

FINANCIAL STATEMENTS

3rd Quarter in 2025

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

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY

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DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY

REPORT OF THE GENERAL MANAGEMENT

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

Members of the General Management of Dona Transportation Construction Joint Stock Company respectfully submit this Report and the Financial Statements of the Company for the accounting period ending September 30, 2025.

1. General information

Dona Transportation Construction Joint Stock Company (hereinafter referred to as the "Company") has been existing under Business Registration Certificate No. 3600259916 issued by the Department of Planning and Investment of Dong Nai Province on December 30, 2005 and registered for the 18th change on July 7, 2023.

Form of capital ownership: Joint stock company.

English name: Dona Transportation Construction Joint Stock Company. Abbreviation: DOTRANCO.

Stock symbol: DGT – traded on Upcom stock exchange.

Headquarters: 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province.

2. Financial position and results of operations

The financial position and results of operations of the Company during the period are presented in the attached financial statements.

3. Members of Board of Directors, Board of Supervisors, General Management and Chief Accountant

Members of the Board of Directors, Board of Supervisors, General Management and Chief Accountant during the period and up to the date of the financial statements include:

Board of Directors

-	Mr. Phuong Thua Vu	Chairman	Appointed on May 30, 2024
-	Mr. Banh Quang Phuc	Chairman	Removed 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. Tran Huu Luu	Member	Removed on May 30, 2024
-	Mr. Ton Duc Tung	Member	Removed on April 12, 2025
-	Mr. Nguyen Khoa	Member	Appointed on May 30, 2024

Board of Supervisors

Mr.	Vu Tien Manh	Head of Board of Supervisors	Appointed on September 27, 2023
Mr.	Nguyen Hiep	Member	Removed on April 12, 2025
Mr.	Doan Van Binh	Member	Removed on April 12, 2025
Mr.	Ton Duc Tung	Member	Removed on May 30, 2024
Mr.	Pham Van Hung	Member	Removed on May 30, 2024
Ms.	Tran Thi Ngoc Huyen	Member	Appointed on April 12, 2025
Ms.	Nguyen Thi Ngoc Linh	Member	Appointed on April 12, 2025

General Management and Chief Accountant

Mr.	Nguyen Thanh Phong	General Director	Appointed on July 4, 2023
Mr.	Nguyen Khoa	Deputy General Director	Appointed on October 10, 2023
Mr.	Ton Duc Tung	Deputy General Director	Removed on July 1, 2025
Mr.	Nguyen Xuan Khanh	Deputy General Director	Appointed on December 4, 2024
Mr.	Nguyen Huy Hoang	Deputy General Director	Removed on May 30, 2024

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY

REPORT OF THE GENERAL MANAGEMENT

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

Ms.	Nguyen Thi Mai	Chief Accountant	Removed on May 30, 2024
Ms.	Nguyen Thi Thu Thao	Chief Accountant	Appointed on May 30, 2024
Ms.	Nguyen Thi Thu Thao	Chief Accountant	Removed on June 20, 2024
Ms.	Hoang Thi Mai	Chief Accountant	Removed on September 3, 2025
Mr.	Nguyen Thanh Phong	Chief Accountant	Appointed on September 3, 2025

The legal representative of the Company during the period and up to the date of the financial statements is as follows:

Mr. Nguyen Thanh Phong General Director

4. Commitment of the General Management

The General Management is responsible for the preparation of the financial statements which give a true and fair view of the financial position of the Company as at September 30, 2025, comprising the Balance Sheet, the Income Statement and the Cash Flow Statement for the accounting period then ended. In preparing these financial statements, the General Management has taken into account and complied with the following matters:

- Selecting appropriate accounting policies and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- The financial statements are prepared on a going concern basis unless it is inappropriate to presume that the Company will continue business as a going concern.

The General Management is responsible for ensuring that proper accounting books are prepared and kept which disclose, with reasonable accuracy at any time, the financial position of the Company and which enable financial statements to be prepared in compliance with the accounting regime set out in the Notes to the Financial Statements. The General Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other violations.



Dong Nai, October 25, 2025

ASSETS		Code	Note	30/09/2025	01/01/2025
A.	CURRENT ASSETS	100		936,239,806,530	860,845,453,144
I.	Cash and cash equivalents	110	V.1	4,374,252,984	2,229,479,940
	Cash	111		4,374,252,984	2,229,479,940
II.	Short-term financial investments	120		-	-
III.	Short-term receivables	130		677,303,966,212	665,228,445,675
	Short-term trade receivables	131	V.3	259,551,081,271	214,798,184,826
	Short-term prepayment to suppliers	132	V.4	64,224,212,497	52,063,190,929
3.	Short-term intra-company receivables	133		15,280,406,788	
	Other short-term receivables	136	V.5a	403,413,682,378	462,109,790,546
	Provision for short-term doubtful receivables	137	V.3,4,5	(65,165,416,722)	(63,742,720,626)
IV.	Inventories	140	V.7	248,057,571,101	191,964,930,883
	Inventories	141		248,057,571,101	191,964,930,883
V.	Other current assets	150		6,504,016,233	1,422,596,646
	Short-term prepaid expenses	151	V.11b	5,480,806,786	442,937,269
	Deductible VAT	152		842,825,453	799,275,383
	Taxes and other receivables from the State Budget	153	V.14b	180,383,994	180,383,994
ASSETS		Code	Note	30/09/2025	01/01/2025
B.	NON-CURRENT ASSETS	200		868,740,892,039	878,006,837,445
I.	Long-term receivables	210		4,863,742,926	4,807,067,754
	Other long-term receivables	216	V.5b	4,863,742,926	4,807,067,754
II.	Fixed assets	220		81,671,185,971	75,264,546,261
	Tangible fixed assets	221	V.8	81,671,185,971	74,769,538,761
	- <i>Historical cost</i>	222		131,189,446,291	116,299,347,974
	- <i>Accumulated depreciation</i>	223		(49,670,570,320)	(41,529,809,213)
	Financial lease fixed assets	224	V.9	152,310,000	495,007,500
	- <i>Historical cost</i>	225		1,827,720,000	1,827,720,000
	- <i>Accumulated depreciation</i>	226		(1,675,410,000)	(1,332,712,500)
IV.	Non-current assets in progress	240		21,689,328	4,019,445,980
	Construction in progress	242	V.10	21,689,328	4,019,445,980
V.	Long-term financial investments	250	V.2	702,881,542,207	701,685,742,647
	Investments in subsidiaries	251		715,381,000,000	715,381,000,000
	Provision for long-term financial investments	254		(12,499,457,793)	(13,695,257,353)
VI.	Other non-current assets	260		79,302,731,607	92,230,034,803
	Long-term prepaid expenses	261	V.11b	79,302,731,607	92,230,034,803
TOTAL ASSETS		270		1,804,980,698,569	1,738,852,290,589

LIABILITIES AND EQUITY		Code	Note	30/09/2025	01/01/2025
C.	LIABILITIES	300		894,872,269,603	831,094,705,274
I.	Current liabilities	310		651,984,618,973	587,058,242,147
	Short-term trade payables	311	V.12	100,441,612,272	81,252,643,607
	Short-term prepayments from customers	312	V.13	10,447,250,738	5,715,323,899
	Taxes and payables to the State Budget	313	V.14a	65,380,431,526	72,626,306,428
	Payables to employees	314	V.15	928,056,687	943,309,140
	Short-term accrued expenses	315	V.16	82,988,607,428	69,363,934,091
6.	Short-term intra-company payables	316		15,280,406,788	
	Other short-term payables	319	V.17a	9,880,253,534	10,435,079,149
	Short-term borrowings and financial lease liabilities	320	V.18a	366,638,000,000	346,721,645,833
II.	Non-current liabilities	330		242,887,650,630	244,036,463,127
	Other long-term payables	337	V.17b	2,696,883,950	2,696,883,950
	Long-term borrowings and financial lease liabilities	338	V.18b	240,190,766,680	241,339,579,177
EQUITY		Code	Note	30/06/2025	01/01/2025
D.	EQUITY	400		910,108,428,966	907,757,585,315
I.	Equity	410	V.19	910,108,428,966	907,757,585,315
	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
	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		(53,369,679,475)	(55,720,523,126)
	- Undistributed profit after tax accumulated to the end of previous period	421a		(55,720,523,126)	(59,211,409,273)
	- Undistributed profit after tax of the current period	421b		2,350,843,651	3,490,886,147
TOTAL LIABILITIES AND EQUITY		440		1,804,980,698,569	1,738,852,290,589

