

**DNA INVESTMENT  
JOINT STOCK COMPANY**

**THE SOCIAL REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

No.: 2010/2025/KSD/CV-CBTT

Ninh Binh, October 20, 2025

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENT**

To: Ha Noi Stock Exchange

According to Clause 3, Article 14, Circular No. 96/2020/TT-BTC dated November 16<sup>th</sup>, 2020 of The Ministry of Finance providing guidelines on disclosure of information on securities market, DNA Investment Joint Stock Company submits the disclosure of Quarter III/2025 financial statement to Ha Noi Stock Exchange as follow:

1. Corporation's name: DNA Investment Joint Stock Company

- Stock symbol: KSD
- Address: Le Chan Street, Chau Son Industrial, Chau Son Ward, Ninh Binh.
- Telephone: 0226.384.8888-0226.384.0408
- Fax: 0226.3850.869

2. Content of the disclosed information:

Quarter III/2025 financial statement:

☒ Separate financial statement (The listed organization does not have subsidiaries companies and its parent accounting unit has subordinate units)

☐ Consolidated financial statement (The listed organization has subsidiaries companies)

☐ Combined financial statement (The listed organization has affiliated accounting units with independent accounting systems)

- Cases require to explain the reasons:

+ The accredited audit organization issued a qualified opinion rather than an unqualified opinion on the financial statement (regarding the 2025 audited financial statement):

☐ Yes

☒ No

Explanation document in case of a qualified opinion:

☐ Yes

☐ No

+ Profit after tax for the reporting period varies by at least 5% before and after auditing, shifting from a loss to a profit or vice versa:

☐ Yes

☒ No

*\* This English translation is equivalent to and consistent with the original Vietnamese version. In case of any discrepancies or differences in interpretation between the Vietnamese and English versions, the Vietnamese version shall prevail.*



Explanation document in case of a qualified opinion:

☐ Yes

☐ No

+ Profit after tax in the financial statement of the reporting period varies by at least 10% compared to the same period last year:

☒ Yes

☐ No

Explanation document in case of a qualified opinion:

☒ Yes

☐ No

+ Profit after tax for the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa:

☒ Yes

☐ No

Explanation document in case of a qualified opinion:

☒ Yes

☐ No

This information is disclosed on the company's website dated October 20, 2025 at: <http://www.hangermetal.vn/>

### 3. Report on transaction with a value of 35% of total assets in 2025

In the case where the listed organization has transaction, it is required to fully report on the following contents:

- Transaction detail: .....

- Trading density/corporation's total assets (%) (according to the most recent annual financial statement): .....

- Transaction completion date: .....

We hereby commit that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

**DNA INVESTMENT JOINT STOCK COMPANY**

#### Attached documents:

- Quarter III/2025 financial statement
- Explanation document of the variance in Profit after tax

**GENERAL DIRECTOR**  
**BUI VIỆT VƯƠNG**

**CÔNG TY  
CỔ PHẦN  
ĐẦU TƯ  
DNA**

Digitally signed by CÔNG TY CỔ  
PHẦN ĐẦU TƯ DNA  
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Thành phố Phủ Lý, CN=CÔNG TY  
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**FINANCIAL STATEMENTS**  
*3th quarter of 2025*  
**DNA INVESTMENT JOINT STOCK  
COMPANY**





**DNA INVESTMENT JOINT STOCK COMPANY**Address: Le Chan Street, Chau Son Industrial Zone, Chau Son  
Ward, Ninh Binh Province

Tel: 0226.3848888

Fax: 0226.3850869

**Financial statements**

3th Quarter of 2025 Fiscal year

Form No. B01 - DN (Issued under Circular No. 200/2014/TT-BTC  
dated December 22, 2014, by the Ministry of Finance)**DN- BALANCE SHEET**

As at 30st September 2025

Currency unit: VND

| ASSETS  | Code       | Note       | 30/09/2025             | 01/01/2025             |
|---|------------|------------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                      | <b>100</b> |            | <b>83.960.354.299</b>  | <b>84.962.194.583</b>  |
| <b>I. Cash and cash equivalents</b>           | <b>110</b> | <b>V.1</b> | <b>22.476.793.923</b>  | <b>36.220.607.374</b>  |
| 1. Cash                                       | 111        |            | 1.976.793.923          | 15.012.788.241         |
| 2. Cash equivalents                           | 112        |            | 20.500.000.000         | 21.207.819.133         |
| <b>II. Short-term financial investments</b>   | <b>120</b> | <b>V.2</b> | -                      | -                      |
| 1. Investments held to maturity               | 123        |            |                        |                        |
| <b>III. Short-term receivables</b>            | <b>130</b> |            | <b>56.239.331.063</b>  | <b>41.386.500.188</b>  |
| 1. Short-term trade receivables               | 131        | V.3a       | 33.953.189.488         | 37.522.487.434         |
| 2. Short term advances to suppliers           | 132        | V.4        | 9.779.327.637          | 5.004.088.716          |
| 3. Short-term loan receivables                | 135        |            | -                      | -                      |
| 4. Other short-term receivables               | 136        | V.5        | 14.807.623.938         | 59.924.038             |
| 4. Short-term allowance for doubtful debts    | 137        | V.6        | -2.300.810.000         | (1.200.000.000)        |
| 8. Shortage of assets awaiting resolution     | 139        |            | -                      | -                      |
| <b>IV. Inventories</b>                        | <b>140</b> | <b>V.6</b> | <b>3.008.833.388</b>   | <b>6.831.223.095</b>   |
| 1. Inventories                                | 141        |            | 3.008.833.388          | 6.831.223.095          |
| 2. Allowance for inventories                  | 149        |            | -                      | -                      |
| <b>V. Other short-term assets</b>             | <b>150</b> |            | <b>2.235.395.925</b>   | <b>523.863.926</b>     |
| 1. Short-term prepaid expenses                | 151        | V.11a      | 16.463.636             | 12.030.872             |
| 2. Deductible VAT                             | 152        |            | 2.218.932.289          | 511.833.054            |
| 3. Taxes and other receivables from the state | 153        | V.14b      | -                      | -                      |
| <b>B. NON-CURRENT ASSETS</b>                  | <b>200</b> |            | <b>56.368.381.830</b>  | <b>37.579.552.063</b>  |
| <b>I. Long-term receivables</b>               | <b>210</b> |            | -                      | -                      |
| 1. Long-term receivables from customers       | 211        | V.3b       | -                      | -                      |
| 2. Long-term advances to suppliers            | 212        |            | -                      | -                      |
| <b>II. Fixed assets</b>                       | <b>220</b> |            | <b>32.138.296.101</b>  | <b>33.841.409.325</b>  |
| 1. Tangible fixed assets                      | 221        | V.7        | 32.138.296.101         | 33.841.409.325         |
| - Costs                                       | 222        |            | 84.378.881.399         | 83.423.399.339         |
| - Accumulated depreciation                    | 223        |            | -52.240.585.298        | (49.581.990.014)       |
| <b>III. Investment property</b>               | <b>230</b> |            | -                      | -                      |
| <b>III. Long-term unfinished assets</b>       | <b>240</b> | <b>V.9</b> | <b>20.121.257.051</b>  | <b>277.762.800</b>     |
| 1. Cost of construction in progress           | 242        |            | 20.121.257.051         | 277.762.800            |
| <b>IV. Long-term financial investments</b>    | <b>250</b> | <b>V.2</b> | -                      | -                      |
| <b>V. Other long-term assets</b>              | <b>260</b> |            | <b>4.108.828.678</b>   | <b>3.460.379.938</b>   |
| 1. Long-term prepayments                      | 261        | V.11b      | 4.108.828.678          | 3.460.379.938          |
| <b>TOTAL ASSETS</b>                           | <b>270</b> |            | <b>140.328.736.129</b> | <b>122.541.746.646</b> |



