| **Type of assets** | **Number of years of depreciation** |
|---|---|
| - Buildings and structures | 04 – 32 years |
| - Machinery and equipment | 03 – 09 years |
| - Means of transport and transmission | 03 – 11 years |
| - Management equipment and tools | 06 years |
| - Other assets | 06 years |

**6. Construction in progress**

Construction in progress reflects costs directly related to assets under construction as well as plant and equipment under installation for production, lease and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recognized at the historical cost and are not depreciated.

**7. Principles for recognition of prepaid expenses**

The calculation and allocation of prepaid expenses into production and business expenses for each accounting period is based on the nature and level of each type of expense to select reasonable and consistent methods and criteria.

Prepaid expenses are monitored for each prepayment period having occurred, showing the amounts already allocated to the cost-bearing entities of each accounting period and the remaining amounts yet to be allocated to expenses.

Prepaid expenses are classified upon the preparation of the Financial Statements in accordance with the following principles:

- The amount paid in advance to be provided with goods and services within a period not exceeding 12 months or a normal production and business cycle from the time of prepayment is classified as short-term.
- The amount paid in advance to be provided with goods and services within a period of more than 12 months or more than a normal production and business cycle from the time of prepayment is classified as long-term.

**8. Principles for recognition of liabilities and accrued expenses**

Liabilities and accrued expenses are recognized for future payments related to inventories and services received. Accrued expenses are recognized based on reasonable estimates of payable amounts and monitored in detail by remaining payment terms of payables, creditors, original currency of payables and other factors as required for the management purposes of the Company.

The classification of payables is carried out in accordance with the following principles:

- Trade payables: Commercial payables arising out of transactions for purchase of goods, services and assets, as well as payables for imports through the consignee;
- Intra-company payables: Payables between the superior units and the direct subordinate units without legal status and operating under dependent accounting;
- Other payables: Non-commercial payables, not related to transactions for purchase, sale and provision of goods and services.

At the time of preparing the Financial Statements under the law, the Company re-evaluated the balance of payables in foreign currency (except for prepayments from customers; if, at the time of preparing the statements, there is a solid evidence showing that the Company cannot provide goods and services and the Company will have to return prepayments in foreign currency, these amounts are considered foreign currency monetary items)

at the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the Financial Statements.

9. **Principles for recognition of borrowings and financial lease liabilities and interest expenses**

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and liabilities should be monitored in detail for each entity, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased assets.

10. **Principles for the Recognition of Borrowings and Capitalization of Borrowing Costs**

Borrowing costs directly attributable to borrowings are recognized as financial expenses in the period, except for borrowing costs directly attributable to the acquisition, construction or production of qualifying assets under construction, which are included in the cost of such assets (capitalized) when the conditions prescribed in the Accounting Standard "Borrowing Costs" are satisfied.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets under construction are included in the cost of such assets (capitalized). Such costs include interest expenses on borrowings, amortization of discounts or premiums on bond issuance, and ancillary costs incurred in connection with loan arrangement procedures.

11. **Principles for the Recognition of Accrued Expenses**

Amounts payable for goods and services received from suppliers or provided to customers during the period but not yet actually paid due to the absence of invoices or insufficient accounting records and supporting documents, as well as amounts payable to employees, are recognized as production and business expenses in the period. This is to ensure that the actual occurrence of such expenses does not result in unusual fluctuations in production and business expenses, while maintaining the matching principle between revenue and expenses.

Accrued expenses must be estimated carefully and supported by reasonable and reliable evidence. When the actual expenses are incurred, if there is any difference between the actual amount and the amount accrued, the accounting department shall record an additional expense or a reduction in the corresponding expense to reflect the difference.

13. **Principles for recognition of equity**

a. **Principles for recognition of paid-in capital, capital surplus, convertible bond options and other equity reserves**

Paid-in capital is recognized based on the actual contributed capital of the owner and is monitored in detail for each organization and individual contributing capital.

Contributed capital of the shareholders is recognized at the actual issuance price of shares, but are presented in two separate items:

- Paid-in capital is recognized at the par value of the shares;

- Capital surplus is recognized based on the larger or smaller difference between the actual issuance price of shares and the par value.

In addition, capital surplus is also recognized based on the larger or smaller difference between the actual issuance price of shares and the par value of shares when reissuing treasury shares.

b. **Principles for recognition of undistributed profits**

Undistributed profit after tax are the profits from the operations of the company after adding (+) or subtracting (-) the adjustments due to retroactive applications of changes in accounting policies and retroactive adjustments of material errors from previous years.

The distribution of profits from operating activities of the company must be in accordance with the applicable financial policies.

Upon profit distribution, it is necessary to consider non-cash items in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends and profits of the company.

14. **Principles for recognition of revenue**

Revenue is recognized when it is probable that the economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable after

deducting trade discounts, sales rebates and sales returns. The following specific recognition criteria are also met when recognizing revenue:

**Construction contracts**

Revenue from construction contracts is recognized in one of the two following cases:

- Construction contracts stipulate that the contractors are paid in accordance with the planned progress: When the contract performance results are estimated reliably, revenue shall be recognized corresponding to the completed work volume determined by the contract at the date of the Financial Statements;
- Construction contracts stipulate that the contractors are paid in accordance with the value of performed volume: When the contract performance results are estimated reliably and confirmed by the customers, revenue shall be recognized corresponding to the completed work volume confirmed by the customers.

Increases and decreases in contract performance, bonuses and other payments are only included in revenue when reaching agreement with the customers.

When the contract performance results cannot be estimated reliably, revenue is recognized equivalent to costs incurred and the reimbursement is relatively certain.

**Revenue from sale of goods**

Revenue from sale of goods is recognized when the following conditions are simultaneously satisfied:

- The majority of risks and benefits associated with ownership of the products or goods have been transferred to the customers;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue is measured relatively reliably;
- The company has obtained or will obtain economic benefits from the sale transactions;
- The costs related to the sale transactions can be measured.

**Revenue from services rendered**

Revenue from services rendered is recognized when the following conditions are simultaneously satisfied:

- The revenue is measured relatively reliably;
- It is possible to obtain economic benefits from such service rendering transactions;
- The completed work volume on the date of Statements is determined;
- The costs incurred for the transactions and the costs for completion of such service rendering transactions can be measured.

**Financial income**

Financial income includes interest income, royalties, dividends, distributed profits and other financial revenues. For interest income from loans, deferred payments and installment sales: Revenue is recognized when its collectability is certain and the loan principal or receivable is not classified as overdue or subject to a provision for doubtful debts. Dividend income is recognized when the right to receive dividends is established.

**Other income**

Other income includes income other than the production and business activities of the Company: Sale and liquidation of fixed assets; penalties charged to customers for contract breaches; compensation from third parties for damaged assets; recoveries of doubt debts previously written off; payables for which creditors cannot be identified; income from gifts or donations in cash or in kind; ...

**15. Principles for recognition of construction revenue deductions**

Revenue from construction activities is adjusted downward upon receipt of the Investor's decision approving the final settlement with a reduction in the completed construction costs, or upon approval by the competent authorities.

- Revenue is adjusted downward in the period in which the revenue deductions arise if such deductions occur in the same period as the sale of products, goods or services.
- Revenue is adjusted downward as follows if the revenue deductions arise after the period in which the products, goods or services were sold:

Trade discounts payable are reductions from the listed selling prices granted by the Company to customers purchasing goods in large quantities.

Sales allowances are deductions granted to buyers for products or goods that are defective, deteriorated in quality or fail to meet the specifications stipulated in the economic contracts..

**16. Principles for recognition of cost of goods sold**

Cost of goods sold include the cost of products, goods, services and investment properties; the production cost of construction products sold during the period; and the costs related to investment property business activities.

The value of lost and damaged inventories is recognized in cost of goods sold after deducting compensations (if any).

**17. Principles for recognition of financial expenses**

Financial expenses include expenses from financing activities: Expenses or losses related to financial investment activities; expenses for lending and borrowing capital; expenses for capital contribution to joint ventures and associates; losses on securities transfers; provision for devaluation of trading securities; provision for loss on investments in other entities; losses from sale of foreign currency; losses from exchange rate.

**18. Principles for recognition of selling expenses and general and administration expenses**

Selling expenses reflect actual expenses incurred in the process of sale of products and goods and rendering of services.

General & administration expenses reflect the general expenses of the company including expenses on salaries, social insurance, health insurance, unemployment insurance and trade union dues of administrative staff; costs of office supplies and working tools, depreciation of fixed assets used for administrative purposes; land rental, business license tax; provision for doubtful debts; outsourced services; other cash expenses, ...

Selling expenses and general and administrative expenses are amortized to the business departments of the Company based on revenue or profit criteria.

**19. Principles for recognition of current corporate income tax expense**

Current corporate income tax expense is the corporate income tax payable determined on the basis of taxable income and the current corporate income tax rate.

