

**DONA TRANSPORTATION CONSTRUCTION  
JOINT STOCK COMPANY & ITS SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS FOR THE 3<sup>rd</sup> QUARTER  
For the accounting period from July 1, 2025 to September 30, 2025**

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## **REPORT OF THE GENERAL MANAGEMENT**

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 3<sup>rd</sup> quarter of 2025 as at September 30, 2025.

### **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 18<sup>th</sup> 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 : 4<sup>th</sup> 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%

**Dona Transportation Construction Joint Stock Company and its subsidiaries**

No. 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province, Vietnam

**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 2025 of the Company as at September 30, 2025 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 June 30, 2025 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, 2024       |
| Mr. Nguyen Thanh Phong | Member                                   | Appointed on September 27, 2023 |
| Mr. Nguyen Quoc Thanh  | Independent Member of Board of Directors | Removed on April 12, 2025       |
| Mr. Tran Quang Tuan    | Member                                   | Removed on April 12, 2025       |
| Mr. Nguyen Khoa        | Member                                   | Appointed on May 30, 2024       |
| Mr. Ton Duc Tung       | Member                                   | Removed on April 12, 2025       |

**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 Linh | Member                       | Appointed on April 12, 2025     |
| Ms. Tran Thi Ngoc Huyen  | Member                       | Appointed on April 12, 2025     |
| Mr. Doan Van Binh        | Member                       | Removed on April 12, 2025       |
| Mr. Nguyen Hiep          | Member                       | Removed on April 12, 2025       |

**General Management**

| Full name              | Title                   | Date of appointment / dismissal |
|------------------------|-------------------------|---------------------------------|
| Mr. Nguyen Thanh Phong | General Director        | Appointed on July 4, 2023       |
| Mr. Nguyen Khoa        | Deputy General Director | Appointed on October 10, 2023   |
| Mr. Nguyen Xuan Khanh  | Deputy General Director | Appointed on December 4, 2024   |
| Mr. Ton Duc Tung       | Deputy General Director | Removed on July 1, 2025         |

**Legal representative**

| Full name              | Title            |
|------------------------|------------------|
| Mr. Nguyen Thanh Phong | General Director |

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

**Chief Accountant**

| Full name               | Title            | Date of appointment / dismissal |
|-------------------------|------------------|---------------------------------|
| Mr. Nguyen Thanh Phong  | Chief Accountant | Appointed on September 3, 2025  |
| Ms. Hoang Thi Mai       | Chief Accountant | Appointed on June 20, 2024      |
| Ms. Nguyen Thi Mai      | Chief Accountant | Removed on September 30, 2025   |
| Ms. Nguyen Thi Thu Thao | Chief Accountant | Removed on May 30, 2024         |
|                         |                  | Appointed on May 30, 2024       |
|                         |                  | Removed on June 20, 2024        |

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 3<sup>rd</sup> quarter of 2025 of the Company, giving a true and fair view of the pre-consolidation financial situation of the Company as at September 30, 2025, 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.

The General Management believes that the Consolidated Financial Statements have given a true and fair view of the financial situation of the Company as at September 30, 2025, the business performance and the cash flows for the accounting period then ended, in accordance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime, as well as in compliance with the relevant applicable regulations.

**VII. OTHER COMMITMENTS**

The General Management believes that the Company has not violated the information disclosure obligation as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on guidance on information disclosure on the stock market.

**VIII. APPROVAL OF FINANCIAL STATEMENTS**

We, the General Management of Dona Transportation Construction Joint Stock Company, approve the Consolidated Financial Statements for the 3<sup>rd</sup> quarter of 2025 as at September 30, 2025 of the Company.

Dong Nai, October 27, 2025

For and on behalf of General Management

Deputy General Director



Nguyễn Khoa

## **CONSOLIDATED BALANCE SHEET**

As at September 30, 2025

| Items   | Code       | Note | 30/09/2025<br>VND        | 01/01/2025<br>VND        |
|---|------------|------|--------------------------|--------------------------|
| <b>A. CURRENT ASSETS</b>                      | <b>100</b> |      | <b>1,419,613,039,860</b> | <b>1,358,721,637,691</b> |
| <b>I. Cash and cash equivalents</b>           | <b>110</b> | V.1  | <b>10,141,884,743</b>    | <b>2,701,163,116</b>     |
| Cash  | 111        |      | 10,141,884,743           | 2,701,163,116            |
| <b>II. Short-term financial investments</b>   | <b>120</b> |      | <b>-</b>                 | <b>-</b>                 |
| <b>III. Short-term receivables</b>            | <b>130</b> |      | <b>1,135,354,846,313</b> | <b>1,136,632,392,965</b> |
| Short-term trade receivables                  | 131        | V.2  | 300,671,108,513          | 251,432,873,430          |
| Short-term prepayments to suppliers           | 132        | V.3  | 62,287,170,408           | 50,082,943,840           |
| Short-term loan receivables                   | 135        | V.4  | 316,490,000,000          | 316,490,000,000          |
| Other short-term receivables                  | 136        | V.5  | 526,776,904,096          | 588,074,216,303          |
| Provision for short-term doubtful receivables | 137        | V.8  | (70,870,336,704)         | (69,447,640,608)         |
| <b>IV. Inventories</b>                        | <b>140</b> |      | <b>263,321,300,197</b>   | <b>213,092,287,051</b>   |
| Inventories                                   | 141        | V.6  | 263,321,300,197          | 213,092,287,051          |
| <b>V. Other current assets</b>                | <b>150</b> |      | <b>10,795,008,607</b>    | <b>6,295,794,559</b>     |
| Short-term prepaid expenses                   | 151        | V.7  | 9,231,515,054            | 4,638,516,647            |
| Deductible value-added tax                    | 152        |      | 1,366,757,425            | 1,456,374,937            |
| Taxes and other receivables from State Budget | 153        | V.14 | 196,736,128              | 200,902,975              |
| <b>B. NON-CURRENT ASSETS</b>                  | <b>200</b> |      | <b>187,548,679,254</b>   | <b>199,333,084,070</b>   |
| <b>I. Long-term receivables</b>               | <b>210</b> |      | <b>7,308,199,728</b>     | <b>7,023,034,251</b>     |
| Other long-term receivables                   | 216        | V.5  | 7,308,199,728            | 7,023,034,251            |
| <b>II. Fixed assets</b>                       | <b>220</b> |      | <b>84,174,278,849</b>    | <b>80,303,505,388</b>    |
| Tangible fixed assets                         | 221        | V.9  | 84,021,968,849           | 79,808,497,888           |
| - Historical cost                             | 222        |      | 135,045,409,106          | 126,764,138,793          |
| - Accumulated depreciation                    | 223        |      | (51,023,440,257)         | (46,955,640,905)         |
| Financial lease fixed assets                  | 224        | V.10 | 152,310,000              | 495,007,500              |
| - Historical cost                             | 225        |      | 1,827,720,000            | 1,827,720,000            |
| - Accumulated depreciation                    | 226        |      | (1,675,410,000)          | (1,332,712,500)          |
| Intangible fixed assets                       | 227        |      | -                        | -                        |
| <b>IV. Non-current assets in progress</b>     | <b>240</b> |      | <b>2,344,483,837</b>     | <b>6,342,240,489</b>     |
| Construction in progress                      | 242        | V.11 | 2,344,483,837            | 6,342,240,489            |
| Investments in subsidiaries                   | 251        |      | -                        | -                        |
| Provision for long-term financial investments | 254        |      | -                        | -                        |
| Held-to-maturity investments                  | 255        |      | -                        | -                        |
| <b>VI. Other non-current assets</b>           | <b>260</b> |      | <b>93,721,716,840</b>    | <b>105,664,303,942</b>   |
| Long-term prepaid expenses                    | 261        | V.7  | 93,721,716,840           | 105,664,303,942          |
| Goodwill                                      | 269        |      | -                        | -                        |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>         | <b>270</b> |      | <b>1,607,161,719,114</b> | <b>1,558,054,721,761</b> |

## CONSOLIDATED BALANCE SHEET

As at September 30, 2025

| Items  | Code       | Note | 30/09/2025<br>VND        | 01/01/2025<br>VND        |
|--|------------|------|--------------------------|--------------------------|
| <b>C. LIABILITIES</b>  |            |      | <b>620,473,533,101</b>   | <b>554,854,652,200</b>   |
| <b>I. Current liabilities</b>  | <b>310</b> |      | <b>375,085,990,912</b>   | <b>307,858,837,602</b>   |
| Short-term trade payables  | 311        | V.12 | 174,846,870,839          | 134,995,199,030          |
| Short-term prepayments from customers                                    | 312        | V.13 | 13,340,409,384           | 9,216,501,979            |
| Taxes and payables to State Budget                                       | 313        | V.14 | 67,903,740,439           | 74,346,366,400           |
| Payables to employees  | 314        | V.15 | 1,415,781,219            | 1,786,541,995            |
| Short-term accrued expenses  | 315        | V.16 | 83,526,757,868           | 72,830,789,858           |
| Other short-term payables  | 319        | V.17 | 10,479,305,241           | 10,730,266,585           |
| Short-term borrowings and financial lease liabilities                    | 320        | V.18 | 23,573,125,922           | 3,953,171,755            |
| <b>II. Non-current liabilities</b>                                       | <b>330</b> |      | <b>245,387,542,189</b>   | <b>246,995,814,598</b>   |
| Other long-term payables   | 337        | V.17 | 2,696,883,950            | 2,696,883,950            |
| Long-term borrowings and financial lease liabilities                     | 338        | V.18 | 240,190,766,680          | 241,559,879,177          |
| Deferred income tax liabilities  | 341        |      | 2,499,891,559            | 2,739,051,471            |
| <b>D. EQUITY</b>   | <b>400</b> | V.19 | <b>986,688,186,013</b>   | <b>1,003,200,069,561</b> |
| <b>I. Equity</b>   | <b>410</b> |      | <b>986,688,186,013</b>   | <b>1,003,200,069,561</b> |
| Paid-in capital  | 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   | 421        |      | 34,841,108,225           | 43,706,463,166           |
| - Undistributed profit after tax accumulated to the end of previous year | 421a       |      | 43,706,492,167           | 39,999,204,101           |
| - Undistributed profit after tax of the current year                     | 421b       |      | (8,865,383,942)          | 3,707,259,065            |
| Non-controlling interests  | 429        |      | (11,631,030,653)         | (3,984,502,046)          |
| <b>TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)</b>                    | <b>440</b> |      | <b>1,607,161,719,114</b> | <b>1,558,054,721,761</b> |