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**Financial statements**

3th Quarter of 2025 Fiscal year

Form No. B01 - DN (Issued under Circular No. 200/2014/TT-BTC  
dated December 22, 2014, by the Ministry of Finance)**DN- BALANCE SHEET**

As at 30st September 2025

Currency unit: VND

| RESOURCES  | Code       | Note        | 30/09/2025             | 01/01/2025             |
|--|------------|-------------|------------------------|------------------------|
| <b>C. LIABILITIES</b>                              | <b>300</b> |             | <b>22.028.975.168</b>  | <b>2.325.371.898</b>   |
| <b>I. Current liabilities</b>                      | <b>310</b> |             | <b>21.803.975.168</b>  | <b>2.325.371.898</b>   |
| 1. Short-term payables to suppliers                | 311        | V.11        | 66.031.597             | 240.512.768            |
| 2. Short-term advances from customers              | 312        | V.12a       | 264.558.621            | 100.000.000            |
| 3. Taxes and other payables to the State           | 313        | V.13a       | 1.476.358              | 2.520.282              |
| 4. Payables to employees                           | 314        |             |                        |                        |
| 5. Short-term accruals                             | 315        | V.14        | 60.000.000             | 36.944.444             |
| 6. Short-term unearned revenue                     | 318        | V.15        | 2.317.204.612          | 1.456.263.668          |
| 7. Other short-term payables                       | 319        | V.16        | 112.337.254            | 3.553.868              |
| 8. Short-term loans and finance lease liabilities  | 320        | V.8         | 18.982.366.726         | 485.576.868            |
| <b>II. Non-current liabilities</b>                 | <b>330</b> |             | <b>225.000.000</b>     | <b>-</b>               |
| <b>D. OWNER'S EQUITY</b>                           | <b>400</b> |             | <b>118.299.760.961</b> | <b>120.216.374.748</b> |
| <b>I. Owner's equity</b>                           | <b>410</b> | <b>V.17</b> | <b>118.299.760.961</b> | <b>120.216.374.748</b> |
| 1. Contributions from owners                       | 411        |             | 120.000.000.000        | 120.000.000.000        |
| - Ordinary shares with voting rights               | 411a       |             | 120.000.000.000        | 120.000.000.000        |
| - Preference shares                                | 411b       |             | -                      | -                      |
| 2. Development investment funds                    | 418        |             | 200.000.000            | 100.000.000            |
| 3. Undistributed post-tax profits                  | 421        |             | -1.900.239.039         | 116.374.748            |
| - Undistributed post-tax profits accumulated by th | 421a       |             | 16.374.748             | 829.960.952            |
| - Undistributed post-tax profits of current period | 421b       |             | -1.916.613.787         | (713.586.204)          |
| 4. Capital expenditure fund                        | 422        |             | -                      | -                      |
| <b>II. Funding and other funds</b>                 | <b>430</b> |             | <b>-</b>               | <b>-</b>               |
| <b>TOTAL RESOURCES</b>                             | <b>440</b> |             | <b>140.328.736.129</b> | <b>122.541.746.646</b> |

PREPARER

CHIEF ACCOUNTANT

Ninh Binh, 19st October 2025


GENERAL DIRECTOR



Nguyen Manh Khue



Nguyen Hong Tuan



Stamp: CÔNG TY CỔ PHẦN ĐẦU TƯ DNA, P. CHÂU SƠN - T. NINH BÌNH

Signature: Bui Viet Vuong

# DN- INTERIM STATEMENT OF PROFIT OR LOSS 3TH QUARTER/2025

| ITEMS  | Code | Note  | This quarter of<br>the current year | This quarter of<br>the previous year | Cumulative<br>figures from the<br>beginning of the<br>year to the end<br>of this quarter<br>(Current year) | Cumulative<br>figures from the<br>beginning of the<br>year to the end<br>of this quarter<br>(Previous year) |
|--|------|-------|-------------------------------------|--------------------------------------|--|---|
| 1. Gross revenue from goods sold and services rendered               | 01   | VI.1  | 8.438.181.587                       | 13.601.933.966                       | 27.873.641.482   | 34.029.537.596  |
| 2. Deductions  | 02   |       | -                                   | -                                    | -  | -   |
| 3. Net revenue from goods sold and services rendered (10 = 01 - 02)  | 10   |       | 8.438.181.587                       | 13.601.933.966                       | 27.873.641.482   | 34.029.537.596  |
| 4. Cost of goods sold and services rendered                          | 11   | VI.2  | 7.778.499.687                       | 11.443.316.554                       | 25.618.843.705   | 30.229.631.731  |
| 5. Gross profit from goods sold and services rendered (20 = 10 - 11) | 20   |       | 659.681.900                         | 2.158.617.412                        | 2.254.797.777  | 3.799.905.865   |
| 6. Financial income  | 21   | VI.3  | 41.921.594                          | 86.277.678                           | 747.245.599  | 1.135.730.455   |
| 7. Financial expense   | 22   | VI.4  | 51.104.641                          | 9.579.330                            | 123.708.693  | 363.577.340   |
| - In which: Interest expense   | 23   |       |                                     |                                      |  |   |
| 8. Phần lãi hoặc lỗ trong công ty liên doanh, liên kết               | 24   |       |                                     | -                                    |  | -   |
| 8. Selling expenses  | 25   | VI.5a | 101.860.905                         | 259.093.842                          | 567.011.020  | 530.047.276   |
| 9. General and administration expenses                               | 26   | VI.5b | 979.692.959                         | 864.763.258                          | 4.302.330.751  | 3.270.554.259   |
| 10. Net operating profit<br>{30 = 20 + (21 - 22) - (25 + 26)}        | 30   |       | (431.055.011)                       | 1.111.458.660                        | (1.991.007.088)  | 771.457.445   |
| 11. Other income   | 31   | VI.6  | 74.403.500                          |                                      | 74.403.500   | 7.004.010.068   |
| 12. Other expense  | 32   | VI.7  | 10.199                              | 34.404.304                           | 10.199   | 8.685.997.071   |
| 13. Other profit/ (losses) (40 = 31 - 32)                            | 40   |       | 74.393.301                          | (34.404.304)                         | 74.393.301   | (1.681.987.003)   |
| 14. Accounting profit/ (losses) before tax<br>(50=30+40)             | 50   |       | (356.661.710)                       | 1.077.054.356                        | (1.916.613.787)  | (910.529.558)   |
| 15. Current corporate income tax expense                             | 51   | VI.8  | -                                   | 171.732.294                          |  | 33.550.476  |
| 16. Net profit after corporate income tax expense                    | 60   |       | (356.661.710)                       | 905.322.062                          | (1.916.613.787)  | (944.080.034)   |
| 17. Basic earnings per share   | 70   | VI.10 |                                     |                                      |  |   |
| 18. Diluted earnings per share                                       | 71   | VI.11 |                                     |                                      |  |   |

PREPARER



Nguyen Manh Khue

CHIEF ACCOUNTANT



Nguyen Hong Tuan

Ninh Binh, 01st October 2025

GENERAL DIRECTOR





**DNA INVESTMENT JOINT STOCK COMPANY**

Address: Le Chan Street, Chau Son Industrial Zone, Chau Son  
Ward, Ninh Binh Province

