

Form no.

BALANCE SHEET

Items	Code	Note	Ending balance	Beginning balance
ASSETS				
A- CURRENT ASSETS	100		382,803,662,032	361,687,239,866
I. Cash and cash equivalents	110		9,454,820,410	4,571,216,216
1. Cash	111		9,454,820,410	4,571,216,216
2. Cash equivalents	112			
II- Short-term financial investments	120		0	0
1. Trading securities	121		0	
2. Allowance for diminution in the value of trading securities	122		0	
3. Held-to-maturity investment	123		0	
III. Accounts Receivable - short-term	130		345,366,277,313	334,077,057,524
1. Short-term receivable from customers	131		315,770,956,844	325,029,184,581
2. Prepayments to suppliers	132		31,768,109,088	11,197,736,388
3. Short-term internal receivables	133		0	
4. Receivables according to the progress of construction contract pla	134		0	
5. Short-term loan receivables	135		0	
6. Other short-term receivables	136		236,209,773	259,134,947
7. Allowance for doubtful debts	137		-2,408,998,392	-2,408,998,392
8. Shortage of assets awaiting resolution	139		0	
IV. Inventories	140		26,142,998,935	21,974,466,434
1. Inventories	141		26,142,998,935	21,974,466,434
2. Allowance for inventories (*)	149		0	0
V. Other current assets	150		1,839,565,374	1,064,499,692
1. Short-term prepaid expenses	151		1,038,718,230	429,246,397
2. Deductible value added tax	152		733,121,031	564,687,346
3. Taxes receivable from State Treasury	153		67,726,113	70,565,949
4. Purchase and resale of government bonds	154		0	0
5. Other short-term assets	155		0	0
B. NON-CURRENT ASSETS	200		380,365,656,048	396,052,518,900
I. Accounts receivable - long-term	210		0	0
1. Long-term receivables from customers	211		0	0
2. Prepayments to suppliers in long-term	212		0	0
3. Working capital provided to subordinate units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Receivables on long-term loans	215		0	0
6. Other long-term receivables	216		0	0
7. Allowance for doubtful long-term receivables (*)	219		0	0
II. Fixed assets	220		378,164,558,856	394,172,214,754
1. Tangible fixed assets	221		372,405,016,291	388,295,939,215
- Historical cost	222		1,074,678,371,086	1,074,678,371,086
- Accumulated depreciaton (*)	223		-702,273,354,795	-686,382,431,871
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		5,759,542,565	5,876,275,539
- Historical cost	228		9,667,346,689	9,667,346,689
- Accumulated depreciation (*)	229		-3,907,804,124	-3,791,071,150
III. Investment property	230			
- Historical cost	231		0	0
- Accumulated depreciation (*)	232		0	0
IV- Long-term work in progress	240		248,351,998	879,914,007



Items	Code	Note	Ending balance	Beginning balance
1. Cost of long-term work in progress	241		0	0
2. Cost of construction in progress	242		248,351,998	879,914,007
V. Long-term financial investments	250		0	0
1. Investments in subsidiaries	251		0	0
2. Investments in associates, joint-ventures	252		0	0
3. Investments in other units	253		90,000,000,000	90,000,000,000
4. Allowance for diminution in the value of long-term financial invest	254		-90,000,000,000	-90,000,000,000
5. Held-to-maturity investments	255		0	0
VI. Other non-current assets	260		1,952,745,194	1,000,390,139
1. Long-term prepaid expenses	261		1,952,745,194	1,000,390,139
2. Deferred tax assets	262		0	0
3. Long-term equipment, supplies and spare parts	263		0	0
4. Other long-term assets	268		0	0
5. Goodwill	269		0	0
TOTAL ASSETS	270		763,169,318,080	757,739,758,766
RESOURCES				0
C. LIABILITIES	300		1,290,313,827,331	1,254,153,789,259
I. Current liabilities	310		1,290,313,827,331	1,254,153,789,259
1. Short-term payable to suppliers	311		51,914,710,052	60,065,574,702
2. Advances from customers	312		101,955,692	0
3. Taxes payable to State Treasury	313		3,259,985	0
4. Payables to employees	314		506,916,086	468,945,911
5. Accrued expenses	315		1,282,029,269	559,011,488
6. Short-term intercompany payables	316		0	0
7. Payables according to the progress of construction contract plans	317		0	0
8. Short-term unearned revenue	318		0	0
9. Other short-term payables	319		775,822,041,641	732,377,342,552
10. Short-term borrowings	320		460,657,270,145	460,657,270,145
11. Short-term provisions	321		0	0
12. Bonus and welfare fund	322		25,644,461	25,644,461
13. Price stabilization fund	323		0	0
14. Purchase and resale of government bonds	324		0	0
II. Long-term liabilities	330		0	0
1. Long-term payables to suppliers	331		0	0
2. Long-term deferred revenue	332		0	0
3. Long-term expenses payables	333		0	0
4. Intercompany payables on working capital	334		0	0
5. Long-term intercompany payables	335		0	0
6. Long-term unearned revenue	336		0	0
7. Other long-term payables	337		0	0
8. Long-term borrowings and finance lease liabilities	338		0	0
9. Convertible bonds	339		0	0
10. Preference shares	340		0	0
11. Deferred income tax	341		0	0
12. Allowance for long-term payables	342		0	0
13. Scientific and technological development fund	343		0	0
D. EQUITY	400		-527,144,509,251	-496,414,030,493
I. Owners' equity	410		-527,144,509,251	-496,414,030,493
1. Share capital	411		272,236,470,000	272,236,470,000
- Ordinary shares with voting rights	411a		0	0
- Preference shares	411b		0	0
2. Share premium	412		76,737,250,400	76,737,250,400
3. Conversion option of convertible bonds	413		0	0
4. Other owners' capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation differences	416		0	0
7. Foreign exchange differences	417		0	0
8. Investment and development fund	418		22,694,204,001	22,694,204,001

