



VIGLACERA HA LONG JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

**REVIEWED INTERIM
CONSOLIDATED FINANCIAL
STATEMENTS**

For the 6-month period ended 30 June 2026



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STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers of Viglacera Ha Long Joint Stock Company (“the Company”) presents this report together with the Company’s interim consolidated financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS, EXECUTIVE OFFICERS, SUPERVISORS AND CHIEF ACCOUNTANT

The members of the Boards of Directors, Executive Officers, Supervisors and Chief Accountant of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Nguyen Duc Luyen	Chairman
Mr. Quach Huu Thuan	Vice Chairman (resigned on 26 March 2026)
Mr. Dang Minh Tam	Member
Mr. Tran Thanh	Member (appointed on 26 March 2026)
Mr. Dinh Quang Huy	Independent Member
Mr. Le Duc Tai	Independent Member

Board of Executive Officers and Chief Accountant

Mr. Tran Thanh	Chief Executive Officer
Mr. Tran Duy Hung	Deputy Chief Executive Officer
Mr. Bui Van Quang	Deputy Chief Executive Officer
Ms. Dinh Thi Thu Hang	Chief Accountant

Board of Supervisors

Mr. Nguyen Quang Hai	Head of the Board of Supervisors
Mr. Tran Trung Kien	Member
Mr. Vu Dinh Tich	Member (appointed on 26 March 2026)
Ms. Pham Thi Hien	Member (resigned on 26 March 2026)

THE BOARD OF EXECUTIVE OFFICERS’ STATEMENT OF RESPONSIBILITY

The Board of Executive Officers of the Company is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the consolidated financial position of the Company as at 30 June 2026 and its consolidated financial performance, and its consolidated cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting. In preparing these interim consolidated financial statements, the Board of Executive Officers is required to:

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS (Continued)

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

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

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

For and on behalf of the Board of Executive Officers,



Tran Thanh
Chief Executive Officer
Legal Representative

05 August 2026

No.: 0139/VN1A-HN-BC

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

**To: The Shareholders
The Boards of Directors and Executive Officers
Viglacera Ha Long Joint Stock Company**

We have reviewed the accompanying interim consolidated financial statements of Viglacera Ha Long Joint Stock Company ("the Company"), prepared on 05 August 2026 as set out from page 05 to page 40, which comprise the statement of interim consolidated financial position as at 30 June 2026, the interim consolidated income statement and interim consolidated cash flows statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Executive Officers' Responsibility for the Interim Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial statements 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.

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as at 30 June 2026, and its consolidated financial performance and its consolidated cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.



Luong Tuan Dat

Audit Partner

Audit Practising Registration Certificate

No. 4370-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

05 August 2026

Hanoi, S.R. Vietnam

INTERIM CONSOLIDATED FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		530,260,143,592	504,064,960,453
I. Cash and cash equivalents	110	5	46,452,425,125	92,765,289,388
1. Cash	111		33,318,589,509	44,265,289,388
2. Cash equivalents	112		13,133,835,616	48,500,000,000
II. Short-term financial investments	120	14	95,190,694,137	67,833,239,924
1. Short-term held-to-maturity investments	123		95,190,694,137	67,833,239,924
III. Short-term receivables	130		36,674,636,950	28,499,767,957
1. Short-term trade receivables	131	6	8,939,453,697	9,595,145,729
2. Short-term advances to suppliers	132	7	10,954,069,873	3,308,032,159
3. Other short-term receivables	135	8	41,712,694,160	41,082,327,041
4. Provision for short-term doubtful debts	136	9	(24,931,580,780)	(25,485,736,972)
IV. Inventories	140	10	349,313,394,650	311,864,961,605
1. Inventories	141		368,651,322,110	331,641,047,120
2. Provision for devaluation of inventories	142		(19,337,927,460)	(19,776,085,515)
V. Other short-term assets	160		2,628,992,730	3,101,701,579
1. Short-term prepayments	161		-	140,837,900
2. Value added tax deductibles	162		2,596,541,783	2,928,412,732
3. Taxes and other receivables from the State budget	163	17	32,450,947	32,450,947
B. NON-CURRENT ASSETS	200		242,983,318,849	263,686,368,570
I. Long-term receivables	210		4,700,644,152	5,808,396,152
1. Long-term trade receivables	211	6	1,785,949,698	2,142,749,698
2. Other long-term receivables	215	8	3,665,646,454	3,665,646,454
3. Provision for long-term doubtful debts	216	9	(750,952,000)	-
II. Fixed assets	220		201,975,641,874	218,666,631,715
1. Tangible fixed assets	221	11	195,937,066,543	212,549,360,792
- Cost	222		1,614,101,931,400	1,613,916,931,400
- Accumulated depreciation	223		(1,418,164,864,857)	(1,401,367,570,608)
2. Intangible assets	227	12	6,038,575,331	6,117,270,923
- Cost	228		8,454,450,375	8,454,450,375
- Accumulated amortisation	229		(2,415,875,044)	(2,337,179,452)
III. Long-term assets in progress	250	13	7,020,313,591	6,169,599,088
1. Long-term construction in progress	252		7,020,313,591	6,169,599,088
IV. Long-term financial investments	260	14	28,936,527,364	32,839,716,793
1. Investments in joint-ventures, associates	262		28,936,527,364	32,839,716,793
V. Other long-term assets	270		350,191,868	202,024,822
1. Deferred tax assets	272		350,191,868	202,024,822
TOTAL ASSETS (280=100+200)	280		773,243,462,441	767,751,329,023

The accompanying notes are an integral part of these interim consolidated financial statements