**Financial statements**

3th quarter of 2025 Fiscal year

**DN- STATEMENT OF CASH FLOWS - DIRECT METHOD - QUARTER**

3th quarter of 2025

Currency unit: VND

| ITEMS  | Code | Note | Cumulative figures<br>from the beginning<br>of the year to the<br>end of this quarter<br>(Current year) | Cumulative figures<br>from the beginning<br>of the year to the<br>end of this quarter<br>(Previous year) |
|--|------|------|---|--|
| <b>I.CASH FLOWS FROM OPERATING ACTIVITIES</b>                              |      |      |   |  |
| 1. Proceeds from goods sold, services rendered and other revenue           | 01   |      | 12.529.581.220  | 70.917.905.699   |
| 2. Expenditures paid to suppliers  | 02   |      | -12.988.451.342   | -49.987.447.178  |
| 3. Expenditures paid to employees  | 03   |      | -951.708.954  | -4.346.568.805   |
| 4. Interest paid on loans  | 04   |      | -51.104.641   | -132.374.710   |
| 5. Corporate income tax paid   | 05   |      |   | -171.732.294   |
| 6. Other cash inflows from operating activities                            | 06   |      | 1.483.004.393   | 14.209.096.595   |
| 7. Other cash outflows on operating activities                             | 07   |      | -15.830.232.299   | -14.543.555.509  |
| Net cash flows from operating activities                                   | 20   |      | <b>(15.808.911.623)</b>   | <b>15.945.323.798</b>  |
| <b>II.CASH FLOWS FROM INVESTMENT ACTIVITIES</b>                            |      |      |   |  |
| 1. Acquisition and construction of fixed assets and other long-term assets | 21   |      | -44.800.000   | -  |
| 2. Proceeds from sale, disposal of fixed assets and other long-term assets | 22   |      |   |  |
| 3. Cash outflow for lending, buying debt instruments of other entities     | 23   |      | -2.000.000.000  | -23.000.000.000  |
| 4. Cash recovered from lending, selling debt instruments of other entities | 24   |      | 13.000.000.000  | 15.315.008.251   |
| 5. Interest earned, dividends and profits received                         | 27   |      | 717.201   | 117.431.252  |
| Net cash flows from investing activities                                   | 30   |      | <b>10.955.917.201</b>   | <b>(7.567.560.497)</b>   |
| <b>III. CASH FLOWS FROM FINANCIAL ACTIVITIES</b>                           |      |      |   |  |
| 1. Proceeds from borrowings  | 33   |      |   |  |
| 2. Repayment of borrowings   | 34   |      | -3.174.561.705  | -10.871.219.900  |
| Net cash flows from financing activities                                   | 40   |      | <b>(3.174.561.705)</b>  | <b>(10.871.219.900)</b>  |
| Net increase/(decrease) in cash for the year(50=20+30+40)                  | 50   |      | <b>(8.027.556.127)</b>  | <b>-2.493.456.599</b>  |
| Cash and cash equivalents at the beginning of the year                     | 60   |      | <b>15.012.788.241</b>   | <b>17.506.244.840</b>  |
| Effects of changes in foreign exchange rates                               | 61   |      | 41.204.393  | 105.139.107  |
| Cash and cash equivalents at the end of the year (70 = 50+60+61)           | 70   | V.1  | <b>7.026.436.507</b>  | <b>15.117.927.348</b>  |

Ninh Binh, 19st October 2025

PREPARER

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Nguyen Manh Khue



Nguyen Hong Tuan



Bui Viet Vuong



## **I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS**

### **1. Establishment**

The Southeast Asia Hamico Export Joint Stock Corporation was established based on the conversion from Southeast Asia LLC. The Southeast Asia Hamico Export Joint Stock Corporation was renamed to DNA Investment Joint Stock Company according to Resolution No. 09/2014/KSD/NQ-HĐQT dated November 3, 2014, by the Board of Directors. The company operates under Business Registration Certificate No. 0700.212.810 dated September 29, 2009, with the 10th amendment registered on February 25, 2015, issued by the Department of Planning and Investment of Ha Nam Province.

### **Ownership structure**

The company is a joint-stock company.

### **2. Business sector**

The main business activities of the Company in 2th Quarter/2025 are the production of coat hangers, pants hangers for export, and leasing of factory premises.

### **3. Business activities**

The business activities of the company, as per the business registration certificate, include:

- Manufacturing household electrical appliances: rice cookers, refrigerators, washing machines;
- Aquaculture, forestry, fruit tree cultivation;
- Freight transport by road;
- Manufacturing other wood products, products made from bamboo, rattan, straw, hay, and braided materials;
- Trading metals, metal ores;
- Wholesale of household goods: rice cookers, refrigerators, washing machines, refrigeration, electrical and mechanical appliances, household equipment;
- Wholesale of other construction materials and installation equipment;
- Short-term accommodation services;
- Restaurants and mobile catering services;
- Manufacturing products: refrigeration, electrical, mechanical appliances, and other household goods;
- Import and export of goods: refrigeration, electronics, electrical, mechanical appliances, equipment, materials, household goods, and products from mining and processing minerals for the company's business operations;
- Landscape, bonsai, park, and zoo services;
- Ecotourism services;
- Manufacturing products: machinery, metal products, electrostatic paint, metal plating;
- Manufacturing and processing of metal "METAL HANGERS" for clothes;
- Production of insulation foam and packaging foam;
- Manufacturing and processing of natural and industrial wood products;
- Mining and processing minerals;
- Leasing factory premises for office space and production workshops;
- Leasing warehouses and equipment;
- Buying and selling cars, motorcycles, and bicycles.

### **3. Business activities (continued)**

- Buying and selling fabrics, ceramics, and mechanical industry materials;

- Trading activities: alcohol, beer, confectionery;
- Buying and selling processed wood, coal, ores, scrap metal; Import and export of minerals, steel;
- Import and export, buying and selling machinery, equipment, and materials, spare parts for industrial and agricultural mac
- Import and export, and buying and selling metal products and metal ores;
- Manufacturing and processing of nylon bags and export packaging;
- Buying, selling, importing, and exporting motorcycles, motorized vehicles, and parts of all kinds;
- Buying, selling, importing, and exporting automobiles and automobile parts of all types.

**English name:** DNA INVESTMENT JOINT STOCK COMPANY

**Stock code:** KSD

**Head office:** Le Chan Street, Chau Son Industrial Zone, Chau Son Ward, Phu Ly City, Ha Nam Province.

**4. Normal production and business cycle**

The company's production and business cycle lasts for 12 months, following the normal fiscal year, starting from January 1st to December 31st each year.

**5. The characteristics of the company's operations during the fiscal year have an impact on the financial statements**

None.

**6. Statement on the comparability of information in the financial statements**

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

**II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING**

**1. Accounting period**

The company's accounting period starts on January 1st and ends on December 31st each year.

**2. Currency unit used in accounting**

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

**III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**

**1. Applicable accounting standards**

The company applies the Vietnamese Enterprise Accounting System as guided by Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014, and Circular No. 53/2016/TT-BTC on March 21, 2016, which amends and supplements certain provisions of Circular No. 200/2014/TT-BTC issued by the Ministry of Finance.

**2. Statement of compliance with accounting standards and regulations**

We have performed the accounting work of preparing and presenting the financial statements in accordance with Vietnamese accounting standards, the Vietnamese enterprise accounting system, and relevant legal regulations. The financial statements have been presented fairly and reasonably, reflecting the financial position, business results, and cash flows of the company.

The selection of data and information to be disclosed in the Notes to the Financial Statements has been made according to the materiality principle as specified in Vietnamese Accounting Standard No. 21 'Presentation of Financial Statements.

**IV. APPLICABLE ACCOUNTING POLICIES**



### 1. Changes in accounting policies and disclosures

The accounting policies used by the company to prepare the financial statements for the current year are consistent with the policies applied in preparing the financial statements for the fiscal year ending December 31, 2024.

### 2. Exchange rates applied in accounting

The company converts foreign currency into Vietnamese Dong based on the actual transaction exchange rate and the exchange rate recorded in the accounting books.

#### Principle for determining the actual transaction exchange rate

All foreign currency transactions arising during the period (foreign currency purchases and sales, capital contributions or received capital contributions, recognition of receivables and payables, asset purchases or expenses paid in foreign currency) are recorded based on the actual transaction exchange rate at the time of the transaction, as provided by the serving bank.

