

CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
DAMIK

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INTERIM FINANCIAL STATEMENTS

DAMIK GROUP JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of DamiK Group Joint Stock Company (“the Company”) presents its report and the Company’s Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

DamiK Group Joint Stock Company was established and operates under Enterprise Registration Certificate No. 0800462363 issued by Department of Finance of Hai Phong City, first issued on 23 October 2008 and amended for the twentieth time on 15 May 2026.

The Company’s head office is located at: Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors

Mr. Dang Duc Minh	Chairman
Mr. Vu Manh Hung	Member
Mr. Le Quy Son	Member
Mr. Nguyen Manh Trung	Member
Mr. Nguyen Van Hai	Member

Board of Management

Mr. Le Quy Son	General Director	
Mr. Nguyen Van Hai	Investment Project Director	
Mr. Le Hong Hai	Production Director	Appointed on 01/08/2026
Mr. Bui Van Tuan	Production Director	Relieved of his position on 01/08/2026

Board of Supervision:

Mrs. Pham Thanh Nhan	Head
Mrs. Nguyen Thi Huyen	Member
Mrs. Pham Thi Thu Ha	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Le Quy Son – General Director.

AUDITORS

The Auditors of AASC Auditing Firm Company Limited have taken the review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

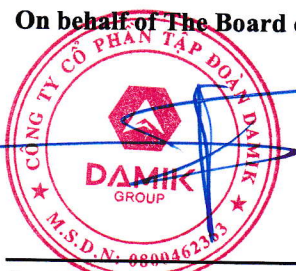
The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Le Quy Sơn
Legal representative

Approved, 11 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, The Board of Directors and The Board of Management
DamiK Group Joint Stock Company**

We have reviewed the Interim Financial Statements of DamiK Group Joint Stock Company prepared on 11 August 2026, from page 06 to page 41 including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Financial Statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard 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.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of DamiK Group Joint Stock Company as at 30 June 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

Other matter

The interim financial statements for the six-month period ended 30 June 2025 and the financial statements for the financial year ended 31 December 2025 of DamiK Group Joint Stock Company were reviewed and audited by the Auditor and Vietnam Auditing and Evaluation Company Limited – Hanoi Branch. The Auditor expressed an unqualified review conclusion and an unqualified audit opinion on these financial statements dated 5 August 2025 and 25 March 2026, respectively.

AASC Auditing Firm Company Limited



Nguyễn Tuan Anh

Audit Director

Certificate of registration to audit practice

No: 1369-2023-002-1

Hanoi, 11 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		102,745,230,797	82,150,835,140
110	I. Cash and cash equivalents	3	1,824,495,122	5,457,997,399
111	1. Cash		1,824,495,122	5,457,997,399
120	II. Short-term investments	4	13,143,671,233	-
123	1. Short-term held-to-maturity investments		13,143,671,233	-
130	III. Short-term receivables		57,881,154,245	54,808,473,981
131	1. Short-term trade receivables	5	34,472,675,664	40,297,842,457
132	2. Short-term prepayments to suppliers	6	22,611,157,721	11,273,310,664
135	3. Other short-term receivables	7	6,268,800,000	8,708,800,000
136	4. Allowance for short-term doubtful debts		(5,471,479,140)	(5,471,479,140)
140	IV. Inventories	9	28,713,798,357	20,945,908,060
141	1. Inventories		28,713,798,357	20,945,908,060
160	V. Other short-term assets		1,182,111,840	938,455,700
161	1. Short-term deferred expenses	13	1,135,492,762	938,455,700
162	2. Deductible VAT		3,998,286	-
163	3. Short-term taxes and other receivables from the State budget	17	42,620,792	-
200	B. NON-CURRENT ASSETS		158,131,166,767	173,106,247,720
220	I. Fixed assets		77,386,525,768	87,170,178,493
221	1. Tangible fixed assets	11	77,257,432,563	87,024,247,044
222	- Historical costs		246,148,807,349	244,545,066,265
223	- Accumulated depreciation		(168,891,374,786)	(157,520,819,221)
227	2. Intangible fixed assets	12	129,093,205	145,931,449
228	- Historical costs		168,382,441	168,382,441
229	- Accumulated amortization		(39,289,236)	(22,450,992)
250	II. Long-term assets in progress	10	209,263,500	28,956,467,651
252	1. Construction in progress		209,263,500	28,956,467,651
260	III. Long-term investments	4	-	3,600,000,000
262	1. Investments in joint ventures and associates		-	3,600,000,000
270	IV. Other long-term assets		80,535,377,499	53,379,601,576
271	1. Long-term deferred expenses	13	80,535,377,499	53,379,601,576
280	TOTAL ASSETS		260,876,397,564	255,257,082,860

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continue)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		91,330,085,452	86,236,995,577
310	I. Current liabilities		88,760,085,452	81,966,995,577
311	1. Short-term trade payables	15	2,738,398,777	1,214,594,833
312	2. Short-term prepayments from customers	16	2,032,546,640	-
314	3. Short-term taxes and other payables to State budget	17	506,057,697	658,646,933
315	4. Payables to employees		872,002,194	752,950,705
316	5. Short-term accrued expenses	18	294,475,942	640,583,739
320	6. Other short-term payables	19	208,888,007	265,212,757
321	7. Short-term borrowings and finance lease liabilities	14	82,107,716,195	78,435,006,610
330	II. Non-current liabilities		2,570,000,000	4,270,000,000
339	1. Long-term borrowings and finance lease liabilities	14	2,570,000,000	4,270,000,000
400	D. OWNER'S EQUITY		169,546,312,112	169,020,087,283
411	1. Contributed capital		143,750,000,000	143,750,000,000
411a	Ordinary shares with voting rights		143,750,000,000	143,750,000,000
412	2. Share Premium		1,250,625,000	1,250,625,000
420	3. Retained earnings		24,545,687,112	24,019,462,283
420a	Retained earnings accumulated to previous year		24,019,462,283	23,604,940,913
420b	Retained earnings of the current period		526,224,829	414,521,370
440	TOTAL CAPITAL		260,876,397,564	255,257,082,860