INTERIM CONSOLIDATED FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

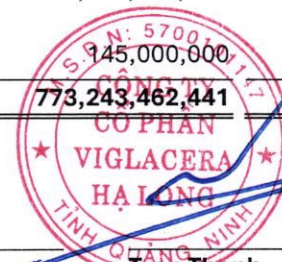
RESOURCES	Codes	Notes	Closing balance	Opening balance
C. LIABILITIES	300		255,417,472,366	266,000,962,047
I. Current liabilities	310		229,866,930,760	238,948,091,458
1. Short-term trade payables	311	15	51,638,170,565	50,286,283,297
2. Short-term advances from customers	312	16	15,085,926,784	10,542,821,637
3. Dividends and profit payable	313		501,922,435	491,842,435
4. Taxes and amounts payable to the State budget	314	17	5,895,057,451	9,198,665,545
5. Payables to employees	315		34,469,343,845	52,258,386,084
6. Short-term accrued expenses	316	18	28,597,287,498	25,200,904,116
7. Short-term deferred revenue	319	19	581,636,434	581,636,434
8. Other current payables	320	20	9,044,387,759	7,857,882,475
9. Short-term loans and obligations under finance leases	321	23	35,729,683,000	32,989,533,000
10. Short-term provisions	322	21	6,085,924,832	6,231,594,832
11. Bonus and welfare funds	323	22	42,237,590,157	43,308,541,603
II. Long-term liabilities	330		25,550,541,606	27,052,870,589
1. Long-term accrued expenses	334	18	1,438,890,636	1,445,139,636
2. Long-term deferred revenue	337	19	7,564,305,113	7,855,123,330
3. Long-term loans and obligations under finance leases	339	24	2,198,600,000	2,223,800,000
4. Deferred tax liabilities	342		10,257,244,696	10,464,311,844
5. Long-term provisions	343	21	2,750,000,000	2,750,000,000
6. Scientific and technological development fund	344		1,341,501,161	2,314,495,779
D. EQUITY	400	25	517,825,990,075	501,750,366,976
1. Owner's contributed capital	411		250,000,000,000	250,000,000,000
- Ordinary shares carrying voting rights	411a		250,000,000,000	250,000,000,000
2. Share premium	412		49,171,810,665	49,171,810,665
3. Investment and development fund	418		264,086,215,210	261,465,442,014
4. Other reserves	419		11,811,512,409	11,811,512,409
5. Accumulated (losses)	420		(57,388,548,209)	(70,843,398,112)
- (Losses) accumulated to the prior year end	420a		(75,503,433,438)	(100,739,104,420)
- Retained earnings of the current period/prior year	420b		18,114,885,229	29,895,706,308
8. Non-controlling interests	429		145,000,000	145,000,000
TOTAL RESOURCES (440=300+400)	440		773,243,462,441	767,751,329,023



Nguyen Thi Tuyen
Preparer



Dinh Thi Thu Hang
Chief Accountant



Tran Thanh
Chief Executive Officer
Legal Representative

Approved on 05 August 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Gross revenue from goods sold and services rendered	01	28	455,164,853,693	542,632,341,435
2. Net revenue from goods sold and services rendered (10=01-02)	10		455,164,853,693	542,632,341,435
3. Cost of sales	11	29	362,897,457,235	443,422,540,749
4. Gross profit from goods sold and services rendered (20=10-11)	20		92,267,396,458	99,209,800,686
5. Financial income	22	31	3,430,233,550	2,225,592,858
6. Financial expenses	23	32	2,257,284,114	2,349,321,194
- In which: Borrowing costs	24		1,872,787,546	2,248,371,587
7. Selling expenses	25	33	49,933,722,930	58,397,503,255
8. General and administration expenses	26	33	19,695,741,607	23,051,603,119
9. Sharing (loss) from associates, joint ventures	27	14	(3,903,189,429)	(4,539,990,029)
10. Operating profit (30=20+21+(22-23)-(25+26)+27)	30		19,907,691,928	13,096,975,947
11. Other income	31	34	812,794,775	879,873,673
12. Other expenses	32	34	327,552,592	707,295,428
13. Profit from other activities (40=31-32)	40		485,242,183	172,578,245
14. Accounting profit before tax (50=30+40)	50		20,392,934,111	13,269,554,192
15. Current corporate income tax expense	51	36	2,633,283,076	1,520,792,537
16. Deferred corporate tax (income)/expense	52	36	(355,234,194)	785,280,907
17. Net profit after corporate income tax (60=50-51-52)	60		18,114,885,229	10,963,480,748
18. Basic earnings per share	70	35	725	397

Nguyen Thi Tuyen
Preparer

Dinh Thi Thu Hang
Chief Accountant



Tran Thanh
Chief Executive Officer
Legal Representative

Approved on 05 August 2026

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	20,392,934,111	13,269,554,192
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	16,875,989,841	23,724,563,727
Provisions	03	(387,032,247)	6,356,023,523
Foreign exchange gain arising from translating foreign currency items	04	(82,350,520)	(132,358,060)
Losses from investing activities	05	1,198,055,347	3,531,110,012
Borrowing costs	06	1,872,787,546	2,248,371,587
3. Operating profit before movements in working capital	08	39,870,384,078	48,997,264,981
Changes in receivables	09	(7,230,487,488)	13,213,354,179
Changes in inventories	10	(38,833,984,111)	(50,117,418,875)
Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	(6,952,239,633)	9,789,944,720
Changes in deferred expenses	12	214,072,094	348,388,535
Interest paid	14	(3,144,862,355)	(1,034,684,939)
Corporate income tax paid	15	(4,162,577,288)	(1,153,334,215)
Other cash inflows	16	500,000,000	-
Other cash outflows	17	(3,930,133,576)	(1,096,404,149)
Net cash (used in)/generated by operating activities	20	(23,669,828,279)	18,947,110,237
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(963,494,963)	-
2. Cash outflow for lending, buying debt instruments of other entities	23	(93,670,000,000)	(28,200,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24	67,000,000,000	30,089,870,171
4. Interest earned, dividends and profits received	27	2,175,734,553	398,904,109
Net cash (used in)/generated by investing activities	30	(25,457,760,410)	2,288,774,280

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

For the 6-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	2,740,150,000	125,491,528,112
2. Repayment of borrowings	34	-	(128,973,986,127)
Net cash generated by/(used in) financing activities	40	2,740,150,000	(3,482,458,015)
Net (decrease)/increase in cash and cash equivalents (50=20+30+40)	50	(46,387,438,689)	17,753,426,502
Cash and cash equivalents at the beginning of the period	60	92,765,289,388	68,167,670,442
Effects of changes in foreign exchange rates	61	74,574,426	30,793,738
Cash and cash equivalents at the end of the period (70=50+60+61)	70	46,452,425,125	85,951,890,682

Nguyen Thi Tuyen
Preparer

Dinh Thi Thu Hang
Chief Accountant



Tran Thanh
Chief Executive Officer
Legal Representative

Approved on 05 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

Structure of ownership

Viglacera Ha Long Joint Stock Company is an enterprise converted upon the equitization of Ha Long Ceramics and Construction Company into a joint stock company according to the Enterprise Registration Certificate of Joint Stock Company No. 5700101147 dated 01 March 2006 and amended Enterprise Registration Certificates. The Company's charter capital according to the Enterprise Registration Certificate is VND 250,000,000,000. The Company has its shares officially listed on HNX with the stock code VHL since 25 November 2008.

The Company is headquartered in Ha Khau 2 Quarter, An Tiem Street, Viet Hung Ward, Quang Ninh Province, Vietnam.

The parent company of the Company is Viglacera Corporation - JSC. The ultimate parent company of the Company is Gelex Group Joint Stock Company.

The total number of employees of the Company and its subsidiaries as at 30 June 2026 was 1,237 (as at 31 December 2025: 1,293).

Operating industry and principal activities

The operating industry of the Company includes:

- Producing construction materials from clay;
- Producing, exploiting and trading all kinds of construction materials. Design consultancy, application, technology transfer of construction materials production;
- Exploitation of stone, sand, gravel and clay;
- Trading in real estate, land use rights with owned or leased properties; and
- Investment in construction of civil and industrial works, urban infrastructure technical works, industrial parks.

The principal activities of the Company and its subsidiaries are to produce construction materials from clay, produce, exploit, trade and distribute all kinds of construction materials.

