

SONADEZI CORPORATION
DONGNAI PAINT CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, date 13 month 8 year 2025.

FINANCIAL STATEMENT INFORMATION DISCLOSURE

To: Ha Noi Stock Exchange.

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Dong Nai Paint Corporation shall disclose information on the financial statements for the six-month period of 2025 as follow:

1. Name: Dong Nai Paint Corporation

- Stock symbol: SDN
- Address: Road 7, Bien Hoa Industrial Park, Tran Bien Ward, Dong Nai Province.
- Telephone:: 02513. 931.355 Fax: 02513.836.091.
- Email: linh.nguyen@dongnaipaint.com.vn Website: dongnaipaint.com.vn

2. Announcement content:

- The financial statements for the six-month period of 2025.
 - ☒ Separate financial statements (The listed organization has no subsidiaries and the superior accounting unit has no affiliated units).
 - ☐ Consolidated report (listed organization with subsidiaries)
 - ☐ Consolidated financial statements (listed organizations with accounting units under their own accounting apparatus).

- Cases that must be resolved.

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes ☒ No

Explanatory text:

☐ Yes ☒ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes ☒ No

Explanatory text:

☐ Yes ☒ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Yes ☐ No

Explanatory text:

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory text:

☐ Yes

☒ No

This information was published on the company's website on: August 13, 2025 at the link: <https://dongnaipaint.com.vn>.

3. Report on transactions worth 35% or more of total assets in 2025: No

- In case of transaction, please report the following contents in full
- Transaction content:.....
- Ratio of transaction value/total assets of the enterprise (%) (based on the most recent year's financial report)
- Completion date:.....

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

*-The financial statements for
the six-month period of 2025*

General Direct

(Signature, full name)

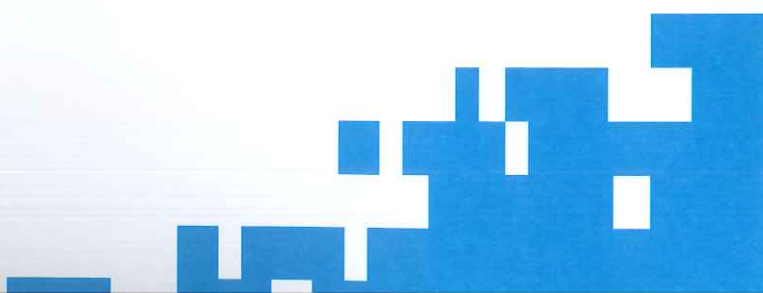


Nguyễn Duc Nhlen



DONGNAI PAINT CORPORATION

REVIEWED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2025



DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
Vietnam

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DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

MANAGEMENT'S REPORT

Management of Dongnai Paint Corporation (hereinafter referred to as "the Company") hereby presents its report and the reviewed financial statements of the Company for the six-month period ended 30 June 2025.

MEMBERS OF THE BOARD OF DIRECTORS, THE SUPERVISORY COMMITTEE AND MANAGEMENT

Members of the Board of Directors during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr Nguyen Pham Thuyen	Chairperson
Mr Nguyen Duc Nhen	Vice Chairperson
Mr Dao Dinh De	Member
Ms Vu Nguyen Thi Hanh	Member
Ms Dau Khanh Phuong	Member (appointed on 18 Apr. 2025)
Mr Tran Trung Kien	Member (resigned on 18 Apr. 2025)

Members of the Supervisory Committee during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Ms Nguyen Thi Chung	Head (appointed on 18 Apr. 2025)
Ms Dang Le Bich Phuong	Head (resigned on 18 Apr. 2025)
Ms Bui Thi Thuy Lien	Member
Ms Trinh Thi Ngoc Huong	Member

Members of management during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr Nguyen Duc Nhen	General Director
Mr Nguyen Pham Thuyen	Vice General Director
Mr Pham Quoc Viet	Vice General Director (appointed on 18 Apr. 2025)
Ms Huynh Nguyen Thanh Uyen	Vice General Director (resigned on 01 May 2025)

AUDITOR

The accompanying financial statements were reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member firm of RSM International.

RESPONSIBILITY OF MANAGEMENT

The Company's management is responsible for preparing the financial statements of each period which give a true and fair view of the financial position of the Company and the results of its operations and its cash flows. In preparing these financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the financial statements so as to mitigate error or fraud.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

MANAGEMENT'S REPORT (CONTINUED)

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these financial statements.

