

**DAI VIET GROUP DVG JOINT STOCK
COMPANY**

Reviewed interim consolidated financial statements
For the six-month period ended 30 June 2025



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Dai Viet Group DVG Group Joint Stock Company (hereinafter called "the Company") presents this report together with the interim consolidated financial statements of the Company for the six-month period ended 30 June 2025.

GENERAL INFORMATION

Dai Viet Group DVG Joint Stock Company, renamed from Dai Viet Paint Group Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established and operating in Vietnam under the Certificate of Business Registration No. 0500478210 for the first time on date 27 February 2006, and the 15th amendment dated date 29 August 2023 issued by the Hanoi Department of Planning and Investment.

THE MEMBERS OF THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Management, the Board of Supervisors, and the Board of General Directors of the Company during the period and to the date of this statement are as follows:

The Board of Management

<u>Full name</u>	<u>Position</u>
Mr. Trinh Van Nhat	Chairman
Mr. Bui Van Thuy	Member
Mr. Vu Van Minh	Member
Mrs. Du Thi Van	Member
Mr. Ngo Ngoc Dinh	Member

The Board of Supervisors

<u>Full name</u>	<u>Position</u>	<u>Date of appointment/dismissal</u>
Mrs. Vu Thi Khanh Linh	Head of BOS	(Appointed on 16 June 2025)
Mrs. Nguyen Thuy Linh	Head of BOS	(Dismissed on 16 June 2025)
Mrs. Nguyen Thi Minh Hue	Member	
Mrs. Nguyen Thi Hien	Member	

The Board of General Directors

<u>Full name</u>	<u>Position</u>
Mrs. Du Thi Van	General Director
Mr. Chu Van Ly	Deputy General Director
Mr. Trinh Van Nhat	Deputy General Director

AUDITORS

International Auditing and Valuation Company Limited has been appointed to review the interim consolidated financial statements of the Company for the six-month period ended 30 June 2025.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS
(Continue)

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS 'S RESPONSIBILITIES FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the interim consolidated financial position of the Company as at 30 June 2025, and its interim consolidated financial performance and its interim consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these interim consolidated financial statements, The Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim consolidated financial statements so as to minimize errors and frauds.

The Board of General Directors of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim consolidated financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these interim consolidated financial statements.

APPROVAL OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management has approved the accompanying interim consolidated financial statements. These interim consolidated financial statements present fairly, in all material respects, the interim consolidated financial position of the Company as at 30 June 2025, as well as the interim results of its interim consolidated operations and interim consolidated cash flows for the six-month period then ended, in accordance with the prevailing Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant statutory requirements on the preparation and presentation of interim consolidated financial statements.

COMMITMENT ON INFORMATION DISCLOSURE

The Board of General Directors confirms to have complied with Decree 155/2020/ND-CP dated 31 December 2020 elaborating some articles of the Law on Securities and the Company does not violate the obligation to disclose information under Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding some articles on disclosure of information on the securities market.



Mrs. Du Thi Van
General Director
Hanoi, 29 August 2025

No: 30063.1/2025/BCSX/IAV

INTERIM CONSOLIDATED FINANCIAL STATEMENTS REVIEWED REPORT

**To: The shareholders
The Board of Management, the Board of Supervisors,
and the Board of General Directors
of Dai Viet Group DVG Joint Stock Company**

We have reviewed the accompanying interim consolidated financial statements of Dai Viet Group DVG Group Joint Stock Company (hereinafter called "the Company"), prepared on date 29 August 2025, as set out from page 05 to page 26, which comprise the interim consolidated statement of financial position as at 30 June 2025, the interim consolidated statement of income, and the interim consolidated statement of cash flows for the six-month period ended 30 June 2025, and the Notes to the Interim consolidated financial statements.

The Board of General Directors 's Responsibility

The Board of General Directors of the Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as The Board of Management determine are necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all material matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

- We were unable to obtain sufficient appropriate audit evidence regarding the assessment of the recoverability of the Company's short-term trade receivables, with the amount is VND 1,829 million as at 30 June 2025. Accordingly, we are unable to determine whether any adjustments are necessary to the related items in the Company's interim consolidated financial statements for the six-month period ended 30 June 2025.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS REVIEWED REPORT (Cont.,)

Basis for Qualified Conclusion (cont.,)

- At the time of preparing the interim financial statements for the six-month period ended 30 June 2025, the Company's subsidiaries had not assessed the net realizable value of slow-moving inventories amounting to VND 827 million as at the end of the period. We were therefore unable to perform the necessary review procedures to obtain sufficient appropriate evidence regarding the net realizable value of inventories as at 30 June 2025. Accordingly, we could not determine whether any adjustments might be required to the figures presented in the interim consolidated financial statements for the six-month period ended 30 June 2025 of the Company relating to the inventory balance and other related items, if any.