Deferred corporate income tax expense is the corporate income tax that will be payable in the future arising from:

- Recognition of deferred tax liabilities during the year;
- Reversal of deferred tax assets recognized from previous years.

**20. Stakeholders**

Stakeholders are considered to be related if one party has the ability to control or significantly influence the other party in making financial and operational decisions. Parties are also considered related if they are under common control or significant influence.

In considering stakeholder relationships, the substance of the relationship is prioritized over its legal form.

Transactions with related parties during the year are disclosed in Note VIII.2.

**The following companies are considered related parties:**

| Company | Location | Relationship |
|---|---|---|
| DGT - Nghe An One Member Limited Liability Company | Nghe An Province | Subsidiary |
| DGT Investment One Member Limited Liability Company | Dong Nai Province | Subsidiary |
| DGT - Vung Tau One Member Limited Liability Company | Ho Chi Minh City (Ba Ria - Vung Tau) | Subsidiary |
| DGT Construction Materials Manufacturing and Trading Company Limited | Dong Nai Province | Subsidiary |
| DGT - Dong Thap One Member Limited Liability Company | Dong Nai Province | Subsidiary |
| Dong Loi Company Limited | Dong Nai Province | Subsidiary |

**21. Financial Instruments**

Based on Circular No. 75/2015/TT-BTC dated May 18, 2015, of the Ministry of Finance, pending the issuance of accounting standards on financial instruments and related guidance documents, the Company's General Management follows the guidance on not presenting and disclosing financial instruments according to Circular No. 210/2009/TT-BTC in the Company's financial statements.

**22. Segment reporting information**

Segment information is presented by geographical area and business sector of the Company. The segment reporting by geographical area and business sector is based on the Company's internal reporting structure and management.

Segment reporting results include items directly attributable to a segment as well as those allocated on a reasonable basis (Revenue or Profit).

**22.1. Geographic segment reporting**

As at September 30, 2026, the Company's operations are concentrated primarily at its head office in Dong Nai City. Therefore, the Company does not present geographical segment reporting.

**22.2. Business Segment Reporting**

| | 3rd Quarter | |
|---|---|---|
| | **From July 1, 2026 to September 30, 2026** | **From July 1, 2025 to September 30, 2025** |
| Revenue from sale of stones | 18,931,336,775 | 29,144,235,361 |
| Revenue from sale of ready mixed concrete | 48,108,151,338 | 60,433,678,764 |
| Revenue from construction and installation activities | 11,613,301,884 | - |
| Revenue from sale of goods | 35,683,464,468 | 55,508,563,443 |
| Other revenue | 6,107,685,767 | 5,172,411,991 |
| **Total** | **120,443,940,232** | **150,258,889,559** |

## V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET

**Unit: VND**

### 1. CASH AND CASH EQUIVALENTS

| | **September 30, 2026** | **January 01, 2026** |
|---|---|---|
| - Cash | **22,022,783,948** | **7,428,617,503** |
| - Bank deposits | **3,033,603,893** | **1,038,312,251** |
| *. Joint Stock Commercial Bank for Foreign Trade of Vietnam – Bien Hoa Branch* | *18,726,588* | *54,815,692* |
| *. Vietnam Prosperity Joint Stock Commercial Bank – Dong Nai Branch* | *953,000,000* | *953,000,000* |
| *. Other banks* | *2,061,877,305* | *30,496,559* |
| **Total** | **25,056,387,841** | **8,466,929,754** |

## 2. FINANCIAL INVESTMENTS

| | | September 30, 2026 | | | | January 01, 2026 | | |
|---|---|---|---|---|---|---|---|---|
| | Percentage % | Cost | Recoverable Amount | Provision | Percentage % | Cost | Recoverable Amount | Provision |
| **2.1 Short-term financial investments** | | - | - | - | | - | - | - |
| **2.2 Long-term financial investments** | | | | | | | | |
| **- Investments in subsidiaries** | | 715,381,000,000 | - | (14,504,862,297) | | 715,381,000,000 | - | (12,499,457,793) |
| . DGT Construction Materials Manufacturing and Trading Company Limited 1 | 60% | 3,000,000,000 | - | (3,000,000,000) | 60% | 3,000,000,000 | - | (3,000,000,000) |
| . DGT - Nghe An One Member Limited Liability Company 2 | 100% | 100,000,000,000 | - | (3,608,696,938) | 100% | 100,000,000,000 | - | (3,608,696,938) |
| . DGT Investment One Member Limited Liability Company 3 | 100% | 345,000,000,000 | - | (2,276,756,866) | 100% | 345,000,000,000 | - | (2,276,756,866) |
| . DGT - Dong Thap One Member Limited Liability Company 4* | 100% | 67,581,000,000 | - | (1,843,531,521) | 100% | 67,581,000,000 | - | (1,843,531,521) |
| . Dong Loi One Member Limited Liability Company 5* | 99.80% | 199,800,000,000 | - | (3,775,876,972) | 99.80% | 199,800,000,000 | - | (1,770,472,468) |
| **- Investments in joint ventures** | | - | - | - | | - | - | - |
| **- Equity investments in other entities** | | - | - | - | | - | - | - |
| **Total** | | 715,381,000,000 | - | (14,504,862,297) | | 715,381,000,000 | - | (12,499,457,793) |

- **Percentage %:** Represents the percentage of equity capital and voting rights.
- **Operating status of subsidiaries:** There have been no significant changes compared to the previous year.
- **Major transactions between the Company and its subsidiaries, joint ventures and associates:** Refer to Section VIII.3.
- **Provision:** As at the reporting date, the Company has not determined the fair value of these financial instruments for disclosure in the financial statements because there are no quoted market prices for these financial instruments, and the Vietnamese Accounting Standards and Vietnamese Corporate Accounting Regulations currently provide no guidance on determining fair value using valuation techniques. The fair value of these financial instruments may differ from their carrying amounts recorded by the Company

**Details of investments as at September 30, 2026**

1* This represents an investment in DGT Construction Materials Manufacturing and Trading Company Limited, with a contributed capital amount of VND 3,000,000,000, representing a 60% ownership interest. This company was established under Enterprise Registration Certificate No. 3603726982, first registered on June 01, 2020, issued by the Department of Planning and Investment of Dong Nai Province, with charter capital of VND 5,000,000,000. Dong Nai Transport Works Joint Stock Company has fully contributed its capital to this company.

2* This represents a 100% capital investment in DGT - Nghe An One Member Limited Liability Company, established under Enterprise Registration Certificate No. 2902104498 for a single-member limited liability company, first registered on June 03, 2021, and amended for the second time on August 22, 2023, issued by the Department of Planning and Investment of Nghe An Province, with charter capital of VND 100,000,000,000. Dong Nai Transport Works Joint Stock Company has fully contributed its capital to this company.

3* This represents a 100% capital investment in DGT Investment One Member Limited Liability Company, established under Enterprise Registration Certificate No. 3603726975 for a single-member limited liability company, first registered on June 01, 2020, and amended for the fourth time on October 17, 2023, issued by the Department of Planning and Investment of Dong Nai Province, with charter capital of VND 345,000,000,000. Dong Nai Transport Works Joint Stock Company has fully contributed its capital to this company.

4* This represents a 100% capital investment in DGT - Dong Thap One Member Limited Liability Company, established under Enterprise Registration Certificate No. 1402174738 dated January 21, 2022, and amended for the second time on September 18, 2023, issued by the Department of Planning and Investment of Dong Thap Province, with charter capital of VND 100,000,000,000. Dong Nai Transport Works Joint Stock Company has not yet fully contributed its capital to this company.

5* This represents a 99.80% capital investment in Dong Loi Company Limited, established under Enterprise Registration Certificate No. 2900777297, first issued on March 14, 2006, and amended for the 14th time on November 09, 2023, issued by the Department of Planning and Investment of Ba Ria - Vung Tau Province, with charter capital of VND 300,000,000,000. Dong Nai Transport Works Joint Stock Company has fully contributed its capital to this company.

6* This represents a 100% capital investment in DGT - Vung Tau One Member Limited Liability Company, established under Enterprise Registration Certificate No. 3502456754 dated June 15, 2021, and amended for the second time on October 05, 2023, issued by the Department of Planning and Investment of Ba Ria - Vung Tau Province, with charter capital of VND 20,000,000,000. Dong Nai Transport Works Joint Stock Company has not yet fully contributed its capital to this company.