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2025 and the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

For and on behalf of management,



Nguyễn Đức Nhiên
General Director

Dong Nai Province, 11 August 2025

RSM Vietnam

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No.: 24/2025/SX-RSMHCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Members of the Board of Directors
Members of management
DONGNAI PAINT CORPORATION

We have reviewed the accompanying interim financial statements of Dongnai Paint Corporation (hereinafter referred to as "the Company") prepared on 11 August 2025 as set out from page 05 to page 30 which comprise the statement of financial position as at 30 June 2025, and the income statement, cash-flow statement for the six-month period then ended, and selected notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements 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 significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

(See the next page)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

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 of the financial position of Dongnai Paint Corporation as at 30 June 2025, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System issued under Circular 200/2014/TT-BTC dated 22 December 2014 and Circular 53/2016/TT-BTC dated 21 March 2016 by Ministry of Finance and relevant legislation as to the preparation and presentation of interim financial statements.

pp GENERAL DIRECTOR



Trinh Thanh Thanh

Vice General Director

Audit Practice Registration Certificate:
2820-2025-026-1

RSM Vietnam Auditing & Consulting Company Limited

Ho Chi Minh City, 11 August 2025

As disclosed in Note 2.1 to the selected notes to the financial statements, the accompanying financial statements are not intended to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
Vietnam

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

Expressed in VND

ASSETS	Code	Notes	As at 30 Jun. 2025	As at 01 Jan. 2025
A. CURRENT ASSETS	100		56,234,649,156	53,058,109,947
I. Cash and cash equivalents	110		3,498,334,060	4,588,484,559
1. Cash	111	4.1	3,498,334,060	4,588,484,559
II. Current account receivables	130		29,681,575,419	27,869,367,682
1. Trade receivables	131	4.2	31,524,665,210	29,225,045,261
2. Advances to suppliers	132		206,980,800	45,232,960
3. Other current receivables	136		220,148,841	869,308,893
4. Provision for doubtful debts	137	4.3	(2,270,219,432)	(2,270,219,432)
III. Inventories	140	4.4	23,054,739,677	20,600,257,706
1. Inventories	141		23,120,256,977	20,665,775,006
2. Provision for decline in value of inventories	149		(65,517,300)	(65,517,300)
B. NON-CURRENT ASSETS	200		55,122,724,028	56,274,647,758
I. Fixed assets	220		995,515,675	1,165,944,996
1. Tangible fixed assets	221	4.5	995,515,675	1,165,944,996
Cost	222		31,826,606,133	31,743,783,133
Accumulated depreciation	223		(30,831,090,458)	(30,577,838,137)
II. Non-current financial investments	250		715,047,543	715,047,543
1. Investment in other entities	253		819,000,000	819,000,000
2. Provision for non-current investments	254		(103,952,457)	(103,952,457)
III. Other non-current assets	260		53,412,160,810	54,393,655,219
1. Non-current prepayments	261	4.6	53,412,160,810	54,170,970,034
2. Deferred income tax assets	262		-	222,685,185
TOTAL ASSETS (270 = 100 + 200)	270		111,357,373,184	109,332,757,705

(See the next page)

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2025

Expressed in VND

RESOURCES	Code	Notes	As at 30 Jun. 2025	As at 01 Jan. 2025
C. LIABILITIES	300		40,880,889,345	42,397,189,957
I. Current liabilities	310		40,650,889,345	42,197,189,957
1. Trade payables	311	4.7	15,127,251,804	17,374,326,002
2. Advances from customers	312		84,004,791	216,077,660
3. Taxes and amounts payable to the state budget	313	4.8	1,092,864,207	824,947,540
4. Payables to employees	314	4.9	2,501,164,252	2,930,807,205
5. Accrued expenses	315	4.10	3,486,343,171	3,373,103,725
6. Current loans and obligations under finance leases	320	4.11	15,713,658,434	13,474,768,889
7. Bonus and welfare fund	322	4.12	2,645,602,686	4,003,158,936
II. Non-current liabilities	330		230,000,000	200,000,000
1. Other non-current payables	337		230,000,000	200,000,000
D. OWNER'S EQUITY	400		70,476,483,839	66,935,567,748
I. Equity	410	4.13.1	70,476,483,839	66,935,567,748
1. Owner's contributed capital	411	4.13.2	30,364,360,000	30,364,360,000
Ordinary shares carrying voting rights	411a		30,364,360,000	30,364,360,000
2. Investment and development fund	418	4.13.6	21,270,364,407	21,270,364,407
3. Other reserves	420	4.13.6	1,518,200,000	1,518,200,000
4. Retained earnings	421		17,323,559,432	13,782,643,341
Beginning accumulated retained earnings	421a		12,264,425,341	8,811,172,806
Retained earnings of the current year	421b		5,059,134,091	4,971,470,535
TOTAL RESOURCES (440 = 300 + 400)	440		111,357,373,184	109,332,757,705