### Prepared by

## Chief Accountant

Luu Thi Hang

Nguyen Thanh Phong

# CONSOLIDATED INCOME STATEMENT

For the accounting period from July 1, 2025 to September 30, 2025

Unit: VND

| Items  | Code | Note  | 3 <sup>rd</sup> quarter, 2025 |                               | Increase / Decrease | %              | Accumulated from the beginning of the year to the end of the period |
|--|------|-------|-------------------------------|-------------------------------|---------------------|----------------|---|
|  |      |       | From 01/07/2025 to 30/09/2025 | From 01/07/2024 to 30/09/2024 |                     |                | From 01/01/2025 to 30/09/2025                                       |
| Revenue from sale of goods and services rendered                       | 01   | VI.1  | 155,292,820,130               | 61,382,798,812                | 93,910,021,318      | 152.99%        | 322,547,643,632   |
| Revenue deductions   | 02   | -     | -                             | -                             | -                   | -              | 217,805,552,191   |
| Net revenue from sale of goods and services rendered                   | 10   | VI.2  | 155,292,820,130               | 61,382,798,812                | 84,594,223,151      | 166.43%        | 322,547,643,632   |
| Cost of goods sold   | 11   | VI.2  | 135,423,677,069               | 50,829,453,918                | 9,315,798,167       | 88.27%         | 281,071,229,756   |
| Gross profit from sale of goods and services rendered                  | 20   | VI.3  | 19,869,143,061                | 10,553,344,894                | (117,599,041)       | -1.94%         | 41,476,413,876  |
| Financial income   | 21   | VI.4  | 407,954                       | 636,548                       | (40,192,996)        | -0.67%         | 76,032,596  |
| Financial expenses   | 22   | VI.4  | 5,945,240,201                 | 6,062,839,242                 | (19,720,986,027)    | 19,720,986,027 | 847,862   |
| - In which: Interest expenses  | 23   | -     | 5,945,240,201                 | 5,985,433,197                 | -                   | -              | 18,476,829,289  |
| Share of profit (loss) from associates and joint ventures              | 24   | -     | -                             | -                             | -                   | -              | -   |
| Selling expenses   | 25   | VI.5  | 6,029,291,314                 | 8,229,504,690                 | (2,200,213,376)     | -26.74%        | 19,045,877,879  |
| General & Administration expenses                                      | 26   | VI.6  | 4,223,986,436                 | 4,290,662,290                 | (66,675,854)        | -1.55%         | 13,364,437,545  |
| Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)} | 30   | VI.7  | 3,671,033,064                 | (8,029,024,780)               | 11,700,057,844      | -145.72%       | (8,552,671,145)   |
| Other income   | 31   | VI.8  | 68,000,790                    | 14,919,269,729                | (14,851,268,939)    | -99.54%        | 2,331,826,799   |
| Other expenses   | 32   | VI.8  | 2,252,611,583                 | 5,550,848,487                 | (3,298,236,904)     | -59.42%        | 9,950,894,202   |
| Other profits  | 40   | VI.8  | (2,184,610,793)               | 9,368,421,242                 | (11,553,032,035)    | -123.32%       | (7,619,067,403)   |
| Total accounting profit before tax (50 = 30 + 40)                      | 50   | VI.9  | 1,486,422,271                 | 1,339,396,462                 | 147,025,809         | 10.98%         | 13,443,126,389  |
| Current corporate income tax expense                                   | 51   | VI.11 | 286,434,143                   | -                             | 286,434,143         | -              | 579,304,912   |
| Deferred corporate income tax expense                                  | 52   | -     | -                             | -                             | -                   | -              | (239,159,912)   |
| Accounting profit after corporate income tax (60 = 50 - 51 - 52)       | 60   | VI.12 | 1,199,988,128                 | 1,339,396,462                 | (139,408,334)       | -10.41%        | 4,997,288,033   |
| Profit after tax of parent company                                     | 61   | VI.11 | 1,200,761,329                 | 1,220,664,208                 | (19,902,879)        | -1.63%         | (8,865,354,941)   |
| Profit after tax of non-controlling shareholders                       | 62   | VI.12 | (773,201)                     | 118,732,254                   | (119,505,455)       | -100.65%       | (7,646,528,607)   |
| Basic earnings per share   | 70   | VI.11 | 15.20                         | 15.45                         | (112,22)            | -              | 49.57   |
| Diluted earnings per share   | 71   | VI.12 | 15.20                         | 15.45                         | (112,22)            | -              | 49.57   |

60025997  
Dong Nai, October 27, 2025  
Deputy General Director  
CO PHAN  
CONG TY TNHH  
GIAO THONG  
DONG NAI  
TINH DONG NAI

Chief Accountant  
Luu Thi Hang  
Nguyen Thanh Phong

Prepared by  
Luu Thi Hang

## CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from July 1, 2025 to September 30, 2025  
(Under the indirect method)

| Items  | Code | Note | Unit: VND                        |                                  |
|--|------|------|----------------------------------|----------------------------------|
|  |      |      | From 01/01/2025<br>to 30/09/2025 | From 01/01/2024<br>to 30/09/2024 |
| <b>I. Cash flows from operating activities</b>   |      |      |                                  |                                  |
| Profit before tax  | 01   |      | (16,171,738,548)                 | 5,140,320,609                    |
| <b>Adjustments for amounts</b>   |      |      |                                  |                                  |
| - Depreciation of fixed assets and investment properties                                       | 02   |      | 9,163,100,705                    | 6,885,084,449                    |
| - Provisions   | 03   |      | 1,422,696,096                    | 1,694,885,775                    |
| - (Gain) / Loss from investment activities   | 05   |      | 1,302,922,798                    | (847,862)                        |
| - Interest expenses  | 06   |      | 17,670,890,037                   | 18,554,212,857                   |
| <b>Profit from operating activities before changing working capital</b>                        | 08   |      | 13,387,871,088                   | 32,273,655,828                   |
| - (Increase) / Decrease of receivables   | 09   |      | (936,513,306)                    | (46,881,922,944)                 |
| - (Increase) / Decrease of inventories   | 10   |      | (50,229,013,146)                 | 29,677,952,726                   |
| - (Increase) / Decrease of payables (excluding interest payable, payable corporate income tax) | 11   |      | 31,208,682,964                   | (14,003,405,064)                 |
| - (Increase) / Decrease of prepaid expenses  | 12   |      | 7,349,588,695                    | 7,298,198,196                    |
| - Interest paid  | 14   |      | (1,157,572,349)                  | 353,114,187                      |
| <b>Net cash flows from operating activities</b>  | 20   |      | (376,956,054)                    | 8,717,592,929                    |
| <b>II. Cash flows from investment activities</b>   |      |      |                                  |                                  |
| Payment for purchase and construction of fixed assets and other non-current assets             | 21   |      | (11,061,555,555)                 | (7,535,662,624)                  |
| Proceeds from liquidation and sale of fixed assets and other non-current assets                | 22   |      | 599,982,744                      | -                                |
| Payment for lending and purchasing debt instruments of other entities                          | 23   |      | -                                | (6,654,407,813)                  |
| Cash recovered from lending and reselling debt instruments of other entities                   | 24   |      | -                                | 4,669,519,666                    |
| Proceeds from loan interest, dividends and profits distributed                                 | 27   |      | 28,408,822                       | 847,862                          |
| <b>Net cash flows from investment activities</b>   | 30   |      | (10,433,163,989)                 | (9,519,702,909)                  |
| <b>III. Cash flows from financial activities</b>   |      |      |                                  |                                  |
| Proceeds from short-term and long-term borrowings  | 33   |      | 41,239,737,499                   | 5,000,000,000                    |
| Repayment of loan principal  | 34   |      | (22,592,895,829)                 | (5,877,360,268)                  |
| Repayment of financial lease   | 35   |      | (396,000,000)                    | (198,000,000)                    |
| <b>Net cash flows from financial activities</b>  | 40   |      | 18,250,841,670                   | (1,075,360,268)                  |
| <b>Net cash flows during the year (50 = 20 + 30 + 40)</b>                                      | 50   |      | 7,440,721,627                    | (1,877,470,248)                  |
| <b>Cash and cash equivalents at the beginning of the year</b>                                  | 60   | V.1  | 2,701,163,116                    | 4,011,023,645                    |
| <b>Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)</b>                    | 70   | V.1  | 10,141,884,743                   | 2,133,553,397                    |

Prepared by

Luu Thi Hang

Chief Accountant

Nguyen Thanh Phong



Dong Nai, October 27, 2025

Deputy General Director

Nguyễn Khoa

ĐỒNG NAI

TỈNH ĐỒNG NAI

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

For the accounting period from July 1, 2025 to September 30, 2025

### **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 18<sup>th</sup> 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, 2025: 31 employees (December 31, 2024: 34 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 Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated December 22, 2024, Circular No. 53/2016/TT-BTC dated March 21, 2016 and Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, as well as its guiding circulars.

#### **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. Basis of consolidation**

##### **a. Subsidiaries**

Subsidiaries are entities in which the Group has the right to control their financial and operating policies, usually accompanied by holding more than half of the voting rights. The assessment of control takes into account potential voting rights at the present time. The interim financial statements of subsidiaries are included in the consolidated interim financial statements from the date upon which the control commences until the date upon which the control ceases.

##### **b. Non-controlling interests**

Non-controlling interests are measured based on the ownership ratio of the non-controlling shareholders in the net assets of the acquired entity on the date of acquisition.

The divestment of the Group in a subsidiary not resulting in a loss of control is accounted for in the same manner as equity transactions. The difference between the change in the ownership interest of the Group in the net assets of the subsidiary and the consideration received or paid from such divestment is recognized in undistributed profit after tax under equity.

##### **c. Loss of control**

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When the Group loses control of a subsidiary, it derecognizes the assets and liabilities of such subsidiary, as well as non-controlling interests and other equity items. Any gains or losses arising out of this event are recognized in the consolidated income statement. After the divestment, the retained interest in the former subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent company, adjusted for the proportionate changes in equity since the date of acquisition if the Group retains significant influence over the investee, or measured at the historical cost if no significant influence remains.

### **d. Joint ventures and associates**

Associates are entities over which the Group has significant influence, but not control over their financial and operating policies. Joint ventures are entities over which the Group has joint control, established by a contractual agreement requiring unanimous consent of the stakeholders for strategic financial and operating decisions. Associates and joint venture are generally entities in which the Group holds 20% – 50% of the voting rights.

Joint ventures and associates are accounted for using the equity method. These investments are initially recognized at the historical cost, including transaction costs. After initial recognition, the consolidated interim financial statements include the share of profits or losses attributable to the Group from the joint ventures and associates, adjusted for the accounting policies of the Group, from the date upon which significant influence or joint control is obtained until the date upon which such significant influence or joint control ceases.

When the share of losses attributable to the Group from an associate or joint venture exceeds its interest in such associate or joint venture, the carrying amount of the investment (including any long-term interests, if any) is reduced to nil and the recognition of further losses is discontinued, except the losses to the extent that the Group has incurred the obligations or made the payments on behalf of the associate or joint venture.

### **e. Transactions eliminated in consolidation**

Intra-group balances and unrealized income and expenses arising out of intra-group transactions are eliminated in preparing the consolidated financial statements. Unrealized gains and losses arising out of transactions with investees accounted for using the equity method are eliminated against the investment to the extent of the interest of the Group in the investees.

### **f. Business combination**

Business combinations are accounted for using the acquisition method on the date of acquisition, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain economic benefits from its activities. The assessment of control takes into account potential voting rights that are currently exercisable.

### **g. Goodwill**

Goodwill arises on the acquisition of subsidiaries, joint ventures and associates. Goodwill is measured at the historical cost less accumulated amortization. The historical cost of goodwill is the difference between the cost of acquisition and the interest of the Group in the net fair value of assets, liabilities and contingent liabilities of the acquired entity. A negative difference (negative goodwill) is recognized immediately in the consolidated income statement.

Goodwill arising on the acquisition of a company is amortized on a straight-line basis over 10 years. The carrying amount of goodwill arising on the acquisition of a subsidiary is written down to recoverable amount when the Executive Board determines that it is not fully recoverable.