**- Movements in provisions for investments**

| | Current period (VND) | Previous period (VND) |
|---|---|---|
| At the beginning of the period | (12,499,457,793) | (13,695,257,353) |
| Reversal of provision | - | 1,206,299,560 |
| Additional provision recognized | (2,005,404,504) | (10,500,000) |
| **At the end of the period** | **(14,504,862,297)** | **(12,499,457,793)** |

**Transactions with subsidiaries**

**During the year, the Company conducted sales and provided services to its subsidiaries as follows:**

| | 3rd Quarter | |
|---|---|---|
| | **From July 1, 2026 to September 30, 2026** | **From July 1, 2025 to September 30, 2025** |
| DGT Construction Materials Manufacturing and Trading Company Limited | - | - |
| Dong Loi One Member Limited Liability Company | 330,000,000 | 330,000,000 |
| **Total** | **330,000,000** | **330,000,000** |

## 3. TRADE RECEIVABLES

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| **3.1 Short-term** | | | | |
| **- Receivable from stakeholders** | **55,782,475,091** | - | **59,172,444,946** | - |
| . DGT Construction Materials Manufacturing and Trading Company Limited | 53,984,075,091 | - | 53,984,075,091 | - |
| . DGT - Nghe An One Member Limited Liability Company | 1,798,400,000 | - | 1,798,400,000 | - |
| . Dong Loi Company Limited | - | - | 3,389,969,855 | - |
| **- Other trade receivables** | **252,714,681,584** | **(34,844,713,806)** | **206,212,353,152** | **(38,160,051,928)** |
| . Cuu Long Construction Materials Engineering Co., Ltd. | 48,738,384,404 | - | 48,738,384,404 | - |
| . Hung Phat Construction Co., Ltd. | 40,446,163,353 | (11,294,609,612) | 40,446,163,353 | (11,294,609,612) |
| . An Khang Phu Construction and Service Co., Ltd. | 69,021,503,548 | - | 49,250,235,838 | - |
| . Hiep An Construction Joint Stock Company | 11,391,320,000 | (11,391,320,000) | 11,391,320,000 | (11,391,320,000) |
| . Cienco 4 Group Joint Stock Company | 1,000,000,000 | - | 1,684,557,847 | - |
| . Construction Corporation No. 1 - JSC | - | - | 3,015,338,122 | (3,015,338,122) |
| . Viet Hung Thinh Construction Investment Company Limited | 46,638,968,150 | - | 29,130,712,569 | - |
| . Duc Long Daknong BOT and BT Joint-Stock Company | 3,817,956,751 | (3,817,956,751) | 3,817,956,751 | (3,817,956,751) |
| . Other customers | 31,660,385,378 | (8,340,827,443) | 18,737,684,268 | (8,640,827,443) |
| Total | **308,497,156,675** | **(34,844,713,806)** | **265,384,798,098** | **(38,160,051,928)** |
| **3.2 Long-term** | - | - | - | - |

## 4. PREPAYMENTS TO SUPPLIERS

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| **4.1 Short-term** | | | | |
| **- Prepayments to stakeholders** | 1,980,247,089 | - | 1,980,247,089 | - |
| . DGT - Nghe An One Member Limited Liability Company | 1,980,247,089 | - | 1,980,247,089 | - |
| **- Other Prepayments to suppliers** | 70,550,086,726 | (27,109,166,532) | 66,106,470,982 | (25,794,561,816) |
| . Mr. Vo Cong Vinh | 9,720,658,247 | (9,720,658,247) | 12,086,806,888 | (12,086,806,888) |
| . Mr. Nguyen Quoc Toan | 3,912,302,719 | (3,912,302,719) | 3,995,165,719 | (3,995,165,719) |
| . Mr. Nguyen Van Huy | 1,078,819,261 | (1,078,819,261) | 1,078,819,261 | (1,078,819,261) |
| . Land Fund Development Center of Bien Hoa City | 8,392,049,000 | (8,392,049,000) | 8,392,049,000 | (8,392,049,000) |
| . Cat Tuong Home Architecture Design Construction Co., Ltd. | 21,086,522,933 | - | 21,086,522,933 | - |
| . Viet Hung Thinh Construction Investment Company Limited | 6,975,317,834 | - | 7,504,877,581 | - |
| . Vietnam Fuli Machinery Company Limited | 7,515,390,004 | - | 4,635,000,000 | - |
| . Other suppliers | 11,869,026,728 | (4,005,337,305) | 7,327,229,600 | (241,720,948) |
| **Total** | **72,530,333,815** | **(27,109,166,532)** | **68,086,718,071** | **(25,794,561,816)** |
| **4.2 Long-term** | - | - | - | - |

## 5. OTHER RECEIVABLES

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| **5.1 Short-term** | | | | |
| **- Advance** | 315,369,455 | (16,000,000) | 2,140,000,000 | (16,000,000) |
| **- Pledge, mortgage, deposit, escrow** | 1,687,290,000 | - | 1,687,290,000 | - |
| Department of Planning and Investment of Dong Nai Province | 1,687,290,000 | - | 1,687,290,000 | - |
| **- Other receivables from stakeholders** | 161,418,396,320 | - | 172,388,400,775 | - |
| . DGT Construction Materials Manufacturing and Trading Company Limited | 155,125,949,585 | - | 155,125,949,585 | - |
| . Dong Loi Company Limited | 4,077,032,853 | - | 15,047,037,308 | - |
| . DGT - Vung Tau One Member Limited Liability Company | 4,650,000 | - | 4,650,000 | - |
| . DGT - Dong Thap One Member Limited Liability Company | 4,650,000 | - | 4,650,000 | - |
| . DGT - Nghe An One Member Limited Liability Company | 2,201,463,882 | - | 2,201,463,882 | - |
| . DGT Investment One Member Limited Liability Company | 4,650,000 | - | 4,650,000 | - |
| **- Receivables from other organizations and individuals** | 253,682,497,978 | (847,850,478) | 244,975,587,795 | (1,194,802,978) |
| . Mr. Truong Hien Vu (*) | 234,726,986,666 | - | 234,726,986,666 | - |
| . An Khang Phu Construction and Service Co., Ltd. | 12,967,019,395 | - | 6,663,324,680 | - |
| . Southeast Investment Consulting Joint Stock Company (**) | 863,587,770 | - | 863,587,770 | - |
| . Tan Dai Tien Binh Thuan Company Limited (Tuy Phong Industrial Park security fee) | 775,000,000 | (775,000,000) | 775,000,000 | (775,000,000) |

| | | | | |
|---|---|---|---|---|
| . Remuneration of the Board of Directors and Supervisory Board | 213,000,000 | - | - | - |
| . Other receivables | 4,136,904,147 | (72,850,478) | 1,946,688,679 | (419,802,978) |
| **Total** | **417,103,553,753** | **(863,850,478)** | **421,191,278,570** | **(1,210,802,978)** |

**5.2 Long-term**

| | | | | |
|---|---|---|---|---|
| - Long-term deposits | 4,702,711,779 | - | 4,530,617,926 | - |
| - Other long-term receivables | 502,384,000 | - | 502,384,000 | - |
| **Total** | **5,205,095,779** | - | **5,033,001,926** | - |

## 6. INVENTORY

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | **Historical cost** | **Provision** | **Historical cost** | **Provision** |
| - Raw materials | 32,654,609,402 | - | 9,262,157,209 | - |
| - Work in progress (*) | 139,463,678,350 | - | 148,531,203,433 | - |
| - Finished product | 25,284,395,879 | - | 36,973,379,841 | - |
| - Goods | 63,315,156,672 | - | 67,239,224,460 | - |
| **Total** | **260,717,840,303** | - | **262,005,964,943** | - |

(*) Details of work in progress are as follows:

| | **September 30, 2026** | **January 01, 2026** |
|---|---|---|
| | VND | VND |
| - Construction cost of the "Lac Viet high-class marine eco-tourism area" project | 114,224,810,433 | 114,224,810,433 |
| - Construction costs of Ba Huan Long An Factory | 17,347,720,543 | 17,347,720,543 |
| - Construction costs of Binh Thuan Project | - | 5,004,377,950 |
| **Total** | **139,463,678,350** | **148,531,203,433** |

The project "Lac Viet high-class marine eco-tourism area", DONA Transportation Construction Joint Stock Company has completed the 9-month settlement waiting period according to the technical requirements and construction quality. However, the project has not been able to carry out sand compensation as planned due to the scarcity of works from natural sand mines. Therefore, by the date of this statement's release, the project has not been accepted and handed over.