Nguyen Duc Nhen
 General Director

Huynh Thi Thanh Huong
 Chief Accountant

Nguyen Thi Viet Ha
 Preparer

Dong Nai Province, 11 August 2025

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
Vietnam

Form B 02a - DN

INCOME STATEMENT

For the six-month period ended 30 June 2025

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue	01	4.15	55,868,782,699	58,346,392,870
2. Deductions	02	4.16	2,499,999,297	2,669,362,560
3. Net revenue	10		53,368,783,402	55,677,030,310
4. Cost of sales	11	4.17	37,169,847,094	39,919,118,020
5. Gross profit	20		16,198,936,308	15,757,912,290
6. Finance income	21		3,572,878	103,465,012
7. Finance expense	22	4.18	1,701,712,233	1,767,674,176
<i>Of which, interest expense</i>	23		532,089,311	547,731,167
8. Selling expense	25	4.19	3,143,829,712	2,916,860,266
9. General and administrative expense	26	4.20	6,655,265,891	8,023,334,569
10. Operating profit/(loss)	30		4,701,701,350	3,153,508,291
11. Other income	31	4.21	1,962,657,634	1,962,118,965
12. Other expense	32		263,920,871	326,974,354
13. Net other income/(loss)	40		1,698,736,763	1,635,144,611
14. Accounting profit/(loss) before tax	50		6,400,438,113	4,788,652,902
15. Current corporate income tax expense	51	4.23	1,118,618,837	911,087,101
16. Deferred corporate income tax expense	52		222,685,185	82,685,185
17. Net profit/(loss) after tax	60		5,059,134,091	3,794,880,616
18. Basic earnings per share	70	4.13.4	1,366	1,015
19. Diluted earnings per share	71	4.13.4	1,366	1,015



Nguyen Duc Nhen
 General Director

Huynh Thi Thanh Huong
 Chief Accountant

Nguyen Thi Viet Ha
 Preparer

Dong Nai Province, 11 August 2025

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
Vietnam

Form B 03a - DN

CASH FLOW STATEMENT**(Indirect method)**

For the six-month period ended 30 June 2025

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxes	01		6,400,438,113	4,788,652,902
2. Adjustment for:				
Depreciation and amortisation	02	4.22	253,252,321	390,351,336
Provisions	03		-	108,159,427
Gains/losses from investment	05		(3,144,774)	(2,650,222)
Interest expense	06	4.18	532,089,311	547,731,167
3. Operating profit /(loss) before adjustments to working capital	08		7,182,634,971	5,832,244,610
Increase or decrease in accounts receivable	09		(1,812,207,737)	(4,695,897,114)
Increase or decrease in inventories	10		(2,454,481,971)	609,792,839
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		(2,489,310,817)	774,569,643
Increase or decrease prepaid expenses	12		758,809,224	2,461,705,104
Interest paid	14		(532,089,311)	(547,731,167)
Corporate income tax paid	15	4.8	(1,026,941,927)	(1,166,315,602)
Other cash inflows from operating activities	16		1,000,000	6,900,000
Other cash outflows from operating activities	17		(1,358,556,250)	(1,882,780,000)
Net cash from operating activities	20		(1,731,143,818)	1,392,488,313
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(82,823,000)	(235,864,435)
2. Interest and dividends received	27		3,144,774	2,650,222
Net cash from investing activities	30		(79,678,226)	(233,214,213)

(See the next page)

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

Form B 03a - DN

**CASH FLOW STATEMENT
(Indirect method)**

For the six-month period ended 30 June 2025

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	4.24	17,519,354,800	16,501,365,778
2. Repayment of borrowings	34	4.25	(15,280,465,255)	(15,425,075,408)
3. Dividends paid	36	4.13.5	(1,518,218,000)	(1,518,218,000)
Net cash from financing activities	40		720,671,545	(441,927,630)
NET INCREASE/(DECREASE) IN CASH				
(50 = 20+30+40)	50		(1,090,150,499)	717,346,470
Cash and cash equivalents at beginning of year	60		4,588,484,559	4,209,000,623
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT END OF PERIOD (70 = 50+60+61)	70	4.1	3,498,334,060	4,926,347,093



Nguyen Duc Nhien
General Director

Huynh Thi Thanh Huong
Chief Accountant

Nguyen Thi Viet Ha
Preparer

Dong Nai Province, 11 August 2025

SELECTED NOTES TO THE FINANCIAL STATEMENTS**1. CORPORATE INFORMATION****1.1. Structure of ownership**

Dongnai Paint Corporation (hereinafter referred to as "the Company") – former name is Dongnai Paint Factory – a state-owned enterprise under Dong Nai Department of Industry. On 13 December 1999, the Company was converted into a joint stock company called Dong Nai Paint Corporation in accordance with Business Registration Certificate No. 3600451024 dated 01 March 2000 granted by Dong Nai Province's Department of Planning and Investment and other amended certificates thereafter with the latest one dated 23 October 2023.