The year-end balances of monetary items (cash, cash equivalents, receivables, and payables, excluding prepaid amounts to suppliers, advance payments from customers, prepaid expenses, deposits, and deferred revenue) in foreign currencies are revalued based on the actual exchange rate published at the time the financial statements are prepared.

Exchange rate differences arising during the year from foreign currency transactions are recognized in the business results. The exchange rate differences from revaluing monetary items in foreign currencies at the end of the fiscal year, after offsetting the increase and decrease differences, are recognized in the business results.

#### Principle for determining the exchange rate recorded in the accounting books

When recovering receivables, deposits, or settling payables in foreign currency, the company uses the actual exchange rate recorded in the accounting books.

When making payments in foreign currency, the company uses the moving weighted average exchange rate recorded in the accounting books.

### 3. Principle for recognizing cash and cash equivalents

Cash includes cash on hand and demand deposits with banks.

Cash equivalents include term deposits and short-term investments with original maturities of three months or less from the investment date, which are highly liquid, easily convertible into a known amount of cash, and involve minimal risk in converting to cash.

### 4. Principles of accounting for financial investments

The company's financial investments include savings deposits at banks, recorded at historical cost. Fixed-term deposits with maturities greater than 3 months and up to 12 months are classified as short-term, while those exceeding 12 months are classified as long-term.

### 5. Principles of recognizing trade receivables and other receivables

**Principles of recognizing trade receivables:** Receivables are recognized at historical cost minus provisions for doubtful d

Receivables are classified as either trade receivables or other receivables depending on the nature of the transaction or the relationship between the company and the debtor.

**Provisioning for doubtful receivables:** Provisions for doubtful debts are estimated for the portion of receivables and investments that are impaired, such as overdue receivables that are unlikely to be recoverable due to bankruptcy, dissolution, disappearance, or absconding by the debtor.

### 6. Principles of recognizing inventory

**Principles of recognizing inventory:** Inventory is recognized at historical cost, minus provisions for inventory obsolescence or impairment.



**The method for valuing inventory** is the weighted average cost method.

**Inventory accounting method:** Inventory is accounted for using the perpetual inventory system.

**The method of establishing provision for inventory impairment:** Provisions for inventory obsolescence are made when the net realizable value of inventory is lower than its historical cost. The net realizable value is the estimated selling price minus the estimated costs to complete and sell the product.

## 7. Principles of recognizing and depreciating fixed assets

### 7.1 Principles of recognizing tangible fixed assets

Tangible fixed assets are recognized at historical cost minus accumulated depreciation. Historical cost includes all costs necessary to acquire and bring the asset into a state ready for use. Subsequent costs are capitalized if they are expected to result in future economic benefits. Otherwise, they are recognized as expenses.

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

### 7.2 Depreciation method for fixed assets

Fixed assets are depreciated using the straight-line method over their estimated useful life.

*The estimated useful life of assets is as follows:*

|                                       |                     |
|---------------------------------------|---------------------|
| <i>Buildings and structures</i>       | <i>5 - 50 years</i> |
| <i>Machinery and equipment</i>        | <i>3 - 20 years</i> |
| <i>Vehicles and transportation</i>    | <i>4 - 30 years</i> |
| <i>Management equipment and tools</i> | <i>5 - 10 years</i> |

## 8. Principles of recognizing construction in progress

Construction in progress is recognized at cost. This cost includes all necessary expenses to acquire new fixed assets, build new ones, or repair, renovate, expand, or re-equip the technical infrastructure of the project, such as installation costs and equipment costs.

These costs are transferred to increase assets when the project is completed, the overall acceptance has been finalized, and the asset is handed over and ready for use.

## 9. Principles of recognizing prepaid expenses

Prepaid expenses at the company include expenses that have already been incurred but are related to business activities over multiple accounting periods. The company's prepaid expenses include the following: insurance premiums, tools and equipment, fixed asset repair costs, land preparation costs for construction, etc...

The method for allocating prepaid expenses: Prepaid expenses are calculated and allocated to business production costs each period using the straight-line method. Based on the nature and extent of each type of expense, the allocation period is as follows: short-term prepaid expenses are allocated within 12 months; long-term prepaid expenses are allocated over 13 to 36 months. Specifically, land preparation costs for construction are gradually allocated to the expense category in the accounting period with an allocation period of 50 years (corresponding to the land lease period).

## 10. Principles of recognizing payables

Liabilities are recognized at their nominal value and are not recorded lower than the amounts owed.

The company classifies liabilities as payable to vendors, payable to employees, other payables, etc., depending on the nature of the transaction or the relationship between the company and the party to whom payment is owed.

Liabilities are tracked in detail by the due date, the party to whom payment is owed, the type of foreign currency liability (including revaluation of liabilities that meet the definition of foreign currency-denominated monetary items), and other factors as required for the company's management needs.

At the time of preparing the financial statements, the company immediately recognizes a liability when there is evidence of a loss that is likely to occur, in accordance with the prudence principle.



**11. Principle of recognizing accrued expenses**

Accrued expenses: These are recognized for expenses related to business operations during the period, but payment has not yet been made because an invoice has not been received or the necessary documentation and accounting records are incomplete. These expenses are recorded as operating expenses in the financial period, such as expenses for other services used, etc...

**12. Principle of recognizing unearned revenue**

Unearned revenue is recognized when products or services have been provided to customers, but the transaction involves multiple accounting periods, and the customer has made partial or full payment for the products or services that are related to these multiple accounting periods.

**12. Principle of recognizing unearned revenue (continued)**

Unearned revenue includes the amounts paid in advance by customers for one or more accounting periods for asset leasing; interest received in advance for loans or purchasing debt instruments; the difference between the selling price for installment or deferred payment sales and the price for immediate payment; and revenue corresponding to the value of goods, services, or discounts to customers in traditional customer programs.

Unearned revenue is allocated based on the principle that matches the revenue for each fiscal year.

**13. Principles for recognizing equity**

Owner's investment capital: Recognized according to the actual capital contributed by the owner.

Share premium: Recognized based on the increase in capital from issuing shares above par value and the increase or decrease in capital from the repurchase and reissuance of treasury shares.

Retained earnings: The amount of profit from the company's operations after deducting corporate income tax for the current year and any adjustments for retroactive changes in accounting policies or corrections of material errors from previous years.

Profit distribution: Profits are distributed according to the company's charter and the profit distribution plan approved by the General Shareholders' Meeting.

Increase or decrease in charter capital: Implemented based on the resolution of the annual General Shareholders' Meeting.

**14. Principles and methods for recognizing revenue and other income**

**Principles and methods for recognizing sales revenue**

Sales revenue is recognized when all of the following five conditions are met:

1. The company has transferred most of the risks and rewards related to the ownership of the product or goods to the buyer;
2. The company no longer retains control over the goods as an owner or has control over the goods;
3. The revenue can be determined with reasonable certainty. When the contract allows the buyer to return purchased products or goods under specific conditions, the company should only recognize revenue when those specific conditions no longer exist, and the buyer has no right to return the products or goods (except for returns under exchanges for other goods or services);
4. The company has or will receive economic benefits from the sale transaction;
5. The costs related to the sales transaction can be determined.



**Principles and methods for recognizing service revenue**

Revenue from service transactions is recognized when the outcome of the transaction can be reliably determined. In cases where the service transaction spans multiple periods, revenue is recognized in the period based on the portion of the work completed as of the date of the Balance Sheet for that period. Service revenue is recognized when all four (4) of the following conditions are met: 1. Revenue can be determined with reasonable certainty. When the contract allows the buyer to return the purchased service under specific conditions, revenue should only be recognized when those conditions no longer exist and the buyer has no right to return the service provided; 2. The company has or will receive economic benefits from the service transaction; 3. The portion of work completed as of the date of the Balance Sheet can be determined; 4. The costs incurred for the transaction and the costs to complete the service transaction can be determined.

