

DAI VIET DVG GROUP JOINT STOCK COMPANY
CONSOLIDATED INTERIM FINANCIAL
STATEMENTS REVIEWED

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

Growth beyond boundaries

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Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

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

The Board of Management of Dai Viet DVG Group Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's Consolidated Interim Financial Statements for the accounting period from January 1st, 2026 to June 30th, 2026 which have been reviewed by independent auditors.

1. General Information

Dai Viet DVG Group Joint Stock Company, renamed from Dai Viet Paint Group Joint Stock Company (hereinafter referred to as the "Company"), a joint stock company established under the Enterprise Law of Vietnam and operating under the Enterprise Registration Certificate No. 0500478210, initially issued by the Department of Planning and Investment of Hanoi City on February 27th, 2006, and registration for the 16th change issued on 08th September 2025.

The charter capital of the Company is VND 280,000,000,000 (In words: VND Two hundred and eighty billion), equivalent to 28,000,000 shares, the par value of one share is VND 10,000.

2. Board of Directors and Board of Management and Board of Supervisors

The members of the Board of Directors, Board of Supervisors and the Board of Management who have been operating the Company throughout the accounting period and as of the date of this report include:

Board of Directors

<u>Full name:</u>	<u>Position:</u>
- Mr. Trinh Van Nhat	Chairman
- Mr. Nguyen Hong Phong	Members (Appointed on 29 th May 2026)
- Ms. Le Thi Tinh	Members (Appointed on 29 th May 2026)
- Mr. Ngo Ngoc Dinh	Members
- Ms. Du Thi Van	Members
- Mr. Bui Van Thuy	Members (Disappointed on 28 th May 2026)
- Mr. Vu Van Minh	Members (Disappointed on 28 th May 2026)

Board of Management and Chief Accountant

<u>Full name:</u>	<u>Position:</u>
- Ms. Du Thi Van	General Director
- Mr. Chu Van Ly	Deputy General Director
- Mr. Trinh Van Nhat	Deputy General Director
- Mr. Nguyen Hong Phong	Chief Accountant

Board of Supervisors

<u>Full name:</u>	<u>Position:</u>
- Ms. Vu Thi Khanh Linh	Head of BOS
- Ms. Nguyen Thi Minh Hue	Members
- Ms. Nguyen Thi Hien	Members

3. Legal representative

The legal representative of the Company during the accounting period and on the date of making this report is Ms. Du Thi Van – General Director.

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

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

4. Headquarters

The company is headquartered at: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam.

5. Extraordinary amounts and events arising after the end of the accounting period

As of the date of preparation of this report, the Board of Management of the Company is of the opinion that there is no event that could cause the figures and information presented in the Company's reviewed consolidated interim financial statements to be misrepresented.

6. Auditing firm

PKF-TTG Auditing and Consulting Co., Ltd. was appointed as the auditor to review the Company's interim financial statements for the accounting period from January 1st, 2026 to June 30th, 2026.

7. Disclosure of the responsibilities of the Board of Management for the consolidated interim financial statements

The Board of Management of the Company is responsible for the preparation and presentation of the Company's consolidated interim financial statements, ensuring that the consolidated interim financial statements reflect honestly and reasonably the financial situation as of June 30th, 2026 as well as the results of consolidated business activities and consolidated cash flows for the 6-month accounting period ending on the same day of the Company. In the process of preparing this consolidated interim financial statement, the Board of Management of the Company commits to comply with the following requirements:

- Establish and maintain internal controls that the Board of Management of the Company determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free of material errors due to fraud or mistakes;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates in a reasonable and prudent manner;
- Clearly state whether the applied accounting standards are complied with, whether there are material deviations that need to be disclosed and explained in the consolidated interim financial statements;
- Prepare and present the interim financial statements on the basis of complying with the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of consolidated interim financial statements;
- Prepare the consolidated interim financial statements on the basis of the assumption of continuous operations, unless it is not possible to assume that the Company will continue to operate its business.

The Board of Management of the Company is responsible for ensuring that the accounting books are adequately recorded and archived to reasonably reflect the Company's consolidated financial situation at any time and to serve as a basis for preparing the Consolidated Interim Financial Statements in compliance with current regulations of the State. In addition, the Board of Management is also responsible for ensuring the safety of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

The Board of Management of the Company commits that the Company complies with the provisions of the Securities Law and that the Company does not breach its obligation to disclose information in accordance with relevant regulations.

DAI VIET DVG GROUP JOINT STOCK COMPANY

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam

STATRMENT OF THE BOARD OF MANAGEMENT (Continued)

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

8. Board of Management Opinion

According to the opinion of the Board of Management of the Company, the reviewed consolidated interim financial statements (attached) have honestly and reasonably reflected the Company's consolidated financial situation as at June 30th, 2026, consolidated business results and consolidated cash flows for the 6-month accounting period ending the same day of the Company, in accordance with Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of consolidated interim financial statements.