The charter capital as stipulated in the Business Registration Certificate is VND 30,364,360,000.

The Company's registered head office is Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam.

The number of employees as at 30 June 2025 was 143 (31 December 2024: 149).

1.2. Business field

Manufacturing.

1.3. Operating industry and principal activities

The Company is principally engaged in production and trading of paint products, production of putty (wall putty).

2. BASIS OF PREPARATION**2.1. Accounting standards, accounting system**

The accompanying financial statements, expressed in Vietnamese Dong ("VND"), are prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and prevailing accounting regulations in Vietnam.

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

2.2. Forms of accounting records

The form of accounting records applied in the Company is the General Journal.

2.3. Financial year

The Company's financial year is from 01 January to 31 December.

2.4. Reporting and functional currency

The Company maintains its accounting records in VND.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted to prepare the financial statements for the six-month period ended 30 June 2025 are consistent with those applicable to the 2024 financial statements.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4. SIGNIFICANT EVENTS AND TRANSACTIONS DURING THE INTERIM PERIOD****4.1. Cash**

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Cash in hand	507,991,776	354,793,468
Cash at banks	2,990,342,284	4,233,691,091
Total	3,498,334,060	4,588,484,559

4.2. Current trade receivables

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
PPG Viet Nam Company Limited	6,093,575,098	4,566,700,839
Other customers (*)	25,431,090,112	24,658,344,422
Total	31,524,665,210	29,225,045,261

(*) As at 30 June 2025, any component of trade receivables from other customers was less than 10% total current trade receivables.

Current trade receivables of at least VND 15 billion have been used as collateral, pledge, or security for loans – Refer to Note 4.11.

4.3. Doubtful debts

	As at 30 Jun. 2025 VND		As at 01 Jan. 2025 VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables	2,289,930,132	19,710,700	2,289,930,132	19,710,700

Management assessed the ability to recover the overdue receivables as low because receivables has been outstanding for many years.

(See the next page)

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.3. Doubtful debts (Continued)

Movements of provisions for doubtful debts are detailed as follows:

	Current period VND	Previous period VND
Carrying amount at 01 January	2,270,219,432	2,172,166,249
Additional provisions recognised	-	20,000,000
Carrying amount at 30 June	2,270,219,432	2,192,166,249

Overdue trade receivables are analysed by debtor as follows:

	As at 30 Jun. 2025 VND			As at 01 Jan. 2025 VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Nguyen Van San Store	1,096,000,000	-	Over 3 years	1,096,000,000	-	Over 3 years
Minh Khoi Trading & Construction Co., Ltd	367,017,470	-	Over 3 years	367,017,470	-	Over 3 years
Other customers	826,912,662	19,710,700	From 1 year – Over 3 years	826,912,662	19,710,700	From 1 year – Over 3 years
Total	2,289,930,132	19,710,700		2,289,930,132	19,710,700	

(See the next page)

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.4. Inventories**

	As at 30 Jun. 2025		As at 01 Jan. 2025	
	VND		VND	
	Cost	Provisions	Cost	Provisions
Raw materials	7,787,449,381	(36,501,117)	7,783,313,681	(36,501,117)
Tools and supplies	764,673,369	-	825,294,792	-
Semi-finished goods	632,115,616	-	594,722,824	-
Finished goods	13,935,466,589	(29,016,183)	11,461,769,701	(29,016,183)
Merchandise	552,022	-	674,008	-
Total	23,120,256,977	(65,517,300)	20,665,775,006	(65,517,300)

Minimum inventory value of VND 15 billion has been used as collateral, pledge, or guarantee for loans – Refer to Note 4.11.

(See the next page)

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.5. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost:					
As at 01 Jan. 2025	7,953,820,577	15,996,646,457	7,620,555,554	172,760,545	31,743,783,133
Purchase	-	82,823,000	-	-	82,823,000
As at 30 Jun. 2025	7,953,820,577	16,079,469,457	7,620,555,554	172,760,545	31,826,606,133
Accumulated depreciation:					
As at 01 Jan. 2025	7,953,820,577	15,303,575,805	7,172,468,710	147,973,045	30,577,838,137
Depreciation	-	141,824,616	104,677,705	6,750,000	253,252,321
As at 30 Jun. 2025	7,953,820,577	15,445,400,421	7,277,146,415	154,723,045	30,831,090,458
Net book value:					
As at 01 Jan. 2025	-	693,070,652	448,086,844	24,787,500	1,165,944,996
As at 30 Jun. 2025	-	634,069,036	343,409,139	18,037,500	995,515,675

Amount of period-end historical cost and net book value of tangible fixed assets pledged, mortgaged as loan security are VND 4,983,378,447 and VND 0, respectively – Refer to Note 4.11.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 29,214,152,636.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.6. Non – current prepayments**

Representing land rental and infrastructure usage costs at Ho Nai Industrial Park, Ho Nai 3 Commune, Trang Bom District, Dong Nai Province with a lease term from 06 June 2022 to 31 May 2065.