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Items	Code	Note	Ending balance	Beginning balance
9. Enterprise reorganization assistance fund	419		0	0
10. Other equity fund	420		0	0
11. Retained profits	421		-898,812,433,652	-868,081,954,894
- Retained profits brought forward	421a		-868,081,954,894	-787,753,619,524
- Retained profits for the currents period	421b		-30,730,478,758	-80,328,335,370
12. Capital construction investment fund	422		0	0
13. Non-controlling interest	429		0	0
II. Funding and other funds	430		0	0
1. Funding	431		0	0
2. Funds that form fixed assets	432		0	0
TOTAL RESOURCES	440		763,169,318,080	757,739,758,766

Chief Accountant/Preparer



TRAN THI HOANG SA

Dong Nai, July 17, 2025

General Director



TRAN THI MONG THU



DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY
Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province
Business registration certificate No.: 3600475018

Financial Statements
Quarter 2-2025

Form no.

INCOME STATEMENT - Quarter 2-2025

Items	Code	Note	Q2/2025	Q2/2024	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sales of goods and provision of services	01		83,960,892,554	28,421,317,960	118,000,823,485	43,353,067,737
2. Revenue reductions	02			-	29,449,545	-
3. Net revenue(10 = 01 - 02)	10		83,960,892,554	28,421,317,960	117,971,373,940	43,353,067,737
4. Cost of sales	11		88,684,656,602	25,269,072,915	128,651,575,255	36,455,276,672
5. Gross profit (20=10-11)	20		(4,723,764,048)	3,152,245,045	(10,680,201,315)	6,897,791,065
6. Financial income	21		6,546,951	2,765,062	9,857,039	4,028,643
7. Financial expenses	22		21,833,235,200	21,833,235,200	43,426,544,739	43,666,470,401
- In which: Interest expense	23		21,833,235,200	21,833,235,200	43,426,544,739	43,666,470,401
8. Share of loss in associates and joint venture	24		-	-	-	-
9. Selling expenses	25		200,935,237	265,329,532	406,157,604	500,366,708
10. General and administration expenses	26		1,320,070,718	1,367,326,315	2,771,368,519	2,639,809,783
11. Net operating profit {30=20+(21-22) + 24 - (25+26)}	30		(28,071,458,252)	(20,310,880,940)	(57,274,415,138)	(39,904,827,184)
12. Other income	31		14,000,007,360	69	27,000,007,361	615
13. Other expenses	32		399,246,369	7,560,039,325	456,070,981	7,577,633,153
14. Results of other activities (40=31-32)	40		13,600,760,991	(7,560,039,256)	26,543,936,380	(7,577,632,538)
15. Profit before tax (50=30+40)	50		(14,470,697,261)	(27,870,920,196)	(30,730,478,758)	(47,482,459,722)
16. Current corporate income tax expense	51					
17. Deferred corporate income tax expense	52					
18. Net profit after tax (60=50-51-52)	60		(14,470,697,261)	(27,870,920,196)	(30,730,478,758)	(47,482,459,722)
19. Profit after tax of parent company	61		-	-	-	0
20. Non-controlling interest	62		-	0	-	0
21. Basic earnings per share(*)	70		0	0	-	0
22. Diluted earnings per share (*)	71		0	0	0	0

Chief Accountant/Preparer



TRAN THI HOANG SA

Dong Nai, July 17, 2025
General Director



TRAN THI MONG THU

Form no.

STATEMENT OF CASH FLOWS - Quarter 1-2025 - Indirect method

Items	Code	Note	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
I. Cash flows from operating activities				
1. Accounting profit before tax	01		(30,730,478,758)	(47,482,459,722)
2. Adjustment for				
- Depreciation and amortisation of fixed assets and investment properties	02		16,007,655,897	15,882,638,383
- Allowances and provisions	03		0	(188,528)
- Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		0	0
- Profit/(loss) from investment activities	05		0	0
- Interest expense	06		43,426,544,739	43,666,470,401
- Other adjustment	07		0	0
3. Operating profit before changes in working capital	08		28,703,721,878	12,066,460,534
- Increase or decrease in receivables	09		(18,378,233,258)	(5,345,083,105)
- Increase or decrease in inventories	10		4,168,532,500	(2,692,458,012)
- Increase or decrease in payables (excluding interest payable and corporate income tax payable)	11		(8,048,590,038)	(1,314,804,451)
- Increase or decrease in prepaid expense	12		(1,561,826,888)	(1,013,178,603)
- Increase or decrease in trading securities	13		0	0
- Interest paid	14		0	0
- Income tax paid	15		0	0
- Other income from operating activities	16		0	0
- Other payments for operating activities	17		0	0
Net cash flows from operating activities	20		4,883,604,194	1,700,936,363
II. Cash flows from investing activities				
1. Payments for purchases of fixed assets and other long-term assets	21		0	(1,289,466,081)
2. Receipts from disposals of fixed assets and construction in progress	22		0	0
3. Payments for lending, buying debt instruments of other entities	23		0	0
4. Receipts from term deposits, selling debt instruments of other entities	24		0	0
5. Payments for investments in other entities	25		0	0
6. Cash collected from investments in other entities	26		0	0
7. Receipts of interest and dividend	27		0	0
Net cash flows from investing activities	30		0	(1,289,466,081)
III. Cash flows from financing activities				
1. Proceeds from capital contribution and issuance of shares	31		0	0
2. Repayment for capital contributions and re-purchases of stocks already issued	32		0	0
3. Proceeds from borrowings	33		0	0
4. Payments to settle loan principals	34		0	0
5. Payments to settle finance lease liabilities	35		0	0
6. Payments for dividends	36		0	0
7. Cash received from contributions by non-controlling shareholders	37		0	0
Net cash flows from financing activities	40		0	0
Net cash flows during the year (50 = 20+30+40)	50		4,883,604,194	411,470,282
Cash and cash equivalents at the beginning of the year	60		4,571,216,216	3,940,981,039
Effect of exchange rate fluctuations on cash and cash equivalents	61		0	0
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		9,454,820,410	4,352,451,321

Chief Accountant/Preparer

[Signature]

Dong Nai, July 17, 2025

General Director



Trần Thị Hoàng Sa

TỔNG GIÁM ĐỐC
Trần Thị Mộng Thu

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 of 2025

I. CORPORATE INFORMATION

1. Ownership structure

Dong Nai Roofsheets & Construction Material Joint Stock Company ("the Company") is incorporated as a joint stock company.