 Nguyen Thi Luyen
 Preparer

 Nguyen Thi Luyen
 Chief Accountant

 Le Quy Son
 Legal representative

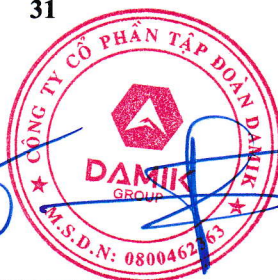
Approved, 11 August 2026

INTERIM STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEMS	Note	This period	Previous period
			VND	VND
01	1. Revenue from sales of goods and provision of services	22	91,135,274,225	106,906,772,634
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and provision of services		91,135,274,225	106,906,772,634
11	4. Cost of goods sold and provision of services	23	82,012,064,568	99,193,702,193
20	5. Gross profit from sales of goods and		9,123,209,657	7,713,070,441
21	6. Gain/(Loss) on liquidation or disposal of investment property		-	-
22	7. Financial income	24	327,577,367	24,711,131
23	8. Financial expenses	25	2,882,748,863	3,520,621,495
24	<i>In which: Interest expenses</i>		2,882,310,383	3,518,897,815
25	9. Selling expenses	26	496,629,417	778,494,238
26	10. General and administrative expenses	27	4,397,236,192	4,371,319,839
30	11. Net profit from operating activities		1,674,172,552	(932,654,000)
31	12. Other income	28	8,000	6,515,543
32	13. Other expenses	29	919,777,706	26,959,161
40	14. Other profit		(919,769,706)	(20,443,618)
50	15. Total net profit before tax		754,402,846	(953,097,618)
51	16. Current corporate income tax expense	30	228,178,017	-
52	17. Deferred corporate income tax expense		-	-
60	18. Profit after corporate income tax		<u>526,224,829</u>	<u>(953,097,618)</u>
70	19. Basic earnings per share	31	37	(66)

Nguyen Thi Luyen
Preparer

Nguyen Thi Luyen
Chief Accountant



Le Quy Son
Legal representative

Approved, 11 August 2026

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	Items	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		754,402,846	(953,097,618)
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		11,435,393,809	11,834,000,049
03	- Allowances and provisions		-	540,000,000
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(1,153,811)	(12,831,744)
05	- Gains/losses from investment activities		(323,671,233)	(1,670,363)
06	- Interest expense		2,882,310,383	3,518,897,815
08	3. Operating profit before changes in working capital		14,747,281,994	14,925,298,139
09	- Increase/decrease in receivables		(3,119,299,342)	265,828,497
10	- Increase/decrease in inventories		(7,767,890,297)	4,806,554,008
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		3,053,046,844	(1,847,911,679)
12	- Increase and decrease in deferred expenses		1,044,103,166	4,259,231,393
14	- Interest paid		(2,907,385,441)	(3,556,838,971)
15	- Corporate income tax paid		(135,769,513)	(3,340,227,183)
17	- Other payments on operating activities		-	(298,800,000)
20	Net cash flows from operating activities		4,914,087,411	15,213,134,204
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(1,301,453,084)	(4,303,368,421)
23	2. Loans and purchase of debt instruments from other entities		(13,000,000,000)	-
26	3. Proceeds from equity investment in other entities		3,780,000,000	-
27	4. Interest and dividend received		-	1,670,363
30	Net cash flows from investing activities		(10,521,453,084)	(4,301,698,058)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		96,940,842,641	93,103,650,931
34	2. Repayment of principal		(94,968,133,056)	(106,428,176,125)
40	Net cash flows from financing activities		1,972,709,585	(13,324,525,194)
50	Net cash flows in the period		(3,634,656,088)	(2,413,089,048)

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

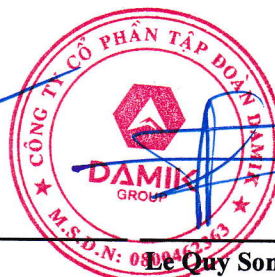
Code	Items	Note	This period	Previous period
			VND	VND
60	Cash and cash equivalents at beginning of the period		5,457,997,399	4,773,345,890
61	Effect of exchange rate fluctuations		1,153,811	12,831,744
70	Cash and cash equivalents at end of the period	3	<u>1,824,495,122</u>	<u>2,373,088,586</u>



Nguyen Thi Luyen
Preparer



Nguyen Thi Luyen
Chief Accountant



Le Quy Son
Legal representative

Approved, 11 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . Form of ownership**

DamiK Group Joint Stock Company was established and operates under Enterprise Registration Certificate No. 0800462363 issued by Department of Finance of Hai Phong City, first issued on 23 October 2008 and amended for the twentieth time on 15 May 2026.

The Company's head office is located at: Lot 20, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City, Vietnam.

Charter capital: VND 143,750,000,000. As at 30 June 2026, the contributed charter capital amounted to VND 143,750,000,000; equivalent to 14,375,000 shares with the price of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 115 persons (as at 01 January 2026 is 124 persons).

1.2 . Business field

Manufacture and trading of lime and dolomite.

1.3 . Business activities

Main business activities of the Company include:

- Manufacture of lime and dolomite;
- Other business support service activities not elsewhere classified; details: Import and export of lime and dolomite products;
- Other specialised wholesale not elsewhere classified; details: Wholesale of limestone and dolomite products.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 36 of the Interim Financial Statements.

2.4 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance for financial investments;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 . Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because Circular No. 210/2009/TT-BTC and the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 . Cash

Cash comprises cash on hand, demand deposits.

2.8 . Financial investments

Investments held to maturity comprise loans held to maturity for the purpose of earning periodic interest.

Investments in associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in associates: allowance shall be made based on the Financial Statements of associates at the allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: Work in progress is accumulated based on direct material costs.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

For raw materials and supplies shared among multiple cost objects, the Company allocates such costs to each object using the direct material basis to each cost object based on the direct material cost allocation basis.

2.11 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 25	years
- Other Machinery, equipment	03 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 10	years
- Other fixed assets	03 - 05	years

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Operating lease

An operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.
- Site clearance and land compensation costs relating to leased land used for construction projects are recognised at actual costs incurred and amortised over the operating period of the respective projects.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.15 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.16 . Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

2.17 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.18 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, other accrued expenses which are recorded as operating expenses of the reporting period.

2.19 . Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Financial income

Financial income includes income from assets yielding interest income and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.21 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.22 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.23 . Selling expenses, General and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.24 . Corporate income tax**a) Current corporate income tax expenses**

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the business activities generating taxable income for corporate income tax purposes for the period from 01/01/2026 to 30/06/2026.