## 7. PREPAYMENTS

| | **September 30, 2026** | **January 01, 2026** |
|---|---|---|
| **7.1. Short-term** | | |
| DGT bond registration and management costs | - | 46,749,996 |
| Other costs | 1,365,091,458 | 1,936,116,301 |

| | | | |
|---|---|---|---|
| **Total** | | **1,365,091,458** | **1,982,866,297** |
| **7.2. Long-term** | | | |
| Quarry prepaid expenses | (1*) | 42,146,984,707 | 70,014,132,856 |
| Sand mine prepaid expenses | (2*) | - | 460,541,832 |
| BTTP prepaid expenses | | 1,230,406,550 | 67,205,967 |
| Other long-term prepaid expenses | | 4,313,483,283 | 9,444,342,579 |
| **Total** | | **47,690,874,540** | **79,986,223,234** |

## 8. NON-PERFORMING LOANS

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | **Historical cost** | **Provision** | **Historical cost** | **Provision** |
| **Receivables from other customer** | 63,290,643,973 | (34,844,713,806) | 52,254,745,255 | (38,160,051,928) |
| Hiep An Construction Corporation | 11,391,320,000 | (11,391,320,000) | 11,391,320,000 | (11,391,320,000) |
| Duc Long Dak Nong BOT and BT Joint Stock Company | 3,817,956,751 | (3,817,956,751) | 3,817,956,751 | (3,817,956,751) |
| Construction Corporation No 1 - Joint Stock Company | - | - | 3,015,338,122 | (3,015,338,122) |
| Hung Phat Construction Company Limited | 26,094,926,513 | (12,166,089,481) | 26,094,926,513 | (12,166,089,481) |
| Receivables from other customers | 21,986,440,709 | (7,469,347,574) | 7,935,203,869 | (7,769,347,574) |
| **Prepayments to suppliers** | 66,437,204,710 | (27,109,166,532) | 41,282,556,001 | (25,794,561,816) |
| Vo Cong Vinh | 9,743,675,747 | (9,743,675,747) | 9,743,675,747 | (9,743,675,747) |
| Nguyen Van Huy | 1,101,836,761 | (1,101,836,761) | 1,101,836,761 | (1,101,836,761) |
| Nguyen Quoc Toan | 3,995,165,719 | (3,995,165,719) | 3,995,165,719 | (3,995,165,719) |
| Other customers | 51,596,526,483 | (12,268,488,305) | 26,441,877,774 | (10,953,883,589) |
| **Receivables from other organizations and individuals** | 1,385,565,978 | (863,850,478) | 1,385,565,978 | (1,210,802,978) |
| Other customers | 1,385,565,978 | (863,850,478) | 1,385,565,978 | (1,210,802,978) |
| **Total** | 131,113,414,661 | (62,817,730,816) | 94,922,867,234 | (65,165,416,722) |

**The situation of fluctuations in the provision for doubtful debts is as follows:**

| | **Accounts receivable from customers** | **Other receivables** | **Prepayment to suppliers** | **Total** |
|---|---|---|---|---|
| **Opening Balance** | (38,160,051,928) | (25,794,561,816) | (1,210,802,978) | (65,165,416,722) |
| Appropriation for provision | - | (1,314,604,716) | - | (1,314,604,716) |
| Reversal of provision | 3,315,338,122 | - | 346,952,500 | 3,662,290,622 |
| **Closing Balance** | (34,844,713,806) | (27,109,166,532) | (863,850,478) | (62,817,730,816) |

## 9. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

| | Buildings and structures | Construction machinery and equipment | Means of transport | Management equipment and tools | Other tangible fixed assets | Total |
|---|---|---|---|---|---|---|
| **Historical cost** | | | | | | |
| **As of January 1, 2026** | 63,812,087,606 | 45,007,689,821 | 19,554,755,039 | 83,913,825 | 518,500,000 | 128,976,946,291 |
| **Increase during the period** | - | 1,857,420,000 | 593,906,667 | - | - | 2,451,326,667 |
| - Purchases during the year | - | 1,857,420,000 | 593,906,667 | - | - | 2,451,326,667 |
| **Decrease during the period** | - | - | 3,772,230,667 | - | - | 3,772,230,667 |
| - Liquidation and sale | - | - | 3,772,230,667 | - | - | 3,772,230,667 |
| **As of September 30, 2026** | 63,812,087,606 | 46,865,109,821 | 16,376,431,039 | 83,913,825 | 518,500,000 | 127,656,042,291 |
| | | | | | | |
| **Accumulated Depreciation** | 21,722,959,311 | 18,876,706,028 | 11,872,032,566 | 83,913,825 | 245,486,132 | 52,801,097,862 |
| **As of January 1, 2026** | 5,307,541,902 | 4,847,740,569 | 1,150,150,247 | - | 62,595,827 | 11,368,028,545 |
| **Increase during the period** | 5,307,541,902 | 4,847,740,569 | 1,150,150,247 | - | 62,595,827 | 11,368,028,545 |
| - Depreciation during the period | - | - | 3,186,541,593 | - | - | 3,186,541,593 |
| **Decrease during the period** | - | - | 3,186,541,593 | - | - | 3,186,541,593 |
| - Liquidation and sale | 27,030,501,213 | 23,724,446,597 | 9,835,641,220 | 83,913,825 | 308,081,959 | 60,982,584,814 |
| **As of September 30, 2026** | | | | | | |
| | | | | | | |
| **Residual value** | | | | | | |
| As of January 1, 2026 | 42,089,128,295 | 26,130,983,793 | 7,682,722,473 | - | 273,013,868 | 76,175,848,429 |
| As of September 30, 2026 | 36,781,586,393 | 23,140,663,224 | 6,540,789,819 | - | 210,418,041 | 66,673,457,477 |

**- Detailed disclosure of existing tangible fixed assets and tangible fixed assets disposed of/sold/transferred during the period, each accounting for 10% or more of the total value of tangible fixed assets.**

| | September 30, 2026 | January 1, 2026 |
|---|---|---|
| Speco 120T BTNN Mixing Plant (transferred from XNBTNN) | 13,685,676,780 | 13,685,676,780 |
| Internal Transportation Road – MDTC | 50,587,788,889 | 50,587,788,889 |

## 10. INCREASE, DECREASE IN FINANCIAL LEASE ASSETS

| | Plant and equipment | Total |
|---|---|---|
| **Historical cost** | | |
| **As of January 1, 2026** | **8,086,815,959** | **8,086,815,959** |
| Increase during the period | - | - |
| Decrease during the period | 2,449,086,667 | 2,449,086,667 |
| **As of September 30, 2026** | **5,637,729,292** | **5,637,729,292** |
| **Accumulated depreciation** | | |
| As of January 1, 2026 | 1,811,917,500 | 1,811,917,500 |
| Increase during the period | 674,750,333 | 674,750,333 |
| Decrease during the period | 1,865,637,593 | 1,865,637,593 |
| As of September 30, 2026 | **621,030,240** | **621,030,240** |
| **Residual value** | | |
| As of January 1, 2026 | 6,274,898,459 | 6,274,898,459 |
| As of September 30, 2026 | **5,016,699,052** | **5,016,699,052** |

**Detailed disclosure of the list of existing finance lease assets and assets liquidated/sold/transferred during the period, each accounting for 10% or more of the total value of finance lease assets**

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| Vibratory roller, engine No.: 21923608 | 1,208,333,333 | 1,208,333,333 |
| Vibratory roller, engine No.: 21925279 | 1,208,333,333 | 1,208,333,333 |
| Vibratory roller, engine No.: 21966310 | 1,222,222,222 | 1,222,222,222 |
| Vibratory roller, engine No.: 21952603 | 1,222,222,222 | 1,222,222,222 |
| Pickup truck, license plate No.: 51H-478.84 | 776,618,182 | 776,618,182 |

## 11. CONSTRUCTION IN PROGRESS

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| Internal road to Quang Tri mixing station | 21,689,328 | 21,689,328 |
| **Total** | **21,689,328** | **21,689,328** |

## 12. PAYABLES TO SUPPLIERS

| | September 30, 2026 | | January 01, 2026 | |
|---|---|---|---|---|
| | Value | Amount payable | Value | Amount payable |
| **12.1. Short-term** | | | | |
| **+ Payable to other suppliers** | | | | |
| . An Khang Phu Construction and Service Co., Ltd. | 130,367,291,182 | 130,367,291,182 | 111,657,829,916 | 111,657,829,916 |
| . Nguyen Thanh Dan Construction Investment Co., Ltd. | 2,176,832,402 | 2,176,832,402 | 2,176,832,402 | 2,176,832,402 |
| . Hoang Minh Phat Minerals Company Limited | 1,249,777,762 | 1,249,777,762 | 1,249,777,762 | 1,249,777,762 |
| . Mechanized Construction and Installation Joint Stock Company No. 9 | 10,744,960,485 | 6,566,438,619 | - | - |
| - Other suppliers | 20,028,424,552 | 21,737,665,914 | 26,344,320,821 | 26,344,320,821 |
| **+ Payables to sellers (vendors) that are stakeholders** | | | | |
| **Total** | **164,567,286,383** | **162,098,005,879** | **141,428,760,901** | **141,428,760,901** |
| **12.2. Long-term** | - | - | - | - |
| **12.3. Overdue and unpaid debt balance** | - | - | - | - |

## 13. SHORT-TERM ADVANCE PAYMENT FROM BUYERS

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| **13.1 Short-term** | | |
| **+ Prepayments from other customers** | | |
| . Chuc Phuong Company Limited | 3,000,000,000 | 3,000,000,000 |
| . Lam Dong Stone Joint Stock Company | 990,000,000 | 990,000,000 |
| . Thanh Son Tinh Company Limited | 1,040,029,799 | 1,040,029,799 |
| . Ba Huan Long An Joint Stock Company | 4,793,873,400 | 4,793,873,400 |
| . Khang Hung Construction and Mechanical Company Limited | - | 4,374,546,083 |
| . Other customers | 5,823,356,691 | 644,006,633 |
| **+ Advance payment to stakeholders** | - | - |
| **Total** | **15,647,259,890** | **14,842,455,915** |
| **13.2. Long-term** | - | - |