2. Business Sector

The Company operates in the industrial manufacturing and commercial sectors.

3. Principle activities

The Company's principal activities include manufacturing and trading cement products, roofing sheets, and construction services; providing commercial services; and exploiting and supplying water.

4. Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

5. Characteristics of the Company's operations in the year affecting the financial statements

In the year, the Company's revenue increased; however the Company made a loss due to high interest expenses.

6. Statement on the comparability of information in the financial statement

The corresponding figures from the previous year are comparable to the figures for this year.

7. Subsidiaries without legal status and independent accounting

Unit name	Address
Dong Nai Roofsheets & Construction Material Joint Stock Company – Nhon Trach, Dong Nai branch	Ong Keo industrial park, group 3, Phuoc Khanh Commune, Nhon Trach District, Dong Nai Province.

8. Employees

As of the end of the fiscal year, the Company had 74 employees working (compared to 75 employees at the beginning of the year).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

2. Accounting currency

The Company's accounting currency is Vietnamese Dong ("VND"), since most transactions are performed in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (cont.)

1. Applied accounting system

The company applies the Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, and the guiding circulars on the implementation of the accounting standards by the Ministry of Finance in the preparation and presentation of financial statements.

2. Statement on the compliance with the accounting standard and system

The Board of Managements ensures compliance with the requirements of the Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprise issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, as well as the guiding circulars on the implementation of the accounting standards by the Ministry of Finance in the preparation and presentation of financial statements.

IV. APPLIED ACCOUNTING POLICIES

1. The basic for preparing financial statements

The financial statements are prepared on the accrual basis accounting (except for information related to cash flows).

2. Foreign currency transactions

Foreign currency transactions are converted at the exchange rate on the transaction date. The balances of foreign currency monetary items at the end of the financial year are converted at the exchange rate on that date.

The exchange rate differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. The exchange rate differences from revaluation of foreign currency monetary items at the end of the financial year, after offsetting the increase and decrease in differences, are recognized in financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual transaction rate at the time the transaction occurs. The actual transaction rate for foreign currency transactions is determined as follows:

- For account receivables: the bid rate of the commercial bank where the company designates the customer to pay at the time the transaction occurs.
- For account payables: the ask rate of the commercial bank where the company expects to transact at the time the transaction occurs.
- For asset purchases or expenses paid immediately in foreign currency (not through payable accounts): the bid rate of the commercial bank where the company makes the payment.

The exchange rate used to revalue the balances of foreign currency monetary items at the end of the financial year is determined as follows:

- For foreign currency deposits at banks: the bid rate of the bank where the company holds the foreign currency account.
- For foreign currency monetary items classified as other assets: the bid rate of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (the bank the Company frequently transacts with).
- For foreign currency monetary items classified as payables: the ask rate of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (the bank the Company frequently transacts with).

3. Cash

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (cont.)

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments with a maturity of no more than 3 months, which can be easily converted into a known amount of cash and are not subject to risks in conversion to cash at the reporting date.

4. Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments where the company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus any directly attributable costs of the investment activity. Dividends and profits from periods before the investment is made are accounted for as a reduction in the value of the investment. Dividends and profits from periods after the investment is made are recognized as revenue. Stock dividends are only tracked as an increase in the number of shares and are not recognized in terms of the value of the shares received.

Provisions for losses on investments in equity instruments of other entities are recognized as follows:

- For investments in listed stocks or where the fair value of the investment can be reliably determined, the provision is based on the market value of the stocks.
- For investments where the fair value cannot be determined at the reporting date, the provision is made based on the losses of the investee, with the provision being calculated as the difference between the actual capital contribution by the parties to the other entity and the actual equity of the entity, multiplied by the company's capital contribution ratio compared to the total actual capital contributions of all parties to the entity.

Increases or decreases in the provision for losses on investments in equity instruments of other entities that need to be made at the end of the financial year are recognized as financial expenses.

5. Accounts receivable

Receivables are presented at their book value, less provisions for doubtful debts.

Receivables are classified as receivables from customers and other receivables based on the following principles:

- Receivables from customers reflect commercial receivables arising from purchase and sale transactions between the company and independent buyers.
- Other receivables reflect non-commercial receivables, unrelated to purchase and sale transactions.

Provisions for doubtful debts are made for each individual receivable based on the expected level of loss that may occur.

Increases or decreases in the provision for doubtful debts that need to be made at the end of the financial year are recognized as administrative expenses.

6. Inventories

Inventories are recognized at the lower of historical cost and net realizable value.

The historical cost of inventories is determined as follows:

- Raw materials and goods: include the purchase cost and other directly attributable costs incurred to bring the inventory to its current location and condition.
- Finished goods: includes the cost of raw materials, direct labor and directly related general manufacturing costs allocated based on normal levels of activity.
- Work-in-progress costs: only includes the cost of direct materials.

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (count.)

The cost of inventory is calculated using the weighted average method and is recorded using the periodic inventory system.