**Principles and methods for recognizing service revenue (continued)**

If the outcome of the contract cannot be reliably determined, revenue will only be recognized to the extent that the costs incurred can be recovered.

**Principles and methods for recognizing financial revenue**

Financial revenue reflects income from interest, other financial revenues of the enterprise (investments in subsidiaries, other capital investments, foreign exchange gains, etc.).

Revenue arising from interest, royalties, dividends, and profits distributed by the company is recognized when both of the following conditions are met: 1. It is probable that economic benefits will be received from the transaction; 2. The revenue can be reasonably measured.

- Interest income is recognized based on the time and actual Interest rate for each period.

- Dividends and profits are recognized when shareholders have the right to receive dividends or when capital contributors are entitled to profits from their investments.

When it becomes impossible to recover an amount previously recognized as revenue, the uncollectible or uncertain amount must be accounted for as an expense in the period, without reducing the revenue.

**15. Principles and methods for recognizing the cost of goods sold**

The cost of goods sold reflects the cost of the products, goods, or services sold during the period. The cost of goods sold is recognized at the time the transaction occurs or when it is reasonably certain that it will occur in the future, regardless of whether the payment has been made or not. The cost of goods sold and the revenue it generates are recognized simultaneously based on the matching principle.

**16. Principles and methods for recognizing financial expense**

The costs recognized as financial expenses include: interest expenses on loans, and losses arising from exchange rate fluctuations related to foreign currency transactions.

These financial expenses are recognized in detail for each type of cost when they actually occur during the period and can be reliably determined when sufficient evidence of these expenses is available.

**17. Principles and methods for recognizing current and deferred corporate income tax expenses**

The corporate income tax expense includes current corporate income tax expenses and deferred corporate income tax expenses that arise during the year as the basis for determining the after-tax business results of the company for the current fiscal year.

Current corporate income tax expense is the amount of corporate income tax payable based on taxable income for the year and the applicable corporate income tax rate.



Deferred corporate income tax expense refers to the amount of corporate income tax that will be paid in the future, arising from the recognition of deferred tax liabilities during the year and the reversal of deferred tax assets that were recognized in previous years. The company does not reflect deferred tax assets or deferred tax liabilities arising from transactions that are directly recognized in shareholders' equity.

Deferred corporate income tax expense is determined based on the temporary differences that are deductible, taxable temporary differences, and the corporate income tax rate.

The determination of the company's corporate income tax is based on current tax regulations. However, the final determination of corporate income tax is subject to the results of audits by the competent tax authorities.

#### **18. Principles for recognizing earnings per share**

Basic EPS is calculated by dividing the profit or loss attributable to the holders of common shares of the company, after deducting the portion allocated for the bonus and welfare fund accrued during the period, by the weighted average number of common shares outstanding during the period.

Diluted EPS is calculated by dividing the profit or loss attributable to the holders of common shares of the company (after adjusting for dividends on convertible preferred shares) by the weighted average number of common shares outstanding during the period, along with the weighted average number of potential common shares that would be issued if all potential dilutive common shares were converted into common shares.

#### **19. Financial instruments**

##### **Initial recognition**

##### **Financial assets**

According to Circular No. 210/2009/TT-BTC dated November 6, 2009 ("Circular 210"), financial assets are classified appropriately for the purpose of disclosure in the financial statements, including financial assets measured at fair value through the income statement, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The company decides on the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are recognized at cost, including directly related transaction costs.

The company's financial assets include cash and cash equivalents, receivables from customers, and other receivables.

##### **Financial liabilities**

Financial liabilities, as defined by Circular 210, for the purpose of disclosure in the financial statements, are classified appropriately as financial liabilities recognized through the income statement or financial liabilities measured at amortized cost. The company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at cost, including any directly related transaction costs.

The company's financial liabilities include payables to suppliers, accrued expenses, loans, and debts.

##### **Subsequent measurement**

Currently, there is no requirement to remeasure the value of financial instruments after initial recognition.

##### **Offsetting financial instruments**

Financial assets and financial liabilities are offset, and the net amount is presented in the financial statements if, and only if, the company has a legally enforceable right to offset the recognized amounts and intends to settle on a net basis or to realize the asset and settle the liability simultaneously.

## 20. Related parties

Related parties are businesses or individuals, directly or indirectly through one or more intermediaries, that have control over or are controlled by the company. This includes affiliates, individuals who directly or indirectly hold voting rights and have significant influence over the company, key management personnel such as the CEO, the Board of Directors, and close family members of these individuals or affiliated entities. In considering each relationship between related parties, the substance of the relationship is emphasized rather than its legal form.

## 21. Other accounting principles and methods

Value Added Tax: The company is registered for VAT under the deduction method.

Other Taxes and Fees: Other taxes and fees are handled in accordance with the current tax and fee regulations of the govern

## V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

### 1. Cash and cash equivalents

|   | 30/09/2025            | 01/01/2025            |
|---|-----------------------|-----------------------|
|   | VND                   | VND                   |
| <b>Cash</b>   | <b>1.976.793.923</b>  | <b>15.012.788.247</b> |
| <i>Vietnamese Dong cash</i>   | <i>674.139.762</i>    | <i>1.354.312.552</i>  |
| <i>Cash in banks</i>  | <i>1.302.654.161</i>  | <i>13.658.475.695</i> |
| <i>+ VND cash in banks</i>  | <i>1.288.259.104</i>  | <i>13.630.294.225</i> |
| <i>- Asia NCB</i>   | <i>7.500.000</i>      |                       |
| <i>- Vietnam Joint Stock Commercial Bank for Investment and Development - Ha Nam Branch</i> | <i>592.111.475</i>    | <i>10.811.031.887</i> |
| <i>- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Nam Branch</i>         | <i>682.816.437</i>    | <i>2.812.113.676</i>  |
| <i>Asia Commercial Joint Stock Bank - Ha Nam Branch</i>                                     |                       | <i>290.521</i>        |
| <i>- Orient Commercial Joint Stock Bank - Ha Nam Branch</i>                                 |                       | <i>1.026.949</i>      |
| <i>- Saigon-Ho Chi Minh City Development Joint Stock Commercial Bank</i>                    | <i>5.831.192</i>      | <i>5.831.192</i>      |
| <i>+ USD cash in banks</i>  | <i>14.395.057</i>     | <i>28.181.470</i>     |
| <i>- Asia Commercial Bank - Ha Nam Branch</i>   |                       | <i>3.914.163</i>      |
| <i>- Vietnam Joint Stock Commercial Bank for Investment and Development - Ha Nam Branch</i> | <i>9.519.831</i>      | <i>18.952.687</i>     |
| <i>- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Nam Branch</i>         | <i>4.875.226</i>      | <i>5.314.620</i>      |
| <b>Cash equivalents</b>   | <b>20.500.000.000</b> | <b>21.207.819.133</b> |
| Deposits with a term of 3 months or less  | -                     | -                     |
| <b>Total</b>  | <b>22.476.793.923</b> | <b>36.220.607.380</b> |



**DNA INVESTMENT JOINT STOCK COMPANY**  
**NOTES TO THE FINANCIAL STATEMENTS**

3th quarter of 2025

Mẫu số B 09 - DN

Currency unit: VND

| 2. Short-term investments | 30/09/2025            | 01/01/2025            |
|---------------------------|-----------------------|-----------------------|
|                           | VND                   | VND                   |
| Fixed-time deposits       | 20.500.000.000        | 21.207.819.133        |
| <b>Total</b>              | <b>20.500.000.000</b> | <b>21.207.819.133</b> |