Hanoi, August 28th, 2026

FOR AND ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR



DU THI VAN

No: 24 /2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEWED REPORT

Toi: Shareholders
Board of Directors and Board of Management
Dai Viet DVG Group Joint Stock Company

We have reviewed the enclosed interim financial statements of Dai Viet DVG Group Joint Stock Company (hereinafter referred to as "the Company"), which are prepared on August 28th, 2026, including: Consolidated Interim Statement of Financial Position as at June 30th, 2026, Consolidated Interim Statement of Income and Consolidated Interim Statement of Cash Flow for the 6-month accounting period ending on the same day and the Notes to the consolidated interim financial statements, presented from page 07 to page 32.

These reviewed consolidated interim financial statements are not intended to reflect the financial position, results of business and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and honest and reasonable presentation of the Company's interim financial statements, the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the consolidated interim financial statements and is responsible for the internal audits that the Board of Management determines are necessary to ensure that the preparation and presentation of the consolidated interim financial statements are free from material errors due to fraud or mistakes.

Auditor's Responsibility

It is our responsibility to draw conclusions on our Consolidated Interim Financial Statements based on the results of our review. We have carried out the review work in accordance with the Vietnamese Standard on Review Service Contract No. 2410 - Review of Interim Financial Information by the entity's Independent Auditor.

Interim financial information review work includes conducting interviews, primarily interviewing those responsible for financial and accounting matters, and performing analysis and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve assurance that we will be aware of all material issues that may be identified in an audit. Accordingly, we do not give an audit opinion.

Basis for Qualified Conclusion

As of June 30th, 2026, we were unable to observe the physical inventory count because the Company did not conduct a count on that date. Alternative audit procedures did not provide a basis for us to assess the existence, completeness, and valuation of the aforementioned items. Consequently, we were unable to assess the existence and value of the inventory items comprising raw materials, supplies, merchandise, finished goods, and work-in-progress which amounted to VND 114,927,396,045 and VND 116,139,146,969, respectively. Furthermore, we were unable to determine the provision for inventory required as of January 1st, 2026, and June 30th, 2026 (if any).

Qualified Conclusion

Based on our review, except for the effect of the matter described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Company as at 30th June 2026, and its interim consolidated results of operations and interim consolidated cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of consolidated interim financial statements.

Emphasis of matter

We note that in the first 6 months of 2026, TCTC Investment Joint Stock Company (Subsidiary) did not incur business activities and recorded a loss of VND 302,257,099. As of June 30th, 2026 and December 31st, 2025, the subsidiary had accumulated losses of VND 721,244,026 and VND 418,986,927, respectively. These factors indicate the existence of material uncertainties that could lead to significant doubts about the Subsidiary's ability to going concern.

Other issues

The consolidated interim financial statements for the 6-month accounting period ended June 30th, 2025 have been reviewed by another independent auditing firm. The auditor issued a qualified conclusion on the consolidated interim financial statements of this year in Review Report dated August 29th, 2025.

The Consolidated Financial Statements for the fiscal year ended December 31st, 2025 have been audited by another independent auditing firm. The auditor issued a qualified opinion on this Consolidated Financial Statement dated March 30th, 2026.

Hanoi, August 28th, 2026

**FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING CO., LTD**



Nguyễn Ngọc Tu

Deputy General Director

Audit practice registration certificate
No. 2305-2023-330-1

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh
Residential Group, Chuong My Ward, Hanoi City,
Vietnam

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

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

ASSETS	Code	Notes	Closing balance VND	Opening balance VND
CURRENT ASSETS	100		260,779,564,923	262,174,910,238
Cash and cash equivalents	110	5.1	1,484,762,867	1,063,695,258
Cash	111		1,484,762,867	1,063,695,258
Short-term receivables	130		143,036,423,246	146,055,171,091
Short-term receivables of customers	131	5.4	13,718,729,072	23,301,853,287
Short-term advances to suppliers	132	5.2	129,317,694,174	122,753,317,804
Inventories	140	5.5	116,139,146,969	114,927,396,045
Inventories	141		116,139,146,969	114,927,396,045
Other current assets	160		119,231,841	128,647,844
Short-term prepaid expenses	161	5.3	4,880,000	17,496,003
Deductible VAT	162		114,302,400	111,102,400
Taxes and other receivables from the State	163	5.12	49,441	49,441
NON-CURRENT ASSETS	200		83,417,489,563	84,957,375,368
Fixed assets	220		26,419,711,856	27,723,836,180
Tangible fixed assets	221	5.7	17,579,954,582	18,832,071,296
- Historical cost	222		35,440,647,047	35,440,647,047
- Accumulated depreciation	223		(17,860,692,465)	(16,608,575,751)
Intangible fixed assets	227	5.8	8,839,757,274	8,891,764,884
- Historical cost	228		9,661,500,000	9,661,500,000
- Accumulated amortization	229		(821,742,726)	(769,735,116)
Long-term financial investments	260	5.6	56,775,915,478	57,000,000,000
Equity investments in other entities	263		57,000,000,000	57,000,000,000
Provision for long-term financial investments	264		(224,084,522)	-
Other non-current assets	270		221,862,229	233,539,188
Goodwill	279		221,862,229	233,539,188
TOTAL ASSETS	280		344,197,054,486	347,132,285,606