Net realizable value is the estimated selling price of the inventory in the ordinary course of production and business, less the estimated costs to complete and the estimated costs necessary to sell them.

Provisions for inventory write-down are made for each inventory item whose cost exceeds its net realizable value. Increases or decreases in the provision for inventory write-downs that need to be made at the end of the financial year are recognized as part of the cost of goods sold.

7. Prepaid expenses

Prepaid expenses include actual costs that have been incurred but relate to the results of production and business activities over multiple accounting periods. The company's prepaid expenses are one-time large-value repair costs that are amortized over 2 years using the straight-line method.

8. Operating leases

An asset lease is classified as an operating lease if the majority of the risks and rewards associated with ownership of the asset remain with the lessor. Operating lease expenses are reflected as costs using the straight-line method over the lease term, regardless of the lease payment method.

9. Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the company to acquire the asset and bring it into a state of readiness for use. Subsequent costs are only added to the cost of the asset if they are expected to provide future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as production or business expenses in the year incurred.

When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off, and any gain or loss from the disposal is recognized as income or expense in the year.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The depreciation periods for different types of tangible fixed assets are as follows:

<u>Type of fixed asset</u>	<u>Depreciation year</u>
Buildings, structures	5 - 50
Machinery and equipment	3 - 20
Vehicles, transmission	6 - 20
Management equipment	3 - 10

10. Intangible fixed assets

Intangible fixed assets are presented at cost less accumulated amortization.

The cost of intangible fixed assets includes all costs incurred by the company to acquire the asset and bring it into a state of readiness for use. Costs related to intangible fixed assets incurred after initial recognition are recognized as production or business expenses in the year, unless these costs are specifically associated with a particular intangible fixed asset and increase the economic benefits derived from the asset.

When intangible fixed assets are sold or disposed of, the cost and accumulated amortization are written off, and any gain or loss from the disposal is recognized as income or expense in the year.

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (cont.)

Intangible fixed assets of the company include:

Land Use Rights

Land use rights include all actual costs incurred by the company directly related to the land used, including the cost to acquire land use rights, compensation costs, site clearance, land leveling, registration fees, etc. Land use rights are amortized using the straight-line method at a rate of 2% to 2.5% per year.

Computer Software Programs

Costs related to computer software programs that are not integral to the related hardware are capitalized. The cost of computer software is the total cost incurred by the company up to the point the software is ready for use. Computer software is amortized using the straight-line method over a period of 5 years.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts owed in the future related to goods and services that have been received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

Payables are classified as payables to vendors, accrued expenses, and other payables based on the following principles:

- Payables to vendors reflect amounts owed arising from commercial transactions related to the purchase of goods, services, or assets from independent vendors.
- Accrued expenses reflect amounts owed for goods and services received from vendors, or provided to buyers but not yet paid due to the absence of invoices or insufficient supporting documents, as well as amounts owed to employees for wages, vacation pay, and other expenses that need to be accrued.
- Other payables reflect amounts owed that are not related to commercial transactions, such as those not involving the purchase or sale of goods and services.

Payables and accrued expenses are classified as current or non-current on the balance sheet based on the remaining period as of the financial year-end.

12. Shareholders' equity

Owner's contribution

Owner's contributions are recognized based on the actual capital contributed by the shareholders.

Share premium

Share premium is recognized as the difference between the issue price and the par value of the shares when issued for the first time or in subsequent issues, or the difference between the reissue price and the book value of treasury shares. Direct costs related to issuing additional shares or reissuing treasury shares are deducted from the share premium.

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

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Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (count.)

13. Revenue recognition and income

Revenue from sale of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are met:

- The Company has transferred most of the risks and rewards associated with ownership of the goods or products to the buyer.
- The Company no longer retains manage over the goods or products as the owner, or does not control the goods or products.
- The revenue is reliably measurable. When the contract stipulates that the buyer has the right to return purchased products or goods under specific conditions, revenue is only recognized when such conditions no longer exist and the buyer has no right to return the goods or products (unless the customer has the right to return the goods or products in exchange for other goods or services).
- The Company has or will receive economic benefits from the sales transaction.
- The costs associated with the sales transaction can be reliably determined.

Revenue from service provision

Revenue from service provision is recognized when all of the following conditions are met::

- The revenue is reliably measurable. When the contract stipulates that the buyer has the right to return the services provided under specific conditions, revenue is only recognized when such conditions no longer exist and the buyer has no right to return the provided services.
- The Company has or will receive economic benefits from the service provision transaction.
- The portion of work completed at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

In cases where the service is performed over multiple periods, revenue is recognized in the period based on the completion of work at the financial year-end.

Revenue from processing

Revenue from processing materials or goods is the actual processing fee received, excluding the value of materials or goods processed.

Interest income

Interest income is recognized on the basis of time and the actual interest rate applicable for each period.

14. Revenue reduction

Revenue reductions refer to trade discounts that arise in the same year the products, goods, or services are sold. These discounts are used to adjust the revenue of the year in which they arise.

If the products, goods, or services were sold in previous years, and the trade discount is only realized in the current year, the revenue reduction is recorded as follows:

- If the trade discount arises before the issuance of the Financial Statement: the reduction is recorded in the current year's Financial Statement.
- If the trade discount arises after the issuance of the Financial Statement: the reduction is recorded in the Financial Statement of the following year.

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Notes to the consolidated financial statements (cont.)

15. Borrowing costs

Borrowing costs include interest on loans and other costs directly related to loans.