Qualified Conclusion

Based on our review, except for the matter described in the 'Basis for Qualified Conclusion' section, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Company as at 30 June 2025, and its interim consolidated financial performance and interim consolidated cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on preparation and presentation of interim consolidated financial statements.

Other Matter

The interim consolidated financial statements for the six-month period ended 30 June 2024 were reviewed. We expressed a qualified conclusion on those interim consolidated financial statements in relation to the provision for inventory.

The consolidated financial statements for the year ended 31 December 2024 were audited. We expressed a qualified opinion on those consolidated financial statements due to our inability to determine the effect of the existence of inventories as at 31 December 2023 on the consolidated financial statements for the year ended 31 December 2024.



DO THỊ THANH HUYEN

Deputy Director

Audit Practising Registration Certificate

No. 2421-2024-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 29 August 2025

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

ASSETS	Code	Note	Closing balance VND	Opening balance VND
A. SHORT-TERM ASSETS	100		214,070,375,448	212,470,121,451
I. Cash and cash equivalents	110	4.1	4,247,414,510	4,106,250,763
1. Cash	111		4,247,414,510	4,106,250,763
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		143,965,091,902	142,279,542,253
1. Short-term trade receivables	131	4.3	61,010,041,977	31,404,260,768
2. Short-term advances to suppliers	132	4.4	6,399,700,454	15,906,932,014
3. Short-term loan receivables	135	4.5	36,711,074,150	53,251,074,150
4. Other short-term receivables	136	4.6	39,844,275,321	41,717,275,321
IV. Inventories	140	4.7	64,238,508,492	64,185,276,858
1. Inventories	141		64,238,508,492	64,185,276,858
V. Other short-term assets	150		1,619,360,544	1,899,051,577
1. Short-term prepaid expenses	151	4.8	51,584,001	29,688,000
2. Value added tax deductibles	152		1,567,727,102	1,869,314,136
3. Taxes and other receivables from the State budget	153	4.13	49,441	49,441
B. LONG-TERM ASSETS	200		104,812,926,026	107,756,496,808
I. Long-term receivables	210		-	-
II. Fixed assets	220		74,782,876,889	77,725,199,077
1. Tangible fixed assets	221	4.9	45,981,731,439	48,840,351,119
- Cost	222		73,557,107,520	73,557,107,520
- Accumulated depreciation	223		(27,575,376,081)	(24,716,756,401)
2. Intangible fixed assets	227	4.10	28,801,145,450	28,884,847,958
- Cost	228		29,661,500,000	29,661,500,000
- Accumulated amortisation	229		(860,354,550)	(776,652,042)
III. Investment properties	230		-	-
IV. Long-term assets in progress	240		-	-
V. Long-term financial investments	250	4.2	30,030,049,137	30,031,297,731
1. Investments in joint-ventures, associates	252		30,030,049,137	30,031,297,731
VI. Other long-term assets	260		-	-
TOTAL ASSETS (270 = 100 + 200)	270		318,883,301,474	320,226,618,259

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Cont.)
As at 30 June 2025

RESOURCES	Code	Note	Closing balance VND	Opening balance VND
C. LIABILITIES	300		6,497,027,794	6,734,746,763
I. Short-term liabilities	310		6,497,027,794	6,734,746,763
1. Short-term trade payables	311	4.11	3,682,568,031	3,966,645,951
2. Taxes and amounts payable to the State budget	313	4.13	1,195,580,742	1,325,580,742
3. Short-term accrued expenses	315		620,000,008	100,000,004
4. Other short-term payables	319	4.12	409,616,149	753,257,202
5. Bonus and welfare fund	322		589,262,864	589,262,864
II. Long-term liabilities	330		-	-
D. EQUITY	400		312,386,273,680	313,491,871,496
I. Owner's equity	410	4.14	312,386,273,680	313,491,871,496
1. Owner's contributed capital	411		280,000,000,000	280,000,000,000
- Ordinary shares with voting rights	411a		280,000,000,000	280,000,000,000
2. Share premium	412		(30,000,000)	(30,000,000)
3. Investment and development fund	418		294,631,432	294,631,432
4. Retained earnings	421		22,806,281,814	23,900,176,505
- Retained earnings accumulated to the prior year end	421a		23,899,894,635	22,724,346,336
- Retained earnings/(losses) of the current period	421b		(1,093,612,821)	1,175,548,299
5. Non-Controlling Interest	429		9,315,360,434	9,327,345,429
II. Other resources and funds	430		-	-
TOTAL RESOURCES (440=300+400)	440		318,883,301,474	320,226,618,259