## 14. TAXES AND PAYABLES / RECEIVABLES AMOUNTS TO / FROM THE STATE BUDGET

| | January 01, 2026 | | Incurred during the period | | September 30, 2026 | |
|---|---|---|---|---|---|---|
| | Receivable | Payable | Amount payable | Amount paid | Receivable | Payable |
| - Value Added Tax payable | - | 182,271,898 | 39,766,476,043 | 36,245,978,839 | - | 3,702,769,102 |
| - Corporate Income Tax payable | - | 936,560,845 | 2,671,629,744 | - | - | 3,608,190,589 |
| - Personal Income Tax payable | - | 16,904,153 | 78,110,939 | 59,152,169 | - | 35,862,923 |
| - Natural Resource Tax payable | - | 11,622,775,483 | 9,234,529,339 | 13,900,418,914 | - | 6,956,885,908 |
| - House and land tax, land rental fees | - | 12,638,478,143 | 424,562,010 | 2,221,782,225 | - | 10,841,257,928 |
| - Environmental protection fee | - | 34,090,189,770 | (18,849,830,422) | 2,832,934,396 | - | 12,407,424,952 |
| - Fees, charges, and other payables | 975,285,466 | - | 14,087 | - | 975,271,379 | - |
| **Total** | **975,285,466** | **59,487,180,292** | **33,325,491,740** | **55,260,266,543** | **975,271,379** | **37,552,391,402** |

The company's tax settlement is subject to inspection by the tax authorities. As the application of tax laws and regulations to various transactions may be interpreted differently, the taxes presented in the financial statements may be subject to adjustments based on tax authorities' decisions.

## 15. PAYABLE TO EMPLOYEES

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| Salary payable to employees | 902,592,526 | 1,292,707,858 |
| Remuneration of Board of Directors and Board of Supervisors | 77,600,000 | 77,600,000 |
| **Total** | **980,192,526** | **1,370,307,858** |

## 16. ACCRUED EXPENSES

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| **16.1 Short-term** | | |
| Compensation for site clearance at Tan Cang Quarry | 8,392,049,000 | 8,392,049,000 |
| Interest expenses on bonds payable | 83,543,523,699 | 67,420,110,791 |
| Land lease expenses | - | 2,038,241,978 |
| Resource tax expenses and environmental protection fees payable | - | 2,339,064,988 |
| Other payable costs | 7,356,804,179 | 417,000,000 |
| **Total** | **99,292,376,878** | **80,606,466,757** |
| **16.2 Long-term** | - | - |

## 17. OTHER PAYABLES

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| **17.1. Short-term** | | |
| **- Deposits for business cooperation** | **400,000,000** | **400,000,000** |
| **- Other payables** | **7,916,246,734** | **9,305,508,191** |
| + Trade union funds | 169,657,294 | 154,755,458 |
| + Social insurance | 67,135,306 | - |
| + Health insurance | 34,061,309 | - |
| + Unemployment insurance | 15,098,580 | - |
| + Nguyen Van Minh | 5,072,979,756 | 5,072,979,756 |
| + Severance pay payable | - | 962,082,569 |
| + Other payables | 2,557,314,489 | 3,115,690,408 |
| **- Payables to Stakeholders** | - | - |
| **Total** | **8,316,246,734** | **9,705,508,191** |
| **17.2. Long-term** | - | - |
| Get escrow, deposits | 634,106,250 | 634,106,250 |
| Capital contributions received for business purposes | 2,062,777,700 | 2,062,777,700 |
| **Total** | **2,696,883,950** | **2,696,883,950** |

Capital contribution received for business cooperation under business cooperation agreement No. 06/HTKD-PKD dated October 1, 20212, with Southeast Investment Consulting Joint Stock Company for the project of exploiting construction sand on the Dong Nai River in Dak Lua commune, Tan Phu district, Dong Nai Province. The total estimated investment capital for the cooperation project is 22.803 billion VND. The capital contribution ratio of Dong Nam Bo Investment Consulting Joint Stock Company is 66%.

## 18. LOANS AND FINANCIAL LEASE LIABILITIES

| | | January 01, 2026 | | Movements During the Period | | September 30, 2026 | |
|---|---|---|---|---|---|---|---|
| | | Debt Balance | Amount Capable of Being Repaid | Increase during the period | Decrease during the period | Debt Balance | Amount Capable of Being Repaid |
| **18.1 Short-term** | | | | | | | |
| **Short-term stakeholder loans** | | 343,638,000,000 | 343,638,000,000 | - | - | 343,638,000,000 | 343,638,000,000 |
| DGT Investment One Member Limited Liability Company | 1* | 343,638,000,000 | 343,638,000,000 | - | - | 343,638,000,000 | 343,638,000,000 |
| **Short-term borrowings from other entities** | | 3,000,000,000 | 3,000,000,000 | - | - | 3,000,000,000 | 3,000,000,000 |
| Tan Cang Joint Stock Company | 2* | 3,000,000,000 | 3,000,000,000 | - | - | 3,000,000,000 | 3,000,000,000 |
| **Short-term bank borrowings** | | 15,118,276,750 | 15,118,276,750 | 20,448,960,000 | 25,330,683,250 | 20,000,000,000 | 20,000,000,000 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam – Dong Nai Branch | 4* | 15,118,276,750 | 15,118,276,750 | 20,448,960,000 | 25,330,683,250 | 20,000,000,000 | 20,000,000,000 |
| **Current portion of finance lease liabilities** | | 4,537,213,500 | 650,848,500 | 5,857,636,500 | 1,320,423,000 | - | - |
| Saigon Thuong Tin Commercial Joint Stock Bank Finance Leasing Company Limited | 5* | 650,848,500 | 650,848,500 | 650,848,500 | - | - | - |
| Saigon Thuong Tin Commercial Joint Stock Bank Finance Leasing Company Limited | | 3,886,365,000 | - | 5,206,788,000 | 1,320,423,000 | - | - |
| **Total** | | **366,293,490,250** | **362,407,125,250** | **26,306,596,500** | **26,651,106,250** | **366,638,000,000** | **366,638,000,000** |

## 18. LOANS AND FINANCIAL LEASE LIABILITIES

| | | January 01, 2026 | | Movements During the Period | | September 30, 2026 | |
|---|---|---|---|---|---|---|---|
| | | Debt Balance | Amount Capable of Being Repaid | Increase during the period | Decrease during the period | Debt Balance | Amount Capable of Being Repaid |
| **18.2 Long-term** | | | | | | | |
| **Long-term loans and financial lease liabilities** | | 3,429,834,750 | 3,429,834,750 | 1,003,749,996 | 3,198,932,427 | 5,625,017,181 | 5,625,017,181 |
| Vietnam Prosperity Joint Stock Commercial Bank - Dong Nai branch | 3* | - | - | - | 1,421,979,177 | 1,421,979,177 | 1,421,979,177 |
| Less: Current portion of long-term loans | | - | - | 1,003,749,996 | - | (1,003,749,996) | (1,003,749,996) |
| -Sacombank - Leasing Company Limited | 5* | 4,080,683,250 | 4,080,683,250 | - | 1,126,104,750 | 5,206,788,000 | 5,206,788,000 |
| Less: Current portion of long-term loans | | (650,848,500) | (650,848,500) | - | 650,848,500 | - | - |
| | | 239,521,600,000 | 239,521,600,000 | - | - | 239,521,600,000 | 239,521,600,000 |
| **Debenture bond** | | 239,521,600,000 | 239,521,600,000 | - | - | 239,521,600,000 | 239,521,600,000 |
| Par value | 6* | - | - | - | - | - | - |
| Issuance costs | | **242,951,434,750** | **242,951,434,750** | **1,003,749,996** | **3,198,932,427** | **245,146,617,181** | **245,146,617,181** |
| **18.3 Overdue borrowings and finance lease liabilities outstanding** | | | | | | | |
| **Debenture bond** | | **239,521,600,000** | **239,521,600,000** | - | - | - | - |
| Par value | | 239,521,600,000 | 239,521,600,000 | | | | |
| | | **239,521,600,000** | **239,521,600,000** | - | - | - | - |

## 18. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)

**Information regarding the short-term and long-term loans as of September 30, 2026, is as follows:**

1* Short-term borrowings between the Company and DGT Investment One Member Limited Liability Company comprise the following loan agreements:

- Loan Agreement No. HDV01/2022.DAUTU-DGT dated July 18, 2022, and its contract appendix dated December 24, 2024.

| | |
|---|---|
| Loan Purpose | To serve the Company's investment, business or other activities in compliance with applicable laws. |
| Loan term | 1 year from the disbursement date. |
| Interest rate | 0% per annum. |
| Form of collateral | No collateral. |
| Loan amount | VND 20,000,000,000. |