2.25 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.26 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 . Segment information

As the Company's principal activities consist of the manufacture of lime-related products and its operations are conducted primarily in Vietnam, the Company does not prepare segment information by business or geographical segment.

3 . CASH

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Cash on hand	1,203,004,200	4,682,473,033
Demand deposits	621,490,922	775,524,366
	<u>1,824,495,122</u>	<u>5,457,997,399</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	<u>Currency</u>	<u>Interest Rate</u>	<u>Value</u>
			VND
Demand deposits			
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	Demand	588,540,120
- Vietnam Joint Stock Commercial Bank for Industry and Trade	USD	deposit interest	6,056,557
- Shinhan Bank Vietnam Limited	VND	rates	10,358,231
- Shinhan Bank Vietnam Limited	USD	applicable	15,800,463
- Joint Stock Commercial Bank for Foreign Trade of Viet Nam	VND	from time to time	735,551
			<u>621,490,922</u>

DAMIK GROUP JOINT STOCK COMPANY

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4 - FINANCIAL INVESTMENTS

a) Short-term held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Loan receivables	13,143,671,233	13,143,671,233	-	-	-	-
	13,143,671,233	13,143,671,233	-	-	-	-

Loan receivables:

	Contract No	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance (Outstanding principal)	Beginning balance
						VND	VND
Others							
- Mr. Le Van Trung (*)	01.2026/HĐVTCN	Borrowings obtained to refinance bank loans	9.20%	12 months	Unsecured	10,000,000,000	
- Mrs. Tran Thi Bich Van	02.2026/HĐVTCN	Borrowings obtained to refinance bank loans	0.00%	1 month	Unsecured	3,000,000,000	
						13,000,000,000	-

(*) The cost of the loan to Mr. Le Van Trung comprises the outstanding principal of VND 10,000,000,000 and accrued interest receivable of VND 143,671,233.

DAMIK GROUP JOINT STOCK COMPANY

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4 . FINANCIAL INVESTMENTS

b) Investments in equity of other entities

	Ending balance		Beginning balance	
	Original cost	Recoverable Value	Provision	Original cost
	VND	VND	VND	VND
Investment in an associate (1)				
- Son Thinh Processing Minerals JSC	-	-	-	3,600,000,000
	-	-	-	3,600,000,000
	-	-	-	-
	-	-	-	3,600,000,000
	-	-	-	-
	-	-	-	-

(i) In the period, the Company has selling transactions of the Son Thinh Processing Minerals JSC's shares as follows:

- Sale of 240,000 shares of the Son Thinh Mineral Processing Joint Stock Company for other investors, equivalent to VND 2,400,000,000 in face value with cost value of VND 3,600,000,000, and the proceeds from the disposal amounted to VND 3,780,000,000
- As a result of such transactions, as of 30 June 2026, the Company no longer held any shares in Son Thinh Processing Minerals JSC.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	60,782,400	-	202,703,500	-
- Dai Thinh Viet Joint Stock Company	60,782,400	-	202,703,500	-
Others	34,411,893,264	(159,899,140)	40,095,138,957	(159,899,140)
- DLH Global Joint Stock Company	26,961,103,896	-	31,307,516,480	-
- L-D Development Trading Limited Company	4,633,143,132	-	5,124,388,180	-
- Other customers	2,817,646,236	(159,899,140)	3,663,234,297	(159,899,140)
	34,472,675,664	(159,899,140)	40,297,842,457	(159,899,140)

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	10,218,726,060	-	250,084,832	-
- Dai Thinh Viet Joint Stock Company	7,000,000,000	-	-	-
- DLH Waterway Transport CO.,LTD	218,726,060	-	250,084,832	-
- Son Thinh Processing Minerals JSC	3,000,000,000	-	-	-
Others	12,392,431,661	(811,580,000)	11,023,225,832	(811,580,000)
- Bui Duc Manufacturing and Trading One Member Company	7,437,811,502	-	515,852,166	-
- HT HD Manufacturing and Trading Company	-	-	4,410,000,000	-
- Other customers	4,954,620,159	(811,580,000)	6,097,373,666	(811,580,000)
	22,611,157,721	(811,580,000)	11,273,310,664	(811,580,000)

7 . SHORT-TERM OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
- Mortgages	1,768,800,000	-	1,768,800,000	-
+ People's Committee of Hai Phong City (1)	1,768,800,000	-	1,768,800,000	-
- Receivable from Hai Phong Additives Company Limited (2)	4,500,000,000	(4,500,000,000)	4,500,000,000	(4,500,000,000)
- Other receivables (3)	-	-	2,440,000,000	-
	6,268,800,000	(4,500,000,000)	8,708,800,000	(4,500,000,000)

(1) Including:

- Project performance security deposit for the DLH Industrial Lime Plant Project paid by the Company to the People's Committee of Hai Duong Province (now Hai Phong City) pursuant to the Investment Project Performance Security Agreement No. 29 dated 1 April 2023, amounting to VND 1,470,000,000.

- Project performance security deposit for the Inland Waterway Port Project paid by the Company to the People's Committee of Hai Duong Province (now Hai Phong City) pursuant to Investment Project Performance Security Agreement No. 3464/KQ dated 27 May 2025, amounting to VND 298,800,000.

(2) This receivable represents amounts due from Hai Phong Additives Company Limited in connection with the preparation for the execution and implementation of a business cooperation agreement for limestone mining at Thum Thum Mountain, Minh Duc Town, Thuy Nguyen District, Hai Phong City (now Bach Dang Ward, Hai Phong City). Accordingly, during 2019 and 2020, the Company, on behalf of Hai Phong Additives Company Limited, paid VND 3,647,714,000 to the State budget for the mineral exploitation right fee. On 28 June 2021, the Company advanced VND 1,352,286,000 to Hai Phong Additives Company Limited pursuant to Deposit Agreement No. 01/2020/HDDC dated 19 December 2020. Under the terms of the Deposit Agreement, this amount was to be offset against amounts payable by the Company to Hai Phong Additives Company Limited under the business cooperation agreement entered into by the parties for the implementation of the limestone mining project to supply materials for the Hai Phong Cement Plant. However, by the end of 2021, the Company and Hai Phong Additives Company Limited mutually agreed not to proceed with the business cooperation. Accordingly, Hai Phong Additives Company Limited is obligated to refund the above amount to the Company. Hai Phong Additives Company Limited repaid VND 500,000,000 on 22 September 2022. As at 30 June 2026, the Company and Hai Phong Additives Company Limited were still in discussions to agree on the settlement arrangement and the termination of the business cooperation.