Luu Thi Hang
Prepared by

Nguyen Thanh Phong
Chief Accountant

Dong Nai, October 25, 2025



Nguyen Khoa
Deputy General Director

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY
INCOME STATEMENT

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

Form No. B 02 – DN

Unit: Vietnamese Dong

ITEMS	Code	Note	3rd quarter			Accumulated	
			From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	From 01/07/2024 to 30/09/2025	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1. Revenue from sale of goods and services rendered	01		150,258,889,559	37,043,100,452	282,247,696,013	166,324,380,176	
2. Revenue deductions	02		-	-	-	-	
3. Net revenue from sale of goods and services rendered	10	VI.1	150,258,889,559	37,043,100,452	282,247,696,013	166,324,380,176	
4. Cost of goods sold	11	VI.2	131,090,099,985	32,545,983,774	233,494,353,943	139,154,335,141	
Gross profit on sale of goods and services rendered	20		19,168,789,574	4,497,116,678	48,753,342,070	27,170,045,035	
(20 = 10 - 11)							
6. Financial income	21	VI.3	326,331	372,841	28,246,891	466,538	
7. Financial expenses	22	VI.4	5,945,240,201	5,506,803,381	16,475,616,724	18,270,215,826	
<i>In which: Interest expenses</i>							
8. Selling expenses	23		5,945,240,201	5,506,780,904	17,647,504,128	17,103,442,656	
9. General & Administrative expenses	25	VI.5a	5,597,501,268	5,245,327,3200	12,321,884,168	13,103,308,611	
	26	VI.5b	3,966,434,599	3,492,815,117	11,379,389,047	10,015,497,536	
Net profit from operating activities / (loss)	30		3,659,939,837	(9,747,456,279)	8,604,699,022	(14,218,510,4100)	
(30 = 20 + (21 - 22) - (25 + 26))							
11. Other income	31	VI.6	68,000,790	13,827,314,514	2,318,618,360	21,953,605,864	
12. Other expenses	32	VI.7	2,239,729,911	2,671,213,907	7,970,752,819	4,311,969,102	
13. Other profit / (loss) (40 = 31 - 32)	40		(2,171,729,121)	11,156,100,607	(5,562,134,459)	17,641,636,762	
Total accounting profit before tax / (loss)	50		1,488,210,716	1,408,644,328	2,952,564,563	3,423,126,362	
(50 = 30 + 40)							
15. Current corporate income tax expense	51	VI.8	308,850,143	-	601,720,912	-	
16. Deferred corporate income tax expense	52		-	-	-	-	
Profit after corporate income tax / (loss)	60		1,179,360,573	1,408,644,328	2,350,843,651	3,423,126,362	
(60 = 50 - 51 - 52)							

Luu Thi Hang
Prepared by

Nguyen Thanh Phong
Chief Accountant

Nguyen Khoa

M.S. No: 3600 Deputy General Director



Dong Nai, October 25, 2025

The notes to the financial statements are an integral part of these statements.

ITEMS	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		2,952,564,563	3,423,126,362
2. Adjustments for amounts:				
- Depreciation of fixed assets and investment properties	02	V.8-9	8,483,458,607	5,824,684,631
- Provisions	03	VI.4,5b	226,896,536	1,694,885,775
- Exchange rate gains or losses due to revaluation of foreign currency items	04		-	-
- Investment gains or losses	05		(28,246,891)	(466,538)
- Interest expense	06	VI.4	17,647,504,128	17,103,442,656
- Other adjustments	07		-	-
3. Profit from operating activities before changing working capital	08		29,282,176,943	28,045,672,886
- Increase (-), decrease (+) in receivables	09		7,647,215,980	(59,747,992,989)
- Increase (-), decrease (+) in inventories	10		(56,092,640,218)	31,525,521,342
- Increase (+), decrease (-) in payables (excluding interest payable, income tax payable)	11		33,195,054,879	6,308,315,738
- Increase (-), decrease (+) in prepaid expenses	12		7,889,433,679	9,885,555,985
- Increase (-), decrease (+) in trading securities	13		-	-
- Interest paid	14		(2,695,242,815)	(238,603,617)
- Corporate income tax paid	15		-	(125,171,720)
- Other proceeds from operating activities	16		-	-
- Other proceeds from operating activities	17		-	(1,637,728,009)
Net cash flow from operating activities	20		19,225,998,448	14,015,569,616
II. CASH FLOW FROM INVESTMENT ACTIVITIES				
1. Payment for purchase and construction of fixed assets and other non-current assets	21		(15,012,812,304)	(7,515,674,431)
2. Proceeds from liquidation and sale of fixed assets and other non-current assets	22		-	-
3. Payment for lending and purchasing debt instruments of other entities	23		-	(12,729,415,626)
4. Cash recovered from lending and reselling debt instruments of other entities	24		-	4,714,499,991
5. Payment for investing in capital contributions of other entities	25		-	-
6. Cash recovered from investing in capital contributions of other entities	26		-	-
7. Proceeds from loan interest, dividends and profits distributed	27		503,560	466,538
Net cash flow from investment activities	30		(15,012,308,744)	(15,530,123,528)

CASH FLOW STATEMENT

(Under the indirect method)

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

Unit: Vietnamese Dong

ITEMS	Code	Note	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Proceeds from issuing shares and receiving capital contributions from owners	31	V.19		
2. Refund for paid-in capital to owners, repurchase of shares issued by the enterprise	32			
3. Proceeds from borrowings	33	VII.1	40,000,000,000	(752,812,497)
4. Repayment of loan principal	34	VII.2	(20,836,458,330)	(297,000,000)
5. Repayment of financial lease principal	35		(21,232,458,330)	
6. Dividends and profits paid to owners	36			
Net cash flow from financial activities	40		(2,068,916,660)	(1,049,812,497)
Net cash flow during the period (50 = 20 + 30 + 40)	50		2,144,773,044	(2,564,366,409)
Cash and cash equivalents at the beginning of the period	60		2,229,479,940	3,913,657,211
Effect of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	V.1	4,374,252,984	1,349,290,802

Luu Thi Hang

Prepared by

Dong Nai, October 25, 2025

Nguyen Thanh Phong
Chief AccountantNguyen Khoa
Deputy General Director

I. OPERATIONAL CHARACTERISTICS OF THE ENTERPRISE**1. Form of capital ownership**

Dona Transportation Construction Joint Stock Company (hereinafter referred to as the "Company") has been existing under Business Registration Certificate No. 3600259916 issued by the Department of Planning and Investment of Dong Nai province on December 30, 2005 and registered for the 18th change on July 7, 2023.

Headquarters: 200 Nguyen Ai Quoc, Trang Dai Ward, Dong Nai Province (Previous address: 200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province).

2. Field of business

Production – Trade – Service – Construction.

3. Business lines

- Trade in real estate, land use rights owned, used or leased. Details: Investment in trading technical infrastructure of industrial zones: Housing business; Build – Operate – Transfer (BOT) contracts; Factory and warehouse leasing;
- Cutting for shaping and finishing stones. Details: Stone processing;
- Other mining not classified elsewhere. Details: Dredging of canals and ditches;
- Finishing construction works; Short-term accommodation services: Warehousing and storage of goods;
- Demolition; installation of other construction systems; Other specialized construction activities;
- Restaurants and mobile catering services;
- Manufacture of construction materials from clay. Details: Manufacture of bricks and tiles by tunnel kiln;
- Operation of amusement and entertainment parks and theme parks. Details: Trade in amusement and entertainment areas
- Inland waterway freight transport; road freight transport;
- Wholesale of construction materials, other installation equipment in construction. Details: Wholesale of construction materials;
- Exploitation and collection of peat; Installation of electrical systems; Management consulting activities;
- Exploitation of stone, sand, gravel, clay. Details: Exploitation of construction materials;
- Renting and leasing of other machinery, equipment and tangible goods without operators;
- Manufacture of concrete and products of concrete, cement and plaster;
- Direct support services for railway transport; Construction of residential buildings;
- Pollution treatment and other waste management activities;
- Architectural activities and related technical consultancy;
- Construction of non-residential buildings; Construction of railways; Construction of roads;
- Direct support services for waterway transport. Details: Direct support services for inland waterway transport;
- Construction of water supply and drainage works. Handling of goods;
- Construction of telecommunications and information works; Construction of other public works;
- Construction of mining works; Construction of fabrication and manufacture works; Construction of other civil engineering works;
- Installation of water supply and drainage systems, stream and air conditioning systems;
- Wholesale of automobiles and other motor vehicles; Retail of passenger cars (with 9 seats or less);
- Dealer of automobiles and other motor vehicles; Maintenance and repair of automobiles and other motor vehicles;
- Sale of spare parts and accessories of automobiles and other motor vehicles.

4. Normal production and business cycle

The production and business cycle of the Company lasts for 12 months in accordance with the normal fiscal year starting from January 1 to December 31.