- Loan Agreement No. HDV02/2022.DAUTU-DGT dated December 04, 2022, and its contract appendix dated December 24, 2024.

| | |
|---|---|
| Loan Purpose | To serve the Company's investment, business or other activities in compliance with applicable laws. |
| Loan term | 1 year from the disbursement date. |
| Interest rate | 0% per annum. |
| Form of collateral | No collateral. |
| Loan amount | VND 325,000,000,000. |

2* Loan from Tan Cang Joint-Stock Company under cooperation agreement No. 14/HDHT.19 dated September 14, 2019

| | |
|---|---|
| Loan Purpose | : Supplement working capital, in the form of the Company allowing Tan Cang Joint Stock Company to use a shortcut through the land area belonging to the yard of Tan Cang 4 Quarry. |
| Loan Term | : Until this company connects to the dedicated road or no longer needs to use the shortcut. |
| Interest Rate | : 0% interest |
| Form of Collateral | : No collateral |
| Loan Amount | : 3,000,000,000 VND |

3* Long-term Loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Dong Nai Branch under loan agreement No. DNI/22059 dated May 18, 2022

| | |
|---|---|
| Loan Purpose | : Purchase of 2 crawler excavators according to sales contract No. HP2203-27 dated March 17, 2022 |
| Loan Term | : 48 months (from May 18, 2022, to May 18, 2026) |
| Interest Rate disbursements | : The Bank's capital selling interest rate applied by the Bank's Head Office to with a term over 3 years up to 5 years + margin of 4%/year. |
| Form of Collateral | : 2 SDLG E60F brand crawler excavators with license plates 60XA-1187 and 60XA-1189, respectively. |
| Loan Amount | : 4,015,000,000 VND |

4* Short-term borrowing from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Dong Nai Branch under Loan Agreement No. 15/2026/378288/HD-TD dated May 08, 2026:

| | |
|---|---|
| Loan Purpose | To supplement working capital for business operations. |
| Loan term | 12 months (from the contract signing date). |
| Interest rate | Determined under each specific credit agreement. |
| Form of collateral | Inventories. |
| Loan amount | VND 20,000,000,000. |

**18. LOANS AND FINANCIAL LEASE LIABILITIES (Continued)**

5* Finance Lease Agreements with Saigon Thuong Tin Commercial Joint Stock Bank – Financial Leasing Company Limited

- Contract No. LA010202512029 dated December 22, 2025, entered into between the Company and Saigon Thuong Tin Commercial Joint Stock Bank – Financial Leasing Company Limited.

| | |
|---|---|
| Lease term | 48 months |
| Value of leased assets | VND 5,250,000,000 |
| Advance payment | VND 1,312,500,000 |
| Finance lease value | VND 3,937,500,000 |
| Lease interest rate | |
| + Fixed interest rate | 9% per annum for the first 06 months from the date of debt drawdown. |
| + Floating interest rate | From the 19th month, adjusted based on the VND base interest rate (medium- and long-term) announced by Sacombank plus a fixed margin of 2% per annum. The interest rate is adjusted periodically on January 01, April 01, July 01 and October 01 of each year. |
| Security arrangements | Cash deposit of VND 262,500,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the assets upon expiration of the lease term. |

- Contract No. LA010202512030 dated December 24, 2025, entered into between the Company and Saigon Thuong Tin Commercial Joint Stock Bank – Financial Leasing Company Limited.

| | |
|---|---|
| Lease term | 48 months |
| Value of leased assets | VND 854,280,000 |
| Advance payment | VND 128,142,000 |
| Finance lease value | VND 726,138,000 |
| Lease interest rate | |
| + Fixed interest rate | 9% per annum for the first 06 months from the date of debt drawdown. |
| + Floating interest rate | From the 19th month, adjusted based on the VND base interest rate (medium- and long-term) announced by Sacombank plus a fixed margin of 2% per annum. |
| Security arrangements | Cash deposit of VND 42,714,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the assets upon expiration of the lease term. |

- Contract No. LA010202512031 dated December 23, 2025, entered into between the Company and Saigon Thuong Tin Commercial Joint Stock Bank – Financial Leasing Company Limited.

| | |
|---|---|
| Lease term | 48 months |
| Value of leased assets | VND 639,000,000 |
| Advance payment | VND 95,850,000 |
| Finance lease value | VND 543,150,000 |
| Lease interest rate | |
| + Fixed interest rate | 9% per annum for the first 06 months from the date of debt drawdown. |
| + Floating interest rate | From the 19th month, adjusted based on the VND base interest rate (medium- and long-term) announced by Sacombank plus a fixed margin of 2% per annum. |
| Security arrangements | Cash deposit of VND 31,950,000; guarantee letter issued by Mr. Nguyen Khoa. The Company undertakes to repurchase the assets upon expiration of the lease term. |

6.* Pursuant to the Securities Depository Registration Agency Agreements No. 01/DDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022, entered into between the Company and Capital Securities Joint Stock Company, the Company issued 3,500,000 bonds with the following details:

| | |
|---|---|
| Bond type | Non-convertible bonds without warrants, secured by collateral |
| Bond form | Book-entry |
| Face value | VND 100,000 |
| Number of bonds | 3,500,000 bonds |
| Issuance value | VND 350,000,000,000 |
| Term | 4 years pursuant to Resolution No. 01/2024/NQ-NSHTP-DGTH2224001 dated February 21, 2024, adopted by the Bondholders. |
| Purpose of issuance | To increase the scale of operating capital. |
| Interest rate | (a) Periods 01 to 04: Fixed interest rate of 11% per annum. |

| | |
|---|---|
| | (b) Periods 04 to 08: Floating interest rate equal to the sum of the ordinary savings deposit interest rate applicable to individual customers for a 12-month term with interest payable at maturity, as announced by Tien Phong Commercial Joint Stock Bank on the interest rate determination date, plus a margin of 4%, but in no case lower than 11% per annum.<br>(c) Period 09 until maturity: Fixed interest rate of 9% per annum. |
| Interest payment term | Interest is calculated and paid every 3 months from the issuance date. |
| Collateral | The collateral securing these bonds comprises 12 million shares of the Company owned by a third party (a shareholder of the Company), and the land lease contract and assets attached to the land plot with an area of 15,550 m² located in Trang Dai Ward, Bien Hoa City, Dong Nai Province, owned by the Company. |

Extension of the interest payment date for Bond Period 9 – February 22, 2025

Pursuant to Resolution No. 02A/2025/NQ-HDQT dated February 11, 2025, regarding the written solicitation of Bondholders' opinions on the extension of the interest payment date for Bond Period 9 of bond code DGTH2224001, originally due on February 22, 2025, the payment deadline was extended to no later than the bond maturity date of February 23, 2026. The Issuer was exempted from paying interest on the overdue amount, and the Bondholders approved this extension in writing.

Bond trading registration cancellation date

The bond trading registration cancellation date was February 23, 2026, pursuant to Official Letter No. 302/TB-SDGHN dated February 11, 2026, issued by the Hanoi Stock Exchange, regarding the cancellation of trading registration for bonds coded DGT12201, with a total of 2,395,216 bonds and a face value of VND 239,521,600,000.

The reason for the cancellation was that bonds coded DGT12201 had reached maturity and therefore fell under the cases subject to cancellation of trading registration as prescribed in Clause 13, Article 1 of Decree No. 65/2022/ND-CP.

Outstanding balance as at September 30, 2026

As at September 30, 2026, the remaining outstanding bond balance was VND 239,521,600,000, which will be settled in accordance with the payment schedule stipulated in.

## 19. EQUITY

### a. Statement of Changes in Equity

| | Paid-in capital | Share Premium | Investment and Development Fund | Undistributed Profit After Tax | Total |
|---|---|---|---|---|---|
| **Balance at the beginning of the previous year as of January 1, 2025** | 790,000,000,000 | 152,195,272,727 | 21,282,835,714 | (55,720,523,126) | 907,757,585,315 |
| - Profit during the period | - | - | - | 2,350,843,651 | 2,350,843,651 |
| - Remuneration deducted for the Board of Supervisors | - | - | - | - | - |
| - Distribution to reward and welfare funds | - | - | - | - | - |
| - Dividend distribution | - | - | - | - | - |
| **Balance at the end of the previous period as of September 30, 2025** | 790,000,000,000 | 152,195,272,727 | 21,282,835,714 | (53,369,679,475) | 910,108,428,966 |
| **Balance at the beginning of the current year as of January 1, 2026** | 790,000,000,000 | 152,195,272,727 | 21,282,835,714 | (52,260,229,044) | 911,217,879,397 |
| - Profit during the period | - | - | - | (738,395,166) | (738,395,166) |
| - Distribution to reward and welfare funds | - | - | - | - | - |
| - Dividend distribution | - | - | - | - | - |
| **Balance at the end of the period as of September 30, 2026** | 790,000,000,000 | 152,195,272,727 | 21,282,835,714 | (52,998,624,210) | 910,479,484,231 |