(3) This receivable represents the deposit and contractual penalty receivable arising from the failure to perform the agreement for the transfer of an officetel unit, pursuant to the Deposit Agreement dated 15 December 2025 and the Liquidation of Deposit Agreement dated 27 December 2025.

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total overdue receivables and loans, or receivables and loans not yet due but considered doubtful of recovery:				
Trade receivables	159,899,140	-	159,899,140	-
- Kim Nam High-Tech Materials Joint Stock Company	159,899,140	-	159,899,140	-
Prepayment to suppliers	811,580,000		811,580,000	
- Victory Investment Viet Nam Company Limited	811,580,000	-	811,580,000	-
Other receivables	4,500,000,000		4,500,000,000	
- Hai Phong Additives Company Limited	4,500,000,000	-	4,500,000,000	-
	5,471,479,140	-	5,471,479,140	-

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Goods in transit	324,788,400	-	999,605,694	-
- Raw materials and supplies	15,157,943,016	-	9,794,844,655	-
- Tools and instruments	1,112,247,024	-	414,734,018	-
- Work in progress expenses	2,261,546,517	-	2,176,234,053	-
- Finished goods	8,280,414,444	-	6,621,742,040	-
- Merchandise inventories	1,576,858,956	-	938,747,600	-
	28,713,798,357	-	20,945,908,060	-

In which:

- All inventories, with a minimum value of VND 4,000,000,000 at all times, comprising raw materials, supplies, tools, work in progress and finished goods, are used as collateral for the Company's borrowings (as detailed in Note 14).

10 . LONG-TERM ASSET IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Procurement of fixed assets			302,288,000	302,288,000
- Construction of fire protection systems	-	-	302,288,000	302,288,000
Construction in progress	209,263,500	209,263,500	28,654,179,651	28,654,179,651
- DLH Industrial Lime Plant Project (1)	209,263,500	209,263,500	209,263,500	209,263,500
- DLH Inland Waterway Port Project	-	-	28,444,916,151	28,444,916,151
	209,263,500	209,263,500	28,956,467,651	28,956,467,651

(1) DLH Industrial Lime Plant Project

- Project owner: DamiK Group Joint Stock Company (renamed from DLH Industrial Lime Joint Stock Company);
- Construction location: Lots CN4, CN6 and CN20, Phu Thu Industrial Zone, Kinh Mon, Hai Duong Province (now Nhi Chieu Ward, Hai Phong City);
- Purpose of construction: Industrial lime production plant;
- Project objectives: To produce industrial lime and calcined dolomite from limestone and dolomite; to process quicklime, calcined dolomite and other products derived from lime and calcined dolomite;
- Sources of investment capital: Equity and bank borrowings;
- Project scale: The Project involves the production of industrial lime and calcined dolomite from limestone and dolomite with a designed capacity of 320,000 tonnes per annum; and the processing and trading of lime, calcined dolomite and other products derived from lime and calcined dolomite with a designed capacity of 120,000 tonnes per annum through business cooperation, economic cooperation and processing agreements with other manufacturers;
- Land area: 37,942 m², comprising Lots CN4 and CN6 with a total area of 21,445 m², Lot CN20 with an area of 16,497 m², and the internal road area; Land use arrangement: Annual land lease with annual rental payments for the entire land area allocated to the Project;
- The Project is scheduled to be completed by 31 December 2026. However, the actual progress of the Project as at 30 June 2026 was as follows:
 - + Phase 1: The Company completed the construction works and installation of machinery and equipment for the lime and calcined dolomite production lines on Lot CN20, covering an area of 16,497 m². The works under Phase 1 were completed, accepted and put into operation in 2021, and have been recognized and monitored under Tangible fixed assets (Note 11 – Tangible fixed assets).
 - + Phase 2: The Company has completed the site clearance and obtained the Land Use Rights Certificate for Lots CN4 and CN6, covering an area of 21,445 m². Currently, the land is temporarily used by the Company as a raw material storage yard to serve its production and business activities. The Company is reviewing and arranging funding sources and an investment implementation plan for Phase 2; the implementation schedule may be adjusted in accordance with actual circumstances and the approval of the competent authorities, where necessary. The related site clearance costs are being monitored under Long-term deferred expenses (Note 13 –Deferred expenses).

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11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	102,067,873,158	134,824,476,555	6,746,889,461	667,477,091	238,350,000	244,545,066,265
- Purchase in the period	-	-	353,636,364	-	-	353,636,364
- Completed construction investment	-	1,250,104,720	-	-	-	1,250,104,720
Ending balance	102,067,873,158	136,074,581,275	7,100,525,825	667,477,091	238,350,000	246,148,807,349
Accumulated depreciation						
Beginning balance	72,488,970,456	78,309,490,818	5,845,637,672	638,370,275	238,350,000	157,520,819,221
- Depreciation in the period	4,579,459,123	6,527,322,774	258,922,530	4,851,138	-	11,370,555,565
Ending balance	77,068,429,579	84,836,813,592	6,104,560,202	643,221,413	238,350,000	168,891,374,786
Net carrying amount						
Beginning balance	29,578,902,702	56,514,985,737	901,251,789	29,106,816	-	87,024,247,044
Ending balance	24,999,443,579	51,237,767,683	995,965,623	24,255,678	-	77,257,432,563

Assets name	Status during the period	Historical cost	Accumulated depreciation at the end of the period	Net carrying amount at the end of the period
		VND	VND	VND
Lime production line	In use	30,772,423,634	28,219,723,629	2,552,700,005
Lime Production Line No. 5	In use	33,723,935,667	23,211,475,027	10,512,460,640
Lime Production Line SK 3 and SK 4	In use	72,595,029,546	34,749,379,279	37,845,650,267
Total		137,091,388,847	86,180,577,935	50,910,810,912

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 75,544,759,220.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 21,773,364,593.

12 . INTANGIBLE FIXED ASSETS

The Company's intangible assets comprise a website domain name with a historical cost of VND 168,382,441 as at both the beginning and the end of the period. Amortisation expense for the period amounted to VND 16,838,244, while accumulated amortisation as at the beginning and the end of the period amounted to VND 22,450,992 and VND 39,289,236, respectively.