5. Operational characteristics of the enterprise during the accounting period that affect financial statements: None

6. Total number of employees as of September 30, 2025: 27 employees (September 30, 2024: 24 employees)

7. Corporate structure 0

7.1. List of Subsidiaries and Associates

As of September 30, 2025, the Company consists of six (06) Subsidiaries and Associates under direct ownership as follows:

Name and address of company	Main operations	Capital contribution ratio %	Holding ratio %	Voting rights ratio %
DGT – Nghe An One Member Company Limited	Production, Trade, Services and Construction	100%	100%	100%
DGT – Vung Tau One Member Company Limited	Production, Trade, Services and Construction	100%	100%	100%
DGT – Dong Thap One Member Company Limited	Production, Trade, Services and Construction	100%	100%	100%
DGT Investment One Member Company Limited	Production, Trade, Services and Construction	100%	100%	100%
DGT Construction Materials Production and Trading Company Limited	Production, Trade, Services and Construction	60%	60%	60%
Dong Loi Company Limited	Production, Trade, Services and Construction	99.80%	99.80%	99.80%

The voting rights ratio is determined based on the stake holding ratio of the subsidiaries under the form of limited liability ownership.

7.2. List of affiliated units without legal status

Name of units	Address
Dak Lua Sand Mining Enterprise	200 Nguyen Ai Quoc, Trang Dai Ward, Bien Hoa City, Dong Nai Province
Hot Mix Asphalt Enterprise	Village 8, Nhan Co Commune, Dak Rlap District, Dak Nong province
Construction Materials Store No. 1	Village 1, Quang Ngai Commune, Cat Tien District, Lam Dong province
Construction Materials Store No. 2	Village 5, Thong Nhat Commune, Bu Dang District, Binh Phuoc Province

8. Statement on comparability of information in Financial Statements

The selection of data and information to be presented in the financial statements is made on the principle of comparability between corresponding accounting periods.

II. ACCOUNTING YEAR, CURRENCY USED IN ACCOUNTING

1. Accounting year

The accounting year of the Company begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting

Vietnamese Dong (VND) is used as the currency for accounting records.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES**1. Applicable accounting regime**

The Company applies the Vietnamese Accounting Regime for Enterprises as guided in Circular No. 200/2014/TT-BTC issued by the Ministry of Finance of Vietnam on December 22, 2014 and its amended and supplemented circulars.

2. Statement on compliance with accounting standards and accounting regimes.

We have conducted the accounting work to prepare and present the financial statements in compliance with Vietnamese accounting standards, Vietnamese accounting regime for enterprises and relevant legal regulations. The financial statements have been presented in a true and fair manner on the financial position, business performance and cash flows of the enterprise.

The selection of data and information required to be presented in the Notes to financial statements is carried out in the materiality principles prescribed in Vietnamese Accounting Standard No. 21 "Presentation of financial statements".

IV. APPLICABLE ACCOUNTING POLICIES**1. Types of exchange rates applied in accounting**

The company translates foreign currencies into Vietnamese Dong based on actual transaction exchange rates.

Determination of the actual transaction rate

All foreign currency transactions generated during the period are accounted for at the actual exchange rate at the time of transaction.

The closing balance of monetary items dominated in foreign currency is revalued at the actual transaction exchange rate announced at the time of preparing the financial statements.

- Actual transaction exchange rate when revaluing monetary items dominated in foreign currency classified as assets: applied at the foreign currency buying rate of the Bank.

- Actual transaction exchange rate when revaluing monetary items dominated in foreign currency classified as liabilities: applied at the foreign currency selling rate of the Bank.

Exchange rate differences generated during the period from foreign currency transactions are recognized in the income statement. Exchange rate differences generated from revaluation of monetary items dominated in foreign currency at the end of the financial period after offsetting the increase or decrease difference are recognized in the income statement.

2. Cash

Cash includes cash in hand and demand bank deposits.

3. Financial investments**Held-to-maturity investments**

Held-to-maturity investments consist of: term bank deposits and held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at the historical cost, which includes the purchase price and any costs associated with the purchase of investments. After initial recognition, if no provision for doubtful debts has been made in accordance with the law, these investments are evaluated at their recoverable value. When obtaining strong evidence that part or all of the investment may not be recovered, the loss is recognized as financial expenses during the period and as decrease in the investment value.

Investments in Subsidiaries and Associates

Investment in a Subsidiary is recognized when the Company holds more than 50% of the voting rights and has the right to control the financial and operating policies so as to obtain economic benefits from operations of the subsidiary. When the Company no longer holds control over the Subsidiary, the investment in the Subsidiary is recognized as decrease.

Investment in an Associate is recognized when the Company holds from 20% to less than 50% of the voting rights of the investees, has significant influence in decisions on financial and operating policies at these companies.

Investments in Subsidiaries and Associates (continued)

Investments in Subsidiaries and Associates are initially recognized at the historical cost and are not adjusted thereafter for changes in the share of net assets of the investee attributable to the investors. The historical cost includes the purchase price and any costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of generation.

Provision for losses of investment in Subsidiaries and Associates is made when the enterprise receiving contributed capital suffers a loss, resulted in the possibility of the Company losing its capital or when the value of investments in Subsidiaries and Associates impairs in value. The basis for making a provision for investment losses is the financial statements of the investee.

Investments in other entities

Investments in other entities mean an investment by the Company in the equity instruments of another entity but having no control or joint control, and no significant influence over the investee.

Investments are recognized at the historical cost, including purchase price and costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of generation.

For investments that the Company holds for a long term (not classified as trading securities) and has no significant influence over the investee, the provision for losses is made as follows:

- + For investments in listed shares or fair value of the investment reliably measured, the making for a provision is based on the market value of shares.
- + For investments whose fair value cannot be measured at the reporting date, the provision is made based on the loss of the investee. The basis to make a provision for loss of investment in other entities is the consolidated financial statements of the investee (if this company is the Parent company), the financial statements of the investee (if this company is an independent enterprise with no Subsidiaries).

4. Trade and other receivables

Receivables: at the historical cost less provision for doubtful debts.

The classification of receivables as trade receivables, internal receivables and other receivables depends on the nature of transaction or the relationship between the company and the receivable subject.

Method of making a provision for doubtful debts: a provision for doubtful debts is estimated for the lost value of receivables and other held-to-maturity investments with a similar nature to receivables that are difficult to recover and are overdue, not overdue but may not be collected because the debtor is unable to pay due to its bankruptcy, undergoing dissolution procedures, missing, escape...

5. Construction in progress

Construction in progress is stated at the historical cost. This cost includes all costs necessary to acquire new fixed assets.

This cost is carried forward to increase assets when the project is completed, the overall acceptance is completed, the assets are handed over and put into ready-to-use state.

6. Inventories

Principles for recognition of inventories: Inventories are stated at the historical cost (-) minus provisions for devaluation and provisions for obsolete and impaired inventories.

The historical cost of inventories is measured as follows:

- Raw materials, materials, goods: include purchase price, transportation costs and other directly related costs incurred in bringing the inventories to their present location and condition.
- Work in progress: includes costs of main raw materials, direct labor and general production costs incurred during the production process.

6. Inventories (continued)

Inventory valuation method: weighted average.

Inventory accounting: Perpetual inventory method.

Method of making a provision for inventories: A provision for inventories is made when the net realizable value of inventories is less than the historical cost. Net realizable value is the estimated selling price less the estimated cost of completion and estimated selling expenses. The amount of a provision for devaluation of inventories is the difference between the historical cost of inventories and their net realizable value. A provision for devaluation of inventories is made for each inventory item whose historical cost is greater than its net realizable value.

7. Prepaid expenses

Prepaid expenses at the Company consist of actual expenses that have been incurred but are related to the business performance during various accounting periods. The prepaid expenses of the Company include the following: costs of tools and instruments; costs of quarry exploitation; compensation costs; other prepaid expenses.

Prepaid expense amortization method: The calculation and amortization of prepaid expenses into business operating expenses for each period use the straight-line method. Based on the nature and level of each expense, the amortization period is as follows: short-term prepaid expenses amortized within 12 months; long-term prepaid expenses amortized from 12 months to 36 months. In addition,

+ Exploitation costs at Tan Cang Quarry: amortized based on actual mining output.

+ Exploitation costs at Dak Lua Sand Mine: amortized based on the permitted mining period.

8. Fixed assets**8.1 Tangible fixed assets**

Tangible fixed assets are stated at their historical cost minus (-) accumulated depreciation. Historical cost is all costs incurred by the enterprise to acquire the fixed asset up to the time the asset is ready for use as expected. Expenses incurred after initial recognition are only stated as an increase in the historical cost of fixed assets if these expenses certainly increase future economic benefits from the use of the asset. Expenses that fail to satisfy the above conditions are stated as expenses in the period.

When fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off and any gain or loss arising out of their disposal is included in income or expense for the period.

8.2 Financial lease fixed assets

Principles for recognition of financial lease fixed assets: Financial lease fixed assets are stated at the historical cost less the accumulated depreciation. The historical cost of financial lease fixed assets is the lower of the fair value of the leased asset at the inception of the lease and the present value of the minimum lease payments plus initial direct costs incurred in connection to the financial lease. All other leases that are not financial leases are considered operating leases.

8.3 Method of depreciation of fixed assets

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful life means the period over which the asset is useful for production and business.

The estimated useful life of the fixed assets is as follows:

<i>Buildings and structures</i>	<i>04 – 32 year</i>
<i>Plant and equipment</i>	<i>03 – 09 years</i>
<i>Means of transport and transmission</i>	<i>06 – 11 years</i>
<i>Management equipment and tools</i>	<i>06 years</i>
<i>Financial lease fixed assets</i>	<i>06 years</i>

9. Liabilities

Liabilities are stated at the historical cost and not less than the payment obligation.

The Company classifies liabilities as trade payables, internal payables, and other payables depending on the nature of the transaction or the relationship between the Company and the payable subject.

Liabilities are tracked in detail by payment term, creditor, original currency of payables (including revaluation of liabilities that satisfy the definition of monetary items dominated in foreign currency) and other factors as required for the management purposes of the Company.

At the time of preparing financial statements, the Company immediately records a payable when obtaining evidence that a loss is likely to occur in accordance with the principle of prudence.

10. Borrowings and financial lease liabilities

The value of borrowings is recognized as the aggregate sum borrowed from banks, financial institutions, financial companies and other entities (excluding loans in the form of bond issuance or preferred share issuance with terms requiring the issuer to repurchase at a certain time in the future).

Financial lease liabilities are recognized as the aggregate sum payable, calculated at either the present value of the minimum lease payments or the fair value of the leased asset.

Borrowings and financial lease liabilities are tracked in detail for each creditor, each debtor, each debt agreement and each type of borrowed asset.

11. Borrowing costs

Principles for recognition of borrowing costs: interest costs and other costs incurred directly related to the loans of the enterprise are recognized as production and business expenses in the period, except when these costs generate from loans directly related to investment in construction or production of unfinished assets and are included in the value of such asset (capitalized) when the conditions specified in accounting standard No. 16 "Borrowing costs" are satisfied.

12. Payable expenses

Payable expenses include loan interest expenses; salary and bonus expenses; transportation expenses; ... incurred in the reporting period but not actually paid. Salary and bonus expenses payable to employees are recognized in production and business expenses in the period in the principle of matching between revenue and expenses.

13. Bond issuance costs

Transaction costs in connection to the issuance of bonds are amortized to the income statement over the bond term using the straight-line method. At the time of initial recognition, bond issuance costs are written down against the principal of the bond.

14. Wages and compulsory insurances

Wages are calculated and included into expenses during the period under the Employment Contract and the Salary Regulations of the Company. Accordingly, social insurance, health insurance and unemployment insurance are also made at the rates of 25.5%, 4.5% and 2% respectively of the wages of the employees. The rate of 21.5% will be included in the cost of social insurance, health insurance and unemployment insurance during the period; and 10.5% will be deducted from the base salary of the employees.

15. Business Cooperation Contract (BCC)

The Company recognizes the amounts contributed to the initial BCC at the historical cost and states them as other receivables.

The Company recognizes the amounts received for BCC at the historical cost and states them as other liabilities, does not include them in equity.

BCC profit sharing***In case the Company carries out BCC profit sharing***

If the BCC stipulates that other parties to the BCC may receive a fixed profit, the Company recognizes all revenue, expenses and profit after tax of the BCC on the Income Statement; Recognizes all profit after tax of the BCC in the "Undistributed profit after tax" item of the Balance Sheet.

In case the Company carries out BCC profit sharing (continued)

If the BCC stipulates that other parties to the BCC may share profits only if the operations of the BCC are profitable, and must bear losses, the Company applies the BCC revenue sharing accounting method to recognize revenue, expenses and business performance corresponding to the share as agreed in the BCC.

In case the Company receives profits shared from BCC

If the BCC stipulates that other parties to the BCC may receive a fixed share of profits, the Company recognizes asset rental income for the amount shared from the BCC.

If the BCC stipulates that other parties to the BCC may receive profit sharing only if the operations of the BCC are profitable, and must bear losses, the Company recognizes the revenue and expenses corresponding to its share from the BCC.

16. Equity

Principles for recognition of paid-in capital: Paid-in capital is formed from the initially contributed capital and additionally contributed capital from shareholders. Paid-in capital is recognized based on the capital actually contributed in cash or assets calculated at the par value of shares issued when the Company was first incorporated, or additionally mobilized to expand the scale of operations of the Company.

Capital surplus: States the increase in the difference between the share issuance price compared to the par value when first issuance or additional issuance of shares and the increase or decrease in the difference between the actual proceeds compared to the repurchase price when reissuing treasury shares. In case of repurchasing shares for cancellation on the date of purchase, the value of shares recognized as a reduction of the business capital on the date of purchase is the actual repurchase price and the detailed business capital must also be recognized as a reduction at the par value and the capital surplus of the repurchased shares.

Undistributed profits

Undistributed profit after tax is recognized as the profit (or loss) from the business performance of the Company after deducting (-) corporate income tax expenses of the current period and adjustments due to retroactive application of changes in accounting policies, retroactive adjustment of material errors of previous years.

Profit distribution is based on the charter of the Company and approved by the annual General Meeting of Shareholders.

17. Cost of goods sold

Cost of goods sold states the cost of products, goods, and services delivered during the period and other expenses recognized in cost of goods or recognized as decrease in cost of goods during the reporting period. Cost of goods is recognized at the time of transaction or when it is relatively certain that it will occur in the future, regardless of whether money has been spent or not. Cost of goods sold and revenue are recognized simultaneously in the principle of matching.

18. Revenue and other income**Revenue from sale of goods**

Revenue from sale of goods is recognized when the following 5 conditions are simultaneously satisfied: 1. The enterprise has transferred most of the risks and benefits associated with ownership of the products or goods to the buyer; 2. The enterprise no longer retains management rights over the goods as the owner of the goods or control over the goods; 3. Revenue is measured relatively reliably. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, the enterprise can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products or goods (except for returns in the form of exchanges for other goods or services); 4. The enterprise has received or will receive economic benefits from the sale transaction; 5. The costs related to the sale transactions can be measured.

Revenue from services rendered

Revenue from transactions on service provision is recognized when the outcome of that transaction can be reliably determined. In cases where transactions on service provision relate to multiple periods, revenue is recognized in the period based on the completed work volume as of the Balance Sheet date for that period. Revenue from service provision is recognized when all four (4) conditions are simultaneously satisfied: 1. Revenue is measured relatively reliably. When the contract stipulates that the buyer has the right to return services purchased under specific conditions, the enterprise can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the services provided; 2. The enterprise has received or will receive economic benefits from that service rendering transaction; 3. The completed work volume can be determined at the Balance Sheet date; 4. The costs incurred for the transactions and the costs for completion of such service rendering transactions can be measured.

If the outcome of the contract cannot be reliably determined, revenue will only be recognized to the extent of the recoverable amount of costs that have been recognized.

Financial income

Revenue from financial activities reflects revenue from interest, dividends, shared profits, and other financial activities of the enterprise (investments in securities trading, liquidation of investment capital contributions in associates, subsidiaries, other capital investments; foreign exchange gains; capital transfer gains), ...

Revenue arising out of interest, dividends, and shared profits of the enterprise is recognized when simultaneously satisfying 2 conditions: 1. It is possible to obtain economic benefits from that transaction; 2. Revenue can be measured relatively reliably.

- Interest is recognized on a time basis and actual interest rate for each period.
- Dividends and shared profits are recognized when shareholders have the right to receive dividends or capital contributing parties have the right to receive profits from capital contribution.

When it is not possible to recover an amount that was previously recognized as revenue, the potentially unrecoverable or uncertainly recoverable amount must be accounted for as an expense incurred in the period, not as a reduction of revenue.

19.**Financial expenses**

Financial expenses include: Expenses or losses related to financial investment activities, lending and borrowing costs, capital contributions to associates; provisions for devaluation of financial investments, losses from foreign currency sales, foreign exchange losses, and other financial expenses.

Financial expenses are recognized in detail for each expense item when actually incurred during the period and are reliably measured when there is sufficient evidence of these expenses.