Normal production and business cycle

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

The Company's structure

Dependent units of the Company are as follow:

Dependent units	Address	Principal activities
Tuynel Tieu Giao Brick factory	Quang Ninh	Production of construction materials
Cotto Gieng Day Brick factory	Quang Ninh	Production of construction materials
Tuynel Hoanh Bo Brick factory	Quang Ninh	Production of construction materials

As at 30 June 2026, details of subsidiaries and associates of the Company are as follows:

Company name	Place of Incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
Subsidiaries				
Viglacera Ha Long Trading One Member Company Limited	Quang Ninh	100.00	100.00	Trading constructions materials
Viglacera Clinker Tile Joint Stock Company	Quang Ninh	99.92	99.92	Production of construction materials
Associates				
Viglacera Ha Long II Joint Stock Company	Quang Ninh	40.00	40.00	Production of construction materials
Viglacera Dong Trieu Joint Stock Company	Quang Ninh	40.00	40.00	Production of construction materials

Disclosure of information comparability in the interim consolidated financial statements

Comparative figures of the interim consolidated financial position and related notes are figures of the audited consolidated financial statements for the year ended 31 December 2025.

Comparative figures of the interim consolidated income statement, the interim consolidated cash flow statement and related notes are figures of the reviewed interim consolidated financial statements for the 6-month period ended 30 June 2025.

As disclosed in Note 03, effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025. Accordingly, certain comparative figures have been presented in accordance with the transitional provisions of Circular 99 and reclassified to conform with the presentation adopted for the current period. Details are as follows:

consolidated Statement of Financial Position as at 31 December 2025

Items	Code	As previously reported	Reclassified amount	As reclassified
		VND	VND	VND
Short-term held-to-maturity investments	123	67,000,000,000	833,239,924	67,833,239,924
Other short-term receivables	135	41,915,566,965	(833,239,924)	41,082,327,041
Other current payables	320	8,349,724,910	(491,842,435)	7,857,882,475
Dividends and profit payable	313	-	491,842,435	491,842,435

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

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

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

Accounting period

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

These interim consolidated financial statements are prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Executive Officers has applied Circular 99 in the preparation and presentation of the interim consolidated financial statements for the 6-month period ended 30 June 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 applies to the consolidated financial reporting for financial years beginning on or after 1 January 2026. The Board of Executive Officers has applied Circular 43 in the preparation and presentation of the interim consolidated financial statements for the 6-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim consolidated financial statements, are as follows:

Estimates

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

Basis of consolidation of interim financial statements

The interim consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) for the 6-month period ended 30 June 2026. Control is achieved when the Company has the power to govern the financial and operating policies of investee enterprises to obtain benefits from its activities.

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

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

Intragroup transactions and balances are eliminated in full-on consolidation.

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

Investments in associates

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

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments (original term not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits.

Post-acquisition interest income from held-to-maturity investments is recognised in the interim consolidated income statement on an accrual basis.

Held-to-maturity investments are measured at cost less provision for impairment of held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Receivables

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

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

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Costs of merchandises include cost of purchases and other directly attributable expenses. Issue price is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

	Years
Buildings and structures	05 - 35
Machinery and equipment	04 - 20
Motor vehicles, transmission equipment	03 - 20
Management tools and equipment	03 - 10

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim consolidated income statement.

Leasing

All of the Company's leases are operating leases.

The Company as lessor

Rental income from of operating lease is recognized on a straight-line basis over the lease term. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the carrying amount of leased assets and accounted straight-line method over the lease term.

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Intangible assets and amortization

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the period of 50 years.

Computer software

Cost of acquisition of new computer software, which is not an integral part of the related hardware, is capitalized and treated as an intangible asset. Computer software is amortized using the straight-line method over the period of 04 years.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost including costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim consolidated income statement in the accounting period.

Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the Board of Executive Officers's best estimate of the expenditure required to settle the obligation as at the interim consolidated financial position date.

Deferred revenue

Deferred revenue is the amounts received in advance relating to one or more accounting periods for rental services of collective housing for employees that have not been provided or delivered yet. The Company recognizes deferred revenue in proportion to its obligations that the Company will have to perform in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognized in the interim income statement for the year corresponding to the portion that meets the revenue recognition conditions.

Provisions

Provisions are recognised when the Company has a present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue recognition

Revenue from the sales of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with, ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income and investment income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate. Dividend income from investments is recognised when the Company's right to receive payment has been established.

Basic earnings per share

The Company presents basic earnings per share (EPS) for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of outstanding common shares during the period.

Cost of sales

Cost of sales comprises the cost of products, merchandise sold during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim consolidated statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim consolidated income statement.

Taxation

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

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

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

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

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

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

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

As at 30 June 2026, the Company has a tax loss that can be used to offset against future taxable profits within 5 years from the year the loss arises, but no deferred tax asset has been recognized because the Company is uncertain about its future profitability.

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

5. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	1,156,697,657	1,100,050,155
Demand deposits	32,161,891,852	43,165,239,233
Cash equivalents	13,133,835,616	48,500,000,000
	46,452,425,125	92,765,289,388

(i) Details of demand deposits as at 30 June 2026:

	Closing balance	Opening balance
	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Long Branch	10,811,549,996	13,997,161,480
Joint Stock Commercial Bank for Industry and Trade of Vietnam – Bai Chay Branch	7,719,793,248	15,344,798,027
Vietnam Bank for Agriculture and Rural Development – Bai Chay Branch	5,445,729,329	1,658,479,826
Joint Stock Commercial Bank for Investment and Development of Vietnam – Bai Chay Branch	2,798,655,604	1,215,747,527
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Ninh Branch	1,068,646,983	1,249,928,071
Others	4,317,516,692	9,699,124,302
	32,161,891,852	43,165,239,233

(ii) Details of cash equivalents as at 30 June 2026:

	Closing balance	Opening balance
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Ninh Branch (*)	10,033,835,616	43,500,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Long Branch (**)	3,100,000,000	5,000,000,000
	13,133,835,616	48,500,000,000

(*) As at 30 June 2026, cash equivalents represent deposits with original term of 1 to 3 months at the Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Ninh Branch with the interest rate at 4.75% per annum (as at 31 December 2025: 4.75% per annum).

(**) As at 30 June 2026, cash equivalents represent deposits with original term of 1 month at the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Long Branch with the interest rate at 4.75% per annum (as at 31 December 2025: 4.5% per annum).