**3. Trade receivables**

|  | 30/09/2025            |                      | 01/01/2025            |           |
|--|-----------------------|----------------------|-----------------------|-----------|
|  | Value                 | Provision            | Value                 | Provision |
| <b>a. Short-term</b>                           | <b>33.953.189.488</b> | <b>9.002.700.000</b> | <b>37.522.487.434</b> | -         |
| A.S.C.T (Cambodia) Co., Ltd                    | 20.879.418.742        | -                    | 25.031.001.625        | -         |
| Nguyen Duc Nhuan                               | 9.002.700.000         | 9.002.700.000        | 9.002.700.000         | -         |
| Tung Tan Plastic Limited Company               | 217.056.376           | -                    | 3.000.000.000,00      | -         |
| GSL International Joint Stock Company          | 3.537.348.111         | -                    | 2.563.920             | -         |
| Thoi Dai Electronic Technology Company Limited | 267.663.658           | -                    | -                     | -         |
| Other customers                                | 49.002.601            | -                    | 486.221.889           | -         |
| <b>Total</b>                                   | <b>33.953.189.488</b> | <b>9.002.700.000</b> | <b>37.522.487.434</b> | -         |

**4. Advance payments for suppliers**

|   | 30/09/2025           |           | 01/01/2025           |           |
|---|----------------------|-----------|----------------------|-----------|
|   | Value                | Provision | Value                | Provision |
| <b>a. Short-term</b>  | <b>9.779.327.637</b> | -         | <b>5.004.088.716</b> | -         |
| <b>Domestic Supplier</b>                                    |                      |           |                      |           |
| Nam Phat Construction and Trading Company Limited           |                      | -         |                      | -         |
| Hung Thinh Notebook Paper Printing Joint Stock Company      | 163.678.906          | 0         |                      | -         |
| GSL International Joint Stock Company                       |                      | 0         | 3.751.000.000        | -         |
| Nguyen Van Hao  |                      | 0         |                      | -         |
|   |                      | -         | 862.978.500          | -         |
| 24h Fire Protection and Electronic Security Company Limited | 250.000.000          | -         | 250.000.000          | -         |
| Prepaid to other suppliers                                  | 9.365.648.731        | -         | 140.110.216          | -         |
| <b>Total</b>  | <b>9.779.327.637</b> | -         | <b>5.004.088.716</b> | -         |

**5. Other receivables**

**DNA INVESTMENT JOINT STOCK COMPANY**  
**NOTES TO THE FINANCIAL STATEMENTS**

Mẫu số B 09 - DN

3th quarter of 2025

Currency unit: VND

|                                | 30/09/2025         |           | 01/01/2025        |           |
|--------------------------------|--------------------|-----------|-------------------|-----------|
|                                | Value              | Provision | Value             | Provision |
| <b>a. Short-term</b>           | 511.844.038        | -         | 59.924.038        | -         |
| - Other receivables            | -                  | -         | -                 | -         |
| Receivables from other parties | -                  | -         | -                 | -         |
| - Advances                     | 511.844.038        | -         | 59.924.038        | -         |
| <b>Total</b>                   | <b>511.844.038</b> | <b>-</b>  | <b>59.924.038</b> | <b>-</b>  |



**DNA INVESTMENT JOINT STOCK COMPANY**  
**NOTES TO THE FINANCIAL STATEMENTS**

Mẫu số B 09 - DN

3th quarter of 2025

Currency unit: VND

**6. Inventories**

|                  | 30/09/2025           |           | 01/01/2025           |           |
|------------------|----------------------|-----------|----------------------|-----------|
|                  | Value                | Provision | Value                | Provision |
| Materials        | 2.258.486.312        | -         | 3.581.840.271        | -         |
| Work in progress | 4                    | -         | 4                    | -         |
| Finished goods   | 750.347.076          | -         | 2.227.723.700        | -         |
| Merchandise      |                      | -         | 1.021.659.120        | -         |
| <b>Total</b>     | <b>3.008.833.392</b> | <b>-</b>  | <b>6.831.223.095</b> | <b>-</b>  |

**DNA INVESTMENT JOINT STOCK COMPANY**  
**NOTES TO THE FINANCIAL STATEMENTS**

Mẫu số B 09 - DN

3th quarter of 2025

Currency unit: VND

**7. INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS**

| Items                               | Buildings and structures | Machinery and equipment | Transportation vehicles | Management tools and | Total                 |
|-------------------------------------|--------------------------|-------------------------|-------------------------|----------------------|-----------------------|
| <b>I. Historical cost</b>           |                          |                         |                         |                      |                       |
| Opening balance                     | 44.653.424.078           | 13.867.741.498          | 25.108.218.222          | 137.297.601          | 83.766.681.399        |
| Increase in the period              | 487.200.000              | -                       | -                       | -                    | 612.200.000           |
| - Increase in the period            | 487.200.000              | -                       | -                       | -                    | 612.200.000           |
| Decrease in the period              | -                        | -                       | -                       | -                    | -                     |
| - Liquidation, sale or disposition  | -                        | -                       | -                       | -                    | -                     |
| Reclassification                    | -                        | -                       | -                       | -                    | -                     |
| <b>Closing balance</b>              | <b>45.140.624.078</b>    | <b>13.867.741.498</b>   | <b>25.108.218.222</b>   | <b>137.297.601</b>   | <b>84.378.881.399</b> |
| <b>II. Accumulated depreciation</b> |                          |                         |                         |                      |                       |
| Opening balance                     | 25.701.941.941           | 10.437.182.306          | 15.202.063.508          | 31.131.121           | 51.372.318.876        |
| Increase in the period              | 405.738.721              | 208.791.140             | 253.736.561             | -                    | 868.266.422           |
| - Depreciation in the period        | 405.738.721              | 208.791.140             | 253.736.561             | -                    | 868.266.422           |
| Decrease in the period              | -                        | -                       | -                       | -                    | -                     |
| - Liquidation, sale or disposition  | -                        | -                       | -                       | -                    | -                     |
| Reclassification                    | -                        | -                       | -                       | -                    | -                     |
| <b>Closing balance</b>              | <b>26.107.680.662</b>    | <b>10.645.973.446</b>   | <b>15.455.800.069</b>   | <b>31.131.121</b>    | <b>52.240.585.298</b> |
| <b>III. Remaining value</b>         |                          |                         |                         |                      |                       |
| 1. At the begin of the year         | 18.951.482.137           | 3.430.559.192           | 9.906.154.714           | 106.166.480          | 32.394.362.523        |
| 2. At the end of the year           | 19.032.943.416           | 3.221.768.052           | 9.652.418.153           | 106.166.480          | 32.138.296.101        |



**DNA INVESTMENT JOINT STOCK COMPANY**

Address: Le Chan Street, Chau Son Industrial Zone, Chau Son Ward, Phu Ly City, Ha Nam Province

**NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)**

3th Quarter of 2025

Form No. B 09a - DN

**8 . LOANS AND FINANCIAL LEASE LIABILITIES**

| a) Loans   | 30/09/2025     |                                  | During the period |               | 30/06/2025     |                                  |
|--|----------------|----------------------------------|-------------------|---------------|----------------|----------------------------------|
|  | Value          | Amount with the ability to repay | Increase          | Decrease      | Value          | Amount with the ability to repay |
| Short-term loans   | 1.128.224.815  | 1.128.224.815                    | -                 | 3.174.561.705 | 22.156.928.431 | 22.156.928.431                   |
| Short-term bank loans  | 1.128.224.815  | 1.128.224.815                    | -                 | 3.174.561.705 | 22.156.928.431 | 22.156.928.431                   |
| - Vietnam Joint Stock Commercial Bank for Investment and Development - Ha Nam Branch (1) | 1.128.224.815  | 1.128.224.815                    |                   | 3.174.561.705 | 4.302.786.520  | 4.302.786.520                    |
| NBC Bank   | 17.854.141.911 | 17.854.141.911                   |                   |               | 17.854.141.911 | 17.854.141.911                   |
| Long-term loans  | -              | -                                | -                 | -             | -              | -                                |
| Total  | 18.982.366.726 | 18.982.366.726                   | -                 | 3.174.561.705 | 22.156.928.431 | 22.156.928.431                   |