Borrowing costs are recognized as an expense when incurred. If borrowing costs are directly related to the construction or production of an asset under development that requires a prolonged period (over 12 months) to be ready for use as intended or for sale, these borrowing costs are capitalized into the value of the asset. For loans specific to the construction of fixed assets or investment properties, interest is capitalized even when the construction period is less than 12 months. Any income earned from temporarily investing borrowed funds reduces the capitalized cost of the related asset

For general borrowing used for both construction or production of assets under development, the capitalized borrowing costs are determined based on the weighted average interest rate applied to the cumulative qualifying borrowing costs for that project. The capitalization rate is calculated using the weighted average interest rate of loans outstanding during the year, excluding loans designated for specific asset creation.

16. Expenses

Expenses refer to amounts that reduce economic benefits, recognized when the transaction occurs or when it is reasonably certain that expenses will be incurred in the future, regardless of whether payment has been made.

Expenses and the corresponding revenues should be recognized simultaneously based on the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and rules of accounting standards to ensure that transactions are accurately and fairly represented.

17. Corporate income tax

Corporate income tax expenses include current income tax and deferred income tax.

Current income tax

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carryforward losses.

Deferred income tax

Deferred income tax is the income tax a company will owe or recover in the future due to temporary differences between the carrying value of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is certain that there will be sufficient taxable income in the future to use the temporary differences that can be deducted.

The carrying value of deferred tax assets is reviewed at the end of each financial year and will be written down if it is no longer certain that there will be sufficient taxable income to allow the benefit of all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are reviewed at the end of each financial year and recognized when it is certain there will be sufficient taxable income to use those previously unrecognized deferred tax assets.

Deferred income tax assets and liabilities are determined based on the tax rate expected to apply in the year the asset is recovered or the liability is settled, using the tax rates effective at the end of the financial year. Deferred income tax is recognized in the income statement and only directly recorded in equity when the tax is related to items recognized directly in equity.

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Deferred tax assets and liabilities can be offset when:

- The company has a legal right to offset current income tax assets against current income tax liabilities; and
- The deferred tax assets and liabilities relate to income tax for the same tax authority:
 - For the same taxable entity; or
 - The company intends to settle the current income tax liabilities and recover the current income tax assets on a net basis or recover the asset simultaneously with settling the liability in each future period when significant amounts of deferred tax liabilities or assets are settled or recovered.

18. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operational decisions. Parties are also considered related if they share joint control or significant influence in common.

In assessing the relationship between related parties, the nature of the relationship is given more importance than its legal form.

19. Segment reporting

A business segment is a distinguishable part that participates in the production or provision of goods and services and has risks and economic benefits that differ from other business segments.

A geographical segment is a distinguishable part that participates in the production or provision of goods and services within a specific economic environment and has risks and economic benefits that differ from other business segments in different economic environments.

Segment information is prepared and presented in accordance with the accounting policies used for preparing and presenting the Company's financial statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION**1. Cash**

	<u>30/06/2025</u>	<u>01/01/2025</u>
Cash	79,036,816	20,254,089
Cash in banks	9,375,783,594	4,550,962,127
Total	9,454,820,410	4,571,216,216

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Notes to the consolidated financial statements (count.)**2. Accounts receivable from customers – short-term**

	<u>30/06/2025</u>	<u>01/01/2025</u>
Cong Thanh Cement Joint Stock Company (related party)	279,566,881,907	279,566,881,907
Other accounts receivable from customers	36,204,074,937	45,462,302,674
Total	315,770,956,844	325,029,184,581

3. Prepayments to suppliers

	<u>30/06/2025</u>	<u>01/01/2025</u>
Huu Thanh Construction Corporation	1,200,000,000	1,200,000,000
LNG TOM Production and Trading of Construction Materials Joint stock company	5,966,172,800	5,966,172,800
Dan Cuong Import Export Trade company LTD	314,955,000	314,955,000
Other suppliers	24,286,981,288	3,716,608,588
Total	31,768,109,088	11,197,736,388

4. Other short-term receivables

	<u>30/06/2025</u>		<u>01/01/2025</u>	
	<u>Value</u>	<u>Provision</u>	<u>Value</u>	<u>Provision</u>
Advances	106,738,367	-	186,426,687	-
Short-term deposits	31,300,000	-	31,300,000	-
Other short-term receivables	98,171,406	-	41,408,260	-
Total	236,209,773	-	259,134,947	-

5. Overdue debt

		30/06/2025		01/01/2025		
	Time overdue	Cost	Recovery amount	Time overdue	Cost	Recovery amount
<i>Related parties</i>		279,566,881,907	279,566,881,907		279,566,881,907	279,566,881,907
Cong Thanh Cement Joint Stock Company	From under 06 months to under 1 year	-	-	From under 06 months to under 1 year	-	-
	From 01 year to under 02 years	-	-	From 01 year to under 02 years	23,550,873,530	23,550,873,530
	From 02 years to under 03 years	85,171,501,058	85,171,501,058		139,066,662,198	139,066,662,198
	Over 03 years	194,395,380,849	194,395,380,849		116,949,346,179	116,949,346,179
		63,670,711,413	61,261,713,022		12,673,051,804	10,264,053,412
<i>Other entities and individuals</i>						
Other receivables	From under 06 months to	24,900,135,241	24,900,135,241	From under 06 months to under 1 year	5,579,065,443	5,579,065,443

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	30/06/2025			01/01/2025		
	Time overdue	Cost	Recovery amount	Time overdue	Cost	Recovery amount
Other prepayment to suppliers	under 1 year					
	From 01 year to under 02 years	10,166,588,466	10,166,309,716	From 01 year to under 02 years	4,686,022,426	4,634,531,474
	From 02 years to under 03 years	98,499,403	47,287,202	From 02 years to under 03 years	417,925	89,775
	Over 03 years	197,689,215	89,775	Over 03 years	197,271,290	-
	From under 06 months to under 1 year	26,007,399,980	26,007,399,980	From under 06 months to under 1 year	50,000,000	50,000,000
	From 01 year to under 02 years	312,608	312,608	From 01 year to under 02 years	366,720	366,720
	From 02 years to under 03 years	-	-		-	-
	Over 03 years	2,300,086,500	140,178,500	Over 03 years	2,159,908,000	-
				Over 03 years		
Other Receivables						
Total		343,237,593,320	340,828,594,929		292,239,933,711	289,830,935,319