6. TRADE RECEIVABLES

	Closing balance	Closing balance	Opening balance	Opening balance
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term trade receivables				
Euto Inc.	4,434,795,909	-	4,360,023,693	-
Yen Loan Agent	1,489,319,359	1,191,455,487	1,489,319,359	744,659,680
New Era Industries	1,192,406,298	-	2,660,703,849	-
Others	1,822,932,131	448,902,883	1,085,098,828	448,902,883
	8,939,453,697	1,640,358,370	9,595,145,729	1,193,562,563
In which:				
Short-term receivables from related parties (Details stated in Note 38)	1,595,413,334	448,902,883	1,045,203,311	448,902,883
b. Long-term trade receivables				
Viglacera Dong Trieu Joint Stock Company	1,785,949,698	-	2,142,749,698	-
	1,785,949,698	-	2,142,749,698	-
In which:				
Long-term receivables from related parties (Details stated in Note 38)	1,785,949,698	-	2,142,749,698	-

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
Viglacera Dong Trieu Joint Stock Company	4,800,000,000	500,000,000
Viglacera Dap Cau Sheet Glass Joint Stock Company	2,000,000,000	2,000,000,000
Bizman Investment Joint Stock Company	833,305,000	-
Others	3,320,764,873	808,032,159
	10,954,069,873	3,308,032,159
In which:		
Advances to related parties (Details stated in Note 38)	6,800,000,000	2,500,000,000

8. OTHER RECEIVABLES

	Closing balance	Closing balance	Opening balance	Opening balance
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term				
Land use fees, compensation and other expenses (i)	33,642,634,419	16,754,634,419	33,642,634,419	16,754,634,419
Deposits	2,814,986,116	-	2,566,232,179	-
Receivable related to technology transfer fee	700,691,000	700,691,000	700,691,000	700,691,000
Advances	446,676,129	-	112,435,933	-
Others	4,107,706,496	2,584,944,991	4,060,333,510	1,833,992,991
	41,712,694,160	20,040,270,410	41,082,327,041	19,289,318,410
In which:				
Other short-term receivables from related parties (Details stated in Note 38)	1,204,860,000	1,204,860,000	1,204,860,000	1,204,860,000
b. Long-term				
Deposits	2,914,694,454	-	2,914,694,454	-
Receivable related to technology transfer fee	750,952,000	750,952,000	750,952,000	750,952,000
	3,665,646,454	750,952,000	3,665,646,454	750,952,000
In which:				
Other long-term receivables from related parties (Details stated in Note 38)	750,952,000	750,952,000	750,952,000	750,952,000

- (i) Represents costs of “the Project of Resettlement and housing for employees of Tuynel brick factory in Bang Xam Commune, Hoanh Bo Ward, Quang Ninh Province” carried out for the purpose of building collective houses and residential areas for employees of the Company. The project has been implemented since 2009 but delayed after that due to many objective reasons about market demand, therefore, the Department of Planning and Investment of Quang Ninh Province issued Decision No. 3791/QD-KHDT dated 25 December 2017 on termination of investment in this project. On 10 January 2018, the People's Committee of Quang Ninh Province issued Decision No. 44/QD-UBND to recover the land previously assigned to the Company to implement the project and assigned the People's Committee of Hoanh Bo Ward to propose a plan to deal with the land use costs and ground clearance expenses paid by the Company in accordance with the law. At present, the Company continues to coordinate with Hoanh Bo Ward Land Fund Development Center to hand over land to the locality, determine the value and carry out procedures for reimbursement of expenses the Company invested in the project. As at 30 June 2026, the Company made a provision corresponding to the cost of ground leveling, project consulting and compensation amounting to VND 16.75 billion (31 December 2025: VND 16.75 billion).

9. BAD DEBTS

	Closing balance			Opening balance		
	Cost	Provision	VND Recoverable amount	Cost	Provision	VND Recoverable amount
People's Committee of Hoanh Bo Ward (Land use fee, compensation and other costs)	33,642,634,419	16,754,634,419	16,888,000,000	33,642,634,419	16,754,634,419	16,888,000,000
Viglacera Dong Trieu Joint Stock Company	3,593,701,698	1,699,854,883	1,893,846,815	3,643,701,698	1,749,854,883	1,893,846,815
Viglacera Dap Cau Sheet Glass Joint Stock Company	3,004,169,000	3,004,169,000	-	3,004,169,000	3,004,169,000	-
Yen Loan Agent	1,489,319,359	1,191,455,487	297,863,872	1,489,319,359	744,659,680	744,659,679
Viglacera Ba Hien Joint Stock Company	500,000,000	500,000,000	-	500,000,000	500,000,000	-
Viglacera Huu Hung Joint Stock Company	200,691,000	200,691,000	-	200,691,000	200,691,000	-
Others	2,331,727,991	2,331,727,991	-	2,531,727,990	2,531,727,990	-
	44,762,243,467	25,682,532,780	19,079,710,687	45,012,243,466	25,485,736,972	19,526,506,494

10. INVENTORIES

	Closing balance		Opening balance	
	Cost	VND Provision	Cost	VND Provision
Raw materials	187,071,814,297	(658,520,588)	198,055,109,431	(658,520,588)
Tools and supplies	350,371,596	-	180,724,096	-
Work in progress	18,666,692,497	-	14,638,396,592	-
Products	154,735,999,430	(18,660,740,591)	115,033,089,246	(18,947,831,962)
Merchandise	7,826,444,290	(18,666,281)	3,733,727,755	(169,732,965)
	368,651,322,110	(19,337,927,460)	331,641,047,120	(19,776,085,515)

During the period, the Company has made additional provision for devaluation of inventories with an amount of VND 1,745,009,207 and reversed a provision for devaluation of inventories with an amount of VND 2,185,254,881 (first 6 months of 2025: made additional provision for devaluation of inventories with an amount of VND 3,444,220,547 and reversed a provision for devaluation of inventories with an amount of VND 534,475,671) due to a change in net realisable value of inventories as of 30 June 2026, compared to net realisable value when calculating the provision at the beginning of the period.

Raw materials and supplies consumed in the production process are allocated to each product based on the Company's standard consumption rates for raw materials and supplies in accordance with its production process.

As at 30 June 2026, certain inventories of the Company with a carrying amount of VND 123,266,514,564 were pledged as collateral for borrowings from the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Long Branch, as disclosed in Note 23.



11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Management tools and equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	538,492,933,517	1,001,200,957,011	73,033,435,285	1,189,605,587	1,613,916,931,400
Purchase in the period	-	185,000,000	-	-	185,000,000
Closing balance	538,492,933,517	1,001,385,957,011	73,033,435,285	1,189,605,587	1,614,101,931,400
ACCUMULATED DEPRECIATION					
Opening balance	441,937,317,714	888,456,454,497	69,832,114,809	1,141,683,588	1,401,367,570,608
Charge for the period	6,489,805,355	9,502,725,103	796,776,790	7,987,000	16,797,294,249
Closing balance	448,427,123,069	897,959,179,600	70,628,891,600	1,149,670,588	1,418,164,864,857
NET BOOK VALUE					
Opening balance	96,555,615,803	112,744,502,514	3,201,320,476	47,921,999	212,549,360,792
Closing balance	90,065,810,448	103,426,777,411	2,404,543,685	39,934,999	195,937,066,543

The cost of the Company's tangible fixed assets as at 30 June 2026 includes VND 1,112,770,252,735 (as at 31 December 2025: VND 1,038,066,127,692) of assets which have been fully depreciated but are still in use.