13 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Insurance expenses	23,144,559	131,046,388
- Dispatched tools and supplies	450,855,693	392,909,324
- Land lease expenses	24,000,000	72,000,000
- Employee uniform expenses	303,750,000	-
- Others	333,742,510	342,499,988
	<u>1,135,492,762</u>	<u>938,455,700</u>
b) Long-term		
- Dispatched tools and supplies	1,420,217,875	2,653,759,296
- Site clearance costs of the DLH Industrial Lime Plant Project (1)	19,268,135,870	19,558,201,484
- Site clearance costs offset against land rental payments for the DLH Industrial Lime Plant Project (2)	7,723,416,750	7,723,416,750
- Site clearance costs of the DLH Inland Waterway Port Project (3)	48,062,655,312	20,292,027,455
- Others	4,060,951,692	3,152,196,591
	<u>80,535,377,499</u>	<u>53,379,601,576</u>

(1) Details of the Project are presented in Note 10.

(2) This represents site clearance costs actually paid by the Company and approved by the tax authorities to be offset against the Company's land rental obligations for Lots CN4 and CN6, covering an area of 21,445 m², for the period from October 2030 to 27 April 2059. During the period from February 2024 to the end of September 2030, the Company is exempt from land rental payments pursuant to Decision No. 2158/QĐ-CTHĐU dated 7 March 2024 issued by the Hai Duong Provincial Tax Department under the incentive policy applicable to investment projects for production and business activities in industrial clusters.

(3) These represent site clearance, land filling and other related costs incurred in connection with the land lots currently used by the Company as an inland waterway port in support of its business operations. The total land area used for the Project is approximately 21,532 m², comprising approximately 6,888 m² of land proposed to be leased by the Company and 14,644 m² of adjacent public land.

Of the total land area proposed to be leased, the Company was granted Land Use Rights Certificates for an area of 3,728.4 m² in May 2019 and an additional area of 3,121.4 m² in February 2026.

The Company completed the land lease procedures and commenced fulfilling its land lease payment obligations in 2025. Additions during the period comprised VND 26,360,076,000 of site clearance costs and VND 2,084,840,151 of land filling costs, relating to the land area of 3,121.4 m² for which the legal procedures were completed and the Land Use Rights Certificate was issued during the period. These costs are amortised on a straight-line basis over the remaining land lease term up to 27 April 2059, being approximately 33 years.

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14 . BORROWINGS

	Beginning balance	During the period		Ending balance
	VND	Increase	Decrease	VND
a) Short-term borrowings				
Short-term debts				
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch (1)	75,035,006,610	96,940,842,641	93,268,133,056	78,707,716,195
	75,035,006,610	96,940,842,641	93,268,133,056	78,707,716,195
Current portion of long-term debts				
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch (2)	3,400,000,000	1,700,000,000	1,700,000,000	3,400,000,000
	3,400,000,000	1,700,000,000	1,700,000,000	3,400,000,000
	<u>78,435,006,610</u>	<u>98,640,842,641</u>	<u>94,968,133,056</u>	<u>82,107,716,195</u>
b) Long-term borrowings				
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch (2)	7,670,000,000	-	1,700,000,000	5,970,000,000
	<u>7,670,000,000</u>	<u>-</u>	<u>1,700,000,000</u>	<u>5,970,000,000</u>
	(3,400,000,000)	(1,700,000,000)	(1,700,000,000)	(3,400,000,000)
	<u>4,270,000,000</u>			<u>2,570,000,000</u>

Amount due for settlement within 12 months

Amount due for settlement after 12 months

Detailed information on Short-term borrowings:

- (1) This comprises borrowing agreements and letter of credit agreements with Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch, as follows:
- (a) The borrowing facility agreement No. 362/2025-HĐCVHM/NHCTKCNHD15 dated 10 November 2025 includes the following principal terms and conditions:
- + Credit limit: VND 80,000,000,000;
 - + Purpose of the borrowing: To supplement working capital for the production and trading of lime, calcined dolomite and related products in accordance with the Company's registered business activities;
 - + Credit facility availability period: From 10 November 2025 to 10 November 2026;
 - + Borrowing term: Up to five months for each individual debt acknowledgement;
 - + Borrowing interest rate: Floating interest rate, subject to adjustment;
 - + Outstanding principal balance as at 30 June 2026: VND 56,156,897,803;
 - + Security: Secured by security agreements entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch.

14 . BORROWINGS

- (b) The letter of credit agreements No. 02/2026/HĐLC/NHCTTHP15 dated 11 February 2026, No. 02/2026/HĐLC/NHCTTHP15 dated 16 March 2026, No. 76/2026/HĐLC/NHCTTHP15 dated 27 March 2026, No. 76/2026/HĐLC/NHCTTHP15 dated 20 April 2026, No. 43/2026/HĐLC/NHCTTHP15 dated 4 May 2026, No. 85/2026/HĐLC/NHCTTHP15 dated 20 May 2026, No. 23/HĐLC/NHCTTHP15 dated 5 June 2026 and No. 61/HĐLC/NHCTTHP15 dated 18 June 2026 include the following principal terms and conditions:
- + Purpose of the borrowing: To supplement working capital for the production and trading of lime, calcined dolomite and related products in accordance with the Company's registered business activities;
 - + Borrowing term: 150 days from the date of receipt of the documents under the letter of credit;
 - + Borrowing interest rate: Floating interest rate, subject to adjustment;
 - + Outstanding principal balance as at 30 June 2026: VND 22,550,818,392;
 - + Security: Secured by security agreements entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch.

Detailed information on Long-term borrowings:

- (2) The project investment borrowing agreement No. 255/2022-HĐCVDADT/NHCTKCNHD15 dated 3 August 2022 includes the following principal terms and conditions:
- + Credit limit: VND 17,000,000,000;
 - + Purpose of the borrowing: To finance the lawful investment project "SK5 Kiln Improvement Project";
 - + Borrowing term: 66 months from the date of the first disbursement;
 - + Borrowing interest rate: Floating interest rate, subject to adjustment;
 - + The outstanding principal balance of the borrowing agreement as at 30 June 2026 amounted to VND 5,970,000,000, of which VND 3,400,000,000 was classified as the current portion of long-term borrowings due within the next 12 months.
 - + Security: Secured by security agreements entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch.