9 Long-term work in progress

|                                    | 30/09/2025            |           | 01/01/2025         |           |
|------------------------------------|-----------------------|-----------|--------------------|-----------|
|                                    | Value                 | Provision | Value              | Provision |
| <b>a. Construction in progress</b> | 20.121.257.051        | -         | 277.762.800        | -         |
| Purchasing machinery and equipment |                       | -         | 277.762.800        | -         |
| <b>Total</b>                       | <b>20.121.257.051</b> | <b>-</b>  | <b>277.762.800</b> | <b>-</b>  |

10 Prepaid expenses

|              | 30/09/2025 | 01/01/2025 |
|--------------|------------|------------|
| Short-term   |            |            |
| Long-term    |            |            |
| <b>Total</b> | <b>0</b>   | <b>0</b>   |

11 Trade payables

|   | 30/09/2025        |                                  | 01/01/2025         |                                  |
|---|-------------------|----------------------------------|--------------------|----------------------------------|
|   | Value             | Amount with the ability to repay | Value              | Amount with the ability to repay |
| <b>a. Short-term</b>                                | <b>66.031.597</b> | <b>268.705.974</b>               | <b>240.512.768</b> | <b>240.512.768</b>               |
| Ha Nam Electricity Company                          |                   | 206.890.503                      | -                  | -                                |
| LKK Vietnam Limited Company                         | 20.499.316        | 16.283.190                       | 35.783.191,00      | 35.783.191,00                    |
| IR Law Limited Company                              |                   |                                  | 64.800.000         | 64.800.000                       |
| Thanh Vinh Metals and Machinery Joint Stock Company |                   | -                                |                    |                                  |
| Other customers                                     | 45.532.281        | 45.532.281                       | 139.929.577        | 139.929.577                      |
| <b>b. Long-term</b>                                 | <b>-</b>          | <b>-</b>                         | <b>-</b>           | <b>-</b>                         |
| <b>Total</b>  | <b>66.031.597</b> | <b>268.705.974</b>               | <b>240.512.768</b> | <b>240.512.768</b>               |



12 Advance payment from customer

|   | 30/09/2025         | 01/01/2025         |
|---|--------------------|--------------------|
| <b>a. Short-term</b>  | <b>134.524.865</b> | <b>100.000.000</b> |
| Era Electronic Technology Co., Ltd.                         | 134.524.865        | 100.000.000        |
| Nguyen Van Hao  |                    |                    |
| 24h Fire Prevention and Electronic Security Limited Company |                    |                    |
| Duc Canh Steel Limited Company                              |                    |                    |
| Other customers   |                    |                    |
| <b>Total</b>  | <b>134.524.865</b> | <b>100.000.000</b> |

13. Taxes and payables to the State

|   | Amount payable<br>at the beginning<br>of the period | Amount payable<br>during the period | Amount<br>paid/offset during<br>the period | Amount<br>payable/deduct at<br>the end of the |
|---|---|-------------------------------------|--|---|
| Value Added Tax                           | -1.966.998.867                                      |                                     |  | (1.966.998.867)                               |
| Corporate Income Tax                      |   |                                     |  | -   |
| Personal Income Tax                       | 2.812.443   | 4.472.170                           | 5.808.255                                  | 1.476.358                                     |
| Property Tax, Land Rent Tax               |   |                                     |  | -   |
| Taxes, fees, and other payable<br>amounts | -   |                                     |  | -   |
| <b>Total</b>                              | <b>-1.964.186.424</b>                               | <b>4.472.170</b>                    | <b>5.808.255</b>                           | <b>-1.965.522.509</b>                         |
| <b>b. Receivables</b>                     |   |                                     |  |   |
| Value Added Tax                           | (511.833.054)                                       | 1.225.287.102                       | 2.680.452.915                              | (1.966.998.867)                               |
| <b>Total</b>                              | <b>(511.833.054)</b>                                | <b>1.225.287.102</b>                | <b>2.680.452.915</b>                       | <b>(1.966.998.867)</b>                        |

14. Accrued expenses

|                      | 30/09/2025 | 01/01/2025        |
|----------------------|------------|-------------------|
| <b>a. Short-term</b> | <b>-</b>   | <b>36.944.444</b> |
| Audit fee            | -          | 36.944.444        |
| <b>b. Long-term</b>  | <b>-</b>   | <b>-</b>          |
| Cộng                 | -          | 36.944.444        |

15. Unearned revenue

|                               | 30/09/2025           | 01/01/2025           |
|-------------------------------|----------------------|----------------------|
| <b>a. Short-term</b>          |                      |                      |
| Revenue from leasing premises | 2.317.204.612        | 1.456.263.668        |
| <b>Total</b>                  | <b>2.317.204.612</b> | <b>1.456.263.668</b> |

16. Other payables

|                        | 30/09/2025        | 01/01/2025        |
|------------------------|-------------------|-------------------|
| <b>a. Short-term</b>   |                   |                   |
| Social insurance       | 25.891.606        | 93.749.373        |
| Health insurance       | 13.393.736        | -                 |
| Unemployment insurance | 14.251.912        | -                 |
| <b>Total</b>           | <b>53.537.254</b> | <b>93.749.373</b> |

17. Owner's equity

a.Statement of Changes in Equity

| Items                           | Contributions from owners | Development investment fund | Undistributed profit after tax | Total           |
|---------------------------------|---------------------------|-----------------------------|--------------------------------|-----------------|
| Opening balance                 | 120.000.000.000           | 200.000.000                 |                                | 120.200.000.000 |
| Profit of the previous year     | -                         | -                           | 116.374.748                    | 116.374.748     |
| Closing balance of the previous | 120.000.000.000           | 200.000.000                 | 116.374.748                    | 120.316.374.748 |
| Opening balance                 | 120.000.000.000           | 200.000.000                 | 116.374.748                    | 120.316.374.748 |
| Contribution                    | -                         | -                           | -                              | -               |
| Profit of the period            | -                         | -                           | (1.916.613.787)                | (1.916.613.787) |
| Other increases                 | -                         | -                           | -                              | -               |
| Other decreases                 | -                         | -                           | -                              | -               |
| Closing balance                 | 120.000.000.000           | 200.000.000                 | -1.800.239.039                 | 118.399.760.961 |

b. Details of owner's equity contribution

|                                     | Equity contribution ratio | 30/09/2025      | 01/01/2025      |
|-------------------------------------|---------------------------|-----------------|-----------------|
| Shareholders' capital contributions | 100,00%                   | 120.000.000.000 | 120.000.000.000 |
| Total                               | 100,00%                   | 120.000.000.000 | 120.000.000.000 |

c. Transactions with owners regarding capital and dividend distribution, profit sharing

|   | 30/09/2025      | 01/01/2025      |
|---|-----------------|-----------------|
| Owner's contributions                                     | 120.000.000.000 | 120.000.000.000 |
| <i>Capital contribution at the beginning of the year</i>  | 120.000.000.000 | 120.000.000.000 |
| <i>Increase in capital contribution during the period</i> | -               | -               |
| <i>Decrease in capital contribution during the period</i> | -               | -               |
| <i>Capital contribution at the end of the period</i>      | 120.000.000.000 | 120.000.000.000 |
| Dividends, profits distributed                            | -               | -               |

d. Shares

|  | 30/09/2025 | 01/01/2025 |
|--|------------|------------|
| Number of shares registered for issuance               | 12.000.000 | 12.000.000 |
| Number of shares sold to the public                    | 12.000.000 | 12.000.000 |
| <i>Common stock</i>                                    | 12.000.000 | 12.000.000 |
| Number of shares repurchased                           | -          | -          |
| Number of shares outstanding                           | 12.000.000 | 12.000.000 |
| <i>Common stock</i>                                    | 12.000.000 | 12.000.000 |
| <i>Par value of the outstanding shares: VND/share.</i> | 10.000     | 10.000     |

e. Corporate's funds

|                             | 30/09/2025  | 01/01/2025  |
|-----------------------------|-------------|-------------|
| Development investment fund | 200.000.000 | 200.000.000 |
| Total                       | 200.000.000 | 200.000.000 |

\* The purpose of establishing and using the company's funds

The development investment fund is allocated from the after-tax corporate income and is used for expanding the production and business scale or for deep investment in the enterprise.