The movements in the provision for doubtful debts are as follows:

	30/06/2025	01/01/2025
Beginning balance	2,286,091,054	2,286,091,054
Additional provision	122,907,338	122,907,338
Ending balance	2,408,998,392	2,408,998,392

6. Inventories

	30/06/2025		01/01/2025	
	Cost	Allowance	Cost	Allowance
Raw materials	11,832,936,466	-	8,732,290,312	-
Tools and supplies	817,721,615	-	676,110,115	-
Work in progress	25,593,715	-	25,593,715	-
Products+Goods	13,466,747,139	-	12,540,472,292	-
Total	26,142,998,935	-	21,974,466,434	-

7. Tangible fixed assets

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Notes to the consolidated financial statements (count.)

	Buildings and structures	Machinery and equipment	Vehicle and transmission	Management equipment	Total
Original cost					
Opening balance 01/01/2025	497,663,044,474	524,300,478,850	48,148,060,301	4,566,787,461	1,074,678,371,086
Increase during the period					
Liquidaton, disposal					
Ending balance 30/06/2025	497,663,044,474	524,300,478,850	48,148,060,301	4,566,787,461	1,074,678,371,086
<i>In which:</i>					
Fully depreciated but still in use	36,556,113,062	81,231,505,246	38,465,108,516	4,566,787,461	160,819,514,285
Pending liquidation	-	-	-	-	-
Depreciation value					
Opening balance 01/01/2025	244,481,010,520	391,999,386,874	45,335,247,016	4,566,787,461	686,382,431,871
Depreciation as of 30/06/2025	5,780,383,788	9,685,913,304	424,625,831	-	15,890,922,923
Liquidaton, disposal					
Ending balance 30/06/2025	250,261,394,308	401,685,300,178	45,759,872,847	4,566,787,461	702,273,354,794
Net book value					
Opening balance 01/01/2025	253,182,033,954	132,301,091,976	2,812,813,285	-	388,295,939,215
Ending balance 30/06/2025	247,401,650,166	122,615,178,672	2,388,187,454	-	372,405,016,292
<i>In which:</i>					
Temporarily not in use	-	-	-	-	-
Awaiting disposal	-	-	-	-	-

Some tangible fixed assets with a remaining book value of VND 320,957,931,944 have been pledged as collateral for loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (see Note V.15).

8. Intangible fixed assets

	Land right use	Computer software program	Total
Original Cost			
Opening balance 01/01/2025	9,118,644,029	548,702,660	9,667,346,689
Ending balance 30/06/2025	9,118,644,029	548,702,660	9,667,346,689
<i>In which:</i>			
Fully amortised but still in use	220,000,000	548,702,660	768,702,660
Amortise value			
Opening balance 01/01/2025	3,242,368,490	548,702,660	3,791,071,150
Amortisation as of 30/06/2025	116,732,958	-	116,732,958
Ending balance 30/06/2025	3,359,101,448	548,702,660	3,907,804,108
Net book value			
Opening balance 01/01/2025	5,876,275,539	-	5,876,275,539
Ending balance 30/06/2025	5,759,542,581	-	5,759,542,581
<i>In which:</i>			

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	Land right use	Computer software program	Total
Temporarily not in use	-	-	-
Awaiting disposal	-	-	-

9. Investment in other entities

The Company has invested in Cong Thanh Cement Joint Stock Company, holding a 10% equity interest.

The Company has not determined the fair value of these investments due to the lack of specific guidelines for fair value determination.

This investment has been fully provisioned.

10. Deferred income tax assets

The Company has not recognized deferred income tax assets for the taxable loss in Q2/2025 amounting to VND 14,470,697,261, which will be carried forward to offset taxable income in future quarters.

According to the current Corporate Income Tax Law, losses incurred in any tax year may be carried forward to offset income for up to 5 years from the subsequent year of the loss. Deferred income tax assets have not been recognized for this amount due to the low likelihood of generating future taxable income to utilize these carryforward losses.

11. Short-term payables to suppliers

	Ending balance 30/06/2025	Opening balance 01/01/2025
Sonadezi Corporation	13,926,123,354	11,835,121,970
Minh Tien Mineral Company Limited	6,604,623,051	7,202,363,092
Son Hung Phu Construction and Trading Company Limited	4,832,100,000	4,832,100,000
Thai Son Trading Company Limited	3,287,835,200	3,287,835,200
Hiep Luc Mineral Company Limited	-	-
Other suppliers	23,264,028,447	40,110,517,532
Total	51,914,710,052	60,065,574,702

12. Taxes and payables to the State

	Opening balance 01/01/2025		Amount incurring from 01/01 to 30/06/2025		Ending balance 30/06/2025	
	Payable	Receivable	Payable	Actual paid	Payable	Receivable
Value added tax on domestic goods	-	-	-	-	-	-
Corporate income tax	-	-	-	-	-	-
Personal income tax		2,839,836	25,824,914	(25,404,765)	3,259,985	-
Natural resource taxes	-	67,726,113	-	-	-	67,726,113
Business license tax	-	-	4,000,000	(4,000,000)	-	-
Total	-	70,565,949	29,824,914	(29,404,765)	3,259,985	67,726,113

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Notes to the consolidated financial statements (count.)**Value added tax**

The company pays Value Added Tax (VAT) under the credit method. The VAT rates are as follows:

- Water	:	5%
- Roofing sheets, cement, bricks, transportation, scrap	:	10%

Corporate income tax

The company is required to pay corporate income tax on taxable income at a rate of 20%.