(*) The borrowings are secured by mortgage and pledge agreements entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Industrial Park Branch. The collateral comprises all future construction works attached to land, machinery and equipment systems, and transportation vehicles that have been, are being, or will be constructed and installed under Phase 1 and Phase 2 of the DLH Industrial Lime Plant Project on the leased land area of 16,497 m² located at Land Plot No. 240, Cadastral Map Sheet No. 35, Phu Thu Ward, Kinh Mon Town, Hai Duong Province (now Nhi Chieu Ward, Hai Phong City); machinery and transportation equipment under the mortgage agreements executed in 2016 and 2017; and the Company's property rights. All inventories owned by the Company, with a minimum value of VND 4,000,000,000 at all times, comprising raw materials, supplies, tools, work in progress and finished goods; all rights and interests of the Company arising from all insurance contracts in respect of any or all of the aforementioned assets; and all rights to claim debts, property rights, interests in indemnities and other payments relating to the aforementioned assets received by the Company.

15 . SHORT-TERM TRADE PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Related parties	287,280,000	132,084,000
- Khanh An Packaging Manufacturing Joint Stock Company	287,280,000	-
- DLH Transport Company Limited	-	132,084,000
Others	2,451,118,777	1,082,510,833
- Duc Hung Construction and Trading Company Limited	813,299,000	-
- Truong Thuy One Member Trading and Services Company Limited	284,900,746	-
- Minh Hung Mineral Company Limited	262,526,520	262,526,520
- Thanh Phat Mechanical Construction Company Limited	183,985,040	246,071,540
- An Binh Business Transport Trading Company Limited	-	155,853,000
- Other trade payables	906,407,471	418,059,773
	<u>2,738,398,777</u>	<u>1,214,594,833</u>

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Others		
NVM Joint Stock Company	1,074,106,640	-
Red Brother Investment Joint Stock Company	958,440,000	-
	<u>2,032,546,640</u>	<u>-</u>

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17 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	522,071,555	1,313,734,980	1,835,806,535	-	-
Corporate income tax	-	135,769,513	228,178,017	135,769,513	-	228,178,017
Personal income tax	-	805,865	8,666,058	52,092,715	42,620,792	-
Land tax and land rental	-	-	310,396,779	32,517,099	-	277,879,680
		658,646,933	1,860,975,834	2,056,185,862	42,620,792	506,057,697

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 Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Accrued interest expenses	73,573,524	98,648,582
- Other accrued expenses	220,902,418	541,935,157
	294,475,942	640,583,739

19 . SHORT-TERM OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	193,281,600	255,490,100
- Social insurance	10,137,657	6,472,157
- Health insurance	5,223,750	2,745,500
- Unemployment insurance	245,000	505,000
	208,888,007	265,212,757

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20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	143,750,000,000	1,250,625,000	23,604,940,913	168,605,565,913
Loss for previous period	-	-	(953,097,618)	(953,097,618)
Ending balance of previous period	<u>143,750,000,000</u>	<u>1,250,625,000</u>	<u>22,651,843,295</u>	<u>167,652,468,295</u>
Beginning balance of current year	143,750,000,000	1,250,625,000	24,019,462,283	169,020,087,283
Profit for this period	-	-	526,224,829	526,224,829
Ending balance of this period	<u>143,750,000,000</u>	<u>1,250,625,000</u>	<u>24,545,687,112</u>	<u>169,546,312,112</u>

b) Details of Contributed capital

	Ending of the period	Rate	Beginning of the year	Rate
	VND	(%)	VND	(%)
DAMIX Legacy Holdings Company Limited	51,000,000,000	35.48	51,000,000,000	35.48
Mr. Dang Duc Minh	47,942,000,000	33.35	47,942,000,000	33.35
TND Global Investment Joint Stock Company	28,750,000,000	20.00	28,750,000,000	20.00
Others	16,058,000,000	11.17	16,058,000,000	11.17
	<u>143,750,000,000</u>	<u>100.00</u>	<u>143,750,000,000</u>	<u>100.00</u>

c) Capital transactions with owners and distribution of dividends and profits

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Owner's contributed capital		
- At the beginning of the year	143,750,000,000	143,750,000,000
- At the end of period	143,750,000,000	143,750,000,000

d) Share

	<u>Ending balance</u>	<u>Beginning balance</u>
Quantity of Authorized issuing shares	14,375,000	14,375,000
Quantity of issued shares	14,375,000	14,375,000
- Common shares	14,375,000	14,375,000
Quantity of outstanding shares in circulation	14,375,000	14,375,000
- Common shares	14,375,000	14,375,000
Par value per share (VND)	10,000	10,000

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

The Company has land (or premises) lease contracts as follows:

No.	Location	Lease purpose	Area (m ²)	Lease Term	Lease payment method
1	Lot CN20 – Land Parcels No. 37, 72, 106 and 46, Cadastral Map Sheet No. 35, Nhi Chieu Ward, Hai Phong City	For the construction of the DLH Industrial Lime Plant Project	16,497	up to 27 April 2059	Lease payments are made periodically
2	Lots CN4 and CN6, Phu Thu Industrial Zone, Nhi Chieu Ward, Hai Phong City	For use as an industrial lime production facility under the approved investment project	21,445	Up to 27 April 2059	Lease payments are made periodically
3	The land plot is owned by Mr. Nguyen Van Nghi, located at Area 7, Nhi Chieu Ward, Hai Phong City	For use as a raw material storage yard	4,619	5 years from 1 October 2024	Lease payments are made periodically
4	Land Parcels No. 254 and 560, Cadastral Map Sheet No. 35, Nhi Chieu Ward, Hai Phong City	For the construction of the DLH Inland Waterway Port	6,849	Up to 27 April 2059	Lease payments are made periodically

b) Foreign currencies

	<u>Ending balance</u>	<u>Beginning balance</u>
- USD	831.44	832.68

22 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue from sales of products	90,396,729,600	106,857,194,691
Revenue from sales of goods	682,880,625	25,577,943
Revenue from provision of service	55,664,000	24,000,000
	<u>91,135,274,225</u>	<u>106,906,772,634</u>
In which: Revenue from sales of goods and provision of services to related parties <i>Details as in Note 35.</i>	<u>379,133,000</u>	<u>1,072,247,000</u>