20.**Selling expenses and General & Administrative expenses****a. Selling expenses**

Reflecting actual costs incurred in the process of selling products and goods or providing services, including sales promotion, product introduction, advertising, sales commissions, product warranty costs (except for construction and installation activities), storage, packaging, transportation costs, ...

b. General & Administrative expenses

Reflecting the general and administrative expenses of the enterprise including salaries of administrative staff; social insurance, health insurance, trade union dues, unemployment insurance for administrative staff; costs of office supplies and working tools, depreciation of fixed assets used for administrative purposes; business license taxes; provisions for doubtful debts; outsourced services; other cash expenses.

21.**Corporate income tax expense**

Corporate income tax expense includes current corporate income tax expense and deferred corporate income tax expense incurred during the year, which serve as the basis for determining the after-tax business outcome of the Company for the current fiscal year.

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income during the year and the current corporate income tax rate.

21. Corporate income tax expense (continued)

Deferred corporate income tax expense is the amount of corporate income tax payable in the future arising out of the recognition of deferred income tax liabilities during the year and the reversal of deferred income tax assets recognized in previous years. The company does not reflect in this account deferred income tax assets or deferred income tax liabilities arising out of transactions that are recognized directly in equity.

Deferred corporate income tax income is the reduction of deferred corporate income tax expense arising out of the recognition of deferred income tax assets during the year and the reversal of deferred income tax liabilities that were recognized in previous years.

The Company only offsets deferred income tax assets and deferred income tax liabilities when the Company has a legal right to offset current income tax assets against current income tax liabilities, the deferred income tax assets and the deferred income tax liabilities relate to corporate income taxes levied by the same tax authority on the same taxable entity, and the Company intends to settle its current income tax liabilities and current income tax assets on a net basis.

Tax amounts payable to the State budget will be finalized specifically with the tax authorities. Any differences between the tax amounts payable under the books and the inspection figures will be adjusted when there is an official settlement with the tax authorities.

Due to uncertainty about future taxable profits, the Company did not recognize deferred income tax assets for unutilized tax losses.

The corporate income tax rate applicable to the company for the current year is 20%.

22. Stakeholders

Stakeholders are enterprises and individuals that directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under joint control with the Company. Associates and individuals owning, directly or indirectly, an interest in the voting right of the Company that gives them significant influence over the Company, key management personnel including General Management and Board of Directors, close members of the family of these individuals or associates or companies associated with these individuals also constitute stakeholders. In considering each possible stakeholder relationship, attention is directed to the substance of the relationship, not merely the legal form.

23. Financial instruments

Initial recognition

Financial assets

Under Circular No. 210/2009/TT-BTC dated November 6, 2009 ("Circular No. 210"), financial assets are classified appropriately, for the purposes of the Notes to the financial statements, into financial assets recognized at the fair value through the Income Statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are measured at the historical cost plus directly attributable transaction costs.

The financial assets of the Company include cash and deposits, trade receivables, loan receivables and other receivables.

Financial liabilities

Financial liabilities, within the scope of Circular No. 210, for the purposes of the Notes to the Financial Statements, are classified appropriately into financial liabilities recognized through the Income Statement, financial liabilities determined at the amortized cost. The Company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at original cost plus directly attributable transaction costs.

The financial liabilities of the Company include trade payables, other payables, debts and borrowings.

Value after initial recognition

There are currently no requirements for re-measurement of financial instruments subsequent to initial recognition.

Offset of financial instruments

Financial assets and financial liabilities are offset and the Net Realizable Value is reported in the financial statements if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

	30/09/2025	01/01/2025
Cash	2,494,748,321	262,799
Bank deposit	1,879,504,663	2,229,217,141
Total	4,374,252,984	2,229,479,940

2. Financial investments (page 28)

3. Trade receivables

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
Hung Phat Construction Company Limited	40,446,163,353	(11,294,609,612)	40,446,163,353	(11,294,609,612)
Hiep An Construction Corporation	11,391,320,000	(11,391,320,000)	11,391,320,000	(11,391,320,000)
Cienco4 Group Joint Stock Company	1,684,557,847		3,896,420,772	
Construction Corporation No. 1 Joint Stock Company	3,015,338,122	(3,015,338,122)	3,215,338,122	(3,215,338,122)
Cuu Long Construction Materials Engineering Company Limited	48,738,384,404		48,738,384,404	
An Khang Phu Construction Services Company Limited	18,461,110,383		6,852,998,924	
Stakeholders	59,874,560,342		80,533,016,996	
Other entities	75,939,646,820	(11,587,304,325)	19,724,542,255	(11,479,080,484)
Total	259,551,081,271	(37,288,572,059)	214,798,184,826	(37,380,348,218)

4. Short-term prepayments to suppliers

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
Land Fund Development Center of Bien Hoa City	8,392,049,000		8,392,049,000	
Mr. Vo Cong Vinh	9,743,675,747	(9,743,675,747)	9,743,675,747	(9,743,675,747)
Cat Tuong Home Architecture Design Construction Company Limited	21,086,522,933	(6,325,956,880)	21,086,522,933	(6,325,956,880)
Viet Hung Thinh Construction Investment Company Limited	8,000,000,000			
Trong Bach Construction Trade Company Limited	1,099,939,670			
Stakeholders	1,980,247,089		1,980,247,089	
Other entities	13,921,778,058	(9,590,201,189)	10,860,696,160	(9,242,518,503)

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENT

Form No. B 09 – DN

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

Unit: Vietnamese Dong

Total	64,224,212,497	(25,659,833,816)	52,063,190,929	(25,312,151,130)
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5. Other receivables

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
1. Short-term				
- Advance	37,000,000	(16,000,000)	45,900,000	(16,000,000)
- Pledge, mortgage, deposit and escrow	1,687,290,000	-	1,687,290,000	-
Department of Planning and Investment of Dong Nai Province	1,687,290,000	-	1,687,290,000	-
- Other receivables from stakeholders	164,058,605,098	-	161,318,067,822	-
DGT Construction Materials Production and Trading Company Limited	155,032,153,908	-	154,241,000,000	-
Dong Loi Company Limited	6,811,037,308		4,877,253,940	-
DGT – Vung Tau One Member Company Limited	4,650,000			-
DGT – Nghe An One Member Company Limited	2,201,463,882		2,199,813,882	-
DGT Investment One Member Company Limited	4,650,000			-
DGT Dong Thap One Member Company Limited	4,650,000			-
- Receivables from other organizations and individuals	237,630,787,280	(1,194,802,978)	299,058,532,724	(1,034,221,278)
Mr. Truong Hien Vu	234,726,986,666	-	234,733,986,666	-
Southeast Investment Consulting Joint Stock Company	863,587,770	-	863,587,770	-
Viet Hung Thinh Construction Investment Company Limited	115,855,037	-	61,428,000,009	-
Tan Dai Tien Binh Thuan Joint Stock Company (Tuy Phong Industrial Park security fee)	775,000,000	(775,000,000)	775,000,000	-
Receivable from other entities	1,149,357,807	(419,802,978)	1,257,958,279	(1,034,221,278)
Total	403,413,682,378	(1,210,802,978)	462,109,790,546	(1,050,221,278)
2. Long-term	-		-	
- Long-term deposit and escrow	4,403,453,926		4,374,195,754	
- Other long-term receivables	460,289,000		432,872,000	
Total	4,863,742,926		4,807,067,754	

6. Non-performing loans (page 29)

7. Inventories

	30/09/2025		01/01/2025	
	Historical cost	Provision	Historical cost	Provision
Raw materials	13,771,572,861	-	188,435,032	-
(*) Work in progress	146,517,752,882	-	123,805,515,338	-
Finished products	61,196,917,383	-	41,318,583,156	-
Goods	26,571,327,975	-	26,652,397,357	-

These notes are an integral part of the Financial Statements.