**19. b. Details of owner's investment capital**

| | Percentage % | Number of shares | Contributed Capital Value |
|---|---|---|---|
| - State Capital Contribution | 0% | - | - |
| - Other Contributions | 100% | 79,000,000 | 790,000,000,000 |
| Total | **100%** | **79,000,000** | **790,000,000,000** |

**c. Capital transactions with owners and dividend distribution**

| | September 30, 2026 | January 01, 2026 |
|---|---|---|
| **- Owner's investment capital** | | |
| + Opening contributed capital | 790,000,000,000 | 790,000,000,000 |
| + Contributed capital increase during the year | - | - |
| + Contributed capital decrease during the year | - | - |
| + Closing contributed capital | 790,000,000,000 | 790,000,000,000 |
| **- Distributed dividends and profits** | - | - |

**d. Shares**

| | | |
|---|---|---|
| **- Number of shares sold to public** | **79,000,000** | **79,000,000** |
| + Common shares | 79,000,000 | 79,000,000 |
| + Preferred shares | - | - |

## VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME

### 1. NET REVENUE FROM SALES AND SERVICES

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| **1.1. Total Revenue** | | |
| Revenue from sale of stones | 18,931,336,775 | 29,144,235,361 |
| Revenue from sale of ready mixed concrete | 48,108,151,338 | 60,433,678,764 |
| Revenue from construction and installation activities | 11,613,301,884 | - |
| Revenue from sale of goods | 35,683,464,468 | 55,508,563,443 |
| Other revenue | 6,107,685,767 | 5,172,411,991 |
| **Total** | **120,443,940,232** | **150,258,889,559** |

**1.2. Revenue from Stakeholders:**

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| DGT Construction Materials Manufacturing and Trading Company Limited | - | - |
| Dong Loi One Member Limited Liability Company | 330,000,000 | 330,000,000 |
| **Total** | **330,000,000** | **330,000,000** |

### 2. COST OF GOODS SOLD

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Cost from sale of stones | 17,688,719,865 | 20,189,777,089 |
| Cost from sale of ready mixed concrete | 43,776,420,415 | 51,057,491,593 |
| Cost from construction and installation activities | 11,000,000,000 | - |
| Cost of sale of goods | 35,547,698,905 | 55,455,952,690 |
| Cost of other activities | 5,974,997,290 | 4,386,878,613 |
| **Total** | **113,987,836,475** | **131,090,099,985** |

### 3. FINANCIAL INCOME

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Bank interest income | 867,787 | 326,331 |
| Interest on security deposits for Tan Cang quarry and sand mine | - | - |
| **Total** | **867,787** | **326,331** |

### 4. FINANCIAL EXPENSES

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Interest expense | 515,795,810 | 452,648,990 |
| Bond interest expense | 5,433,531,090 | 5,492,591,211 |
| Overdue interest expense | - | - |
| Financial provision expenses | | |
| Reversal of financial provisions | | |
| Other financial expenses | - | - |
| **Total** | **9,256,050,100** | **5,945,240,201** |

## 5. SELLING EXPENSES

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Stone excavation costs | 5,825,026,700 | 5,597,501,268 |
| **Total** | **5,825,026,700** | **5,597,501,268** |

## 6. GENERAL AND ADMINISTRATIVE EXPENSES

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Employee expenses | 1,542,984,431 | 1,942,619,346 |
| Expenses for management materials and office supplies | 45,136,418 | 45,363,693 |
| Depreciation of fixed assets | 165,673,968 | 167,257,302 |
| Taxes, fees, and charges | 11,870,943 | 10,327,695 |
| Provision for (Reversal of) doubtful receivables | - | - |
| Outsourced service expenses | 889,932,186 | 1,412,539,457 |
| Other administrative expenses | 5,234,120 | 388,327,106 |
| **Total** | **2,660,832,066** | **3,966,434,599** |

## 7. OTHER INCOME

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Other income | | 68,000,790 |
| Income from fixed asset liquidation | (585,689,074) | - |
| Income from writing off long-term payables | | |
| **Total** | **(585,689,074)** | **68,000,790** |

## 8. OTHER EXPENSES

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Fixed asset liquidation expense | 1,576,937,348 | 1,391,937,348 |
| Late payment of penalties, administrative violations | (770,874,260) | 29,700,000 |
| Other expenses | 8,898,670 | 818,092,563 |
| **Total** | **814,961,758** | **2,239,729,911** |

## 9. CURRENT CORPORATE INCOME TAX EXPENSE

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Current corporate income tax expense calculated on taxable income | 130,000 | 308,850,143 |
| **Total** | **130,000** | **308,850,143** |

## 9. CURRENT CORPORATE INCOME TAX EXPENSE (continued)

**Corporate income tax is determined as follows:**

| | 3rd Quarter | |
|---|---|---|
| | From July 1, 2026 to September 30, 2026 | From July 1, 2025 to September 30, 2025 |
| Total accounting profit before tax | (9,378,864,954) | 1,488,210,716 |

| | | |
|---|---|---|
| Adjustments increasing or decreasing accounting profit for the purpose of determining taxable corporate income | 1,590,025,338 | 56,040,000 |
| + Increasing adjustments | 1,590,025,338 | 56,040,000 |
| + Decreasing adjustments | – | – |
| Total taxable income | (7,788,839,616) | 1,544,250,716 |
| Of which: | | |
| + Taxable income subject to preferential tax rates | – | – |
| + Taxable income subject to standard tax rates | (7,788,839,616) | 1,544,250,716 |
| Current corporate income tax calculated on taxable income for the year | 130,000 | 308,850,143 |
| + Corporate income tax subject to preferential tax rates | – | – |
| + Corporate income tax at the standard tax rate (20%) | 130,000 | 308,850,143 |

The Company's tax finalization is subject to inspection by the tax authorities. The tax amounts presented in the financial statements may be adjusted in accordance with the decisions of the tax authorities.

## 10. PRODUCTION AND BUSINESS COSTS BY ELEMENTS

| | 3rd Quarter | |
|---|---|---|
| | **From July 1, 2026 to September 30, 2026** | **From July 1, 2025 to September 30, 2025** |
| Cost for raw materials | - | 45,247,967,682 |
| Labor costs | 461,234,018 | 1,942,619,346 |
| Tools and supplies costs | 89,122,465 | - |
| Depreciation of fixed assets | 2,205,387,519 | 2,306,001,568 |
| Provision costs | - | - |
| Outsourced services costs | 9,755,604,369 | 18,229,922,588 |
| Other costs | 15,199,518,453 | 16,207,430,157 |
| **Total** | **27,710,866,824** | **83,933,941,341** |

## 11. BASIC EARNINGS PER SHARE

The Company does not calculate this item in its separate financial statements in accordance with Vietnamese Accounting Standard No. 30 – "Earnings per Share."

## VII. SUPPLEMENTARY INFORMATION FOR ITEMS IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

### 1. Non-cash transactions affecting the Cash Flow Statement in the future

During the period, the Company did not have any non-cash transactions affecting the Cash Flow Statement and cash holdings that were not available for use.

### 2. Cash holdings unavailable for use:

During the period, the Company did not have any cash or cash equivalents that were unavailable for use due to legal restrictions or other constraints.

### 3. Proceeds from borrowings

| | **From July 1, 2026 to September 30, 2026** | **From July 1, 2025 to September 30, 2025** |
|---|---|---|
| Proceeds from normal loan agreements | 448,960,000 | 17,000,000,000 |
| **Total** | **448,960,000** | **17,000,000,000** |

### 4. Loan principal payments

| | **From July 1, 2026 to September 30, 2026** | **From July 1, 2025 to September 30, 2025** |
|---|---|---|
| Normal loan principal payments | 1,050,000,000 | 17,448,937,499 |
| Finance lease payments | 194,318,250 | - |
| **Total** | **1,244,318,250** | **17,448,937,499** |

## VIII. OTHER INFORMATION

1. **Events after the balance sheet date**
   No events occurred after ending date of the 3rd quarter of 2026 to September 30, 2026, requiring adjustments or disclosures in the consolidated financial statements.
2. **Stakeholders**
   Stakeholders of the Company include: key management personnel, individuals related to key management personnel, and other stakeholders.

**2.1 Transactions and balances with key management personnel and their related individuals**

Key management personnel comprise members of the Board of Directors and the Board of Management. Related parties of key management personnel include their close family members.