The corporate income tax payable is estimated as follows:

	Q2/2025	Q2/2024
Total accounting profit before tax	(14,470,697,261)	(27,870,920,196)
Adjustments to increase or decrease accounting profit to determine taxable income:		
- Adjustments to increase	-	-
- Adjustments to decrease	-	-
Taxable income	(14,470,697,261)	(27,870,920,196)
Losses carried forward from previous years	-	-
Taxable income	(14,470,697,261)	(27,870,920,196)
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-

The corporate income tax payable and carried forward losses for 2024 have been reviewed, calculated, and confirmed by the Dong Nai Tax Department under Decision No. 2533/QĐ-CTDON dated November 4, 2024.

The determination of corporate income tax payable by the Company is based on current tax regulations. However, these regulations change over time, and tax rules for various types of transactions can be interpreted in multiple ways. Therefore, the tax amount presented in the financial statements may change when reviewed by the tax authorities.

Natural resource taxes

The Company is required to pay resource tax for water extraction at the following rates:

- Surface water use	:	3%
- Groundwater use	:	8%

Other taxes

The Company declares and pays taxes in accordance with regulations.

13. Employee Payables

Salary for March 2025 to be paid to employees.

14. Other short-term payables

	Ending balance 30/06/2025	Opening balance 01/01/2025
Vietnam Joint Stock Commercial Bank For Industry And Trade–Ho Chi Minh branch– Interest payable ⁽ⁱ⁾	747,811,452,659	704,384,907,920
Dividends payable	27,263,285,675	27,263,285,675

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Notes to the consolidated financial statements (cont.)

	Ending balance 30/06/2025	Opening balance 01/01/2025
Trade Union fund	3,746,940	3,428,020
Social Insurance, Health Insurance, Unemployment Insurance	-	-
Deposits Received	180,000,000	180,000,000
Other short-term payable	563,556,367	545,720,937
Total	775,822,041,641	732,377,342,552

(i)

The interest on the loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch is overdue but has not been paid because the Company is facing financial difficulties.

15. Short-term borrowing

The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch for the investment in construction, purchase of machinery and equipment, land and site preparation costs, and other expenses related to the construction of the Công Thanh Cement Grinding Plant in Nhơn Trạch with a capacity of 1,800,000 tons/year, with an interest rate determined at the time of disbursement based on the floating rate specified in each debt acknowledgment, and subject to change according to the Bank's loan interest rate policy. This loan is secured by the mortgage of several tangible fixed assets of the Company (see note V.7).

Details of the long-term loan that is due for repayment in the year are as follows:

Opening balance 01/01/2025	460,657,270,145
Amount repaid	-
As of 30/06/2025	460,657,270,145

The interest on the loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch is overdue more than 1 year but has not been paid because the Company is facing financial difficulties.

16. Equity**16a. Statement of changes in Equity**

	Owner's contribution capital	Share premium	Development investment fund	Undistributed after-tax profit	Total
Balance as of 01/01/2024	272,236,470,000	76,737,250,400	22,694,204,001	(787,753,619,524)	(416,085,695,123)
Profit as of 31/12/2024	-	-	-	(80,328,335,370)	(80,328,335,370)
Balance as of 31/12/2024	272,236,470,000	76,737,250,400	22,694,204,001	(868,081,954,894)	(496,414,030,493)
Balance as of 01/01/2025	272,236,470,000	76,737,250,400	22,694,204,001	(868,081,954,894)	(496,414,030,493)
Profit as of 30/06/2025	-	-	-	(30,730,478,758)	(30,730,478,758)
Balance as of 30/06/2025	272,236,470,000	76,737,250,400	22,694,204,001	(898,812,433,652)	(527,144,509,251)

16b. Detail of owner's equity contribution

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	Ending balance 30/06/2025	Opening balance 01/01/2025
Vietnam National Cement Corporation	34,023,660,000	34,023,660,000
Mr. Nguyen Cong Ly	57,200,000,000	57,200,000,000
Mr. Nguyen Doan Manh	37,148,600,000	37,148,600,000
Other shareholders	143,864,210,000	143,864,210,000
Total	272,236,470,000	272,236,470,000

16c. Share capital

	Ending balance 30/06/2025	Opening balance 01/01/2025
Shares Registered for Issuance	27,223,647	27,223,647
Shares Sold to the Public	27,223,647	27,223,647
- Common shares	27,223,647	27,223,647
- Preferred shares	-	-
Shares Repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Shares Outstanding	27,223,647	27,223,647
- Common shares	27,223,647	27,223,647
- Preferred shares	-	-

The par value of outstanding shares: 10,000 VND.

17. Off-balance sheet items**17a. Assets held in custody**

The materials for processing received by Cong Thanh Cement Joint Stock Company, which is a related party, are as follows:

	Unit	Ending balance 30/06/2025	Opening balance 01/01/2025
Clinker	Tons	0	0
Limestone	Tons	0	0
Cement bags	Item	0	0
Ground granulated blast furnace slag	Tons	-	0

17b. Foreign currency

	Ending balance 30/06/2025	Opening balance 01/01/2025
United States Dollar (USD)	44,02	44,02
Euro (EUR)	374,30	374,30

VI. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE CONSOLIDATED STATEMENTS OF INCOME

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Notes to the consolidated financial statements (count.)**1. Revenue from sales of goods and provision of services****1a. Total revenue**

	<u>Q2/2025</u>	<u>Q2/2024</u>
Revenue from proof sheet sales	12,484,648,932	15,301,752,770
Revenue from cement sales	71,356,243,622	6,430,190,190
Revenue from goods and merchandise sales	-	69,375,000
Other revenue	120,000,000	6,620,000,000
Total	83,960,892,554	28,421,317,960