As presented in Note 23, the Company has pledged its tangible fixed assets, which has the carrying value of VND 110,179,945,737 as at 30 June 2026 (31 December 2025: VND 120,262,665,868) to secure loans at banks.



12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
COST			
Opening balance	7,869,559,466	584,890,909	8,454,450,375
Closing balance	7,869,559,466	584,890,909	8,454,450,375
ACCUMULATED AMORTISATION			
Opening balance	1,752,288,543	584,890,909	2,337,179,452
Charge for the period	78,695,592	-	78,695,592
Closing balance	1,830,984,135	584,890,909	2,415,875,044
NET BOOK VALUE			
Opening balance	6,117,270,923	-	6,117,270,923
Closing balance	6,038,575,331	-	6,038,575,331

The cost of the Company's intangible assets as at 30 June 2026 includes VND 584,890,909 (as at 31 December 2025: VND 584,890,909) of assets which have been fully amortized but are still in use.

The land use right reflects the value of a land lot located in Cotto residential area, Viet Hung Ward, Quang Ninh Province, with a total area of 2,976.92 m², which is used for the construction of Cotto residential area in Viet Hung Ward, Quang Ninh Province. The land use term is 50 years, expiring on 12 November 2064.

Details of existing intangible assets with a carrying amount representing 10% or more of the total value of intangible assets are as follows:

Intangible asset	Cost
	VND
Land use rights at Cotto Residential Area, Viet Hung Ward, Quang Ninh Province	7,869,559,466

13. CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Project for Expansion of the Production Site of the Viglacera Clinker Brick Factory	6,813,504,414	6,003,065,451
Dormitory Construction Project (i)	166,533,637	166,533,637
Others	40,275,540	-
	7,020,313,591	6,169,599,088

- (i) Pursuant to the *Notice of Termination of Investment Project* dated 13 June 2026 submitted to the Quang Ninh Department of Finance and the People's Committee of Mao Khe Ward, due to the absence of further demand for staff housing, the Company voluntarily terminated the Dormitory Construction Project with effect from 15 June 2026.

Pursuant to Decision No. 7077/QD-STC dated 26 June 2026, the Quang Ninh Department of Finance revoked the investment policy approval previously issued by the People's Committee of Quang Ninh Province for the Staff Housing Project and required the Company to complete the project liquidation procedures and fulfil its obligations as an investor in accordance with applicable laws and regulations.

As at the date of issuance of these interim consolidated financial statements, the Company was still in the process of completing the necessary legal procedures to hand over the land to the People's Committee of Quang Ninh Province.

14. FINANCIAL INVESTMENTS

14.1. Short-term financial investments

	Closing balance			Opening balance (Restated)		
	VND			VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Held-to-maturity investments						
- <i>Term deposits (i)</i>	95,190,694,137	95,190,694,137	-	67,833,239,924	67,833,239,924	-

- (i) As at 30 June 2026, short-term financial investments represent time deposits with original term of 06 months at Commercial Banks with the interest rate from 7.2% per annum to 8.4% per annum (as at 31 December 2025: time deposits with original term of 06 months at Commercial Banks with the interest rate from 5.4% per annum to 7.4% per annum). Details of term deposits are as follows:

	Closing balance	Opening balance (Restated)
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Ninh Branch	40,999,287,755	-
Saigon – Hanoi Commercial Joint Stock Bank	37,452,508,990	41,548,648,238
Vietnam International Commercial Joint Stock Bank – Quang Ninh Branch	16,738,897,392	26,284,591,686
	95,190,694,137	67,833,239,924

14.2. Long-term financial investments

Details of the Company's long-term financial investments as at 30 June 2026 are as follows:

	Closing balance			Opening balance		
	VND			VND		
	Cost	Recoverable amount	Fair amount	Cost	Recoverable amount	Fair amount
Investments in associates						
Viglacera Ha Long II Joint Stock Company (i)	22,000,000,000	10,739,979,735	(i)	22,000,000,000	9,704,643,995	(i)
Viglacera Dong Trieu Joint Stock Company (ii)	40,000,000,000	18,196,547,629	21,200,000,000	40,000,000,000	23,135,072,798	22,000,000,000
	62,000,000,000	28,936,527,364	21,200,000,000	62,000,000,000	32,839,716,793	22,000,000,000

- (i) The Company has not assessed fair value of its financial investments as at the date of the statement of financial position since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments in unlisted entities.
- (ii) The fair value of this financial investment is assessed based on closing prices of shares on the UPCOM stock exchange on 30 June 2026 and 31 December 2025.

The recoverable value of investments is determined based on their cost less provision.

The operation status of associates is as follows:

	Current period	Prior period
Viglacera Ha Long II Joint Stock Company	Operating at a profit	Operating at a profit
Viglacera Dong Trieu Joint Stock Company	Operating at a loss	Operating at a loss

Movement of investments in associates

	Closing balance	Opening balance
	VND	VND
Opening balance	32,839,716,793	36,707,897,763
(Loss) from associates	(3,903,189,429)	(4,539,990,029)
Closing balance	28,936,527,364	32,167,907,734

During the period, the transactions between the Company and its associates mainly related to production and trading of construction materials from clay (Details stated in Note 38).

15. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Longdaithang Company Limited	8,725,141,800	-
VIC Group Joint Stock Company	4,417,161,120	8,736,444,648
TPT International Equipment Joint Stock Company	6,238,251,650	8,816,904,239
Others	32,257,615,995	32,732,934,410
	51,638,170,565	50,286,283,297
In which:		
Short-term trade payables to related parties (Details stated in Note 38)	1,253,294,456	1,102,685,216

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Ms. Hoang Thi Van Anh	1,904,599,183	1,303,100,360
Mr. Nguyen Van Thuc	1,405,353,381	59,653,899
Mr. Nhu Mai Dung	1,134,274,392	2,280,128
Others	10,641,699,828	9,177,787,250
	15,085,926,784	10,542,821,637

17. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
a. Receivables				
Others	32,450,947	-	-	32,450,947
	32,450,947	-	-	32,450,947.00
b. Payables				
Value added tax	2,284,379,268	8,980,577,019	9,503,546,311	1,761,409,976
Corporate income tax	4,162,577,288	2,633,283,076	4,162,577,288	2,633,283,076
Personal income tax	763,468,494	1,928,888,922	2,126,930,812	565,426,604
Natural resources tax	-	1,014,000	1,014,000	-
Housing tax & land rentals	1,988,240,495	3,774,535,582	4,827,838,282	934,937,795
Others	-	1,732,949,054	1,732,949,054	-
	9,198,665,545	19,051,247,653	22,354,855,747	5,895,057,451

18. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term		
Advertising and market research expenses	11,013,014,107	3,845,320,000
Fee for exploitation rights	6,745,194,469	4,783,631,281
Cost of sales support, discounts, brokerage	5,725,103,264	11,020,224,000
Interest expense	1,612,296,248	2,884,371,057
Others	3,501,679,410	2,667,357,778
	28,597,287,498	25,200,904,116
b. Long-term		
Interest expenses	1,438,890,636	1,445,139,636
	1,438,890,636	1,445,139,636

19. DEFERRED REVENUE

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
a. Short-term		
Revenue received in advance (i)	581,636,434	581,636,434
	581,636,434	581,636,434
b. Long-term		
Revenue received in advance (i)	7,564,305,113	7,855,123,330
	7,564,305,113	7,855,123,330

(i) Deferred revenue represents house rentals paid in advance by the Company's employees, which are recognized as revenue on a monthly basis.