## **2. Foreign currency**

Transactions in currencies other than VND during the period are translated into VND at the actual exchange rate on the date of transaction.

Assets and liabilities denominated in currencies other than VND are translated into VND at the transfer buying and transfer selling rates of the commercial bank where the Company and its subsidiaries regularly conduct transactions and have the largest foreign currency balance at the end of the accounting period.

All exchange differences are recognized in the consolidated income statement.

## **3. Principles for recognition of cash and cash equivalents**

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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.

### **4. 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.

Investments in purchasing securities and other financial instruments for business purposes (holding for the purpose of waiting for price increase to sell for profit). Trading securities include:

- Shares and bonds listed on the stock market;
- Other types of securities and financial instruments such as commercial bills, forward contracts, swap contracts, ...

Trading securities are recorded at the historical cost. The time of recognizing trading securities is the time when the investors have ownership.

Dividends distributed for the period before the date of investment are recognized as an devaluation of investment. When an investor receives additional shares without having to make the payment due to the joint stock company issuing additional shares from capital surplus, other equity reserves, or dividends paid in shares, the investor only recognizes the increase in the number of shares held.

In case of share swap, the value of the shares shall be measured at their fair value on the date of exchange.

Upon the liquidation and sale of trading securities, the cost of securities sold is measured using the moving weighted average method for each type of security.

***Provision for devaluation of trading securities:*** The value of a possible loss when there is solid evidence showing that the market value of the types of securities held by the Company for business purposes has decreased compared to the carrying amount. This provision is established or reversed at the time of preparing the Financial Statements and is recognized in financial expenses during the period.

#### **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. This provision is established or reversed at the time of preparing the Financial Statements.

***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

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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.

### **5. 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).

### **6. 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.

### **7. 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                        |

### **8. Financial lease fixed assets**

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An asset is classified as a financial lease if substantially all the risks and rewards incidental to ownership of such asset are transferred to the lessee. Leased fixed assets under financial leases are stated at the historical cost less the accumulated depreciation. The historical cost of a financial lease asset is lower of the fair value of the leased asset at the inception of the lease agreement and the present value of the minimum lease payments. The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease agreement, or the interest rate stated therein. Where the implicit interest rate cannot be determined, the borrowing rate prevailing at the inception of the lease shall be used.

Financial lease fixed assets are depreciated using the straight-line method over their estimated useful lives. In case where there is no reasonable certainty that the Group will obtain asset ownership at the end of the lease term, the fixed assets will be depreciated over the shorter of the lease term and the estimated useful lives. The depreciation years of financial lease fixed assets are as follows:

| <b>Type of assets</b> | <b>Number of years of depreciation</b> |
|-----------------------|--|
| - Plant and equipment | 04 years                               |

### **9. 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.

### **10. 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.

### **11. 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.

Payables for goods and services received from suppliers or provided to customers during the period but yet to be actually paid due to lack of invoices or insufficient accounting records and documents, and payables to employees, are recognized in production and business expenses during the period to ensure that, when actual expenses are incurred, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. The provision of accrued expenses must be calculated strictly and supported by reasonable and reliable evidence. When such expenses are incurred, if there

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is a difference between them and the provisioned amount, the accountant shall recognize an additional or reversal entry accordingly.

### **12. Business Cooperation Contract**

#### **Jointly controlled assets**

The Group recognizes in the financial statements the business cooperation contracts as jointly controlled assets with the following details:

- \* Share of jointly controlled assets attributable to the Group classified in accordance with their nature.
- \* Liabilities incurred separately from the Group;
- \* Liabilities incurred jointly with other joint venture capital contributors from the operations of the joint venture;
- \* Expenses incurred by the Group related to the capital contribution of the joint venture.

Fixed assets and investment properties, when they are contributed as capital to a business cooperation contract and the ownership is not transferred to the joint ownership of the joint venture parties, shall not be derecognized from the assets of the contributors. In case the Group receives assets contributed as capital to the joint venture, such assets are monitored as assets held on behalf of others and are not recognized as an increase in the assets or equity of the Group.

Fixed assets and investment properties, when they are contributed as capital to a business cooperation contract with a transfer of ownership and in the process of constructing jointly controlled assets, shall be derecognized from the assets of the contributors in the accounting books and the value of assets shall be recognized in construction in progress. After the jointly controlled assets are completed and handed over for use, based on the value of assets divided, the Group shall recognize an increase in its assets in accordance with the purpose of use.

#### **Joint controlled business activities**

The Group recognizes in the financial statements the business cooperation contracts as jointly controlled business activities with the following details:

- \* Value of assets owned by the Group.
- \* Liabilities incurred by the Group.
- \* Revenue distributed from sale of goods or rendering of services by the joint venture.
- \* Expenses incurred.

### **13. 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.

Borrowing costs directly related to the loans are recognized in financial expenses during the period, except in cases where borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized) when all the conditions specified in the Accounting Standard: "Borrowing costs" have been satisfied.

Borrowing costs directly related to the investment in construction or production of unfinished assets are included in the value of such assets (capitalized), including loan interest, amortization of bond discounts or premiums, and other costs incurred in connection with the borrowing procedures.

### **14. Ordinary bonds**

The carrying amount of ordinary bonds is presented at the net value, equal to the par value of the bonds less the bond discounts and plus the bond premiums.

The Group monitors discounts and premiums for each type of bonds issued and amortization of each discount and premium when measuring borrowing costs to be expensed or capitalized for each period, specifically:

- \* Bond discounts are gradually amortized to be included in borrowing costs for each period during the term of the bond.
- \* Bond premiums are gradually amortized to reduce borrowing costs for each period during the term of the bonds. The amortization of discounts or premiums can be carried out using the effective interest rate method or the straight-line method:
- \* Effective interest rate method: The discount or premium amortized to each period is calculated as the difference between the interest expense payable for each interest payment (calculated by the carrying amount at the beginning of the period of the bond multiplied by the actual interest rate on the market) and the amount payable for each period.
- \* Straight-line method: The discount or premium is amortized evenly throughout the term of the bond.

**15. 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.

The parent company shall distribute profits to the owners to the extent that they do not exceed the undistributed profit after tax shown in the Consolidated Financial Statements after eliminating the effect of any gains recognized from bargain purchases. In cases where the undistributed profit after tax in the Consolidated Financial Statements is higher than that in the separate Financial Statements of the parent company, and the amount of profit proposed for distribution exceeds the undistributed profit after tax in such separate Financial Statements, the parent company shall only proceed with the distribution after transferring profits from its subsidiaries to the parent company.

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.

**16. 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;

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- 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; ...

### **Principles for recognition of construction revenue deductions**

The adjustment to reduce construction revenue is made upon receipt of the decision on approval of the reduction of completed construction costs issued by the Investor and the competent authorities.

## **17. 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).

## **18. 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.

## **19. 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.

## **20. Principles for recognition of current corporate income tax expense**

### **- Current income tax**

Current income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting items, non-deductible expenses, non-taxable income, and carry-forward of tax losses.

Current corporate income tax expense is measured based on taxable income and corporate income tax rate of 20% in the current year.

### **- Deferred income tax**

Deferred income tax is the corporate income tax that will be paid or recovered due to temporary differences between the carrying amount of assets and liabilities for the purposes of Financial Statements and the amount used for the purposes of taxation. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized.

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The carrying amount of deferred income tax assets is reviewed at the end of each fiscal year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred income tax assets are also reviewed at the end of the fiscal year and recognized when it becomes probable that sufficient taxable profit will be available to utilize those unrecognized deferred tax assets.

Deferred income tax assets and deferred income tax liabilities are measured at the tax rates expected to apply to the year when the assets are realized or the liability is settled, based on the tax rates that have been enacted at the end of the fiscal year. Deferred income tax is recognized in the Income Statement except to the extent that it relates to items recognized directly in equity, in which case, corporate income tax is also recognized directly in equity.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET**
**Unit: VND****1. CASH AND CASH EQUIVALENTS**

|                 | <b>30/09/2025</b>     | <b>01/01/2025</b>    |
|-----------------|-----------------------|----------------------|
| - Cash          | 8,049,125,500         | 460,106,198          |
| - Bank deposits | 2,092,759,243         | 2,241,056,918        |
| <b>Total</b>    | <b>10,141,884,743</b> | <b>2,701,163,116</b> |

**2. TRADE RECEIVABLES****30/09/2025****01/01/2025****2.1 Short-term****- Receivable from stakeholders****- Other trade receivables**

|  |                        |                        |
|--|------------------------|------------------------|
| . Cuu Long Construction Materials Engineering Co., Ltd.              | 106,158,644,188        | 106,158,644,188        |
| . Hung Phat Construction Co., Ltd.                                   | 44,146,163,353         | 26,094,926,513         |
| . Nhan Phat Construction Materials Joint Stock Company               | 54,922,465,885         | 27,593,667,154         |
| . An Khang Phu Construction and Service Co., Ltd.                    | 18,461,110,383         | 20,963,251,146         |
| . Hoang Minh Phat Minerals Company Limited                           | 6,929,052,995          | 10,294,911,709         |
| . Hiep An Construction Joint Stock Company                           | 11,391,320,000         | 11,391,320,000         |
| . Cienco 4 Group Joint Stock Company                                 | 1,684,557,847          | 3,896,420,772          |
| . Construction Corporation No. 1 - JSC                               | 3,015,338,122          | 3,215,338,122          |
| . The Gioi Nha Construction Material Supermarket Joint Stock Company | -                      | 14,351,237,530         |
| . Duc Thanh Hung Phat One Member Company Limited                     | 709,451,435            | 8,121,000              |
| . Viet Hung Thinh Construction Investment Company Limited            | 26,656,438,322         | -                      |
| . Other customers  | 26,596,565,983         | 27,465,035,296         |
| <b>Total</b>   | <b>300,671,108,513</b> | <b>251,432,873,430</b> |

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

**2.2 Long-term**

**2.3 Provision for doubtful debts**

Movements in the provision for doubtful debts during the period were as follows:

|                                      | <b>Current period</b>   | <b>Previous period</b>  |
|--------------------------------------|-------------------------|-------------------------|
| <b>Opening balance</b>               | <b>(69,447,640,608)</b> | <b>(55,327,722,061)</b> |
| Provisions for the period            | (2,222,554,154)         | (1,694,885,775)         |
| Provision reversal during the period | 799,858,058             | -                       |
| <b>Ending balance</b>                | <b>(70,870,336,704)</b> | <b>(57,022,607,836)</b> |