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Preparer
Nguyen Thi Dang Anh

Chief Accountant
Nguyen Hong Phong

General Director
Du Thi Van
Hanoi, Vietnam
29 August 2025

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the six-month period ended 30 June 2025

ITEMS	Code	Note	Current period VND	Prior period VND
1. Gross revenue from goods sold and services rendered	01	5.1	102,771,396,520	46,815,625,668
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10		102,771,396,520	46,815,625,668
4. Cost of goods sold and services rendered	11	5.2	100,933,091,860	45,864,627,798
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		1,838,304,660	950,997,870
6. Financial income	21	5.3	150,038,270	117,411,841
7. Financial expenses	22	5.4	-	-
- In which: Interest expense	23		-	-
8. Share of joint ventures and associates' profit or loss	24		(1,248,594)	144,362,923
9. Selling expenses	25		1,728,283,764	1,914,512,337
10. General and administration expenses	26	5.5	1,355,930,948	805,150,788
11. Net operating profit/ (losses) (30=20+(21-22)-(25+26))	30		(1,097,120,376)	(1,506,890,491)
12. Other income	31	5.6	125,600	1,851,216
13. Other expenses	32	5.7	8,603,040	8,383,520
14. Other profit/ (losses) (40=31-32)	40		(8,477,440)	(6,532,304)
15. Accounting profit/ (losses) before tax (50=30+40)	50		(1,105,597,816)	(1,513,422,795)
16. Current corporate income tax expense	51	5.8	-	4,964,061
17. Deferred corporate tax (income)/ expense	52		-	-
18. Net profit/ (losses) after corporate income tax (60=50-51-52)	60		(1,105,597,816)	(1,518,386,856)
19. Net profit/ (losses) after corporate income tax attributable to owners of the parent	61		(1,093,612,821)	(1,519,167,206)
20. Net profit/ (losses) after corporate income tax attributable to non-controlling interests	62		(11,984,995)	780,350
21. Basic earnings per share	70	5.9		(54)

Preparer
Nguyen Thi Dang Anh

Chief Accountant
Nguyen Hong Phong

General Director
Du Thi Van
Hanoi, Vietnam
29 August 2025



INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2025
(Indirect method)

ITEMS	Code	Note	Current period VND	Prior period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. (Losses)/Profit before tax	01		(1,105,597,816)	(1,513,422,795)
2. Adjustments for:				
Depreciation and amortisation of fixed assets and investment properties	02		2,942,322,188	2,593,472,139
Allowances and provisions	03		-	1,741,371,332
(Gains)/losses from investing activities	05		(148,789,676)	(261,774,764)
3. Operating profit before changes in working capital	08		1,687,934,696	2,559,645,912
Change in receivables	09		(17,923,962,615)	6,774,549,322
Change in inventories	10		(53,231,634)	1,425,752,333
Change in payables (excluding accrued loan interest and corporate income tax payable)	11		(237,718,969)	(8,871,549,342)
Change in prepaid expenses	12		(21,896,001)	48,032,950
Corporate income tax paid	15		-	(19,933,831)
Net cash flows from operating activities	20		(16,548,874,523)	1,916,497,344
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash recovered from lending, selling debt instruments of other entities	24		16,540,000,000	-
2. Interest earned, dividends and profits received	27		150,038,270	117,411,841
Net cash flows from investing activities	30		16,690,038,270	117,411,841
III. CASH FLOWS FROM FINANCING ACTIVITIES				
Net cash flows from financing activities	40		-	-
Net increase/(decrease) in cash for the period (50=20+30+40)	50		141,163,747	2,033,909,185
Cash and cash equivalents at the beginning of the period	60		4,106,250,763	945,585,440
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70		4,247,414,510	2,979,494,625

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Preparer
Nguyen Thi Dang Anh

Chief Accountant
Nguyen Hong Phong

General Director
Du Thi Van
Hanoi, Vietnam
29 August 2025

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

1. GENERAL INFORMATION

1.1. Structure of ownership

Dai Viet Group DVG Joint Stock Company, renamed from Dai Viet Paint Group Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established and operating in Vietnam under the Certificate of Business Registration No. 0500478210 for the first time on date 27 February 2006, and the 15th amendment dated date 29 August 2023 issued by the Hanoi Department of Planning and Investment.