4.7. Current trade payables

	As at 30 Jun. 2025		As at 01 Jan. 2025	
	VND		VND	
	Amount	Payable amount	Amount	Payable amount
Da Trang Transport and Trading Production Company Limited	1,459,166,157	1,459,166,157	1,763,047,188	1,763,047,188
Other suppliers (*)	13,668,085,647	13,668,085,647	15,611,278,814	15,611,278,814
Total	15,127,251,804	15,127,251,804	17,374,326,002	17,374,326,002

(*) As at 30 June 2025, any component of trade payables to other suppliers was less than 10% of the total current trade payables.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.8. Tax and amounts payable to the state budget

	As at 30 Jun. 2025 VND		Movements in the period VND		As at 01 Jan. 2025 VND	
	Payable		Payable	Paid	Payable	
Output value added tax (*)	739,520,666		2,627,304,639	2,418,884,610	531,100,637	
Value added tax on imported goods	-		293,499,100	293,499,100	-	
Corporate income tax	239,616,754		1,118,618,837	1,026,941,927	147,939,844	
Personal income tax	113,726,787		254,395,610	286,575,882	145,907,059	
Other taxes	-		3,000,000	3,000,000	-	
Total	1,092,864,207		4,296,818,186	4,028,901,519	824,947,540	

(*) Of which, output value added tax is detailed as follows:

	As at 30 Jun. 2025 VND		Movements in the period VND		As at 01 Jan. 2025 VND	
	Payable		Payable	Deducted	Paid	
Output value added tax	739,520,666		5,676,431,996	3,049,127,357	2,418,884,610	
Payables to employees						
					531,100,637	

Representing the salary fund for the first six months of 2025 that is still payable to employees as at 30 June 2025.

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DONGNAI PAINT CORPORATION

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.10. Current accrued expenses

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Accrued sales discount based on turnover	1,708,000,000	35,127,000
Accrued uniform expense	600,000,000	-
Accrued electricity expense	549,512,171	773,137,717
Accrued advertising expense	415,000,000	-
Accrued promotional program expense	213,831,000	2,189,013,000
Accrued payment discount	-	304,549,950
Accrued other expenses	-	71,276,058
Total	3,486,343,171	3,373,103,725

4.11. Current loans and finance lease liabilities

	As at 30 Jun. 2025 VND		Movements in the period VND		As at 01 Jan. 2025 VND	
	Amount	Payable amount	Increase	Decrease	Amount	Payable amount
Bank loans	15,713,658,434	15,713,658,434	17,519,354,800	15,280,465,255	13,474,768,889	13,474,768,889

Representing current loans in VND at Vietnam Joint Stock Commercial Bank for Industry and Trade with the term not exceeding 06 months, the credit limit is VND 30 billion and the interest rate for each loan on the debt receipt is 7.5% per year, the purpose of the loan is to supplement the Company's working capital and serve its production and business, secured by the following collaterals:

- Fixed assets with historical cost and net book value as at 30 June 2025 are VND 4,983,378,447 and VND 0, respectively – Refer to Note 4.5;
- Total value of inventory with a minimum maintaining level of VND 15 billion – Refer to Note 4.4;
- Rights to trade receivables that have been and/or will be formed in the future with a minimum value of VND 15 billion – Refer to Note 4.2.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.12. Bonus and welfare fund**

	Current period VND	Previous period VND
As at 01 January	4,003,158,936	5,673,105,001
Other increase	1,000,000	6,900,000
Using in period	(1,358,556,250)	(1,882,780,000)
As at 30 June	<u>2,645,602,686</u>	<u>3,797,225,001</u>

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DONGNAI PAINT CORPORATION

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.13. Owners' equity **4.13.1. Changes in owners' equity**

	Items of owner's equity				Total VND
	Owner's contributed capital VND	Development investment fund VND	Other fund VND	Retained earnings VND	
As at 01 Jan. 2024	30,364,360,000	6,587,580,230	1,518,200,000	25,836,123,906	64,306,264,136
First six months of previous year's profits	-	-	-	3,794,880,616	3,794,880,616
Distributed Development investment fund for the year 2023	-	12,470,297,100	-	(12,470,297,100)	-
Dividend for the year 2023 – Phase 1	-	-	-	(1,518,218,000)	(1,518,218,000)
As at 30 Jun. 2024	30,364,360,000	19,057,877,330	1,518,200,000	15,642,489,422	66,582,926,752
Last six months of previous year's profits	-	-	-	5,055,067,691	5,055,067,691
Distributed Development investment fund for the year 2024	-	2,212,487,077	-	(2,212,487,077)	-
Distributed Bonus and welfare fund for the year 2024	-	-	-	(1,665,990,695)	(1,665,990,695)
Dividend for the year 2023 – Phase 2	-	-	-	(3,036,436,000)	(3,036,436,000)
As at 01 Jan. 2025	30,364,360,000	21,270,364,407	1,518,200,000	13,782,643,341	66,935,567,748
First six months of current year's profits	-	-	-	5,059,134,091	5,059,134,091
Dividend for the year 2024 – Phase 1 (*)	-	-	-	(1,518,218,000)	(1,518,218,000)
As at 30 Jun. 2025	30,364,360,000	21,270,364,407	1,518,200,000	17,323,559,432	70,476,483,839