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

**3. PREPAYMENTS TO SUPPLIERS**

|   | <b>30/09/2025</b><br>VND | <b>01/01/2025</b><br>VND |
|---|--------------------------|--------------------------|
| <b>3.1 Short-term</b>                                       |                          |                          |
| <b>- Prepayments to stakeholders</b>                        |                          |                          |
| . DGT - Nghe An One Member Company Limited                  |                          |                          |
| . Dong Loi Company Limited                                  |                          |                          |
| <b>- Other Prepayments to suppliers</b>                     | <b>62,287,170,408</b>    | <b>50,082,943,840</b>    |
| . Mr. Vo Cong Vinh  | 9,743,675,747            | 9,743,675,747            |
| . Mr. Nguyen Quoc Toan                                      | 3,995,165,719            | 3,995,165,719            |
| . Mr. Nguyen Van Huy  | 1,101,836,761            | 1,101,836,761            |
| . Land Fund Development Center of Bien Hoa City             | 8,392,049,000            | 8,392,049,000            |
| . Cat Tuong Home Architecture Design Construction Co., Ltd. | 21,086,522,933           | 21,280,000,000           |
| . Vietnam Fuli Machinery Company Limited                    | 2,670,000,000            | -                        |
| . Trong Trach Trading Company Limited                       | 6,000,000,000            | -                        |
| . Viet Hung Thinh Construction Investment Company Limited   | 8,000,000,000            | -                        |
| . Other suppliers   | 1,297,920,248            | 5,570,216,613            |
| <b>Total</b>  | <b>62,287,170,408</b>    | <b>50,082,943,840</b>    |

**3.2 Long-term**

**4. LOAN RECEIVABLES**

|   | <b>30/09/2025</b><br>VND | <b>01/01/2025</b><br>VND |
|---|--------------------------|--------------------------|
| <b>4.1 Short-term</b>   |                          |                          |
| <b>- Receivables from stakeholders:</b>                                 |                          |                          |
| . Mrs. Nguyen Ngoc Ha Phuong (1)  | 316,490,000,000          | 316,490,000,000          |
| . Mrs. Phan Thi Yen (2)   | 206,490,000,000          | 206,490,000,000          |
| <b>- Receivables from loans to other organizations and individuals:</b> | 110,000,000,000          | 110,000,000,000          |
| <b>Total</b>  | <b>316,490,000,000</b>   | <b>316,490,000,000</b>   |

**4.2 Long-term**

(1) Receivable from Ms. Nguyen Ngoc Ha Phuong is based on the loan agreement No. 16/HDKT-DL dated November 29, 2021, and the extension appendix No. 01-2024/PL dated December 31, 2024. The loan amount is 206,490,000,000 VND, the loan period is extended from January 1, 2025, to December 31, 2026, with a 0% interest rate and no collateral.

(2) Receivable from Ms. Phan Thi Yen is based on the loan agreement No. 15/HDKT-DL dated November 29, 2021, and the extension appendix No. 02-2024/PL dated December 31, 2024. The loan amount is 110,000,000,000 VND, the loan period is extended from January 1, 2025, to December 31, 2026, with a 0% interest rate and no collateral.

**Dona Transportation Construction Joint Stock Company and its subsidiaries**  
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**5. OTHER RECEIVABLES**

|  | <b>30/09/2025</b>      |                        | <b>01/01/2025</b>        |                        |
|--|------------------------|------------------------|--------------------------|------------------------|
|  | <b>Value<br/>VND</b>   |                        | <b>Provision<br/>VND</b> | <b>Value<br/>VND</b>   |
| <b>5.1 Short-term</b>  |                        |                        |                          |                        |
| - Advance  | 37,000,000             | (16,000,000)           | 52,246,000               | (16,000,000)           |
| - Pledge, mortgage, deposit, escrow  | 1,694,290,000          | -                      | 1,694,290,000            | -                      |
| Department of Planning and Investment of Dong Nai Province                         | 1,687,290,000          | -                      | 1,687,290,000            | -                      |
| Other  | 7,000,000              | -                      | 7,000,000                | -                      |
| - Other receivables from stakeholders  | -                      | -                      | -                        | -                      |
| - Receivables from other organizations and individuals                             | 525,045,614,096        | (1,194,802,978)        | 586,327,680,303          | (1,034,221,278)        |
| . Mr. Truong Hien Vu (*)   | 521,926,986,666        | -                      | 521,933,986,666          | -                      |
| . Mr. Bui Truong Thang   | -                      | -                      | 69,147,579               | -                      |
| . Southeast Investment Consulting Joint Stock Company (**)                         | 867,905,598            | -                      | 863,587,770              | -                      |
| . Viet Hung Thinh Investment Company Limited                                       | 115,855,037            | -                      | 61,428,000,009           | -                      |
| . Tan Dai Tien Binh Thuan Company Limited (Tuy Phong Industrial Park security fee) | 775,000,000            | (775,000,000)          | 775,000,000              | (542,721,278)          |
| . Other receivables  | 1,359,866,795          | (419,802,978)          | 1,257,958,279            | (491,500,000)          |
| <b>Total</b>   | <b>526,776,904,096</b> | <b>(1,210,802,978)</b> | <b>588,074,216,303</b>   | <b>(1,050,221,278)</b> |
| <b>5.2 Long-term</b>   |                        |                        |                          |                        |
| - Long-term deposits   | 6,576,135,854          | -                      | 6,366,011,151            | -                      |
| - Other long-term receivables  | 732,063,874            | -                      | 657,023,100              | -                      |
| <b>Total</b>   | <b>7,308,199,728</b>   | <b>-</b>               | <b>7,023,034,251</b>     | <b>-</b>               |

(\*) Receivable from Mr. Truong Hien Vu is based on the investment cooperation agreements, including agreement No. 0201/HDTDT-DGT/2023 dated January 2, 2023, and subsequent extension appendices, for the purpose of seeking and developing an industrial park in the South Central Coast region. According to the minutes of agreement dated September 14, 2023, between Mr. Truong Hien Vu and the Company, the Company applies an interest rate of 2% on the declining balance for the investments that the Company transferred to Mr. Truong Hien Vu under agreement No. 0201/HDTDT-DGT/2023 dated January 2, 2023.

(\*\*) This represents the cumulative profit and loss sharing amount from the business cooperation between the Parent Company and Dong Nam Bo Company, as per business cooperation agreement No. 06/HDKD-PKD dated October 1, 2012. The purpose is to invest in, exploit, and trade sand at the Dak Lua mine, located in Dak Lua commune, Tan Phu district, Dong Nai Province. As of June 30, 2025, the two parties have not yet agreed on the profit and loss sharing statement from the investment activities at the Dak Lua sand mine. The Parent Company records the profit sharing based on the ratio specified in agreement No. 06/HDKD-PKD.

**6. INVENTORY**

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

|                        | <b>30/09/2025</b>      |                  | <b>01/01/2025</b>      |                  |
|------------------------|------------------------|------------------|------------------------|------------------|
|                        | <b>Historical cost</b> | <b>Provision</b> | <b>Historical cost</b> | <b>Provision</b> |
|                        | <b>VND</b>             | <b>VND</b>       | <b>VND</b>             | <b>VND</b>       |
| - Raw materials        | 14,234,666,882         | -                | 5,090,436,915          | -                |
| - Work in progress (*) | 147,172,211,770        | -                | 124,459,974,226        | -                |
| - Finished product     | 62,956,054,066         | -                | 53,724,663,688         | -                |
| - Goods                | 38,958,367,479         | -                | 29,817,212,222         | -                |
| <b>Total</b>           | <b>263,321,300,197</b> |                  | <b>213,092,287,051</b> |                  |

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

|  | <b>30/09/2025</b>      | <b>01/01/2025</b>      |
|--|------------------------|------------------------|
|  | <b>VND</b>             | <b>VND</b>             |
| - Construction cost of the "Lac Viet high-class marine eco-tourism area" project | 114,224,810,433        | 114,224,810,433        |
| - Other project construction costs   | 32,947,401,337         | 10,235,163,793         |
| <b>Total</b>   | <b>147,172,211,770</b> | <b>124,459,974,226</b> |

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

|   | <b>30/09/2025</b>     | <b>01/01/2025</b>      |
|---|-----------------------|------------------------|
|   | <b>VND</b>            | <b>VND</b>             |
| <b>7.1. Short-term</b>  |                       |                        |
| DGT bond registration and management costs                              |                       |                        |
| Prepaid costs for quarry construction site                              | -                     | 338,592,361            |
| Concrete batching plant costs   | 320,507,243           | 104,344,908            |
| Rental costs for excavators and bulldozers at Tan Duc construction site | 6,976,937,731         | 4,173,459,212          |
| Other costs   | -                     | 22,120,166             |
| <b>Total</b>  | <b>1,934,070,080</b>  | <b>-</b>               |
| <b>7.2. Long-term</b>   |                       |                        |
| Tools and supplies pending allocation                                   | -                     | 62,864,959             |
| Tan Cang Quarry exploitation costs (*)                                  | 79,343,907,238        | 83,004,600,888         |
| Dak Lua Sand Mine exploitation costs (**)                               | -                     | 461,905,470            |
| Fee for the right to exploit mineral resources                          | 12,343,790,820        | 10,999,270,777         |
| Hot mix asphalt pavement for the Company's yard                         | -                     | 8,661,258,502          |
| Quarry road repair costs  | 21,689,328            | 1,764,238,358          |
| Other long-term prepaid expenses  | 2,012,329,454         | 710,164,988            |
| <b>Total</b>  | <b>93,721,716,840</b> | <b>105,664,303,942</b> |

**Dona Transportation Construction Joint Stock Company and its subsidiaries**

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**7. PREPAYMENTS (continued)**

(\*) It includes the fee for the right to exploit mineral resources and related costs such as compensation for site clearance, surveying costs, consulting fees, mapping fees, drilling costs, blasting costs, and the capitalized interest expense of 25,795,094,080 VND.

The Company was granted the exploitation right under Decision No. 71/QD-UBND dated January 9, 2009, and No. 787/QD-UBND dated March 17, 2016, of the Dong Nai Provincial People's Committee, allowing the exploitation of the Tan Cang 4 construction stone quarry located in Phuoc Tan commune, Long Thanh district, Dong Nai Province. The volume of construction stone mobilized for exploitation is 5,420,080 m3. The annual exploitation capacity is 400,000 m3. The project implementation period is 17 years (starting from 2014).

(\*\*) It includes the fee for the right to exploit mineral resources and related costs such as sand mine exploration costs, project formulation costs, management costs, consulting fees, etc.

The Company was granted the right to exploit the construction sand mine on the Dong Nai River section belonging to Dak Lua commune, Tan Phu district, Dong Nai Province, under License No. 981/GP-UBND dated April 4, 2013. The volume of construction sand mobilized for exploitation is 916,619 m3. The annual exploitation capacity is 80,000 m3. The project implementation period is 12 years starting from April 4, 2013.