The Company's charter capital is VND 280,000,000,000 (In words: Two hundred and eighty billion dong). The total number of shares is 28,000,000 shares.

The Company's head office is at Thanh Lam, Phu Luong Ward, Hanoi.

1.2. Business area

The Company's main business areas are manufacturing and commercials.

1.3. Business activities

During the period, the Company's main business activities are manufacturing and trading construction paint, mastic powder and other construction materials.

1.4. Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.5. The Company's structure

Name	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Principal activities
Subsidiaries				
DVH Group Joint Stock Company	Hanoi	94.74%	94.74%	Manufacturing and trading of paint and construction materials
Viet My International Petroleum Joint Stock Company	Hanoi	96.85%	96.85%	Manufacturing and trading of paint and construction materials
Associates				
Thanh Hoa Spirulina Company Limited (*)	Thanh Hoa	37.89%	40%	Marine aquaculture

(*) Associate of DVH Group Joint Stock Company.

The Company's member entities are as follows:

Unit name	Address
Hai Phong Branch	Hamlet 5, Luu Kiem Ward, Hai Phong City
Thanh Hoa Business location	QL1A, Hoang Phu Commune, Thanh Hoa Province

1.6. Disclosure of information comparability in the interim consolidated financial statements

The data presented in the interim consolidated financial statements for the six-month period ended 30 June 2025 are comparable to the corresponding figures of the prior period.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD**2.1. Accounting convention**

The accompanying interim consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

The accompanying interim consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Financial year

The Company's financial year begins on 01 January and ends on 31 December.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1. Estimates**

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires The Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on The Board of General Directors's best knowledge, actual results may differ from those estimates.

3.2. Basis of consolidation

The interim consolidated financial statements incorporate the interim financial statements of the Company and enterprises controlled by the Company (its subsidiaries) up to 30 June each period. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the interim consolidated statement of income from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the interim financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

3.3. Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

3.4. Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint ventures. Significant influence is the power to participate in the financial and operating policy decisions of the investor but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the interim consolidated statement of financial position at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

3.5. Gain on bargain purchase

Gain on bargain purchase represents the excess of the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition over the cost of acquisition. Gain on bargain purchase is immediately recognised in the interim consolidated statement of income at the acquisition date.

3.6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.7. Financial investments

Loan receivables

Loan receivables are measured at cost less allowances for doubtful debts. Allowance for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

3.8. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

3.9. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

G Cost is calculated using the weighted average method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

3.10. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Tangible fixed assets are depreciated using the straight-line method over their following estimated useful lives:

Buildings and structures	05 - 40 years
Machinery and equipment	03 - 12 years
Motor vehicles	06 - 10 years
Office equipment	03 - 05 years

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the interim consolidated statement of income.

3.11. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

When intangible fixed assets are sold or retired, their cost and accumulated amortisation are removed from the statement of financial position and any profit or loss resulting from its disposal is included in the income or expense in the period.

The Company's intangible fixed assets include:

Land use rights

The land use right reflects all the actual expenses related to the used land such as expenses to obtain the land use right, expenses for house removal and land clearance, expenses on ground levelling, registration fees, etc

Land use right which the State issued with land use fees: is amortized over the straight-line method based on the lease period, indefinitely land use rights are not amortized.

Computer software

The buying expenses of computer software which are not an integral part of related hardware are capitalized. Initial cost of computer software includes all the expenses paid until the date the software is put into use. Computer software is amortized in line with the straight-line method in 03 - 05 years.

3.12. Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation not too 03 years.

3.13. Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company, including the number of payables on imports through trustees.
- Accrued expenses reflect the payables for goods and services received from the seller or provided for the buyer, for which no invoices have yet been received from suppliers. Those payables also reflect the number of payables to employees on vacation wages, production, and business costs that must accrue.
- Internal payables reflect the payable between superior and subordinate units that have no legal with dependent accounting.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

3.14. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

3.15. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

3.16. Revenue and earnings**Revenue from sales of finished goods and merchandise goods**

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.

- It is probable that the economic benefits associated with the transaction will flow to the Company; and.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Financial Income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in the bank and the actual interest rate for each period.

3.17. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and service rendered during the period and is recorded in accordance with revenue during the period. The cost of direct raw materials consumed in excess of normal levels, labor costs, and fixed general production costs that are not allocated to the value of warehoused products must be immediately calculated into the cost of goods sold (after minus compensation, if any) even when the products and goods have not been determined to be consumed.