**No transactions arose during the period, and no outstanding balances were recorded as at September 30, 2026, with key management personnel or individuals related to key management personnel.**

**Income of key management personnel**

| Full name | Position | 3rd Quarter | |
|---|---|---|---|
| | | From July 01, 2026 to September 30, 2026 | From July 01, 2025 to September 30, 2025 |
| **Board of Directors** | | **33,000,000** | **33,000,000** |
| Mr. Nguyen Khoa | Member | 9,000,000 | 9,000,000 |
| Mr. Nguyen Thanh Phong | Member | - | 9,000,000 |
| Ms. Nguyen Nu Hoang Anh | Member | 9,000,000 | |
| Mr. Phuong Thua Vu | Chairperson of the Board of Directors | 15,000,000 | 15,000,000 |

**Income of key management personnel**

| Full name | Position | 3rd Quarter | |
|---|---|---|---|
| | | From July 01, 2026 to September 30, 2026 | From July 01, 2025 to September 30, 2025 |
| **Supervisory Board** | | **30,000,000** | **30,000,000** |
| Mr. Vu Tien Manh | Head of the Supervisory Board | 12,000,000 | 12,000,000 |
| Ms. Nguyen Thi Ngoc Thach | Supervisor | 9,000,000 | |
| Mr. Tran The Anh | Supervisor | 9,000,000 | |
| Ms. Nguyen Thi Ngoc Linh | Supervisor | | 9,000,000 |
| Ms. Tran Thi Ngoc Huyen | Supervisor | | 9,000,000 |

**Income of key management personnel**

| Full name | Position | 3rd Quarter | |
|---|---|---|---|
| | | From July 01, 2026 to September 30, 2026 | From July 01, 2025 to September 30, 2025 |
| **Board of General Directors** | | **364,860,000** | **422,100,000** |
| Mr. Nguyen Khoa | General Director | 243,750,000 | 152,100,000 |
| Mr. Nguyen Xuan Khanh | Deputy General Director | 121,110,000 | 120,000,000 |
| Mr. Nguyen Thanh Phong | General Director | | 150,000,000 |
| **Chief Accountant** | | **25,000,000** | **67,908,696** |
| Mr. Bui Quang Toan | Chief Accountant | 25,000,000 | |
| Ms. Hoang Thi Mai | Chief Accountant | | 40,408,696 |
| Mr. Nguyen Thanh Phong | Chief Accountant | | 27,500,000 |
| **Total** | | **452,860,000** | **553,008,696** |

**2.2 Transactions and balances with other stakeholders**

**Transactions with other related parties arising during the period**

| | 3rd Quarter | |
|---|---|---|
| | From July 01, 2026 to September 30, 2026 | From July 01, 2025 to September 30, 2025 |
| DGT - Dong Thap One Member Limited Liability Company | | |
| - Other payments made on behalf | - | |
| DGT - Nghe An One Member Limited Liability Company | | |
| - Other payments made on behalf, loans granted | - | |

| | | |
|---|---|---|
| DGT Investment One Member Limited Liability Company | | |
| - Other payments made on behalf | - | |
| DGT Construction Materials Manufacturing and Trading Company Limited | | |
| - Receivables from sales of goods and provision of services | - | |
| - Collections from sales of goods, provision of services and other receipts; offsetting of receivables and payables | - | |
| - Receipt of materials and goods into inventory; yard repairs | - | |
| - Payments for goods; offsetting of receivables and payables | - | |
| - Other receivables | | 625,731,908 |
| - Payments made on behalf; offsetting of amounts paid on behalf | - | |
| - Collections made on behalf; offsetting of amounts paid on behalf | - | |
| - Borrowings and other expenses | - | |
| - Repayment of borrowings | - | |

| | 3rd Quarter | |
|---|---|---|
| | **From July 01, 2026 to September 30, 2026** | **From July 01, 2025 to September 30, 2025** |
| DGT - Vung Tau One Member Limited Liability Company | | |
| - Other payments made on behalf | | |
| Dong Loi Company Limited | | |
| - Receivables from sales of goods and provision of services | 356,400,000 | 356,400,000 |
| - Collections from sales of goods, provision of services and other receipts | 1,289,169,855 | 4,254,070,000 |
| - Other receivables | 200,000,000 | 860,500,000 |
| - Collections of other receivables | 13,062,004,455 | |
| - Collections and reductions in other receivables | | |

**As at September 30, 2026, the Company had the following balances with related parties:**

| | **September 30, 2026** | **January 01, 2026** |
|---|---|---|
| Investments in subsidiaries | 715,381,000,000 | 715,381,000,000 |
| DGT Investment One Member Limited Liability Company | 345,000,000,000 | 345,000,000,000 |
| DGT Construction Materials Manufacturing and Trading One Member Limited Liability Company | 3,000,000,000 | 3,000,000,000 |
| DGT Nghe An One Member Limited Liability Company | 100,000,000,000 | 100,000,000,000 |
| DGT Dong Thap One Member Limited Liability Company | 67,581,000,000 | 67,581,000,000 |
| Dong Loi Company Limited | 199,800,000,000 | 199,800,000,000 |
| | | |
| Provision for impairment of investments in subsidiaries | (14,504,862,297) | (12,499,457,793) |
| DGT Investment One Member Limited Liability Company | (2,276,756,866) | (2,276,756,866) |
| DGT Construction Materials Manufacturing and Trading One Member Limited Liability Company | (3,000,000,000) | (3,000,000,000) |
| DGT Nghe An One Member Limited Liability Company | (3,608,696,938) | (3,608,696,938) |
| DGT Dong Thap One Member Limited Liability Company | (1,843,531,521) | (1,843,531,521) |
| Dong Loi Company Limited | (3,775,876,972) | (1,770,472,468) |
| | | |
| Short-term trade receivables | 55,782,475,091 | 59,172,444,946 |
| DGT Construction Materials Manufacturing and Trading Company Limited | 53,984,075,091 | 53,984,075,091 |
| DGT Nghe An One Member Limited Liability Company | 1,798,400,000 | 1,798,400,000 |
| Dong Loi Company Limited | - | 3,389,969,855 |
| | | |
| Advances to suppliers | 1,980,247,089 | 1,980,247,089 |
| DGT Nghe An One Member Limited Liability Company | 1,980,247,089 | 1,980,247,089 |
| | | |
| Other short-term receivables | 161,418,396,320 | 172,388,400,775 |
| DGT Nghe An One Member Limited Liability Company | 2,201,463,882 | 2,201,463,882 |
| DGT Vung Tau One Member Limited Liability Company | 4,650,000 | 4,650,000 |
| DGT Investment One Member Limited Liability Company | 4,650,000 | 4,650,000 |
| DGT Dong Thap One Member Limited Liability Company | 4,650,000 | 4,650,000 |
| DGT Construction Materials Manufacturing and Trading Company Limited | 155,125,949,585 | 155,125,949,585 |

| | | |
|---|---|---|
| Dong Loi Company Limited | 4,077,032,853 | 15,047,037,308 |
| Short-term and long-term borrowings | 343,638,000,000 | 343,638,000,000 |
| DGT Investment One Member Limited Liability Company | 343,638,000,000 | 343,638,000,000 |

**3. Going Concern Information**

During the first nine months of 2026, certain subsidiaries of the Group announced the temporary suspension of their operations due to inefficiency. This condition indicates that these subsidiaries may be unable to continue operating as going concerns over the next 12 months. Accordingly, the basis for determining gains or losses from investments in the Group's subsidiaries will be assessed based on the results presented in the financial statements for the fiscal year ended September 30, 2026, prepared on a going concern basis for the subsidiaries. The figures as at January 01, 2026 are presented for comparison purposes and include the following subsidiaries:

| | |
|---|---|
| 1. DGT - Vung Tau One Member Limited Company | Temporary suspension of operations from May 26, 2025, to May 25, 2027. |
| 2. DGT - Nghe An One Member Limited Company | Temporary suspension of operations from May 10, 2026, to May 9, 2027. |
| 3. DGT - Dong Thap One Member Limited Company | Temporary suspension of operations from April 29, 2025, to April 28, 2026. |
| 4. DGT Investment One Member Limited Company | Temporary suspension of operations from May 23, 2026, to May 22, 2027. |
| 5. DGT Construction Materials Business and Production Company Limited | Temporary suspension of operations from June 02, 2026, to July 01, 2027. |

On February 11, 2026, the Hanoi Stock Exchange issued Official Letter No. 302/TB-SDGHN regarding the cancellation of trading registration for bond lot DGT12201. As the cancellation of trading registration only relates to the termination of trading on the system, the issuer's obligations to repay principal and pay interest remain unchanged. As of December 31, 2026, the outstanding bond balance was VND 239,521,600,000 (at face value) and will be repaid in accordance with the schedule specified in the bond issuance plan.

**4. Comparative Figures**

From January 1, 2026, the Company prospectively applies Circular No. 99/2025/TT-BTC. The comparative figures have also been reclassified to conform to the provisions of this Circular regarding the presentation of financial statements. The table below compares the figures as previously presented for the prior period with those reclassified as follows:

## INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| Item | Code | Amount Reclassified under Circular No. 99/2025/TT-BTC | Amount Previously Presented under Circular No. 200/2014/TT-BTC |
|---|---|---|---|
| Dividends payable | 313 | 686,092,770 | - |
| Other short-term payables | 320 | 9,705,508,191 | 10,391,600,961 |

Dong Nai, October 28, 2026

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Luu Thi Hang | Bui Quang Toan | Nguyen Khoa |