1b. Sales and service revenue to related parties

The company has the following sales and service transactions with Cong Thanh Cement joint stock company as follow:

	<u>Q2/2025</u>	<u>Q2/2024</u>
Revenue from cement process	-	-
Revenue from vehicle leasing	-	-
Revenue from transportation	-	-

2. Revenue reduction

Trade discounts

-

3. Cost of sales

	<u>Q2/2025</u>	<u>Q2/2024</u>
Cost of goods sold for roofing sheets	8,320,468,957	11,069,812,104
Cost of goods sold for cement	80,283,076,339	6,269,070,315
Cost of goods sold for goods and merchandise	449,989	73,133,334
Other costs	80,661,317	7,857,057,162
Total	88,684,656,602	25,269,072,915

4. Selling cost

	<u>Q2/2025</u>	<u>Q2/2024</u>
Material and packaging costs	29,093,244	33,288,607
Depreciation	14,831,894	14,831,907
Other expenses	157,010,099	217,209,018
Total	200,935,237	265,326,532

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Notes to the consolidated financial statements (count.)**5. General and administration expenses**

	<u>Q2/2025</u>	<u>Q2/2024</u>
Staff costs	652,890,022	602,346,853
Material and packaging costs	-	-
Office supplies expenses	5,180,000	-
Depreciation	34,920,258	34,920,258
Provision for doubtful debt	-	-
Outsourced service expense	72,806,138	87,093,020
Administration expenses in Nhon Trach	477,523,266	592,362,718
Other expenses	76,751,034	50,603,466
Total	<u>1,320,070,718</u>	<u>1,367,326,315</u>

6. Other income

	<u>Q2/2025</u>	<u>Q2/2024</u>
Income from leasing activities	-	-
Other income	14,000,007,360	69
Total	<u>14,000,007,360</u>	<u>546</u>

7. Other expenses

	<u>Q2/2025</u>	<u>Q2/2024</u>
Late payment penalties, administrative fines	382,036,118	16,647,999
Other expenses	17,210,251	7,543,391,326
Total	<u>399,246,369</u>	<u>7,560,039,325</u>

8. Earnings per share**8a. Basic/(diluted) earnings per share**

	<u>Q2/2025</u>	<u>Q2/2024</u>
Net profit after corporate income tax	(14,470,697,261)	(27,870,920,196)
Adjustments to net profit to determine profit allocated to common shareholders	-	-
Net income	(14,470,697,261)	(19,611,539,527)
Weighted average number of common shares outstanding	27,223,647	27,223,647
Basic/(diluted) earnings per share	<u>(532)</u>	<u>(1024)</u>

8b. Other information

There have been no transactions involving common shares or potential common share transactions from the end of the fiscal year to the date of this financial statement's publication.

9. Income from financing activities

	<u>Q2/2025</u>	<u>Q2/2024</u>
Bank deposit interest	6,546,951	2,765,062
Foreign exchange gain/loss	-	-
Total	<u>6,546,951</u>	<u>2,765,062</u>

VII. OTHER INFORMATION**1. Transactions and balances with related parties**

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

Address: Bien Hoa 1 Industrial Park, Street no. 4, Tran Bien Ward, Dong Nai province

Financial statements

for the Quarter 2 of 2025

Notes to the consolidated financial statements (count.)

related parties with the Company include key management personnel, individuals related to key management personnel, and other related parties..

1a. Transactions and balances with key management personnel and their close family members

Key management personnel include members of the Board of Directors and the Executive Board. Individuals related to key management personnel are close family members of key management personnel.

Transactions with key management personnel and their close family members

The Company did not have transactions related to sales, services, or other transactions with key management personnel or their close family members.

Accounts payable and receivable with key management personnel and their close family members

The Company does not have any accounts payable or receivable with key management personnel or their close family members.

Income of key management personnel

The income of key management personnel consists solely of salaries as follows:

	Q2/2025	Q2/2024
Mr. Le Than – General Director (Resigned on 18/07/2024)	-	28,269,231
Mr. Nguyen Van Quy – Deputy General Director	75,000,000	62,330,145
Mrs. Tran Thi Mong Thu – Deputy General Director (Appointed General Director on 18/07/2024)	44,951,359	34,309,253
Mr. Le Trung Chinh – Deputy General Director	89,402,719	69,575,223
	-	-
Total	209,354,078	194,483,851

1b. Transactions and balances with other related parties

The other related party with the Company is Thanh Cong Cement Joint Stock Company, which shares the same Chairman of the Board.

Transactions with other related parties

Aside from sales and services provided to Thanh Cong Cement Joint Stock Company, as presented in note VI.1b, the Company also had transactions for purchasing raw materials from Thanh Cong Cement Joint Stock Company, amounting to 0 VND (same as the previous year).

The prices for goods and services provided to related parties are based on agreed-upon terms. Purchases from related parties are made based on agreed-upon prices.

Accounts payable and receivable with other related parties

The details of accounts payable and receivable with other related parties are presented in note V.2.

The receivables from related parties are not secured and will be settled in cash. No provision for doubtful debts has been set up for the receivables from related parties.

2. Segment Information

The segment information is presented based on business sectors and geographic areas. The primary segment report is based on the business sector as the Company's operations are organized and managed by product and service type.

DONG NAI ROOFSHEET & CONSTRUCTION MATERIAL JOINT STOCK COMPANY

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for the Quarter 2 of 2025

Notes to the consolidated financial statements (cont.)

2a. Business sector information

The Company's main business sectors include:

- Roofing Sheet Production: production and sale of roofing sheet products..
- Cement Production: production and processing of cement.
- Other Sectors: transportation services and other services.

2b. Geographic Area Information

All of the Company's activities are conducted within the territory of Vietnam.



Tran Thi Hoang Sa
Chief Accountant/Preparer



Tran Thi Mong Thu
General Director