3.18. Selling expenses

Selling expenses reflect the actual expenses in the process of sales of goods and services rendered. Mainly includes sales staff salaries, sales promotion expenses, product introduction expenses, advertising expenses and sales commissions.

3.19. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

3.20. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim consolidated statement of income because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

3.21. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

4. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand	4,235,144,022	2,421,177,377
Demand deposits in banks	12,270,488	1,685,073,386
	4,247,414,510	4,106,250,763

4.2. Financial investments

Investments in associates

	Closing balance			Opening balance		
	Cost	Adjustment	Fair value	Cost	Adjustment	Fair value
	VND	VND	VND	VND	VND	VND
Thanh Hoa Spirulina Company Limited	30,000,000,000	30,030,049,137	(i)	30,000,000,000	30,031,297,731	(i)
	30,000,000,000	30,030,049,137		30,000,000,000	30,031,297,731	

(i) The Company has not determined the fair value of these investments because do not have specific guidance on determining.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Cont.)

4.3. Short-term trade receivables

	Closing balance VND	Opening balance VND
Sendai Group Joint Stock Company	12,566,156,200	7,684,088,075
Dai Viet Petroleum Investment Joint Stock Company	3,110,906,557	4,755,846,859
Dai Nam - Thai Binh Joint Stock Company	2,882,068,245	1,764,106,625
Newton International Joint Stock Company	5,704,739,962	1,066,061,438
Vietin Group Joint Stock Company	8,588,217,240	3,479,610,068
Sudo Vietnam Joint Stock Company	9,588,425,402	2,817,977,237
Trieu Son Paint Trading and Service Company Limited	4,091,260,897	726,800,468
International High-Tech Manufacturing Joint Stock Company	3,203,810,369	288,027,075
Hung Thinh International Development Joint Stock Company	3,434,937,009	932,062,046
Others	7,839,520,096	7,889,680,877
	61,010,041,977	31,404,260,768

4.4. Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Dai Viet International Technology Joint Stock Company	296,388,728	4,617,857,528
Dai Viet Petroleum Investment Joint Stock Company	2,329,762,380	4,067,188,825
Hung Dai Nam Group Joint Stock Company	979,591,980	4,981,494,711
My.Dream Company Limited	893,652,479	-
Others	1,900,304,887	2,240,390,950
	6,399,700,454	15,906,932,014

4.5. Short-term loan receivables

	Closing balance VND	Opening balance VND
Mr. Le Anh Tai (i)	6,000,000,000	6,000,000,000
Mrs. Le Thi Ngoc Anh (ii)	3,000,000,000	3,000,000,000
Mrs. Nguyen Thi Gam (iii)	4,584,000,000	4,584,000,000
Mrs. Nguyễn Thị Diệu Linh (iii)	3,356,000,000	3,356,000,000
Mrs. Nguyen Thi Thuy Huong (iii)	2,811,074,150	2,811,074,150
Mrs. Nguyen Thanh Hai (iii)	6,000,000,000	6,000,000,000
Mrs. Le Thi Thuy (iii)	5,000,000,000	5,000,000,000
Mrs. Trieu Thi Hue (iii)	7,860,000,000	10,000,000,000
Mrs. Le Thi Kim Phuong (iii)	-	8,000,000,000
Mrs. Pham Ngoc Yen (iii)	-	2,500,000,000
Mr. Nguyen Hong Long (iii)	-	2,000,000,000
	36,711,074,150	53,251,074,150

(i) DVH Group Joint Stock Company lends to Mr. Le Anh Tai under Contract No. 01/2024/HDCVT/DVH-LAT dated 6 February 2024. The loan amount is VND 6,000,000,000, the loan term is 01 year (from 6 February 2024 to 5 March 2025) and extended until 31 December 2025 with an interest rate of 5%/year, the loan is for personal use.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Cont.,)

(ii) DVH Group Joint Stock Company lends to Mrs. Le Thi Ngoc Anh under Contract No. 05/2024/HDCVT/DVH-LTNA dated December 1, 2024. The loan amount is VND 3,000,000,000, loan term is 01 year from 1 December 2024, with an interest rate of 0%/year, the loan is for personal use.

(iii) Viet My International Petroleum Joint Stock Company offers loans to its employees with terms from 6 months to 1 year, with an interest rate of 0%/year.