20. OTHER SHORT-TERM PAYABLES

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Support within the clearance boundary	2,027,949,744	2,027,949,744
Receive deposits and mortgages	1,241,168,000	1,109,018,000
Refund of unpaid employee advance	894,440,696	939,488,113
Training fee	661,371,511	661,371,511
Others	4,219,457,808	3,120,055,107
	9,044,387,759	7,857,882,475

21. PROVISIONS

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
a. Short-term		
Environmental decommissioning costs (i)	6,085,924,832	6,231,594,832
	6,085,924,832	6,231,594,832
b. Long-term		
Environmental decommissioning costs (i)	2,750,000,000	2,750,000,000
	2,750,000,000	2,750,000,000

(i) Environmental decommissioning costs are recorded in expense in the period and used by the Company when performing environmental restoration of clay mines.

22. BONUS AND WELFARE FUND

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Opening balance	43,308,541,603	47,238,537,785
Appropriation to the bonus and welfare fund	1,747,182,130	-
Receipt in the period	500,000,000	-
Utilization in the period	(3,318,133,576)	(1,096,404,149)
Closing balance	42,237,590,157	46,142,133,636

23. SHORT-TERM LOANS

	Closing balance		In the 0	Opening balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
Short-term borrowings (i)	-	158,097,007,377	158,097,007,377	-
Current portion of long-term loans (Details stated in Note 24)	32,989,533,000	2,740,150,000	-	35,729,683,000
	32,989,533,000	160,837,157,377	158,097,007,377	35,729,683,000

(i) Details of short-term loans by banks are as follows:

Lenders	Currency	Annual interest rate	Form of security	Purpose	Closing balance	Opening balance
					VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Long Branch	VND	As per each debt acknowledgement	All factories, machinery, and equipment of Viglacera Clinker Brick Plant Project – Phase 1 and Phase 2 formed in the future and assets formed from loan capital, all assets from the 18-piece/m ² tile production project on production line 2, as well as inventories and circulating goods in the course of business operations.	Supplementing working capital	-	-
	VND	By agreement	Mortgage with fixed assets	Supplementing working capital	-	-
					-	-

24. LONG-TERM LOANS

	Opening balance		In the period	Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
Long-term loans (i)	35,213,333,000	2,740,150,000	25,200,000	37,928,283,000
	35,213,333,000	2,740,150,000	25,200,000	37,928,283,000
In which:				
Amount due for settlement within 12 months	32,989,533,000			35,729,683,000
Amount due for settlement after 12 months	2,223,800,000			2,198,600,000

(i) Details of long-term loans by lender are as follows:

Lenders	Currency	Annual interest rate	Maturity year	Form of security	Purpose	Closing balance	Opening balance
						VND	VND
Loans from individuals	VND	By agreement	2026	Unsecured	Supplementing working capital	35,729,683,000	32,989,533,000
Golden hand loans	VND	Demand deposit interest	By agreement	Unsecured	Supplementing working capital	2,198,600,000	2,223,800,000
						37,928,283,000	35,213,333,000

Payment schedule of long-term loans are as follows:

	Closing balance	Opening balance
	VND	VND
On demand or within one year	35,729,683,000	32,989,533,000
In the second year	102,400,000	-
In the third to fifth year inclusive	55,000,000	157,400,000
After five years	2,041,200,000	2,066,400,000
	37,928,283,000	35,213,333,000
Less: Amount due for settlement within 12 months (as presented under short-term borrowings)	35,729,683,000	32,989,533,000
Amount due for settlement after 12 months	2,198,600,000	2,223,800,000

25. OWNERS' EQUITY

Movement in owners' equity

	Owner's contributed capital VND	Share premium VND	Investment and development fund VND	Other reserves VND	Accumulated (losses) VND	Non controlling interest VND	Total VND
For the 6-month period ended 30 June 2025							
Opening balance	250,000,000,000	49,171,810,665	261,465,442,014	11,811,512,409	(100,739,104,420)	145,000,000	471,854,660,668
Profit for the period	-	-	-	-	10,963,480,748	-	10,963,480,748
Closing balance	250,000,000,000	49,171,810,665	261,465,442,014	11,811,512,409	(89,775,623,672)	145,000,000	482,818,141,416
For the 6-month period ended 30 June 2026							
Opening balance	250,000,000,000	49,171,810,665	261,465,442,014	11,811,512,409	(70,843,398,112)	145,000,000	501,750,366,976
Profit for the period	-	-	-	-	18,114,885,229	-	18,114,885,229
Remuneration of Board of Directors and Board of Supervisors at the Holding Company and subsidiaries (i)	-	-	-	-	(282,000,000)	-	(282,000,000)
Distribution to Bonus and welfare funds (i)	-	-	-	-	(1,747,182,130)	-	(1,747,182,130)
Distribution to Bonus and welfare funds (i)	-	-	2,620,773,196	-	(2,620,773,196)	-	-
Dividends distributed	-	-	-	-	(10,080,000)	-	(10,080,000)
Closing balance	250,000,000,000	49,171,810,665	264,086,215,210	11,811,512,409	(57,388,548,209)	145,000,000	517,825,990,075

- (i) Viglacera Clinker Tile Joint Stock Company, a subsidiary of the Company, approved the appropriation to the investment and development fund, bonus and welfare fund, dividend payment and payment of remuneration to members of the Board of Directors and the Board of Supervisors from the profit after tax for 2025 in accordance with the General Meeting of Shareholders' Resolution No. 09/NQ-DHDCD/2026 dated 10 April 2026.