(*) Distribution of dividends for the year 2024 according to the Resolution of the Annual General Meeting of Shareholders No. 02/NQ-SDN/ĐHCHĐ2025 dated 18 April 2025.

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.13.2. Details of owners' equity**

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Sonadezi Corporation	9,110,880,000	9,110,880,000
Petrolimex International Trading Joint Stock Company	3,303,800,000	3,303,800,000
Capital contributed by others	17,949,680,000	17,949,680,000
Total	30,364,360,000	30,364,360,000

4.13.3. Shares

	As at 30 Jun. 2025	As at 01 Jan. 2025
Number of ordinary shares registered for issue	3,036,436	3,036,436
Number of ordinary shares sold to public	3,036,436	3,036,436
Number of ordinary shares outstanding	3,036,436	3,036,436

Par value per outstanding share: VND 10,000 per share.

4.13.4. Basic and diluted earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to ordinary share holders	5,059,134,091	3,794,880,616
Distribution to Bonus and welfare fund (*)	(910,644,136)	(714,381,099)
Earnings for the purpose of calculating basic and diluted earnings per share	4,148,489,955	3,080,499,517
Weighted average number of ordinary shares outstanding during the period	3,036,436	3,036,436
Basic and diluted earnings per share	1,366	1,015

(*) As at the reporting date, the Company estimated the distribution to the Bonus and welfare fund at a rate of 18% of profit after tax for year 2025 and 19% of profit after tax for year 2024 according to Resolution No. 02/NQ-SDN/ĐHCD2025 of the Annual General Meeting of Shareholders dated 18 April 2025.

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.13.5. Dividends**

	Current period VND	Previous period VND
Dividends paid of ordinary shares	1,518,218,000	1,518,218,000

4.12.6. Corporate funds

	Development investment fund VND	Other funds VND
As at 01 Jan. 2025	21,270,364,407	1,518,200,000
As at 30 Jun. 2025	21,270,364,407	1,518,200,000

4.14. Off statement of financial position items

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
<u>Leased assets</u> : Total minimum amount of irrevocable operating leases classified by term:		
Within one year	283,953,928	283,953,928
Later than one year but within five years	686,252,061	686,252,061
Later than five years	2,457,205,724	2,607,757,832
Total	3,427,411,713	3,577,963,821
	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND

Doubtful debts written off:

Written off according to Board of Directors Resolution dated 23 July 2013	333,886,504	333,886,504
Written off according to Board of Directors Resolution dated 31 July 2015	1,111,934,750	1,111,934,750

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DONGNAI PAINT CORPORATION

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.15. Revenue from selling goods and rendering services**

	Current period VND	Previous period VND
Sale of goods	42,228,122,645	42,948,435,034
Sale of paint processing	13,640,660,054	15,397,957,836
Total	55,868,782,699	58,346,392,870
Of which, the revenue from selling goods to related parties – Refer to Note 4.27	113,696,850	11,254,850

4.16. Deductions

	Current period VND	Previous period VND
Trade discounts	2,129,009,316	2,462,237,860
Sales returns	368,324,626	207,124,700
Sales discounts	2,665,355	-
Total	2,499,999,297	2,669,362,560

4.17. Cost of sales

	Current period VND	Previous period VND
Cost of merchandise sold	27,875,268,805	28,851,800,686
Cost of paint processing	9,294,578,289	11,067,317,334
Total	37,169,847,094	39,919,118,020

4.18. Finance expense

	Current period VND	Previous period VND
Payment discounts	1,145,069,430	1,113,552,880
Interest expense	532,089,311	547,731,167
Provision for decline in value of investment impairment loss	-	88,159,427
Losses from exchange differences	24,553,492	18,230,702
Total	1,701,712,233	1,767,674,176

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Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province,
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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.19. Selling expense**

	Current period VND	Previous period VND
Material and packaging expense	532,424,019	571,888,051
Depreciation expense	40,263,181	35,200,398
Trade promotion expense	957,992,516	1,121,470,407
Rendered services expense	248,673,729	219,007,123
Sundry expenses in cash	1,364,476,267	969,294,287
Total	3,143,829,712	2,916,860,266