4.6. Short-term other receivables

	Closing balance	Opening balance
	VND	VND
Deposit for Mr. Ha Van Dzung (i)	37,000,000,000	37,000,000,000
Others	2,844,275,321	4,717,275,321
	39,844,275,321	41,717,275,321

(i) Deposit of Viet My International Petroleum Joint Stock Company to Mr. Ha Van Dzung according to Deposit Contract No. 0106/2022/HDDC/VM-DQT dated 1 June 2022, to purchase 13 plots of land and assets attached to land in Quang Son commune, Ba Don town, Quang Binh province, total purchase value is 74,279,400,000 VND.

According to Addendum No. 01012023/HDGH/VM-DQT dated 1 January 2023 to the deposit agreement, the parties agreed to extend the deposit period for 30 months from 1 January 2023. During this period, Mr. Dang Quang Tiem shall complete the legal procedures for transferring to Viet My International Petroleum Joint Stock Company.

4.7. Inventories

	Closing balance		Opening balance	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Raw materials	52,926,707,638	-	52,736,691,173	-
Finished goods	41,464,806	-	168,450,463	-
Goods	11,270,336,048	-	11,280,135,222	-
	64,238,508,492	-	64,185,276,858	-

4.8. Short-term prepaid expenses

	Closing balance	Opening balance
	VND	VND
Dispatched tools and supplies	26,844,001	29,688,000
Software maintenance fee	24,740,000	-
	51,584,001	29,688,000

DAI VIET GROUP DVG JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Cont.,)

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4.9. Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
COST					
Opening balance	5,519,874,565	63,709,038,772	4,268,194,183	60,000,000	73,557,107,520
Closing balance	5,519,874,565	63,709,038,772	4,268,194,183	60,000,000	73,557,107,520
ACCUMULATED DEPRECIATION					
Opening balance	1,279,101,676	19,150,078,238	4,227,576,487	60,000,000	24,716,756,401
Depreciation charged	118,933,002	2,716,836,554	22,850,124	-	2,858,619,680
Closing balance	1,398,034,678	21,866,914,792	4,250,426,611	-	27,575,376,081
NET BOOK VALUE					
Opening balance	4,240,772,889	44,558,960,534	40,617,696	-	48,840,351,119
Closing balance	4,121,839,887	41,842,123,980	17,767,572	-	45,981,731,439

The cost of tangible fixed assets fully depreciated but still in use as at 30 June 2025 was VND 7,593,085,684, as at 01 January 2025 was VND 7,728,573,684.

4.10. Increases, decreases in intangible fixed assets

	Land use rights	Computer software	Total
	VND	VND	VND
COST			
Opening balance	29,271,500,000	390,000,000	29,661,500,000
Closing balance	29,271,500,000	390,000,000	29,661,500,000
ACCUMULATED DEPRECIATION			
Opening balance	442,845,590	333,806,452	776,652,042
Amortisation charged	71,702,508	12,000,000	83,702,508
Closing balance	514,548,098	345,806,452	860,354,550
NET BOOK VALUE			
Opening balance	28,828,654,410	56,193,548	28,884,847,958
Closing balance	28,756,951,902	44,193,548	28,801,145,450

The cost of intangible fixed assets fully depreciated but still in use as at 30 June 2025 was VND 270,000,000, as at 01 January 2025 was VND 270,000,000.

4.11. Short-term trade payables

	Closing balance		Opening balance	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Dai Viet Petroleum Investment Joint Stock Company	1,497,519,963	1,497,519,963	834,774,622	834,774,622
Sendai Group Joint Stock Company	-	-	1,030,405,651	1,030,405,651
Fatin International Chemical Joint Stock Company	2,092,861,678	2,092,861,678	2,092,861,678	2,092,861,678
Others	92,186,390	92,186,390	8,604,000	8,604,000
	3,682,568,031	3,682,568,031	3,966,645,951	3,966,645,951

4.12. Short-term other payables

	Closing balance	Opening balance
	VND	VND
Trade union fee	16,646,390	11,089,390
Social insurance	326,048,396	166,055,180
Health insurance	30,892,122	10,142,874
Unemployment insurance	17,322,898	5,635,058
Personal debt is interest free	-	550,000,000
Others	18,706,343	10,334,700
	409,616,149	753,257,202

DAI VIET GROUP DVG JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Cont.,)

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4.13. Taxes and amounts payables to the State budget

	Opening balance		Movement in the period		Closing balance	
	Taxes Payable VND	Taxes Receivable VND	Amount payable VND	Paid/ Deductibles VND	Taxes Payable VND	Taxes Receivable VND
Value added tax on domestic goods	941,954,555	-	5,938,254,800	10,387,639,656	811,954,555	-
Corporate income tax	290,024,466	49,441	-	-	290,024,466	49,441
Fees, charges and other payables	93,601,721	-	13,138,000	13,138,000	93,601,721	-
	1,325,580,742	49,441	10,270,777,656	10,400,777,656	1,195,580,742	49,441

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the interim consolidated financial statements could be changed at a later date upon final determination by the tax authorities.