**8. NON-PERFORMING LOANS**

|   | 30/09/2025             |                         | 01/01/2025             |                         |
|---|------------------------|-------------------------|------------------------|-------------------------|
|   | Historical cost<br>VND | Provision<br>VND        | Historical cost<br>VND | Provision<br>VND        |
| <b>Receivables from other customer</b>                      | <b>57,959,665,237</b>  | <b>(43,864,971,910)</b> | <b>61,539,205,013</b>  | <b>(43,085,268,200)</b> |
| 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)         | 3,215,338,122          | (3,215,338,122)         |
| Hung Phat Construction Company Limited                      | 26,094,926,513         | (12,166,089,481)        | 26,094,926,513         | (11,294,609,612)        |
| Nam Hoa An Company Limited                                  | 3,899,985,881          | (3,899,985,881)         | 3,899,985,881          | (3,899,985,881)         |
| Receivables from other customers                            | 9,740,137,970          | (9,574,281,675)         | 13,119,677,746         | (9,466,057,834)         |
| <b>Prepayments to suppliers</b>                             | <b>41,282,556,001</b>  | <b>(25,794,561,816)</b> | <b>40,804,356,001</b>  | <b>(25,312,151,130)</b> |
| 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   | 26,441,877,774         | (10,953,883,589)        | 25,963,677,774         | (10,471,472,903)        |
| <b>Receivables from other organizations and individuals</b> | <b>1,385,565,978</b>   | <b>(1,210,802,978)</b>  | <b>1,524,830,278</b>   | <b>(1,050,221,278)</b>  |
| Other customers   | 1,385,565,978          | (1,210,802,978)         | 1,524,830,278          | (1,050,221,278)         |
| <b>Total</b>  | <b>100,627,787,216</b> | <b>(70,870,336,704)</b> | <b>103,868,391,292</b> | <b>(69,447,640,608)</b> |

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

|                             | Accounts<br>receivable from<br>customers<br>VND | Other<br>receivables<br>VND | Prepayment to<br>suppliers<br>VND | Total<br>VND            |
|-----------------------------|---|-----------------------------|-----------------------------------|-------------------------|
| <b>Opening Balance</b>      | (43,085,268,200)                                | (25,312,151,130)            | (1,050,221,278)                   | (69,447,640,608)        |
| Appropriation for Provision | (1,579,561,768)                                 | (482,410,686)               | (160,581,700)                     | (2,222,554,154)         |
| Reversal of provision       | 799,858,058                                     |                             |                                   | 799,858,058             |
| <b>Closing Balance</b>      | <b>(43,864,971,910)</b>                         | <b>(25,794,561,816)</b>     | <b>(1,210,802,978)</b>            | <b>(70,870,336,704)</b> |

**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                  |
|--|--------------------------|--------------------------------------|-----------------------|--------------------------------|-----------------------------|------------------------|
|  | VND                      | VND                                  | VND                   | VND                            | VND                         | VND                    |
| <b>Historical cost</b>   |                          |                                      |                       |                                |                             |                        |
| As of January 1, 2025  | 66,864,095,012           | 38,488,807,059                       | 20,672,771,897        | 83,913,825                     | 654,551,000                 | 126,764,138,793        |
| <b>Increase during the period</b>  |                          |                                      |                       |                                |                             |                        |
| - Purchases during the year  |                          | 7,065,045,455                        | 4,251,055,555         | -                              | 3,696,711,294               | 15,012,812,304         |
| <b>Decrease during the period</b>  |                          |                                      |                       |                                |                             |                        |
| - Transfer to Investment Property  | -                        | 7,065,045,455                        | 4,251,055,555         | -                              | 3,696,711,294               | 15,012,812,304         |
| - Liquidation and sale   | 1,476,647,578            | 5,164,894,413                        | -                     | -                              | 90,000,000                  | 6,731,541,991          |
| - Decrease due to reclassification   | -                        | -                                    | -                     | -                              | -                           | -                      |
| <b>As of September 30, 2025</b>  | <b>66,864,095,012</b>    | <b>44,077,204,936</b>                | <b>19,758,933,039</b> | <b>83,913,825</b>              | <b>4,261,267,294</b>        | <b>135,045,409,106</b> |
| <b>Accumulated Depreciation</b>  |                          |                                      |                       |                                |                             |                        |
| As of January 1, 2025  | 15,789,682,561           | 16,607,395,145                       | 14,107,507,155        | 83,913,825                     | 367,142,219                 | 46,955,640,905         |
| <b>Increase during the period</b>  |                          |                                      |                       |                                |                             |                        |
| - Depreciation during the period   | 5,512,794,873            | 2,231,956,095                        | 1,009,406,006         | -                              | 66,246,231                  | 8,820,403,205          |
| <b>Decrease during the period</b>  |                          |                                      |                       |                                |                             |                        |
| - Liquidation and sale   | 5,512,794,873            | 2,231,956,095                        | 1,009,406,006         | -                              | 66,246,231                  | 8,820,403,205          |
| - Other decrease   | -                        | 1,232,187,393                        | 3,433,816,459         | -                              | 86,600,001                  | 4,752,603,853          |
| <b>As of September 30, 2025</b>  | <b>21,302,477,434</b>    | <b>17,607,163,847</b>                | <b>11,683,096,702</b> | <b>83,913,825</b>              | <b>346,788,449</b>          | <b>51,023,440,257</b>  |
| <b>Residual value</b>  |                          |                                      |                       |                                |                             |                        |
| As of January 1, 2025  | 51,074,412,451           | 21,881,411,914                       | 6,565,264,742         | -                              | 287,408,781                 | 79,808,497,888         |
| As of September 30, 2025   | 45,561,617,578           | 26,470,041,089                       | 8,075,836,337         | -                              | 3,914,473,845               | 84,021,968,849         |
| - Residual value at the end of the period of tangible fixed assets used as collateral or mortgage for loans:     |                          |                                      |                       |                                |                             |                        |
| - Historical cost of tangible fixed assets at the end of the period that are fully depreciated but still in use: |                          |                                      |                       |                                |                             |                        |
| - Historical cost of tangible fixed assets at the end of the period pending liquidation:                         |                          |                                      |                       |                                |                             |                        |



**Dona Transportation Construction Joint Stock Company and its subsidiaries**  
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**10. INCREASE, DECREASE IN FINANCIAL LEASE ASSETS**

|                                  | <b>Machinery and equipment</b><br>VND | <b>Total</b><br>VND  |
|----------------------------------|---------------------------------------|----------------------|
| <b>Historical cost</b>           |                                       |                      |
| As of January 1, 2025            | 1,827,720,000                         | 1,827,720,000        |
| Increase during the year         |                                       |                      |
| Decrease during the year         |                                       |                      |
| <b>As of September 30, 2025</b>  | <b>1,827,720,000</b>                  | <b>1,827,720,000</b> |
| <b>Accumulated depreciation</b>  |                                       |                      |
| As of January 1, 2025            | 1,332,712,500                         | 1,332,712,500        |
| - Depreciation during the period | 342,697,500                           | 342,697,500          |
| - Other decrease                 | -                                     | -                    |
| <b>As of September 30, 2025</b>  | <b>1,675,410,000</b>                  | <b>1,675,410,000</b> |
| <b>Residual value</b>            |                                       |                      |
| As of January 1, 2025            | 495,007,500                           | 495,007,500          |
| As of September 30, 2025         | 152,310,000                           | 152,310,000          |

**11. CONSTRUCTION IN PROGRESS**

|   | <b>30/09/2025</b><br>VND | <b>01/01/2025</b><br>VND |
|---|--------------------------|--------------------------|
| Quang Tri mixing station project          | -                        | 4,019,445,980            |
| Site clearance for road exploitation      | 2,322,794,509            | 2,322,794,509            |
| Internal road to Quang Tri mixing station | 21,689,328               | -                        |
| <b>Total</b>                              | <b>2,344,483,837</b>     | <b>6,342,240,489</b>     |

**Dona Transportation Construction Joint Stock Company and its subsidiaries**  
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**12. PAYABLES TO SUPPLIERS**

|  |                        | <b>30/09/2025</b>      |                        | <b>01/01/2025</b>      |
|--|------------------------|------------------------|------------------------|------------------------|
|  | <b>Value</b>           | <b>Amount payable</b>  | <b>Value</b>           | <b>Amount payable</b>  |
| <b>12.1. Short-term</b>                                      |                        |                        |                        |                        |
| <b>+ Payable to other suppliers</b>                          |                        |                        |                        |                        |
| . An Khang Phu Construction and Service Co., Ltd.            | 98,154,468,652         | 98,154,468,652         | 86,536,478,369         | 86,536,478,369         |
| . Hoang Minh Phat Minerals Company Limited                   | -                      | -                      | 6,000,000,000          | 6,000,000,000          |
| . Kim Thao Phat Commerce Services Mineral Company Limited    | -                      | -                      | 3,747,089,738          | 3,747,089,738          |
| . Duc Thanh Hung Phat One Member Company Limited             | -                      | -                      | 34,011,453,658         | 34,011,453,658         |
| . Hung Dung BD Trading Services One Member Company Limited   | 6,194,430,000          | 6,194,430,000          |                        |                        |
| . Tuan Dat YB Trading And Services Company Limited           | 3,420,000,004          | 3,420,000,004          |                        |                        |
| . Truong Toan Company Limited                                | 3,401,969,362          | 3,401,969,362          |                        |                        |
| - Other suppliers  | 63,676,002,821         | 63,676,002,821         | 4,700,177,265          | 4,700,177,265          |
| <b>+ Payables to sellers (vendors) that are stakeholders</b> |                        |                        |                        |                        |
| <b>Total</b>   | <b>174,846,870,839</b> | <b>174,846,870,839</b> | <b>134,995,199,030</b> | <b>134,995,199,030</b> |

**12.2. Long-term**

**12.3. Overdue and unpaid debt balance**

**13. SHORT-TERM ADVANCE PAYMENT FROM BUYERS**

|   |  | <b>30/09/2025</b>     |  | <b>01/01/2025</b>    |
|---|--|-----------------------|--|----------------------|
|   |  | VND                   |  | VND                  |
| <b>13.1 Short-term</b>  |  |                       |  |                      |
| <b>+ Prepayments from other customers</b>                         |  |                       |  |                      |
| . Chuc Phuong Company Limited                                     |  | 3,000,000,000         |  | 3,000,000,000        |
| . Lam Hong Stone Joint Stock Company                              |  | 990,000,000           |  | 990,000,000          |
| . Thanh Son Tinh Company Limited                                  |  | 1,040,029,799         |  | 1,040,029,799        |
| . ATS Traffic Construction Production Trading Joint Stock Company |  | 2,775,273,145         |  | 2,775,273,145        |
| . Other customers   |  | 5,535,106,440         |  | 1,411,199,035        |
| <b>+ Advance payment to stakeholders</b>                          |  |                       |  |                      |
| <b>Total</b>  |  | <b>13,340,409,384</b> |  | <b>9,216,501,979</b> |

**13.2. Long-term**

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

|   | 01/01/2025         |                       | Incurred during the period |                       | 30/09/2025         |                       |
|---|--------------------|-----------------------|----------------------------|-----------------------|--------------------|-----------------------|
|   | Receivable<br>VND  | Payable<br>VND        | Amount payable<br>VND      | Amount paid<br>VND    | Receivable<br>VND  | Payable<br>VND        |
| - Value Added Tax (VAT) payable – Parent Company                          |                    |                       |                            |                       |                    |                       |
| - Value Added Tax (VAT) payable – Subsidiaries                            | 4,166,847          | 5,537,692,492         | 25,440,651,322             | 30,978,343,814        | -                  | -                     |
| - Corporate Income Tax payable – Parent Company                           |                    |                       |                            |                       |                    |                       |
| - Corporate Income Tax payable – Subsidiaries                             | 16,352,134         | 333,278,782           | 579,304,912                | 333,278,782           | -                  | 579,304,912           |
| - Personal Income Tax payable   |                    |                       |                            |                       |                    |                       |
| - Natural Resource Tax payable  |                    |                       |                            |                       |                    |                       |
| - House and land tax, land rental fees                                    |                    |                       |                            |                       |                    |                       |
| - Mineral resource exploitation license fee, environmental protection fee |                    |                       |                            |                       |                    |                       |
| - License fee (Business License Tax)                                      |                    |                       |                            |                       |                    |                       |
| - Fees, charges, and other payables                                       |                    |                       |                            |                       |                    |                       |
| - Other fees, other taxes   |                    |                       |                            |                       |                    |                       |
| <b>Total</b>  | <b>200,902,975</b> | <b>74,346,366,400</b> | <b>51,231,685,141</b>      | <b>57,670,144,255</b> | <b>196,736,128</b> | <b>67,903,740,439</b> |

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.