4.20. General and administrative expense

	Current period VND	Previous period VND
Employee expense	3,038,399,324	3,270,212,819
Material expense	247,290,428	271,010,406
Office stationery expense	114,955,684	81,151,571
Depreciation expense	92,143,182	155,001,522
Taxes, fees and charge	62,964,625	47,589,526
Provision for doubtful debts	-	20,000,000
Rendered services expense	261,270,820	327,708,635
Infrastructure usage expense	758,809,224	2,461,705,104
Sundry expenses in cash	2,079,432,604	1,388,954,986
Total	6,655,265,891	8,023,334,569

4.21. Other income

	Current period VND	Previous period VND
Income from warehouse leasing and management	1,621,441,764	1,583,476,344
Income from surplus materials and goods	233,412,964	348,596,849
Other income	107,802,906	30,045,772
Total	1,962,657,634	1,962,118,965

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.22. Production and business costs by element**

	Current period VND	Previous period VND
Material expenses	26,987,155,662	25,346,361,998
Employee expense	12,859,051,374	14,607,603,725
Depreciation expense	253,252,321	390,351,336
Provision for doubtful debts	-	20,000,000
Rendered services expenses	5,867,249,524	5,574,443,567
Sundry expenses in cash	3,513,323,496	4,873,843,903
Total	49,480,032,377	50,812,604,529

4.23. Current corporate income tax expense

CIT expense calculated on the taxable income of the current period is determined as follows:

	Current period VND	Previous period VND
Accounting profit before tax for the period	6,400,438,113	4,788,652,902
Add: Adjustments according to CIT law	306,082,000	180,208,530
Less: Adjustments according to CIT law	(1,113,425,926)	(413,425,926)
Taxable income from business activities	5,593,094,187	4,555,435,506
Current CIT rate	20%	20%
Current CIT expense from business activities	1,118,618,837	911,087,101
Current CIT expense for the period	1,118,618,837	911,087,101

The adjustments for the increases (decreases) in the taxable income are mainly non – tax – deductible items as regulated by CIT law, such as:

- Administrative penalties;
- Expenses without invoices and vouchers;
- Accrual expenses without invoice;
- Remuneration of non-operational Board of Directors.

4.24. Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	17,519,354,800	16,501,365,778

4.25. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	(15,280,465,255)	(15,425,075,408)

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.26. Segment report**

For management purposes, the Company is organised on a nation - wide basis into the following manufacturing sector:

- Paint production;
- Paint processing.

For the six-month period ended 30 June 2025:

	Paint production		Paint processing		Total	
	Current period VND	Previous period VND	Current period VND	Previous period VND	Current period VND	Previous period VND
Revenue						
External sales	42,228,122,645	40,279,072,474	13,640,660,054	15,397,957,836	55,868,782,699	55,677,030,310
Total	42,228,122,645	40,279,072,474	13,640,660,054	15,397,957,836	55,868,782,699	55,677,030,310
Result						
Segment result	4,281,033,002	3,063,429,408	2,118,807,703	1,754,288,047	6,399,840,705	4,817,717,455
Financial income					3,572,878	103,465,012
Financial expense					(1,701,712,233)	(1,767,674,176)
Other income					1,962,657,634	1,962,118,965
Other expense					(263,920,871)	(326,974,354)
Profit before tax					6,400,438,113	4,788,652,902
Income tax expense					(1,341,304,022)	(993,772,286)
Net profit					5,059,134,091	3,794,880,616

DONGNAI PAINT CORPORATION

Address: Bien Hoa 1 Industrial Park, Road No. 7, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.26. Segment report (continued)

Other information

	Paint production		Paint processing		Total	
	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Segment assets	45,452,195,567	42,771,604,726	7,667,783,065	6,122,027,377	53,119,978,632	48,893,632,103
Unallocated assets					58,237,394,552	60,439,125,602
Total assets					111,357,373,184	109,332,757,705

	Paint production		Paint processing		Total	
	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Segment liabilities	30,924,915,029	31,065,172,551	-	-	30,924,915,029	31,065,172,551
Unallocated liabilities					9,955,974,316	11,332,017,406
Total liabilities					40,880,889,345	42,397,189,957

	Paint production		Paint processing		Total	
	Current period VND	Previous period VND	Current period VND	Previous period VND	Current period VND	Previous period VND

Cost of purchasing assets	82,823,000	235,864,435	-	-	82,823,000	235,864,435
Depreciation expense	198,158,983	283,677,660	55,093,338	106,673,676	253,252,321	390,351,336

There is no segment reporting according to the geographical area as the operation of the Company is mainly in Dong Nai Province, Vietnam, so there is no difference in risk and economic benefits which are necessary to be disclosed.