**VI. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE INCOME STATEMENT**

**1. Revenue from sales and provision of services**

|  | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--|-------------------------|-------------------------|
| Revenue from sales and provision of services | 8.438.181.587           | 13.601.933.966          |
| <b>Total</b>                                 | <b>8.438.181.587</b>    | <b>13.601.933.966</b>   |

**2. Net revenues from sales and service provisions**

|  | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--|-------------------------|-------------------------|
| Net revenues from sales and service provisions | 8.438.181.587           | 13.601.933.966          |
| <b>Total</b>                                   | <b>8.438.181.587</b>    | <b>13.601.933.966</b>   |

**3. Cost of goods sold**

|  | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--|-------------------------|-------------------------|
| Cost of goods sold and services rendered | 7.778.499.687           | 11.443.316.554          |
| <b>Cộng</b>                              | <b>7.778.499.687</b>    | <b>11.443.316.554</b>   |

**4. Financial income**

|                                | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--------------------------------|-------------------------|-------------------------|
| Interest on deposits and loans | 631.172                 | 60.208.820              |
| Exchange rate gain             | 619.393.745             | 112.766.336             |
| <b>Total</b>                   | <b>620.024.917</b>      | <b>172.975.156</b>      |

**5. Financial expense**

|                          | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--------------------------|-------------------------|-------------------------|
| Interest on borrowings   | 51.104.641              | 37.448.236              |
| Exchange rate loss       |                         | 240.526.101             |
| Other financial expenses | -                       | 354.494                 |
| <b>Total</b>             | <b>51.104.641</b>       | <b>278.328.831</b>      |

**6. Selling expenses and administrative expenses**

|   | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|---|-------------------------|-------------------------|
| <b>a. Selling expenses</b>  |                         |                         |
| Outsourced service expenses                                       | 101.860.905             | 198.639.784             |
| Other cash expenses   | -                       | -                       |
| <b>Total</b>  | <b>101.860.905</b>      | <b>198.639.784</b>      |
| <b>b. Administrative expenses</b>                                 |                         |                         |
| Labor expenses  | 317.479.469             | 319.096.700             |
| Depreciation expenses   | 74.767.156              | 102.308.480             |
| Taxes, fees, and charges  |                         | 166.302.218             |
| Provision for doubtful debts                                      |                         |                         |
| Outsourced service expenses                                       |                         | 2.589.599               |
| Other cash expenses   | 587.446.334             | 632.303.353             |
| <b>Total</b>  | <b>979.692.959</b>      | <b>1.222.600.350</b>    |
| <b>c. Selling expenses and administrative expenses deductions</b> |                         |                         |
| Reversal of allowance for doubtful debts                          | -                       | -                       |
| <b>Total</b>  | <b>-</b>                | <b>-</b>                |

**8. Other incomes**

|                                    | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|------------------------------------|-------------------------|-------------------------|
| Profit from fixed asset disposal   | -                       |                         |
| Income from fixed asset disposal   | -                       |                         |
| Remaining value of disposed assets | -                       | 7.000.000.000           |
| <b>Total</b>                       | <b>-</b>                | <b>-</b>                |

**9. Other expenses**

|                | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|----------------|-------------------------|-------------------------|
| Other expenses |                         | 34.404.304              |
| <b>Total</b>   | <b>-</b>                | <b>34.404.304</b>       |

**10. Production and business expenses by factors**

|                             | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|-----------------------------|-------------------------|-------------------------|
| Material expenses           | 1.135.366.378           | 3.696.719.328           |
| Labor expenses              | 333.145.717             | 402.067.013             |
| Depreciation expenses       | 796.368.465             | 1.898.562.561           |
| Outsourced service expenses |                         | 195.367.524             |
| Other cash expenses         |                         | 80.282.926              |
| <b>Total</b>                | <b>2.264.880.560</b>    | <b>6.272.999.352</b>    |



**11. Current corporate income tax expense**

|  | <b>Year 2025</b> | <b>Year 2024</b> |
|--|------------------|------------------|
| 1. Total accounting profit before tax for the year                           | (1.916.613.787)  |                  |
| 2. Adjustments to profit for calculating corporate income tax (a+b)          |                  |                  |
| 3 Cumulative losses  |                  | -                |
| 4. Total taxable income for corporate income tax (1+2+3)                     |                  | -                |
| 5. Corporate income tax expense based on taxable income for the current year | -                | -                |
| 6. Corporate income tax arrears from previous years                          |                  |                  |
| <b>Total current corporate income tax expense</b>                            | <b>-</b>         | <b>-</b>         |

**12. Basic earnings per share**

|  | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|--|-------------------------|-------------------------|
| Accounting profit after corporate income tax                         | -356.661.710            | 905.322.062             |
| Adjustments for increase or decrease                                 | -                       | -                       |
| Profit or loss allocated to common shareholders                      | -356.661.710            | 905.322.062             |
| Weighted average number of common shares outstanding during the year | 12.000.000              | 12.000.000              |
| <b>Basic earnings per share</b>                                      | <b>-29,72</b>           | <b>75,44</b>            |

**13. Diluted earnings per share**

|   | <b>3th Quarter/2025</b> | <b>3th Quarter/2024</b> |
|---|-------------------------|-------------------------|
| Profit or loss allocated to common shareholders   | (356.661.710)           | 905.322.062             |
| Profit or loss allocated to common shareholders after adjusting for dilutive factors                      | (356.661.710)           | 905.322.062             |
| Weighted average number of common shares outstanding during the year                                      | 12.000.000              | 12.000.000              |
| Weighted average number of common shares outstanding during the year after adjusting for dilutive factors | 12.000.000              | 12.000.000              |
| <b>Diluted earnings per share</b>   | <b>(29,72)</b>          | <b>75,44</b>            |

## VII. OTHER INFORMATION

### 1. Events after the reporting period

No significant events have occurred since the end of the reporting period that require adjustments or disclosures in these financial statements.

### 2 Presentation of assets, revenues, and business results by segment

A business segment includes segments based on business fields and geographical regions.

A business segment based on the business field is a distinguishable part of the Company that engages in the production or provision of individual products, services, a group of related products or services, and this segment has risks and economic benefits distinct from those of other business segments.

A business segment based on geographical regions is a distinguishable part of the Company that engages in the production or provision of products or services within a specific economic environment, and this segment has risks and economic benefits distinct from those of other business segments in different economic environments.

The main activity of the Company is the production and export of garment hangers. The Company does not have any branches, so it does not present reports by geographical region. Additionally, the total revenue of the subsidiary business activities, including service provision (factory rental) and selling scrap, is less than (<) 10% of the total revenue of all segments, so it does not present reports by business field.

### 3 Comparative information

The comparative data is taken from the audited financial statements for the fiscal year 2024 of DNA Investment Joint Stock Company, audited by International Auditing and Valuation Company Limited, and the self-prepared financial statements for the fourth quarter of 2024.

### 4 Information about going concern: The Company will continue its operations in the future.

PREPARER



Nguyen Manh Khue

CHIEF ACCOUNTANT



Nguyen Hong Tuan

Ninh Binh, 19st October 2025

GENERAL DIRECTOR



Bui Viet Vuong