**Dona Transportation Construction Joint Stock Company and its subsidiaries**  
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**15. PAYABLE TO EMPLOYEES**

|   | <b>30/09/2025</b>    | <b>01/01/2025</b>    |
|---|----------------------|----------------------|
|   | VND                  | VND                  |
| Salary payable to employees                                 | 1,338,481,219        | 1,686,341,995        |
| Remuneration of Board of Directors and Board of Supervisors | 77,300,000           | 100,200,000          |
| <b>Total</b>  | <b>1,415,781,219</b> | <b>1,786,541,995</b> |

**16. ACCRUED EXPENSES**

|   | <b>30/09/2025</b>     | <b>01/01/2025</b>     |
|---|-----------------------|-----------------------|
|   | VND                   | VND                   |
| Compensation for site clearance at Tan Cang Quarry              | 8,392,049,000         | 8,392,049,000         |
| Interest expenses on bonds payable                              | 62,045,639,822        | 45,863,166,793        |
| Land lease expenses   | 2,038,241,978         | 2,038,241,978         |
| Resource tax expenses and environmental protection fees payable | 8,342,607,531         | 4,085,141,833         |
| Stone excavation expenses at Tan Cang Quarry                    | 1,753,069,097         | 159,905,757           |
| Other payable costs   | 955,150,440           | 12,292,284,497        |
| <b>Total</b>  | <b>83,526,757,868</b> | <b>72,830,789,858</b> |

**17. OTHER PAYABLES**

|  | <b>30/09/2025</b>     | <b>01/01/2025</b>     |
|--|-----------------------|-----------------------|
|  | VND                   | VND                   |
| <b>17.1. Short-term</b>  |                       |                       |
| - Deposits for business cooperation                                  | 400,000,000           | 400,000,000           |
| - Other payables   | 10,079,305,241        | 4,330,266,585         |
| + Trade union funds  | 293,645,001           | 138,363,708           |
| + Social insurance, Health insurance, Unemployment insurance         | 88,316,043            | 224,716,949           |
| + Dividends payable  | 686,092,770           | 686,092,770           |
| + Severance pay payable  | 1,045,632,569         | 1,077,583,294         |
| + Other payables   | 7,965,618,858         | 2,203,509,864         |
|  | 6,000,000,000         | 6,000,000,000         |
| - Payables to Stakeholders   | -                     | 6,000,000,000         |
| - Mr. Nguyen Khoa  | -                     | -                     |
| - DONA Transportation Construction                                   | (210,499,999)         | -                     |
| - DGT Construction Materials Business and Production Company Limited | 1,791,725,586         | -                     |
| <b>Total</b>   | <b>10,479,305,241</b> | <b>10,730,266,585</b> |

**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        |
| <b>Total</b>   | <b>2,696,883,950</b> | <b>2,696,883,950</b> |

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%. As of September 30, 2025, this company has contributed 2.062 billion VND.

## 18. LOANS AND FINANCIAL LEASE LIABILITIES

|  | 01/01/2025           |  |                       | Movements During the Period          |                                      |                       | 30/09/2025            |  |
|--|----------------------|--|-----------------------|--------------------------------------|--------------------------------------|-----------------------|-----------------------|--|
|  | Debt Balance<br>VND  | Amount Capable of<br>Being Repaid<br>VND |                       | Increase during<br>the period<br>VND | Decrease during<br>the period<br>VND | Debt Balance<br>VND   |                       |  |
|  |                      |  |                       |                                      |                                      |                       |                       |  |
| <b>18.1 Short-term</b>   |                      |  |                       |                                      |                                      |                       |                       |  |
| <b>Short-term bank loans</b>   |                      |  |                       |                                      |                                      |                       |                       |  |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) (Dong Nai Branch) | 1*                   | -  | -                     | -                                    | 40,000,000,000                       | 20,000,000,000        | 20,000,000,000        |  |
| - Vietnam Prosperity Joint Stock Commercial Bank - (VPBank) - Dong Nai Branch (Parent Company)   | 3*                   | 83,645,833                               | 83,645,833            | -                                    | -                                    | -                     | 83,645,833            |  |
| <b>Short-term loans from others</b>  |                      |  |                       |                                      |                                      |                       |                       |  |
| - Tan Cang Joint-Stock Company   | 2*                   | 3,000,000,000                            | 3,000,000,000         | -                                    | -                                    | -                     | 3,000,000,000         |  |
| - Other lenders  |                      | 573,125,922                              | 573,125,922           |                                      |                                      |                       | 573,125,922           |  |
| <b>Long-term bank loans due for repayment</b>  |                      |  |                       |                                      |                                      |                       |                       |  |
| - Vietnam Prosperity Joint Stock Commercial Bank - (VPBank) - Dong Nai Branch (Parent Company)   | 3*                   | 296,400,000                              | 296,400,000           | -                                    | -                                    | -                     | 296,400,000           |  |
| <b>Finance lease liabilities due for repayment</b>   |                      |  |                       |                                      |                                      |                       |                       |  |
| - Chailease International Leasing Company Limited  | 4*                   | -  | -                     | -                                    | 396,000,000                          | 396,000,000           | -                     |  |
|  | <b>3,953,171,755</b> | <b>3,953,171,755</b>                     | <b>40,396,000,000</b> | <b>40,396,000,000</b>                | <b>20,776,045,833</b>                | <b>23,573,125,922</b> | <b>23,573,125,922</b> |  |

**18. LOANS AND FINANCIAL LEASE LIABILITIES**

|  | 01/01/2025          |  | Movements During the Period   |                    |                               | 30/09/2025             |
|--|---------------------|--|-------------------------------|--------------------|-------------------------------|------------------------|
|  | Debt Balance<br>VND | Amount Capable of<br>Being Repaid<br>VND | Increase during<br>the period |                    | Decrease during<br>the period |                        |
|  |                     |  | VND                           | VND                | VND                           |                        |
| <b>18.2 Long-term</b>  |                     |  |                               |                    |                               |                        |
| <b>Short-term bank loans</b>   |                     |  |                               |                    |                               |                        |
| <b>Long-term loans and financial<br/>lease liabilities</b>             |                     |  |                               |                    |                               |                        |
| Vietnam Prosperity Joint Stock<br>Commercial Bank - Dong Nai<br>branch | 3*                  | 3,238,829,173                            | 3,238,829,173                 |                    |                               | 1,421,979,177          |
| Less: Current portion of long-<br>term loans                           |                     |  |                               |                    |                               |                        |
| Chaillease International Leasing<br>Company Limited                    | 4*                  | 825,000,000                              | (1,596,549,996)               | 843,737,499        | -                             | (752,812,497)          |
| Less: Current portion of long-<br>term loans                           |                     |  |                               |                    |                               |                        |
| Debenture bond   | 5*                  | (429,000,000)                            | (429,000,000)                 |                    |                               | (429,000,000)          |
| Par value  |                     | 239,521,600,000                          | 239,521,600,000               | -                  |                               | 239,521,600,000        |
|  |                     | <b>241,559,879,177</b>                   | <b>241,559,879,177</b>        | <b>843,737,499</b> | <b>2,212,849,996</b>          | <b>240,190,766,680</b> |
|  |                     |  |                               |                    |                               | <b>240,190,766,680</b> |

**Dona Transportation Construction Joint Stock Company and its subsidiaries**

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

**Information regarding the short-term and long-term loans as of June 30, 2025, is as follows:**

1\* Short-term Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) (Dong Nai Branch)

Contract : No. 05/2025/378288/HDTD dated January 2, 2025

Loan Purpose : Supplement working capital for business

Loan Term : 11 months

Interest Rate : 8.4% per annum

Form of Collateral : As per the asset ownership mortgage contract No. 31/2025/378288/TC/HDBD dated January 2, 2025

Loan Amount : 23,000,000,000 VND

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 : The Bank's capital selling interest rate applied by the Bank's Head Office to disbursements 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,

Loan Amount : 4,015,000,000 VND

4\* Finance Lease under Contract No. B220117103 dated January 18, 2022, between the Chailease International Leasing Company Limited:

Lease Term : 48 months

Value of Leased Asset: 1,980,000,000 VND

Prepaid Amount : 396,000,000 VND

Finance Lease Value : 1,584,000,000 VND

Lease Interest Rate : CILC's standard VND interest rate. Temporary interest rate is 8.7%/year.

Form of Collateral : Security deposit of 198,000,000 VND; Letter of guarantee issued by Mr. Tran Ngoc Minh. The Company is committed to repurchasing the asset upon termination of the lease term.

5\* According to the Registration and Depository Agency Contracts No. 01/DDNSHTP/DGT-CASC/DGTTH22240001 dated February 18, 2022, between the Company and Capital Securities Joint Stock Company, the Company has issued 3,500,000 bonds. Details are as follows:

Bond Type: Non-convertible and non-warrant bonds, with collateral

**Dona Transportation Construction Joint Stock Company and its subsidiaries**

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

Form of Bond : Book-entry  
Par Value : 100,000 VND  
Number of Bonds : 3,500,000 bonds  
Issuance Value : 350,000,000,000 VND  
Term : 4 years according to Resolution No. 01/2024/NQ-NSHTP-DGTH2224001 dated February 21, 2024, of the Bondholders.  
Issuance Purpose : Increase working capital scale  
Interest Rate : (a) Period 01 to Period 04: fixed interest rate of 11%/year.  
: (b) Period 04 to Period 08: floating interest rate equal to the total interest rate of ordinary savings deposits applied to individuals, 12-month term, with interest paid at the end of the term, announced by Tien Phong Joint Stock Commercial Bank (TPBank) on the interest rate determination date plus a margin of 4%, but in no case lower than 11%/year.  
: (c) Period 09 until maturity: fixed interest rate of 9%/year.  
Interest Payment Term : The interest calculation period is 3 months/time starting from the issuance date  
Collateral : The collateral for this bond includes 12 million shares of the Company owned by a third party (Company shareholder) and a land lease contract, assets attached to the land of a 15,550 m<sup>2</sup> plot in Trang Dai ward, Bien Hoa city, Dong Nai province, owned by the Company.

Balance as of June 30, 2025: 239,521,600,000 VND

Date of Extension of Interest Payment Term for Bond Period 9 dated February 22, 2025: According to Resolution 02A/2025/NQ-HDQT dated February 11, 2025, on seeking written opinions from bondholders regarding the extension of the interest payment term for bond DGTH2224001 period 9 dated February 22, 2025, specifically: no later than the bond maturity date on February 23, 2026, and waiving interest on the late payment amount for the Issuer, which was agreed upon by the Bondholders in writing.