4.14. Owner's equity

4.14.1. Reconciliation table of equity

	Owner's contributed capital VND	Share premium VND	Investment and development fund VND	Retained earnings VND	Non-Controlling Interest VND	Total VND
Prior year's opening balance	280,000,000,000	(30,000,000)	204,907,790	22,993,517,262	5,094,963,125	308,263,388,177
Profit for the prior year	-	-	-	1,175,548,299	(16,652,150)	1,158,896,149
Increase due to business consolidation	-	-	-	-	4,249,034,454	4,249,034,454
Profit distribution	-	-	89,723,642	(269,170,926)	-	(179,447,284)
Prior year's closing balance	280,000,000,000	(30,000,000)	294,631,432	23,899,894,635	9,327,345,429	313,491,871,496
Current period's opening balance	280,000,000,000	(30,000,000)	294,631,432	23,899,894,635	9,327,345,429	313,491,871,496
Profit for the current period	-	-	-	(1,093,612,821)	(11,984,995)	(1,105,597,816)
Current period's closing balance	280,000,000,000	(30,000,000)	294,631,432	22,806,281,814	9,315,360,434	312,386,273,680

4.14.2. Details of owner's investment capital

	Closing balance		Opening balance	
	Actual contributed capital	Ratio	Actual contributed capital	Ratio
	VND	%	VND	%
Ms. Tran Thi Trinh	22,500,000,000	8.04%	15,176,000,000	5.42%
Ms. Hoang Thi Mai Quynh	14,264,510,000	5.09%	14,264,510,000	5.09%
Other shareholders	243,235,490,000	86.87%	250,559,490,000	89.49%
	280,000,000,000	100.00%	280,000,000,000	100.00%

4.14.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's invested equity		
Capital contribution at the beginning of the period	280,000,000,000	280,000,000,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	280,000,000,000	280,000,000,000
Dividends or distributed profits	-	-

4.14.4. Shares

	Closing balance Shares	Opening balance Shares
Number of shares registered for issuance	28,000,000	28,000,000
Number of shares issued to the public	28,000,000	28,000,000
- Ordinary shares	28,000,000	28,000,000
Number of shares repurchased	-	-
- Ordinary shares	-	-
Number of outstanding shares in circulation	28,000,000	28,000,000
- Ordinary shares	28,000,000	28,000,000

An ordinary share has par value of 10,000 VND/share.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF INCOME

5.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sale of goods	95,600,798,520	41,056,063,718
Revenue from sale of finished goods	6,780,598,000	5,759,561,950
Revenue from rental assets	390,000,000	-
	102,771,396,520	46,815,625,668
Revenue from related parties (Details stated in Note 6.2)	-	686,555,390

5.2. Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of goods sold	95,040,096,325	39,264,225,184
Cost of finished goods sold	5,344,577,095	4,859,031,282
Cost of rental	548,418,440	-
Provision expenses inventories	-	1,741,371,332
	100,933,091,860	45,864,627,798

5.3. Selling expenses

	Current period VND	Prior period VND
Sales staff costs	282,128,358	196,534,954
Cost of tools and equipment	-	9,666,666
Fixed asset depreciation expense	1,446,155,406	1,321,337,318
Expenses of outsourcing services	-	386,973,399
	1,728,283,764	1,914,512,337

5.4. General and administration expenses

	Current period VND	Prior period VND
Management staff costs	258,387,801	362,101,064
Raw materials	48,986,465	14,589,281
Fixed asset depreciation expense	302,449,812	168,007,467
Taxes, charges and fees	13,000,000	8,000,000
Expenses of outsourcing services	610,012,509	109,082,613
Other expenses by cash	123,094,361	143,370,363
	1,355,930,948	805,150,788

5.5. Corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense at Parent Company	-	-
Current corporate income tax expense at Subsidiaries	-	4,964,061
Total current corporate income tax expense	-	4,964,061

5.6. Basic earnings per share

Basic earnings per share for the six-month period ended 30 June 2025 are calculated as follows:

	Current period	Prior period
Accounting profit after corporate income tax	(1,093,612,821)	(1,518,386,856)
Increasing or decreasing adjustments to accounting profit to determine profit or loss attributable to ordinary shareholders	-	-
Profit or loss attributable to ordinary shareholders	(1,093,612,821)	(1,518,386,856)
Average ordinary shares in circulation for the period	28,000,000	28,000,000
Basic earnings per share	(39)	(54)