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Total	248,057,571,101	-	191,964,930,883	-
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(*) Including:	30/06/2025	01/01/2025
- Costs for construction of “Lac Viet high-class marine eco-tourism area” project	114,224,810,433	114,224,810,433
- Other work in progress	32,292,942,449	9,580,704,905
Total	146,517,752,882	123,805,515,338

8. Tangible fixed assets (page 30)

9. Fixed assets of finance leasing (Machinery and equipment)

	Opening balance	Increase	Decrease	Closing balance
Historical cost	1,827,720,000		-	1,827,720,000
Accumulated depreciation	(1,332,712,500)		(342,697,500)	(1,675,410,000)
Residual value	495,007,500	-	342,697,500	152,310,000

10. Construction in progress

	30/09/2025	01/01/2025
Quang Tri Mixing Station Project	0	4,019,445,980
Internal road to Quang Tri Mixing Station	21,689,328	
Total	21,689,328	4,019,445,980

11. Prepaid expenses

	30/09/2025	01/01/2025
a. Short-term	5,480,806,786	442,937,269
Short-term prepaid expenses (Tan Cang Quarry)	201,356,234	67,307,871
Short-term prepaid expenses (Hot mix asphalt concrete)	119,151,009	37,037,037
Short-term prepaid expenses (Company Office)	1,079,977,848	338,592,361
Short-term prepaid expenses (Ready mixed concrete)	1,260,466,052	
Short-term prepaid expenses (Waste treatment)	2,819,855,643	
b. Long-term	79,302,731,607	92,230,034,803
Sand Factory, Store 1, Store 2	460,541,832	461,905,470
Long-term prepaid expenses (Tan Cang Quarry)	73,016,796,927	83,004,600,888
Long-term prepaid expenses (Hot mix asphalt concrete)	75,971,961	102,269,943
Long-term prepaid expenses (Company Office)	4,198,038,709	8,661,258,502
Long-term prepaid expenses (Ready mixed concrete)	1,551,382,178	
Long-term prepaid expenses (Waste treatment)		
Total	84,783,538,393	92,672,972,072

12. Short-term trade payables

	30/09/2025		01/01/2025	
	Value	Amount of debt repayment	Value	Amount of debt repayment
An Khang Phu Construction Services Company Limited	48,764,861,878	48,764,861,878	34,205,998,738	34,205,998,738
Xuan Phuong Phat Construction One Member Company Limited		-	1,000,000,000	1,000,000,000
Nguyen Thanh Dan Construction Investment Company Limited	2,176,832,402	2,176,832,402	2,176,832,402	2,176,832,402
	0			

Dung Phat VNMCG Company Limited	0	-	2,783,214,061	2,783,214,061
Hoang Minh Phat Minerals Company Limited	1,249,777,762	1,249,777,762	6,000,000,000	6,000,000,000
Other suppliers	48,250,140,230	48,250,140,230	35,086,598,406	35,086,598,406
Total	100,441,612,272	100,441,612,272	81,252,643,607	81,252,643,607

13. Short-term prepayments from customers

	30/09/2025	01/01/2025
Ba Huan Long An Joint Stock Company	4,793,873,400	
Chuc Phuong Company Limited	3,000,000,000	3,000,000,000
Other customers	2,653,377,338	2,715,323,899
Total	10,447,250,738	5,715,323,899

14. Taxes and payables to the State budget

	01/01/2025	Increase	Decrease	30/09/2025
Value-added tax	5,537,692,492	25,440,651,322	30,978,343,814	-
Corporate income tax	333,278,782	601,720,912	333,278,782	601,720,912
Personal income tax	51,945,250	172,923,400	142,108,887	82,759,763
Natural resource tax	12,963,580,044	5,915,607,154	4,754,298,258	14,124,888,940
Land tax, land rental	12,529,655,218	1,534,002,755	124,219,850	13,939,438,123
Payables for granting exploitation rights;	41,210,154,642	5,822,253,963	10,400,784,817	36,631,623,788
Environmental protection fee				
Other taxes		7,000,000	7,000,000	-
Total	72,626,306,428	39,494,159,506	46,740,034,408	65,380,431,526

14.1. Taxes and payables to the State budget (continued)

	01/01/2025	Increase	Decrease	30/09/2025
b. Payables				
Other taxes	180,383,994	-	-	180,383,994
Total	180,383,994	-	-	180,383,994

15. Payables to employees

	30/09/2025	01/01/2025
Salary payable to employees	850,756,687	843,109,140
Remuneration of Board of Directors and Board of Supervisors	77,300,000	100,200,000
Total	928,056,687	943,309,140

16. Short-term payable expenses

	30/09/2025	01/01/2025
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
Remediation expenses under Decision No. 934/QD-XPHC	0	7,487,874,111
Construction machinery expenses	0	0
Other prepaid expenses	417,000,000	1,337,554,619
Total	82,988,607,428	69,363,934,091

17. Other payables

30/09/2025	01/01/2025
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a. Short-term

Deposits received for the implementation of business cooperation contracts	400,000,000	400,000,000
Union dues	142,762,916	138,363,708
Compulsory insurance	69,260,117	33,846,363
Dividends payable	686,092,770	686,092,770
Severance allowances payable	980,682,569	1,077,583,294
Other amounts due to stakeholders	-	6,069,187,800
Other payables	7,601,455,162	2,030,005,214
Total	9,880,253,534	10,435,079,149

b. Long-term

Deposits received for the implementation of business cooperation contracts	634,106,250	634,106,250
Amount received for capital contribution to business cooperation (*)	2,062,777,700	2,062,777,700
Total	2,696,883,950	2,696,883,950

18. Borrowings and financial lease liabilities (page 31)**19. Equity****a. Reconciliation table of changes in Equity: (page 32)**

b. Details of paid-in capital	Capital contribution ratio	30/09/2025	01/01/2025
Capital contributed from shareholders	100.00%	790,000,000,000	790,000,000,000
Total	100%	790,000,000,000	790,000,000,000

c. Capital transactions with owners and dividend distribution and profit sharing

	30/09/2025	01/01/2025
Paid-in capital		
<i>Opening contributed capital</i>	790,000,000,000	790,000,000,000
<i>Increased contributed capital during the period</i>		
<i>Closing contributed capital</i>	790,000,000,000	790,000,000,000

Distributed dividends and profits

d. Shares	30/09/2025	01/01/2025
Number of shares sold to the public	79,000,000	79,000,000
<i>Ordinary shares</i>	79,000,000	79,000,000
Number of shares repurchased	-	-
<i>Ordinary shares</i>	-	-
Number of outstanding shares	79,000,000	79,000,000
<i>Ordinary shares</i>	79,000,000	79,000,000
<i>Par value of outstanding shares:</i>	10,000	10,000
<i>VND/share.</i>		

e. Corporate funds	30/09/2025	01/01/2025
Development investment fund	21,282,835,714	21,282,835,714

The Development investment fund is set aside from profits after corporate income tax and is used to invest in expanding the scale of production, business or in-depth investment of the enterprise.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

	From	From
1. Net revenue from sale of goods and services rendered	01/07/2025 to 30/09/2025	01/07/2024 to 30/09/2024

These notes are an integral part of the Financial Statements.

Revenue from sale of stones	29,144,235,361	20,085,922,412
Revenue from sale of construction materials	55,508,563,443	14,390,288,264
Revenue from construction and installation activities	-	-
Revenue from sale of ready mixed concrete	60,433,678,764	-
Revenue from leasing premises	49,574,499	390,909,091
Other revenue	5,122,837,492	2,175,980,685
Total	150,258,889,559	37,043,100,452

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
2. Cost of goods sold		
Cost from sale of stones	20,189,777,089	21,172,352,943
Cost from sale of construction materials	55,455,952,690	9,122,101,666
Cost from construction and installation activities	-	-
Cost from sale of ready mixed concrete	51,057,491,593	-
Cost from sale of hot mix asphalt concrete	-	-
Cost from leasing premises	165,180,739	84,874,980
Other cost	4,221,697,874	2,166,654,185
Total	131,090,099,985	32,545,983,774

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
3. Financial income		
Interest from bank deposits, margin interest	326,331	372,841
Interest from loans	-	-
Interest from liquidation of short-term and long-term investments	-	-
Total	326,331	372,841

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
4. Financial expenses		
Interest expenses on loans and financial leases	452,648,990	73,249,814
Bond interest expenses	5,492,591,211	5,433,531,090
Loss from disposal of short-term and long-term investments	-	-
Expenses for (Reversal of) financial investment provision	-	-
Advisory expenses for bond issuance	-	-
Other financial expenses	-	22,477
Total	5,945,240,201	5,506,803,381

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
5. Selling expenses and General & Administrative expenses		
a. Selling expenses		
Employee expenses	5,597,501,268	5,245,327,300
Outsourced service expenses	-	-
Other cash expenses	-	-
Total	5,597,501,268	5,245,327,300

b. General & Administrative expenses

Employee expenses	1,942,619,346	1,177,470,202
Expenses for management materials and office supplies	45,363,693	1,193,184
Depreciation of fixed assets	167,257,302	318,449,317
Taxes, fees and charges	10,327,695	197,422,654
Provision for (Reversal of) doubtful receivables	0	
Outsourced service expenses	1,412,539,457	614,762,857
Other cash expenses	388,327,106	1,183,516,903
Total	3,966,434,599	3,492,815,117

6. Other income

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Other income	68,000,790	13,827,314,514
Total	68,000,790	13,827,314,514

7. Other expenses

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Other expenses	818,092,563	966,931,501
Expenses from disposal and sale of fixed assets	29,700,000	
Late payment penalties	1,391,937,348	1,704,282,406
Total	2,239,729,911	2,671,213,907

8. Current corporate income tax expense

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
(*) including:		
Total accounting profit before tax	1,488,210,716	1,408,644,328
Increase / Decrease of Accounting Profit for Measurement of Income subject to Corporate Income Tax:	56,040,000	-
Taxable income	1,544,250,716	1,408,644,328
Tax rate	20%	20%
Current corporate income tax expense	308,850,143	-

9. Production and business costs and expenses by element

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Costs for raw materials and supplies	45,247,967,682	39,287,454,364
Labor costs	1,942,619,346	1,163,424,000
Depreciation of fixed assets	2,306,001,568	1,891,914,090
Provision costs	-	
Outsourced service expenses	18,229,922,588	9,269,570,515
Other cash expenses	16,207,430,157	12,655,515,735
Total	83,933,941,341	64,267,878,704

10. Financial Risk Management Objectives and Policies

These notes are an integral part of the Financial Statements.