**19. EQUITY**

**a. Statement of Changes in Equity**

|  | Paid-in capital<br>VND | Share Premium<br>VND   | Investment and<br>Development<br>Fund<br>VND | Undistributed<br>Profit After Tax<br>VND | Non-controlling<br>Interests<br>VND | Total<br>VND             |
|--|------------------------|------------------------|--|--|-------------------------------------|--------------------------|
| <b>Balance at the beginning of the previous year<br/>as of January 1, 2024</b> | <b>790,000,000,000</b> | <b>152,195,272,727</b> | <b>21,282,835,714</b>                        | <b>39,999,204,101</b>                    | <b>(4,316,716,262)</b>              | <b>999,160,596,280</b>   |
| - Profit during the period   | -                      | -                      | -  | 3,915,716,125                            | 1,081,571,908                       | 4,997,288,033            |
| - Distribution to reward and welfare funds                                     | -                      | -                      | -  | -  | -                                   | -                        |
| - Dividend distribution  | -                      | -                      | -  | -  | -                                   | -                        |
| <b>Balance at the end of the previous period as<br/>of September 30, 2024</b>  | <b>790,000,000,000</b> | <b>152,195,272,727</b> | <b>21,282,835,714</b>                        | <b>43,914,920,226</b>                    | <b>(3,235,144,354)</b>              | <b>1,004,157,884,313</b> |
| <b>Balance at the beginning of the current year<br/>as of January 1, 2025</b>  | <b>790,000,000,000</b> | <b>152,195,272,727</b> | <b>21,282,835,714</b>                        | <b>43,706,463,166</b>                    | <b>(3,984,502,046)</b>              | <b>1,003,200,069,561</b> |
| - Profit during the period   | -                      | -                      | -  | (8,865,383,942)                          | (7,646,528,607)                     | (16,511,883,548)         |
| - Distribution to reward and welfare funds                                     | -                      | -                      | -  | -  | -                                   | -                        |
| - Dividend distribution  | -                      | -                      | -  | -  | -                                   | -                        |
| <b>Balance at the end of the period as of<br/>September 30, 2025</b>           | <b>790,000,000,000</b> | <b>152,195,272,727</b> | <b>21,282,835,714</b>                        | <b>34,841,108,225</b>                    | <b>(11,631,030,653)</b>             | <b>986,688,186,013</b>   |

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

|                              | <b>Percentage</b><br>% | <b>Number of shares</b> | <b>Contributed Capital Value</b><br><b>VND</b> |
|------------------------------|------------------------|-------------------------|--|
| - State Capital Contribution |                        |                         |  |
| - Other Contributions        | 100%                   | 79,000,000              | 790,000,000,000                                |
| <b>Total</b>                 | <b>100%</b>            | <b>79,000,000</b>       | <b>790,000,000,000</b>                         |

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

|  | <b>30/09/2025</b><br><b>VND</b> | <b>01/01/2025</b><br><b>VND</b> |
|--|---------------------------------|---------------------------------|
| - <b>Owner's investment capital</b>            |                                 |                                 |
| + 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                 |
| - <b>Distributed dividends and profits</b>     | -                               | -                               |

**d. Shares**

|  |                   |                   |
|--|-------------------|-------------------|
| - <b>Number of shares sold to public</b> | <b>79,000,000</b> | <b>79,000,000</b> |
| + Common shares                          | 79,000,000        | 79,000,000        |
| + Preferred shares                       | -                 | -                 |

\* Par value of outstanding shares: 10,000 VND/share

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**VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF INCOME FOR THE 1ST QUARTER OF 2025**

**1. NET REVENUE FROM SALES AND SERVICES**

|   | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|---|----------------------------------|----------------------------------|
| <b>1.1. Total Revenue</b>                               |                                  |                                  |
| Revenue from sale of stones                             | 34,508,165,932                   | 16,169,928,153                   |
| Revenue from sale of construction materials             | 55,508,563,443                   | 42,615,100,883                   |
| Revenue from sale of ready mixed concrete               | 60,433,678,764                   | -                                |
| Revenue from hot asphalt concrete                       | -                                | -                                |
| Revenue from construction                               | -                                | -                                |
| Revenue from premises and construction equipment rental | 1,622,117,234                    | 421,789,091                      |
| Other revenue   | 3,220,294,757                    | 2,175,980,685                    |
| <b>Total</b>  | <b>155,292,820,130</b>           | <b>61,382,798,812</b>            |

**2. COST OF GOODS SOLD**

|  | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--|----------------------------------|----------------------------------|
| Cost from sale of stones                           | 24,853,354,173                   | 12,660,006,471                   |
| Cost from sale of construction materials           | 55,455,952,690                   | 31,904,599,019                   |
| Cost from sale of ready mixed concrete             | 51,057,491,593                   | -                                |
| Cost from construction and installation activities | -                                | 30,880,000                       |
| Cost of premises and equipment rental              | 1,144,726,878                    | 84,874,980                       |
| Cost of other activities                           | 2,912,151,735                    | 6,149,093,448                    |
| <b>Total</b>                                       | <b>135,423,677,069</b>           | <b>50,829,453,918</b>            |

**3. FINANCIAL INCOME**

|                      | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|----------------------|----------------------------------|----------------------------------|
| Bank interest income | 407,954                          | 636,548                          |
| <b>Total</b>         | <b>407,954</b>                   | <b>636,548</b>                   |

**4. FINANCIAL EXPENSES**

|                          | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--------------------------|----------------------------------|----------------------------------|
| Interest expense         | 452,648,990                      | 629,285,675                      |
| Bond interest expense    | 5,492,591,211                    | 5,433,531,090                    |
| Overdue interest expense | -                                | 22,477                           |
| <b>Total</b>             | <b>5,945,240,201</b>             | <b>6,062,839,242</b>             |

**5. SELLING EXPENSES**

|                        | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|------------------------|----------------------------------|----------------------------------|
| Sales staff expenses   | -                                | -                                |
| Stone excavation costs | 5,548,278,600                    | 7,908,911,361                    |
| Outsourced services    | 481,012,714                      | 205,924,226                      |
| <b>Total</b>           | <b>6,029,291,314</b>             | <b>8,114,835,587</b>             |

**6. GENERAL AND ADMINISTRATIVE EXPENSES**

**Dona Transportation Construction Joint Stock Company and its subsidiaries**  
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|   | <b>From 01/07/2025 to<br/>30/09/2025</b> | <b>From 01/07/2024 to<br/>30/09/2024</b> |
|---|--|--|
| Employee expenses                                     | 2,044,750,116                            | 1,777,037,037                            |
| Expenses for management materials and office supplies | 103,820,625                              | 19,447,290                               |
| Depreciation of fixed assets                          | 133,784,157                              | 400,426,969                              |
| Taxes, fees, and charges                              | 13,676,898                               | 3,267,579                                |
| Provision for (Reversal of) doubtful receivables      | -  | -  |
| Outsourced service expenses                           | 1,501,065,821                            | 1,788,982,905                            |
| Other General & Administrative Expenses               | 426,888,819                              | 301,500,510                              |
| <b>Total</b>  | <b>4,223,986,436</b>                     | <b>4,290,662,290</b>                     |

**7. OTHER INCOME**

|  | <b>From 01/07/2025 to<br/>30/09/2025</b> | <b>From 01/07/2024 to<br/>30/09/2024</b> |
|--|--|--|
| Income from fixed asset liquidation        | -  | -  |
| Other income                               | 68,000,790                               | 2,794,000                                |
| Income from writing off long-term payables | -  | 14,916,475,729                           |
| <b>Total</b>                               | <b>68,000,790</b>                        | <b>14,919,269,729</b>                    |

**8. OTHER EXPENSES**

|  | <b>From 01/07/2025 to<br/>30/09/2025</b> | <b>From 01/07/2024 to<br/>30/09/2024</b> |
|--|--|--|
| Fixed asset liquidation expense                      | 29,700,000                               | -  |
| Late payment of penalties, administrative violations | 1,391,937,348                            | 1,714,168,191                            |
| Other expenses                                       | 830,974,235                              | 3,836,680,296                            |
| <b>Total</b>   | <b>2,252,611,583</b>                     | <b>5,550,848,487</b>                     |

**9. CURRENT CORPORATE INCOME TAX EXPENSE**

|  | <b>From 01/07/2025 to<br/>30/09/2025</b> | <b>From 01/07/2024 to<br/>30/09/2024</b> |
|--|--|--|
| Current corporate income tax expense calculated on taxable income                        | 579,304,912                              | -  |
| Adjustment of previous years' corporate income tax expense to current year's tax expense | -  | -  |
| <b>Total</b>   | <b>579,304,912</b>                       | <b>-</b>                                 |

The Company's tax finalization will be subject to inspection by the tax authorities, and the tax amounts presented in the Financial Statements may change according to the decision of the tax authorities.

**10. PRODUCTION AND BUSINESS COSTS BY ELEMENTS**

|                                     | <b>From 01/07/2025 to<br/>30/09/2025</b> | <b>From 01/07/2024 to<br/>30/09/2024</b> |
|-------------------------------------|--|--|
| Cost for raw materials and supplies | 46,795,362,738                           | 46,211,035,525                           |
| Labor costs                         | 2,031,242,796                            | 2,132,244,507                            |
| Depreciation of fixed assets        | 2,362,271,179                            | 2,214,275,568                            |
| Provision costs                     | -  | -  |
| Other costs                         | 18,092,052,361                           | 23,160,391,708                           |
| Outsourced services costs           | 19,127,459,681                           | 17,722,372,504                           |
| <b>Total</b>                        | <b>88,408,388,755</b>                    | <b>91,440,319,812</b>                    |

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**11. BASIC EARNINGS PER SHARE**

|  | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--|----------------------------------|----------------------------------|
| Profit after Corporate Income Tax  | 1,200,761,329                    | 1,220,664,208                    |
| Profit used to calculate Basic Earnings Per Share  | 1,200,761,329                    | 1,220,664,208                    |
| Weighted average number of outstanding ordinary shares of the Parent Company during the period | 79,000,000                       | 79,000,000                       |
| <b>Basic earnings per share</b>  | <b>15.20</b>                     | <b>15.45</b>                     |

**12. DILUTED EARNINGS PER SHARE**

|  | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--|----------------------------------|----------------------------------|
| Profit after Corporate Income Tax  | 1,200,761,329                    | 1,220,664,208                    |
| Profit used to calculate Basic Earnings Per Share  | 1,200,761,329                    | 1,220,664,208                    |
| Weighted average number of outstanding ordinary shares of the Parent Company during the period | 79,000,000                       | 79,000,000                       |
| <b>Basic earnings per share</b>  | <b>15.20</b>                     | <b>15.45</b>                     |

**VII. SUPPLEMENTARY INFORMATION FOR ITEMS IN THE CONSOLIDATED CASH FLOW STATEMENT FOR THE 3<sup>rd</sup> QUARTER OF 2025**

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

During the year, 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 year, 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 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--------------------------------------|----------------------------------|----------------------------------|
| Proceeds from normal loan agreements | 17,000,000,000                   | -                                |
| Proceeds from loan contracts         | -                                | 5,000,000,000                    |
| <b>Total</b>                         | <b>17,000,000,000</b>            | <b>5,000,000,000</b>             |

**4. Loan principal payments**

|                                | From 01/07/2025 to<br>30/09/2025 | From 01/07/2024 to<br>30/09/2024 |
|--------------------------------|----------------------------------|----------------------------------|
| Normal loan principal payments | 17,250,937,499                   | 3,460,772,773                    |
| Finance lease payments         | 198,000,000                      | 198,000,000                      |
| <b>Total</b>                   | <b>17,448,937,499</b>            | <b>3,658,772,773</b>             |

**VIII. OTHER INFORMATION**

**1. Events after the balance sheet date**

No events occurred after ending date of the 3<sup>rd</sup> quarter of 2025 to September 30, 2025, requiring adjustments or disclosures in the consolidated financial statements.