5.7. Production cost by nature

	Current period	Prior period
	VND	VND
Raw materials and consumables	3,807,791,742	5,303,587,736
Labour	814,751,832	845,230,680
Depreciation and amortisation	2,942,322,188	2,593,472,139
Taxes, charges and fees	13,000,000	8,000,000
Provision expenses	-	1,741,371,332
Outside services	1,106,082,649	924,248,520
Other expenses	166,276,179	164,915,817
	8,850,224,590	11,580,826,224

6. OTHER INFORMATION

6.1. Events arising after the end of the the period

The Board of General Directors of the Company affirms that, in the identity of The Board of General Directors, in terms of material aspects, no unusual events occurred after the end of the period that would affect the financial situation and The Company's activities need to be adjusted or presented in these interim consolidated financial statements.

6.2. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

6.2.1. Transactions and balances with key management members, the individuals involved with key management members.

Key management members include members of The Board of Management, the Board of Supervisors, and The Board of General Directors. Individuals associated with key management members are close members in the family of key management members.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Cont.,)

Income of key management members

Total remuneration paid to the Company's Board of Management, Board of Supervisors and Board of General Directors:

	Position	Current period VND	Prior period VND
The Board of Management			
Mr. Trinh Van Nhat	Chairman - Deputy General Director	-	-
Mr. Bui Van Thuy	Member	-	-
Mr. Ho Dinh Tung	Member	-	41,435,001
<i>(Dismissed on 29 July 2024)</i>			
Mr. Vu Van Minh	Member	30,035,384	30,946,154
Mrs. Du Thi Van	Member - General Director	-	-
Mr. Ngo Ngoc Dinh	Member	-	-
The Board of Supervisors			
Mrs. Vu Thi Khanh Linh	Head of BOS	-	-
<i>(Appointed on 16 June 2025)</i>			
Mrs. Nguyen Thuy Linh	Head of BOS	5,537,692	-
<i>(Dismissed on 16 June 2025)</i>			
Mrs. Nguyen Thi Minh Hue	Member	-	-
Mrs. Nguyen Thi Hien	Member	-	30,258,462
The Board of Directors			
Mr. Chu Van Ly	Deputy General Director	-	-
		37,573,076	102,639,616

Transactions with key members of management and individuals related to key members of management.

The Company does not have transactions related to sales and provision of services to key management members and individuals related to key management members.

6.2.2. Transactions and balances with other related parties

Other related parties to the Company include subsidiaries, joint-ventures, associates controlled businesses, individuals with direct or indirect voting rights at the Company and intimately members within their families, businesses run by key management employees and individuals with direct or indirect voting rights of the Company and intimately members of their families.

List of other related parties

Other related parties	Address	Relationship
Thanh Hoa Spirulina Company Limited	Thanh Hoa	Associate

Transactions with other related parties

During this period, there were major transactions with related companies as follows:

	Current period VND	Prior period VND
Revenue from goods sold and services rendered		
Thanh Hoa Spirulina Company Limited	-	686,555,390
	-	686,555,390
Purchase of goods and services		
Northern Paint Production Joint Stock Company	-	5,938,254,800
	-	5,938,254,800

6.3. Segment information

The company is not required to prepare segment reports because it does not satisfy one of the three conditions for preparing segment reports by geographical area as prescribed in Circular 20/2006/TT-BTC dated 20 March, 2006 of the Ministry of Finance regarding guidance on the implementation of six (06) accounting standards issued under Decision No. 12/2005/QĐ-BTC dated February 15, 2005 of the Ministry of Finance.

6.4. Potential liabilities

There are no potential liabilities arising from past events that may affect the information presented in the interim consolidated financial statements that the Company has no control over or have not yet recorded.

6.5. Comparative figures

The comparative figures in the interim consolidated statement of financial position and the related notes are those of the Company's consolidated financial statements for the fiscal year ended 31 December 2024 audited by International Auditing and Valuation Company Limited.

The comparative figures in the interim consolidated statement of income, the interim consolidated statement of cash flows and the related notes are those of the Company's interim consolidated financial statements for the six-month period ended 30 June 2024 reviewed by International Auditing and Valuation Company Limited.

Anh

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Preparer
Nguyen Thi Dang Anh

Chief Accountant
Nguyen Hong Phong

General Director
Du Thi Van
 Hanoi, Vietnam
 29 August 2025