The primary risks arising out of financial instruments include market risk, credit risk, and liquidity risk.

The General Management reviews and applies risk management policies for the aforementioned risks as follows: Market risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk includes three main types: interest rate risk, currency risk, and other price risks, such as equity price risk. Financial instruments affected by market risk include cash, trade receivables, other receivables, trade payables, loans, and other liabilities.

These sensitivity analyses have been prepared based on the net debt value, the ratio of fixed-interest-rate liabilities to floating-interest-rate liabilities, and the assumption that the correlation between foreign currency-denominated financial instruments remains unchanged.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The exposure to market risk of the Company arising out of interest rate fluctuations primarily relates to its borrowings, liabilities, cash, loans, and short-term deposits.

The Company manages interest rate risk by analyzing the competitive landscape in the market to secure favorable interest rates that align with its objectives while remaining within its risk management limits.

Foreign Exchange Risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates. The Company is exposed to risks arising out of exchange rate fluctuations, which directly impact its business operations conducted in currencies other than the Vietnamese Dong.

The Company manages foreign exchange risk by assessing current and anticipated market conditions when planning future foreign currency transactions. The Company does not utilize any derivative financial instruments to hedge against foreign exchange risks.

Foreign Currency Sensitivity

The Company does not perform a foreign currency sensitivity analysis as the impact of exchange rate fluctuations on the financial statements at the reporting date is considered insignificant.

Equity Price Risk

Both listed and unlisted shares held by the Company are subject to market risks arising out of the uncertainty of future investment values. The Company manages equity price risk by establishing investment limits. Additionally, the General Management of the Company reviews and approves investment decisions related to equity securities.

Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks, foreign exchange transactions and other financial instruments.

Almost all of the operating capital of the Company is mainly focused on investment cooperation, especially individual investment cooperation. The Company recognizes that there are risks, but because the General Meeting of Shareholders and the Board of Directors of the Company have approved them in Resolutions, Decisions ..., the Company recognizes that this investment cooperation can bring benefits to the Company, and the Company believes in the ability to recover this investment cooperation.

Trade receivables

The Company minimizes credit risk by only dealing with financially sound entities. The Company regularly monitors receivables closely to urge collection. On this basis, and the receivables of the Company are related to many different customers, so credit risk is not concentrated on a certain customer.

Loan receivables

The Company minimizes credit risk by only dealing with entities and individuals who are stakeholders with good financial capacity with the loan limit, term and purpose specified in the Financial Regulations and each specific contract. The Company finds that the credit risk for loan receivables is low.

Bank deposit

The Company mainly maintains deposits with reputable large banks in Vietnam. The Company considers that the concentration of credit risk from bank deposits is low.

The General Management of the Company assesses that most of the financial assets are current and not impaired because these financial assets are related to reputable and solvent customers except for overdue receivables.

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations due to lack of capital. The liquidity risk of the Company arises mainly out of the fact that the financial assets and the financial liabilities have different maturity dates.

The Company monitors liquidity risk by maintaining a level of cash and cash equivalents and bank borrowings deemed adequate by the General Management to finance the operations of the Company and to mitigate the effects of fluctuations in cash flows.

The table below summarizes the maturity of the financial liabilities of the Company based on contractually expected payments on an undiscounted basis:

September 30, 2025

	Under 1 year	From 1 to 5 years	Over 5 years	Total
Loans and debts	366,638,000,000	240,190,766,680	-	606,828,766,680
Trade payables	100,441,612,272	-	-	100,441,612,272
Other payables and accrued expenses	92,868,860,962	2,696,883,950	-	95,565,744,912
Total	559,948,473,234	242,887,650,630	-	802,836,123,864

December 31, 2024

	Under 1 year	From 1 to 5 years	Over 5 years	Total
Loans and debts	346,721,645,833	241,339,579,177	-	588,061,225,010
Trade payables	81,252,643,607	-	-	81,252,643,607
Other payables and accrued expenses	79,799,013,240	2,696,883,950	-	82,495,897,190
Total	507,773,302,680	244,036,463,127	-	751,809,765,807

Liquidity risk is high. The Company believes it has access to sufficient funding where necessary, and borrowings maturing within 12 months can be rolled over with existing lenders.

Collateral

The Company has used fixed assets as collateral to secure short-term and long-term loans from banks (Note 18 – Borrowings and financial lease liabilities).

The Company used third-party assets as collateral as of January 31, 2022 (Note 18 – Borrowings and finance lease liabilities).

11. Financial assets and financial liabilities (page 33)

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The Company uses the following methods and assumptions to estimate fair value:

The fair value of cash and short-term deposits, trade receivables, trade payables and other short-term liabilities is equivalent to the carrying amount of these items because these instruments have short maturities.

The fair value of listed securities and financial debt instruments is determined at market value.

For unlisted securities investments that are frequently traded, fair value is determined as the average price provided by three independent securities companies at the end of the fiscal year.

The fair value of securities and financial investments whose fair value cannot be measured with certainty due to the lack of a highly liquid market for these securities and financial investments is presented at carrying amount.

Except for the items mentioned above, the fair value of long-term financial assets and financial liabilities has not been formally assessed and determined as at September 30, 2025 and December 31, 2024. However, the

General Management of the Company assesses that the fair value of these financial assets and financial liabilities is not materially different from the carrying amount at the end of the accounting period.

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
1. Net proceeds from borrowings		
- Proceeds from borrowing under conventional agreements	17,000,000,000	-
- Proceeds from issuance of ordinary bonds	-	-
	17,000,000,000	-
2. Net repayment from principal during the period		
- Principal repayment of loan under conventional agreements	17,448,937,499	752,812,497
- Proceeds from issuance of ordinary bonds	-	-
	17,448,937,499	752,812,497

VIII. OTHER INFORMATION

a. During the period, the Company had the following major transactions with stakeholders:

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Sale of goods and services rendered		
DGT Construction Materials Production and Trading Company Limited	-	41,114,584,905
DGT – Nghe An One Member Company Limited	-	-
Dong Loi Company Limited	330,000,000	-
Total	330,000,000	41,114,584,905
Purchase of goods and acceptance of services rendered		
DGT Construction Materials Production and Trading Company Limited	-	-
Total	-	-

b. As at September 30, 2025, the Company had the following balances with stakeholders:

	30/09/2025	01/01/2025
Short-term trade receivables		
DGT Construction Materials Production and Trading Company Limited	53,984,075,091	77,566,536,996
DGT – Nghe An One Member Company Limited	1,798,400,000	1,798,400,000
Dong Loi Company Limited	4,092,085,251	1,168,080,000
DGT – Vung Tau One Member Company Limited	-	-
Total	59,874,560,342	80,533,016,996
Short-term prepayments to suppliers	30/09/2025	01/01/2025
DGT – Nghe An One Member Company Limited	1,980,247,089	1,980,247,089
Total	1,980,247,089	1,980,247,089
Other short-term receivables	30/09/2025	01/01/2025
DGT – Nghe An One Member Company Limited	2,201,463,882	2,199,813,882
DGT – Vung Tau One Member Company Limited	4,650,000	4,650,000
DGT Investment One Member Company Limited	4,650,000	4,650,000
DGT Dong Thap One Member Company Limited	4,650,000	4,650,000

DGT Construction Materials Production and Trading Company Limited	155,032,153,908	154,241,000,000
Dong Loi Company Limited	6,811,037,308	4,877,253,940
Total	164,058,605,098	161,318,067,822
Short-term borrowings and financial lease liabilities	30/09/2025	01/01/2025
DGT Investment One Member Company Limited	343,638,000,000	343,638,000,000
Total	343,638,000,000	343,638,000,000

c. Income of Board of Directors, Board of Supervisors and Executive Board	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Board of Directors	33,000,000	60,000,000
Board of Supervisors	30,000,000	30,000,000
General Management	422,100,000	270,000,000
Total	485,100,000	360,000,000

2. Comparison information

The comparative figures on the Balance Sheet and the corresponding notes are the figures of the Financial Statements for the fiscal year ended December 31, 2024 audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS). The figures on the Income Statement, Cash Flow Statement and the corresponding notes are the figures of the Financial Statements for the accounting period from July 1, 2024 to September 30, 2024 that have been disclosed by the Company.