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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.27. Related parties**

No.	List of related parties	Relationship
1.	Sonadezi Corporation	Significant influence shareholder
2.	Sonadezi Environment Joint Stock Company	Fellow company
3.	Sonadezi Services Joint Stock Company	Fellow company
4.	Dong Nai Water Joint Stock Company	Fellow company
5.	Thien Nhat Thien Company Limited	The company has in common key management personnel
6.	Phuong Dong Company Limited	The company has in common key management personnel
7.	Board of Directors, management, and Supervisory Committee	Key management personnel

During the reporting period, the Company has had related party transactions as follows:

	Current period VND	Previous period VND
Selling goods – Refer to Note 4.15:		
Phuong Dong Company Limited	113,696,850	11,254,850

	Current period VND	Previous period VND
Purchasing and receiving services:		
Sonadezi Corporation	150,552,108	127,211,199
Dong Nai Water Joint Stock Company	77,587,500	36,819,000
Sonadezi Environment Joint Stock Company	18,960,000	21,040,000
Sonadezi Services Joint Stock Company	15,108,312	14,853,031
Total	262,207,920	199,923,230

	Current period VND	Previous period VND
Dividends paid:		
Sonadezi Corporation	455,544,000	455,544,000
Mr Dao Dinh De	74,584,000	77,884,000
Mr Nguyen Duc Nhen	6,600,000	6,600,000
Mr Nguyen Pham Thuyen	4,000,000	4,000,000
Ms Vu Nguyen Thi Hanh	1,700,000	1,700,000
Ms Bui Thi Thuy Lien	1,000,000	-
Total	543,428,000	545,728,000

DONGNAI PAINT CORPORATION

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.27. Related parties (continued)**

Remunerations of the Board of Directors, management, and the Supervisory Committee are as follows:

Name	Position	Current period VND	Previous period VND
Mr Nguyen Pham Thuyen	Chairperson cum Vice General Director	271,918,000	316,615,000
Mr Nguyen Duc Nhen	Vice Chairperson cum General Director	302,731,000	330,085,000
Mr Dao Dinh De	Member of the Board of Directors	47,596,000	73,996,000
Ms Vu Nguyen Thi Hanh	Member of the Board of Directors	47,596,000	73,996,000
Ms Dau Khanh Phuong	Member of the Board of Directors (appointed on 18 Apr. 2025)	16,665,000	-
Mr Tran Trung Kien	Member of the Board of Directors (resigned on 18 Apr. 2025)	30,931,000	73,996,000
Mr Pham Quoc Viet	Vice General Director (appointed on 18 Apr. 2025)	60,930,000	-
Ms Huynh Nguyen Thanh Uyen	Vice General Director (resigned on 01 May 2025)	143,804,000	206,623,000
Ms Nguyen Thi Chung	Head of Supervisory Committee (appointed on 18 Apr. 2025)	16,665,000	-
Ms Dang Le Bich Phuong	Head of Supervisory Committee (resigned on 18 Apr. 2025)	30,931,000	73,996,000
Ms Bui Thi Thuy Lien	Member of Supervisory Committee	25,848,000	44,998,000
Ms Trinh Thi Ngoc Huong	Member of Supervisory Committee	25,848,000	44,998,000
Total		<u>1,021,463,000</u>	<u>1,239,303,000</u>

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DONGNAI PAINT CORPORATION

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**4.28. Commitment under operating leases**

The Company rents land and factories under operating leases. The leases are for an average period of 48 years, with fixed rentals over the same period:

	Current period VND	Previous period VND
Payments under operating leases recognised as an expense in the period	150,552,108	127,211,199

As at 30 June 2025, the Company has outstanding commitments under non-cancellable operating leases that fall due as follows:

	As at 30 Jun. 2025 VND	As at 01 Jan. 2025 VND
Within one year	283,953,928	283,953,928
Later than one year but within five years	686,252,061	686,252,061
Later than five years	2,457,205,724	2,607,757,832
Total	3,427,411,713	3,577,963,821

4.29. Comparative figures

The following comparative figures have been restated:

Income statement (excerpted):

	Previous period VND (Reclassified)	Previous period VND (As previously reported)
Basic earnings per share	1,015	1,025
Diluted earnings per share	1,015	1,025

The restatement of the comparative information above is due to the Company's distribution to the Bonus and welfare fund according to the Resolution of the 2025 Annual General Meeting of Shareholders. The reviewed financial statements for the six-month period ended 30 June 2024 had previously recorded a provisional amount.

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4.30. Events after the end of the reporting period

There were no significant events arising after the end of the reporting period to the date of the financial statements.



Nguyen Duc Nien
General Director

Huynh Thi Thanh Huong
Chief Accountant

Nguyen Thi Viet Ha
Preparer

Dong Nai Province, 11 August 2025