**2. 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.

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

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 includes: members of the Board of Directors and General Management. Related individuals of key management personnel are close family members of key management personnel.

**a. Transactions with key management personnel and individuals related to key management personnel**

| Stakeholders           | Transaction Description | From 01/01/2025 to 30/09/2025 | From 01/01/2024 to 30/09/2024 |
|------------------------|-------------------------|-------------------------------|-------------------------------|
| Ms. Nguyen Thi Mai     | Advances                | -                             | 1,393,000,000                 |
|                        | Repayment of advances   | -                             | 2,911,311,442                 |
| Mr. Nguyen Thanh Phong | Advances                | -                             | 2,999,999,994                 |
|                        | Repayment of advances   | -                             | 2,999,999,994                 |
| Mr. Ton Duc Tung       | Advances                | -                             | 10,000,000                    |
|                        | Repayment of advances   | -                             | 10,000,000                    |
| Mr. Nguyen Khoa        | Repayment               | -                             | -                             |

As of September 30, 2025, the balances with key management personnel and individuals related to key management personnel are as follows:

| Stakeholders                         | 30/09/2025<br>VND | 01/01/2025<br>VND |
|--------------------------------------|-------------------|-------------------|
| Other Receivables<br>Mr. Nguyen Khoa | -                 | 6,000,000,000     |

**b. Income of key management personnel**

| Salaries, remuneration, and other income | From 01/01/2025 to<br>30/09/2025 | From 01/01/2024 to<br>30/09/2024 |
|--|----------------------------------|----------------------------------|
|  | 1,342,760,000                    | 1,743,252,000                    |

*Details of income and remuneration are as follows:*

| Board of Directors       |  | 131,200,000 | 165,000,000 |
|--------------------------|--|-------------|-------------|
| Mr. Phuong Thua Vu       | Chairman of Board of Directors           | 45,000,000  | 20,000,000  |
| Mr. Nguyen Thanh Phong   | Member                                   | 27,000,000  | 27,000,000  |
| Mr. Nguyen Quoc Thanh    | Independent Member of Board of Directors | 12,000,000  | 27,000,000  |
| Mr. Tran Quang Tuan      | Member                                   | 10,100,000  | 27,000,000  |
| Mr. Ton Duc Tung         | Member                                   | 10,100,000  | 12,000,000  |
| Mr. Nguyen Khoa          | Member                                   | 27,000,000  | 12,000,000  |
| Mr. Tran Huu Luu         | Member                                   |             | 15,000,000  |
| Mr. Banh Van Phuc        | Chairman of Board of Directors           | -           | 25,000,000  |
| Board of Supervisors     |  | 90,000,000  | 237,461,000 |
| Mr. Vu Tien Manh         | Head of Board of Supervisors             | 36,000,000  | 36,000,000  |
| Mr. Nguyen Hiep          | Member                                   | 9,000,000   | 12,000,000  |
| Mr. Doan Van Binh        | Member                                   | 9,000,000   | 12,000,000  |
| Ms. Nguyen Thi Ngoc Linh | Member                                   | 18,000,000  | -           |
| Ms. Tran Thi Ngoc Huyen  | Member                                   | 18,000,000  | -           |
| Mr. Ton Duc Tung         | Member                                   |             | 15,000,000  |



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|                           |                              |                      |
|---------------------------|------------------------------|----------------------|
| Mr. Pham Van Hung         | Member                       | 15,000,000           |
| Ms. Doan Thanh Van        | Head of Board of Supervisors | 26,000,000           |
| Ms. Vu Thi Thanh Thuy     | Head of Board of Supervisors | 35,000,000           |
| Ms. Bui Thi Thuy Minh     | Member                       | 26,961,000           |
| Ms. Trinh Thi Thuy Dung   | Member                       | 46,000,000           |
| Mr. Nguyen Minh Phu       | Member                       | 13,500,000           |
| <b>General Management</b> |                              | <b>1,065,927,000</b> |
| Mr. Nguyen Thanh Phong    | General Director             | 461,000,000          |
| Mr. Nguyen Khoa           | Deputy General Director      | 495,594,000          |
| Mr. Ton Duc Tung          | Deputy General Director      | 109,333,000          |
| <b>Chief Accountant</b>   |                              | <b>186,833,000</b>   |
| Mr. Nguyen Thanh Phong    |                              | 30,000,000           |
| Ms. Hoang Thi Mai         |                              | 186,833,000          |
| Ms. Nguyen Thi Thu Thao   |                              | -                    |
| Ms. Nguyen Thi Mai        |                              | 141,000,000          |
|                           |                              | <b>168,428,000</b>   |

**2.2 Transactions and balances with other stakeholders**

- Other receivables from stakeholders have no collateral and will be settled in cash.
- As of September 30, 2025, the Company has no balances with other stakeholders that require presentation.

**3. 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).

**3.1. Business sector segment reporting**

|   | <b>From 01/01/2025 to<br/>30/09/2025</b> | <b>From 01/01/2024 to<br/>30/09/2024</b> |
|---|--|--|
| Stone sales revenue                                     | 103,507,410,794                          | 16,169,928,153                           |
| Revenue from construction material sales                | 86,474,418,314                           | 42,615,100,883                           |
| Revenue from commercial concrete                        | 107,634,010,334                          | -  |
| Revenue from hot asphalt concrete                       | -  | -  |
| Revenue from construction and installation              | 12,637,121,488                           | -  |
| Revenue from leasing premises and construction vehicles | 2,342,664,960                            | 421,789,091                              |
| Other revenue   | 9,952,017,742                            | 2,175,980,685                            |
| <b>Total</b>  | <b>322,547,643,632</b>                   | <b>61,382,798,812</b>                    |

### 3. Segment Reporting

#### 3.2 Geographic segment reporting

The Group's operations are primarily distributed across Dong Nai Province, Dong Thap Province, Nghe An Province, and Ba Ria-Vung Tau Province (now Ho Chi Minh City). Information about business results, assets, and liabilities by geographical segment based on the Group's locations is as follows:

| BUSINESS RESULTS              |  | Dong Nai          | Dong Thap        | Nghe An         | Vung Tau<br>(HCMC) | Eliminations        | Total             |
|-------------------------------|--|-------------------|------------------|-----------------|--------------------|---------------------|-------------------|
|                               |  | VND               | VND              | VND             | VND                | VND                 | VND               |
| From 01/01/2025 to 30/09/2025 |  | 150,258,889,559   | -                | 5,363,930,571   | -                  |                     | 155,622,820,130   |
| Net revenue                   |  |                   |                  |                 |                    |                     |                   |
| Expenses:                     |  |                   |                  |                 |                    |                     |                   |
| - Cost of goods sold          |  | 131,090,099,985   |                  | 4,663,577,084   |                    | -                   | 135,753,677,069   |
| - General expenses            |  | 9,565,871,867     |                  | 687,405,883     |                    | -                   | 10,253,277,750    |
| Financial profit              |  | (5,944,911,591)   |                  | 79,344          |                    | -                   | (5,944,832,247)   |
| Profit from other activity    |  | (2,171,729,121)   |                  | (12,881,672)    |                    | -                   | (2,184,610,793)   |
| Total profit before tax       |  | 1,486,276,995     |                  | 145,276         |                    | -                   | 1,486,422,271     |
| From 01/01/2024 to 30/09/2024 |  |                   |                  |                 |                    |                     |                   |
| Net revenue                   |  | 298,096,239,650   |                  | 4,396,387,379   |                    | -                   | (84,687,074,838)  |
| Expenses:                     |  |                   |                  |                 |                    |                     |                   |
| - Cost of goods sold          |  | 244,622,033,384   |                  | 3,537,904,805   |                    | (84,687,074,838)    | 163,472,863,351   |
| - General expenses            |  | 41,169,364,006    |                  | 1,745,992,449   |                    | -                   | 42,915,356,455    |
| Financial profit              |  | (19,642,812,674)  |                  | (77,325,491)    |                    | -                   | (19,725,233,484)  |
| Profit from other activity    |  | 13,470,258,208    |                  | (27,131,819)    |                    | -                   | 13,443,126,389    |
| Total profit before tax       |  | 6,132,287,794     |                  | (991,967,185)   |                    | -                   | 5,140,320,609     |
| ASSETS AND LIABILITIES        |  |                   |                  |                 |                    |                     |                   |
| As of September 30, 2025      |  |                   |                  |                 |                    |                     |                   |
| Segment assets                |  | 2,385,913,307,837 | 65,742,118,479   | 459,500,953,949 | 4,250,000          | (1,303,998,911,151) | 1,607,161,719,114 |
| Segment liabilities           |  | 1,169,564,770,824 | (15,406,736,458) | 64,883,526,120  | 49,450,000         | (598,617,477,385)   | 620,473,533,101   |
| As of December 31, 2024       |  |                   |                  |                 |                    |                     |                   |
| Segment assets                |  | 2,377,839,204,215 | 65,741,968,479   | 444,469,372,856 | 4,100,000          | (1,329,999,923,790) | 1,558,054,721,761 |
| Segment liabilities           |  | 1,129,325,674,574 | -                | 51,059,307,297  | 44,800,000         | (625,575,129,671)   | 554,854,652,200   |

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## 1. 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.

## 2. Going Concern Information

The Group's consolidated financial statements have been prepared on a going concern basis. However, subsidiaries have announced temporary suspension of operations due to inefficiency. These conditions indicate the existence of material uncertainty that may cast significant doubt on the subsidiaries' ability to continue as going concerns.

### Subsidiaries

1. DGT - Vung Tau One Member Limited Company
2. DGT - Nghe An One Member Limited Company
3. DGT - Dong Thap One Member Limited Company
4. DGT Investment One Member Limited Company
5. DGT Construction Materials Business and Production Company Limited

### Suspension of Operations

|  |
|--|
| Temporary suspension of operations from May 26, 2025, to May 25, 2026.     |
| Temporary suspension of operations from May 10, 2025, to May 9, 2026.      |
| Temporary suspension of operations from April 29, 2025, to April 28, 2026. |
| Temporary suspension of operations from May 15, 2025, to May 14, 2026.     |
| Temporary suspension of operations from June 19, 2025, to June 18, 2026.   |

## 5. Other Information

In 2023, the Parent Company acquired an additional 49.8% stake from two existing members of Dong Loi Company Limited to increase its ownership from 50% to 99.8%. However, the Company has not yet performed a fair value assessment of the net assets of this investment and has chosen to calculate the consolidated indicators based on the book value as of this date. Consequently, the consolidated profit for 2023 may recognize a gain arising from a bargain purchase, and this gain may change when the General Management performs the reassessment.

## 6. Comparative Figures

The comparative figures on the Interim Consolidated Financial Statements Review Report for the period ended June 30, 2024, and the Financial Statements for the period ended December 31, 2024, were reviewed and audited by Southern Financial Accounting and Auditing Consulting Services Company Limited (AASCS).

Prepared by

Luu Thi Hang

Chief Accountant

Nguyen Thanh Phong

Dong Nai, October 27, 2025

Deputy General Director



Nguyen Khoa