23 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Cost of products sold	81,687,677,568	99,168,692,593
Cost of goods sold	324,387,000	25,009,600
	<u>82,012,064,568</u>	<u>99,193,702,193</u>
In which: Purchase from related parties <i>Detailed as in Note 35.</i>		
Total purchase value:	<u>17,525,791,882</u>	<u>2,255,470,950</u>

24 . FINANCIAL INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest income	143,671,233	-
Interest income from demand deposits	2,752,323	1,670,363
Gain from sale or disposal of financial investments	180,000,000	-
Gains on exchange difference in the period	-	10,209,024
Gains on exchange difference at the period-end	1,153,811	12,831,744
	<u>327,577,367</u>	<u>24,711,131</u>

25 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	2,882,310,383	3,518,897,815
Loss on exchange difference in the period	438,480	1,723,680
	<u>2,882,748,863</u>	<u>3,520,621,495</u>

26 . SELLING EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	299,390,369	269,484,081
Labour expenses	180,044,048	273,706,412
Expenses of outsourcing services	12,195,000	235,003,745
Other expenses in cash	5,000,000	300,000
	<u>496,629,417</u>	<u>778,494,238</u>

27 . GENERAL AND ADMINISTRATIVE EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	76,159,425	75,172,473
Labour expenses	1,374,622,281	1,367,639,184
Depreciation expenses	207,062,628	176,935,620
Provision expenses	-	540,000,000
Tax, Charge, Fee	310,396,779	216,867,682
Expenses of outsourcing services	926,447,185	278,932,950
Other expenses in cash	1,502,547,894	1,715,771,930
	<u>4,397,236,192</u>	<u>4,371,319,839</u>

28 . OTHER INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Tax difference not payable	-	6,515,543
Others	8,000	-
	<u>8,000</u>	<u>6,515,543</u>

29 . OTHER EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Fines	8,931,199	3,736,269
Others	910,846,507	23,222,892
	<u>919,777,706</u>	<u>26,959,161</u>

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Total profit before tax	754,402,846	(953,097,618)
Increase	387,641,052	121,043,908
- <i>Ineligible expenses</i>	371,930,856	26,959,161
- <i>Unrealised foreign exchange gains from prior year</i>	15,710,196	94,084,747
Decrease	(1,153,811)	(12,831,744)
- <i>Unrealised foreign exchange gains from foreign currency revaluation at year-period</i>	(1,153,811)	(12,831,744)
Taxable income	1,140,890,087	(844,885,454)
Current corporate income tax expense (tax rate 20%)	<u>228,178,017</u>	<u>-</u>

31 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Net profit after tax	526,224,829	(953,097,618)
Profit distributed to common shares	526,224,829	(953,097,618)
Average number of outstanding common shares in	14,375,000	14,375,000
Basic earnings per share	<u>37</u>	<u>(66)</u>

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	61,015,008,428	72,488,365,343
Labour expenses	7,556,512,001	12,276,046,482
Depreciation expenses	10,839,546,959	11,834,000,049
Expenses of outsourcing services	6,695,514,591	9,294,679,914
Other expenses in cash	2,218,946,066	1,932,939,612
	<u>88,325,528,045</u>	<u>107,826,031,400</u>

33 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, etc.

Interest rate risk

The Company is exposed to interest rate risk arising from fluctuations in the fair value or future cash flows of financial instruments due to changes in market interest rates, particularly in respect of term deposits, demand deposits and borrowings bearing floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	<u>Under 1 year</u> VND	<u>From 1 to 5 years</u> VND	<u>Over 5 years</u> VND	<u>Total</u> VND
As at 30/06/2026				
Cash and cash equivalents	621,490,922	-	-	621,490,922
Trade and other receivables	36,081,576,524	-	-	36,081,576,524
Loans	13,143,671,233	-	-	13,143,671,233
	<u>49,846,738,679</u>	<u>-</u>	<u>-</u>	<u>49,846,738,679</u>
As at 01/01/2026				
Cash and cash equivalents	775,524,366	-	-	775,524,366
Trade and other receivables	44,346,743,317	-	-	44,346,743,317
	<u>45,122,267,683</u>	<u>-</u>	<u>-</u>	<u>45,122,267,683</u>

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	<u>Under 1 year</u> VND	<u>From 1 to 5 years</u> VND	<u>Over 5 years</u> VND	<u>Total</u> VND
As at 30/06/2026				
Borrowings and debts	82,107,716,195	2,570,000,000	-	84,677,716,195
Trade and other payables	2,947,286,784	-	-	2,947,286,784
Accrued expenses	294,475,942	-	-	294,475,942
	<u>85,349,478,921</u>	<u>2,570,000,000</u>	<u>-</u>	<u>87,919,478,921</u>

	<u>Under 1 year</u>	<u>From 1 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
	VND	VND	VND	VND
As at 01/01/2026				
Borrowings and debts	78,435,006,610	4,270,000,000	-	82,705,006,610
Trade and other payables	1,479,807,590	-	-	1,479,807,590
Accrued expenses	640,583,739	-	-	640,583,739
	<u>80,555,397,939</u>	<u>4,270,000,000</u>	<u>-</u>	<u>84,825,397,939</u>

The Company believes that risk level of loan repayment is low (or controllable). The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

34 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Mr. Dang Duc Minh	Chairman of the Board of Directors, shareholder with
DAMIX Legacy Holdings Company Limited	The largest shareholder, holding 35.48% of the Company's charter capital, and a member of the Board of Directors
TND Global Investment Joint Stock Company	Major shareholder of the Company and a member of the Board of Directors
DamiK La Hien Joint Stock Company	Common member of the Board of Directors
Dai Thinh Viet Joint Stock Company	Common member of the Board of Directors
Khanh An Packaging Manufacturing Joint Stock Company	Company related to the spouse of the Chairman of the Board of Directors
DLH Transport Company Limited	Common key management personnel
DLH Waterway Transport CO.,LTD	Common key management personnel
Vietnam Lime One Member Company Limited	Common key management personnel
DLH Thanh Hoa Company Limited	Common key management personnel
Phuc Truong Loc Investment Joint Stock Company	Common member of the Board of Directors
TND Holding Investment Joint Stock Company	Common key management personnel
Son Thinh Processing Minerals JSC	Common key management personnel
An Phu Son International Trading Joint Stock Company	Common member of the Board of Directors
Long Son Industrial Lime Company Limited	Director and owner of the entity is a member of the Company's Board of Directors

And members of the Board of Directors, Board of Management, Board of Supervisors, other management personnel of the Company and their related parties.