Shares

	<u>Closing balance</u>	<u>Opening balance</u>
- Number of shares issued to public		
+ <i>Ordinary shares</i>	25,000,000	25,000,000
- Number of outstanding shares in circulation		
+ <i>Ordinary shares</i>	25,000,000	25,000,000

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

Charter capital

According to the latest amended Enterprise Registration Certificate, the Company's charter capital is VND 250,000,000,000. As at 30 June 2026, the charter capital has been fully contributed by the shareholders as follows:

	Contributed capital			
	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>VND</u>	<u>%</u>	<u>VND</u>	<u>%</u>
Viglacera Corporation - JSC	126,192,500,000	50.48	126,192,500,000	50.48
Others	123,807,500,000	49.52	123,807,500,000	49.52
	250,000,000,000	100	250,000,000,000	100

26. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currency

	<u>Closing balance</u>	<u>Opening balance</u>
United States Dollar (USD)	105,858.23	110,544.09

Operating lease assets

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Minimum lease payment in the future under non-cancellable operating lease under the following terms:		
Within one year	5,788,783,303	7,023,783,303
In the second to fifth year inclusive	16,232,778,251	16,585,853,569
After five years	92,170,321,574	94,070,658,375
	114,191,883,129	117,680,295,247

Bad debt written-off

	<u>Amount</u>	<u>Year of write-off</u>	<u>Reason</u>
Keller HCWGmbH	6,281,557,600	2018	The Company considers the receivable to be unrecoverable due to the Company's breach of contract
Mr. Pham Minh Tuan	27,264,000	2024	Insolvency
	6,308,821,600		

27. BUSINESS SEGMENTS AND GEOGRAPHICAL SEGMENTS

The principal activities of the Company are the manufacture of construction materials from clay, as well as the production, extraction, trading and distribution of various types of construction materials. Accordingly, the financial information presented in the interim consolidated statement of financial position as at 30 June 2026, and all revenue and expenses presented in the interim consolidated statement of income for the six-month period then ended, relate to the manufacture of construction materials from clay, and the production, extraction, trading and distribution of various types of construction materials. Revenue and cost of sales by business activity are presented in Notes 28 and 29.

The Company distributes its construction materials throughout Vietnam. During the period, the Company also generated export sales, which accounted for 16% of total sales revenue. Details are presented in Notes 28 and 29.

28. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
Revenue from selling finished goods	454,989,193,233	542,247,244,885
<i>Domestic sales</i>	380,864,674,867	463,631,857,043
<i>Export sales</i>	74,124,518,366	78,615,387,842
Revenue from selling clay, supplies and other revenue	175,660,460	385,096,550
	455,164,853,693	542,632,341,435
In which:		
Revenue from related parties (Details stated in Note 38)	3,061,020,223	885,843,730

29. COST OF SALES

	Current period	Prior period
	VND	VND
Cost of finished goods sold	363,159,954,830	440,127,699,323
<i>Cost of domestic sales</i>	303,569,845,102	381,501,769,005
<i>Cost of export sales</i>	59,590,109,728	58,625,930,318
Cost of clay, supplies	175,660,460	385,096,550
(Reversal) of/Provision made for inventory devaluation	(438,158,055)	2,909,744,876
	362,897,457,235	443,422,540,749

30. PRODUCTION COST BY NATURE

	Current period	Prior period (Restated)
	VND	VND
Raw materials and consumables	188,342,726,226	177,979,659,663
Labour	121,063,992,770	127,571,705,868
Major repair of fixed assets	5,634,271,290	6,489,700,002
Depreciation and amortisation	16,875,989,841	23,724,563,727
Out-sourced services	80,324,126,707	158,845,828,300
Others	20,327,177,185	25,019,287,305
(Reversal) of/Provision made for devaluation	(41,362,247)	5,240,902,258
	432,526,921,772	524,871,647,123

31. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Deposit interest	3,256,192,420	1,686,385,135
Foreign exchange gain	174,041,130	539,207,723
	3,430,233,550	2,225,592,858

32. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Interest expense	1,872,787,546	2,248,371,587
Business valuation service fee	240,740,741	-
Foreign exchange loss	143,755,827	100,949,607
	2,257,284,114	2,349,321,194

33. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period	Prior period
	VND	VND
General and administration expenses		
Labour	10,156,213,984	11,833,039,625
Depreciation and amortisation	388,452,032	488,199,942
Out-sourced services	361,671,421	233,880,480
Provision made/(Reversal) for doubtful debts	396,795,808	(149,000,000)
Others	8,392,608,362	10,645,483,072
	19,695,741,607	23,051,603,119
Selling expenses		
Labour	5,876,806,218	6,912,079,070
Depreciation and amortisation	-	150,423,308
Out-sourced services	38,740,066,524	44,237,855,012
Others	5,316,850,188	7,097,145,865
	49,933,722,930	58,397,503,255

34. OTHER INCOME AND OTHER EXPENSES

	Current period	Prior period
	VND	VND
Other income		
House rentals from employees	571,127,170	373,954,567
Income from disposal of recovered materials	-	228,681,818
Others	241,667,605	277,237,288
	812,794,775	879,873,673
Other expenses		
Penalties	223,418,648	654,908,728
Others	104,133,944	52,386,700
	327,552,592	707,295,428

35. BASIC EARNINGS PER SHARE

The calculation of the basic earnings per share for the 6-month period ended 30 June 2026 based on the profit of the ordinary shareholders of the holding company and the weighted average number of ordinary shares is as follows:

	Current period	Prior period (Restated)
Accounting profit after corporate income tax (VND)	18,114,885,229	10,963,480,748
Distribution to Bonus and welfare funds	-	(1,029,139,065)
Profit or loss attributable to ordinary shareholders (VND)	18,114,885,229	9,934,341,683
Average ordinary shares in circulation for the period (share)	25,000,000	25,000,000
Basic earnings per share (VND/share)	725	397

As at 30 June 2026, the Company have not determined the amount to be appropriated to the Bonus and Welfare Fund and the remuneration of the Board of Directors, Board of Executive Officers and Board of Supervisors from the profits of 2026. Therefore, 2026 basic earnings per share may decrease respectively if the Company distribute to bonus and welfare fund and remuneration of the Boards of Directors and Supervisors.

In the period, there have been no other transactions involving potential ordinary shares. Therefore, diluted earnings per share equals to basic earnings per share.

The basic earnings per share for the 6-month period ended 30 June 2025 has been restated due to the appropriation to the bonus and welfare fund and remuneration of the Board of Directors and the Board of Supervisors from profit after tax for 2025, as follows:

	Prior period	
	Previously reported	Restated
Accounting profit after corporate income tax (VND)	10,963,480,748	10,963,480,748
Distribution to Bonus and welfare funds	(10,659,834)	(1,029,139,065)
Profit or loss attributable to ordinary shareholders (VND)	10,952,820,914	9,934,341,683
Average ordinary shares in circulation for the period (share)	25,000,000	25,000,000
Basic earnings per share (VND/share)	438	397

36. CORPORATE INCOME TAX EXPENSE

a. Current corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	2,633,283,076	1,520,792,537
Total current corporate income tax expense	2,633,283,076	1,520,792,537

b. Deferred corporate tax expense

	Current period VND	Prior period VND
Deferred corporate income tax expense		
Taxable temporary differences	(207,067,148)	907,998,006
Deductible temporary differences	(148,167,046)	(122,717,099)
Total deferred corporate income tax expense	(355,234,194)	785,280,907

37. OPERATING LEASE COMMITMENTS

The Company signed land lease contracts for areas in Quang Ninh Province as follows:

- Land lease agreements in Hoanh Bo Ward for the construction of the Hoanh Bo Roof Tile Factory, staff residential quarters, clay mining operations, and the construction of storage yards and a materials port, among other purposes. The lease term is specified in each individual land lease agreement. The Company's total leased land area in Hoanh Bo Ward is 329,857 m²;
- Land lease agreements in Viet Hung Ward, Quang Ninh Province for the construction of the Company's head office, the Tieu Giao Roof Tile Factory, clay storage facilities, clay mining operations, and the construction of a port and finished goods storage yards, among other purposes. The lease term is specified in each individual land lease agreement. The Company's total leased land area in Viet Hung Ward, Quang Ninh Province is 175,590 m²;
- Land lease agreements in Viet Hung Ward, Quang Ninh Province for the construction of the office and production facilities of the Cotto Brick Factory, residential and staff housing areas, and clay mining operations, among other purposes. The lease term is specified in each individual land lease agreement. The Company's total leased land area in Viet Hung Ward, Quang Ninh Province is 143,958.2 m²;
- Land lease agreements in Mao Khe Ward, Quang Ninh Province for clay mining operations, with a total leased land area of 51,203 m²;
- Land lease agreements in Mao Khe Ward, Quang Ninh Province with total leased land areas of 21,378.7 m² and 81,619 m², respectively;
- A lease agreement for a warehouse, parking area and office premises located on National Highway 1A, Hoa Xuan Ward, Da Nang City, with a total leased area of 2,150 m²;
- An office lease agreement located in Song Than I Industrial Park, Di An Ward, Ho Chi Minh City.

38. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related parties	Relationship
Viglacera Corporation - JSC	Parent company
Viglacera Ha Long II Joint Stock Company	Associate
Viglacera Dong Trieu Joint Stock Company	Associate
Viglacera Trading Joint Stock Company	Affiliate
Viglacera Packings and Brake Linings Joint Stock Company	Affiliate
Viglacera Dap Cau Sheet Glass Joint Stock Company	Affiliate
Viglacera Tu Liem Joint Stock Company	Affiliate
Viglacera Huu Hung Joint Stock Company	Affiliate
Viglacera Sanitary Ware Company Limited	Affiliate
Viglacera Tien Son Joint Stock Company	Affiliate

During the period, the Company entered into the following significant transactions with its related parties:

	Current year	Prior year
	VND	VND
Sales	3,061,020,223	885,843,730
Viglacera Tien Son Joint Stock Company	3,034,105,223	-
Viglacera Ha Long II Joint Stock Company	26,915,000	140,940,800
Viglacera Trading Joint Stock Company	-	744,902,930
Purchases	10,699,288,650	77,872,638,980
Viglacera Dong Trieu Joint Stock Company	8,230,251,850	61,113,905,436
Viglacera Packings And Brake Linings Joint Stock Company	2,311,127,800	2,398,637,300
Viglacera Ha Long II Joint Stock Company	113,244,000	14,270,096,244
Viglacera Sanitary Ware Company Limited	44,665,000	-
Viglacera Tu Liem Joint Stock Company	-	90,000,000
Other income	66,400,000	-
Viglacera Dong Trieu Joint Stock Company	41,400,000	-
Viglacera Ha Long II Joint Stock Company	25,000,000	-

Significant related party interim consolidated balances as at the financial position date were as follows:

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables	1,595,413,334	1,045,203,311
Viglacera Tien Son Joint Stock Company	990,881,870	-
Viglacera Dong Trieu Joint Stock Company	600,000,000	293,200,000
Viglacera Ha Long II Joint Stock Company	4,531,464	161,998,135
Viglacera Trading Joint Stock Company	-	590,005,176
Long-term trade receivables	1,785,949,698	2,142,749,698
Viglacera Dong Trieu Joint Stock Company	1,785,949,698	2,142,749,698
Short-term advances to suppliers	6,800,000,000	2,500,000,000
Viglacera Dong Trieu Joint Stock Company	4,800,000,000	500,000,000
Viglacera Dap Cau Sheet Glass Joint Stock Company	2,000,000,000	2,000,000,000

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	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Other short-term receivables	1,204,860,000	1,204,860,000
Viglacera Dap Cau Sheet Glass Joint Stock Company	1,004,169,000	1,004,169,000
Viglacera Huu Hung Joint Stock Company	200,691,000	200,691,000
Other long-term receivables	750,952,000	750,952,000
Viglacera Dong Trieu Joint Stock Company	750,952,000	750,952,000
Short-term trade payables	1,253,294,456	1,102,685,216
Viglacera Packings and Brake Linings Joint Stock Company	1,253,294,456	1,000,544,216
Viglacera Corporation - JSC	-	102,141,000

Total remuneration paid to the Board of Directors, Board of Executive Officers, Board of Supervisors and Chief Accountant during the period was as follows:

	<u>Title</u>	<u>Current period</u>	<u>Prior period</u>
		<u>VND</u>	<u>VND</u>
Board of Directors			
Mr. Tran Hong Quang	Chairman (resigned on 11 March 2025)	-	218,060,000
Mr. Nham Sy Tien	Vice Chairman (resigned on 23 March 2025)	-	156,800,000
Mr. Nguyen Duc Luyen	Chairman	-	-
Mr. Quach Huu Thuan	Vice Chairman (resigned on 26 March 2026)	-	-
Mr. Dang Minh Tam	Member	-	-
Mr. Tran Thanh	Member (appointed on 26 March 2026)	-	-
Mr. Dinh Quang Huy	Independent Member	-	-
Mr. Le Duc Tai	Independent Member	-	-
		1,544,578,200	1,059,555,300
Board of Executive Officers			
Mr. Tran Thanh	Chief Executive Officer	615,221,500	418,006,000
Mr. Tran Duy Hung	Deputy Chief Executive Officer	470,105,100	323,533,300
Mr. Bui Van Quang	Deputy Chief Executive Officer	459,251,600	318,016,000
		1,544,578,200	1,059,555,300
Chief accountant			
Ms. Dinh Thi Thu Hang	Chief Accountant	418,403,700	296,620,200
		418,403,700	296,620,200
Board of Supervisors			
Mr. Nguyen Quang Hai	Head of the Board of Supervisors	-	-
Mr. Tran Trung Kien	Member	-	-
Mr. Vu Dinh Tich	Member (appointed on 26 March 2026)	-	-
Ms. Pham Thi Hien	Member (resigned on 26 March 2026)	-	-
		-	-

39. SUPPLEMENTAL DISCLOSURES OF INTERIM CONSOLIDATED CASH FLOW INFORMATION

	<u>Current period</u> VND	<u>Prior period</u> VND
Actual proceeds from borrowings during the period:		
Proceeds from borrowings under ordinary loan agreements	160,837,157,377	141,253,459,530
Actual principal repayments during the period:		
Principal repayments under ordinary loan agreements	(158,097,007,377)	(144,683,417,545)

40. SUBSEQUENT EVENTS

There were no material events occurring after the end of the reporting period that require adjustment or disclosure in the Company's interim consolidated financial statements.



Nguyen Thi Tuyen
Preparer



Dinh Thi Thu Hang
Chief Accountant




Tran Thanh
Chief Executive Officer
Legal Representative

Approved on 05 August 2026