Luu Thi Hang
Prepared by

Dong Nai, October 25, 2025

Nguyen Thanh Phong
Chief Accountant



Nguyen Khoa
Deputy General Director

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENT
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Unit: Vietnamese Dong

V.2. Long-term financial investments

	30/09/2025		01/01/2025	
	Historical cost	Provision	Fair value	Historical cost
a. Investment in subsidiaries				Provision
DGT Construction Materials Production and Trading Company Limited	3,000,000,000	(3,000,000,000)	(*)	3,000,000,000
DGT Investment One Member Company Limited	100,000,000,000	(2,276,756,866)	(*)	100,000,000,000
DGT – Nghe An Investment One Member Company Limited	345,000,000,000	(3,608,696,938)	(*)	345,000,000,000
DGT – Dong Thap Investment One Member Company Limited	67,581,000,000	(1,843,531,521)	(*)	67,581,000,000
DGT – Vung Tau Investment One Member Company Limited	-	-	-	-
Dong Loi Company Limited	199,800,000,000	(1,770,472,468)	(*)	199,800,000,000
Total	715,381,000,000	(12,499,457,793)	(*)	715,381,000,000
				(2,976,772,028)
				(13,695,257,353)

As at the statement date, the Company has not determined the fair value of these investments for disclosure in the financial statements because there is no quoted price on the market and the Vietnamese Accounting Standards and Vietnamese Enterprise Accounting Regime currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of this investment may differ from its carrying amount.

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY
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V.6. Non-performing loans

	30/09/2025	30/09/2025	30/09/2025	01/01/2025
	Historical cost	Provision	Debt subject	Historical cost
Total value of receivables, prepayments to suppliers that are overdue or not yet overdue but unlikely to be recovered	94,922,867,234	(65,165,416,722)		95,311,871,292
Trade receivables				(63,742,720,626)
Hung Phat Construction Company Limited	26,094,926,513	(12,166,089,481)	From 1 month to 2 years	26,094,926,513
Hiep An Construction Corporation	11,391,320,000	(11,391,320,000)	From 2 to under 3 years	11,391,320,000
Duc Long Daknong BOT and BT Joint-Stock Company	3,817,956,751	(3,817,956,751)	Over 3 years	3,817,956,751
Construction Corporation No. 1 Joint Stock Company	3,015,338,122	(3,015,338,122)	Over 3 years	3,215,338,122
Other entities	7,935,203,869	(7,769,347,574)		8,463,143,627
Prepayments to suppliers				
Mr. Vo Cong Vinh	9,743,675,747	(9,743,675,747)	Over 3 years	9,743,675,747
Mr. Nguyen Van Huy	1,101,836,761	(1,101,836,761)	Over 3 years	1,101,836,761
Mr. Nguyen Quoc Toan	3,995,165,719	(3,995,165,719)	Over 3 years	3,995,165,719
Other entities	26,441,877,774	(10,953,883,589)	Over 3 years	25,963,677,774
Other receivables from other organizations and individuals				
Other entities	1,385,565,978	(1,210,802,978)	From 2 to under 3 years	1,524,830,278
				(1,050,221,278)
				From 2 to under 3 years

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V.8. Tangible fixed assets

Items	Building and Structures	Machinery and Equipment	Transportation and Transmission Vehicles	Management Equipment	Tools and Equipment	Other fixed assets	Total
Historical cost							
Opening balance	63,812,087,606	36,868,147,059	15,255,699,484	83,913,825	279,500,000	116,299,347,974	
<i>Increase</i>	-	6,190,045,455	5,126,055,555	-	3,696,711,294	8,514,468,198	
<i>Disposal and sale</i>	(122,713,987)						-
Ending balance	63,812,087,606	42,935,478,527	20,381,755,039	83,913,825	3,976,211,294	124,813,816,172	
Accumulated depreciation							
Opening balance	14,646,236,775	15,827,164,400	10,803,466,417	83,913,825	169,027,796	41,529,809,213	
<i>Increase</i>	5,307,541,902	1,982,466,803	702,505,264		270,961,125	5,283,153,906	
<i>Disposal and sale</i>	(122,713,987)						-
Ending balance	19,953,778,677	17,686,917,216	11,505,971,681	83,913,825	439,988,921	46,812,963,119	
Residual value							
Opening balance	49,165,850,831	21,040,982,659	4,452,233,067	-	110,472,204	74,769,538,761	
Ending balance	43,858,308,929	25,248,561,311	8,875,783,358	-	3,536,222,373	78,000,853,053	

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V.18. Borrowings and financial lease liabilities

	01/01/2025		Change during the period		30/09/2025
	Value	Amount of debt repayment	Increase	Decrease	Value
a. Short-term					
Tan Cang Joint Stock Company	346,721,645,833	346,638,000,000	40,000,000,000	20,083,645,833	366,638,000,000
Loans from stakeholders – interest rate of 0%	3,000,000,000	3,000,000,000	-	-	3,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	343,638,000,000	343,638,000,000			343,638,000,000
– Dong Nai Branch	83,645,833				83,645,833
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)		40,000,000,000	20,000,000,000	20,000,000,000	20,000,000,000
b. Long-term					
Vietnam Prosperity Joint Stock Commercial Bank	241,339,579,177	241,339,579,177	-	1,148,812,497	240,190,766,680
Chaillease International Leasing Company Limited	1,421,979,177	1,421,979,177		752,812,497	669,166,680
Bonds issued (at par value):		396,000,000	396,000,000	396,000,000	-
+ Capital Securities Joint Stock Company	239,521,600,000	239,521,600,000			239,521,600,000
+ Bond issuance costs	-	-			-
TOTAL	588,061,225,010	587,977,579,177	40,000,000,000	21,232,458,330	606,828,766,680
					606,828,766,680

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V.19. Equity

a. Reconciliation table of change in Equity

Items	Paid-in capital	Capital surplus	Development investment fund	Undistributed profit after tax	Total
Year 2024					
Balance as at January 1, 2024	790,000,000,000	152,195,272,727	21,282,835,714	(59,211,409,273)	904,266,699,168
Profit for the period	-	-	-	3,490,886,147	3,490,886,147
Increase in equity	-	-	-	-	-
Other decreases	-	-	-	-	-
Balance as at December 31, 2024	790,000,000,000	152,195,272,727	21,282,835,714	(55,720,523,126)	907,757,585,315
Year 2025					
Balance as at January 1, 2025	790,000,000,000	152,195,272,727	21,282,835,714	(55,720,523,126)	907,757,585,315
Profit / Loss for the period	-	-	-	2,350,843,651	2,350,843,651
Other increases	-	-	-	-	-
Other decreases	-	-	-	-	-
Balance as at September 30, 2025	790,000,000,000	152,195,272,727	21,282,835,714	(53,369,679,475)	910,108,428,966

DONA TRANSPORTATION CONSTRUCTION JOINT STOCK COMPANY
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VI.11. Financial assets and financial liabilities

The table below presents the carrying amounts and fair values of financial instruments reported in the financial statements of the Company.

	Carrying amount			Fair value		
	30/09/2025	01/01/2025	Value	Provision	30/09/2025	01/01/2025
Financial assets						
Trade receivables	259,551,081,271	(37,288,572,059)	214,798,184,826	(37,380,348,218)	222,262,509,212	177,417,836,608
Other receivables	408,277,425,304	(1,194,802,978)	466,916,858,300	(1,034,221,278)	407,082,622,326	465,882,637,022
Cash and cash equivalents	4,374,252,984	-	2,229,479,940	-	4,374,252,984	2,229,479,940
TOTAL	672,202,759,559	(38,483,375,037)	683,944,523,066	(38,414,569,496)	633,719,384,522	645,529,953,570
Financial liabilities						
Borrowings and financial lease liabilities	606,828,766,680	-	588,061,225,010	-	606,828,766,680	588,061,225,010
Trade payables	100,441,612,272	-	81,252,643,607	-	100,441,612,272	81,252,643,607
Other payables and accrued expenses	95,565,744,912	-	82,495,897,190	-	95,565,744,912	82,495,897,190
TOTAL	802,836,123,864	-	751,809,765,807	-	802,836,123,864	751,809,765,807