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Sale of goods and services	379,133,000	1,072,247,000
Dai Thinh Viet Joint Stock Company	379,133,000	1,072,247,000
Purchase of goods and services	17,525,791,882	2,255,470,950
Dai Thinh Viet Joint Stock Company	13,450,682,432	-
DLH Transport Company Limited	697,000,000	795,175,000
Khanh An Packaging Manufacturing Joint Stock Company	1,494,007,500	38,250,000
DLH Waterway Transport CO.,LTD	1,884,101,950	1,422,045,950

Transactions with other related parties:

	Relation	This period	Previous period
		VND	VND
Manager's income			
Mr. Le Quy Son	General Director	157,961,538	134,140,923
Mr. Bui Van Tuan	Production Director	75,923,075	96,928,494
Mr. Nguyen Van Hai	Investment Project Director	125,592,307	10,195,000

According to the Company's Resolution No. 01/NQ-ĐHĐCĐ dated 24 April 2026, it was approved that the Board of Directors and the Board of Supervisors would not receive remuneration in 2026.

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

36 . COMPARATIVE FIGURES

The comparative information in these Interim Financial Statements is presented as corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

As presented in Note 2.3, the Company applies Circular No. 99/2025/TT-BTC prospectively from 1 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by Vietnam Auditing and Evaluation Company Limited - Hanoi Branch.


Nguyen Thi Luyen
 Preparer


Nguyen Thi Luyen
 Chief Accountant


Le Quy Son
 Legal representative



Approved, 11 August 2026

DAMIK GROUP JOINT STOCK COMPANY

Interim Financial Statements

For the period from 01/01/2026 to 30/06/2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value (VND)	Code	Items	Value (VND)
a) Interim Statement of Financial Position			a) Interim Statement of Financial Position		
ASSETS			ASSETS		
130	III. Short-term receivables	54,808,473,981	130	III. Short-term receivables	54,808,473,981
136	6. Other short-term receivables	8,708,800,000	135	3. Other short-term receivables	8,708,800,000
137	7. Allowance for short-term doubtful debts	(5,471,479,140)	136	4. Allowance for short-term doubtful debts	(5,471,479,140)
150	V. Other short-term assets	938,455,700	160	V. Other short-term assets	938,455,700
151	1. Short-term prepaid expenses	938,455,700	161	1. Short-term deferred expenses	938,455,700
200	B. NON-CURRENT ASSETS	173,106,247,720	200	B. NON-CURRENT ASSETS	173,106,247,720
240	IV. Long-term assets in progress	28,956,467,651	250	II. Long-term assets in progress	28,956,467,651
242	1. Construction in progress	28,956,467,651	252	1. Construction in progress	28,956,467,651
250	V. Long-term investments	3,600,000,000	260	III. Long-term investments	3,600,000,000
252	1. Investments in joint ventures and associates	3,600,000,000	262	1. Investments in joint ventures and associates	3,600,000,000
260	VI. Other long-term assets	53,379,601,576	270	IV. Other long-term assets	53,379,601,576
261	1. Long-term prepaid expenses	53,379,601,576	271	1. Long-term deferred expenses	53,379,601,576
270	TOTAL ASSETS	255,257,082,860	280	TOTAL ASSETS	255,257,082,860

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value (VND)	Code	Items	Value (VND)
CAPITAL			CAPITAL		
300	C. LIABILITIES	86,236,995,577	300	C. LIABILITIES	86,236,995,577
310	I. Current liabilities	81,966,995,577	310	I. Current liabilities	81,966,995,577
313	3. Taxes and other payables to State budget	658,646,933	314	3. Short-term taxes and other payables to State budget	658,646,933
314	4. Payables to employees	752,950,705	315	4. Payables to employees	752,950,705
315	5. Short-term accrued expenses	640,583,739	316	5. Short-term accrued expenses	640,583,739
319	6. Other short-term payables	265,212,757	320	6. Other short-term payables	265,212,757
320	7. Short-term borrowings and finance lease liabilities	78,435,006,610	321	7. Short-term borrowings and finance lease liabilities	78,435,006,610
330	II. Non-current liabilities	4,270,000,000	330	II. Non-current liabilities	4,270,000,000
338	1. Long-term borrowings and finance lease liabilities	4,270,000,000	339	1. Long-term borrowings and finance lease liabilities	4,270,000,000
400	D. OWNER'S EQUITY	169,020,087,283	400	D. OWNER'S EQUITY	169,020,087,283
410	1. Contributed capital	143,750,000,000	411	1. Contributed capital	143,750,000,000
410	- Ordinary shares with voting rights	143,750,000,000	411a	- Ordinary shares with voting rights	143,750,000,000
412	2. Share Premium	1,250,625,000	412	2. Share Premium	1,250,625,000
421	3. Retained earnings	24,019,462,283	420	3. Retained earnings	24,019,462,283
421a	Retained earnings accumulated to previous year	23,604,940,913	420a	Retained earnings accumulated to previous year	23,604,940,913
421b	Retained earnings of the current period	414,521,370	420b	Retained earnings of the current period	414,521,370
440	TOTAL CAPITAL	255,257,082,860	440	TOTAL CAPITAL	255,257,082,860

Interim Financial Statements

For the period from 01/01/2026 to 30/06/2026

Figures according to the interim financial statements for the accounting period from 1 January 2025 to 30 June 2025	Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025
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27 October 2025						
Code	Items	Value (VND)	Code	Items	Value (VND)	Change
b) Interim Statement of Income						
21	6. Financial income	24,711,131	22	7. Financial income	24,711,131	Code change, sequence number change
22	7. Financial expense	3,520,621,495	23	8. Financial expense	3,520,621,495	Code change, sequence number change
23	- In which: Interest expense	3,518,897,815	24	In which: Interest expense	3,518,897,815	Code change, rename
c) Interim Statement of Cash flows						
05	- Gains / losses from investment activities	(1,670,363)	05	- Gains / losses from investment and financial activities	(1,670,363)	Rename
06	- Interest expense	3,518,897,815	06	- Interest expense	3,518,897,815	Rename
12	- Increase or decrease in prepaid expenses	4,259,231,393	12	- Increase or decrease in deferred expenses	4,259,231,393	Rename
14	- Interest paid	(3,556,838,971)	14	- Interest paid	(3,556,838,971)	Rename