This consolidated interim financial statement must be read together with the accompanying explanations 7

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(Attached to Circular No. 43/2026/TT-BTC
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CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

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

EQUITY AND LIABILITIES	Code	Notes	Closing balance VND	Opening balance VND
LIABILITIES	300		2,797,970,199	4,495,331,551
Current liabilities	310		2,606,386,269	4,424,932,513
Short-term trade payables	311	5.9	342,368,580	2,918,331,538
Short-term advances from customers	312		69,156,285	19,888,522
Taxes and amounts payable to the State	314	5.12	75,188,045	293,108,833
Payables to employees	315		38,940,423	-
Short-term accrued expenses	316	5.10	464,444,454	520,000,012
Other short-term payables	320	5.11	173,133,044	84,340,744
Bonus and welfare fund	323		1,443,155,438	589,262,864
Non-current liabilities	330		191,583,930	70,399,038
Deferred corporate income tax liability	342		191,583,930	70,399,038
OWNER'S EQUITY	400		341,399,084,287	342,636,954,055
Owner's equity	410	5.13	341,399,084,287	342,636,954,055
Owner's contributed capital	411		280,000,000,000	280,000,000,000
- Shares with voting rights	411a		280,000,000,000	280,000,000,000
Share premium	412		(30,000,000)	(30,000,000)
Development Investment Fund	418		721,577,719	294,631,432
Retained earnings	420		19,730,829,217	21,347,314,362
- Retained earnings at the end of the prior year	420a		20,066,475,501	23,899,894,635
- Retained earnings for the current period	420b		(335,646,284)	(2,552,580,273)
Non-controlling interests	429		40,976,677,351	41,025,008,261
TOTAL EQUITY AND LIABILITIES	440		344,197,054,486	347,132,285,606

Hanoi, August 28th, 2026

PREPARED BY
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

GENERAL DIRECTOR
(Sign, full name, seal)



Tran Thi Thanh



Nguyen Hong Phong



Du Thi Van

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh
Residential Group, Chuong My Ward, Hanoi City,
Vietnam

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF INCOME

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

Items	Code	Notes	Current period	Prior period
			VND	VND
Revenue from sales of goods and rendering of services	01	6.1	60,850,441,935	102,771,396,520
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		60,850,441,935	102,771,396,520
Cost of goods sold	11	6.2	59,254,728,029	100,933,091,860
Gross profit/(loss) from sales of goods and rendering of services	20		1,595,713,906	1,838,304,660
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	6.3	37,490	150,038,270
Financing expenses	23	6.4	224,084,522	-
- In which: Interest expenses	24		-	-
Selling expenses	25	6.5	1,046,773,551	1,728,283,764
General and administrative expenses	26	6.5	535,569,288	1,355,930,948
Share of profit or loss in joint ventures and associates	27		-	(1,248,594)
Net profit/(loss) from operating activities	30		(210,675,965)	(1,097,120,376)
Other income	31		-	125,600
Other expenses	32	6.6	52,116,337	8,603,040
Other profit/(loss)	40		(52,116,337)	(8,477,440)
Profit/(loss) before tax	50		(262,792,302)	(1,105,597,816)
Current corporate income tax expenses	51		-	-
Deferred corporate income tax expenses	52		121,184,892	-
Profit/(loss) after tax	60		(383,977,194)	(1,105,597,816)
Profit after tax attributable to owners of the parent	61		(335,646,284)	(1,093,612,821)
Profit after tax attributable to non-controlling interests	62		(48,330,910)	(11,984,995)
Basic earnings per share	70	6.7	(12)	(39)

Approved, August 28th, 2026

PREPARED BY
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

GENERAL DIRECTOR
(Sign, full name, seal)

Tran Thi Thanh

Nguyen Hong Phong



Du Thi Van

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW

(According to the indirect method)

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

Items	Code	Notes	Current period VND	Prior period VND
Cash flow from business activities				
<i>Profit before tax</i>	01		(262,792,302)	(1,105,597,816)
<i>Adjustments for the following items:</i>				
Depreciation and amortization	02		1,304,124,324	2,942,322,188
Provisions	03		224,084,522	-
Gain/(loss) from investing activities	05		(37,490)	(148,789,676)
<i>Operating profit before changes in working capital</i>	08		1,265,379,054	1,687,934,696
Increase and decrease of receivables	09		3,015,547,845	(17,923,962,615)
Increase /decrease in inventories	10		(1,211,750,924)	(53,231,634)
Increase or decrease of payables (Excluding interest payable, payable corporate income tax)	11		(2,672,438,818)	(237,718,969)
Increase/ decrease in prepaid expenses	12		24,292,962	(21,896,001)
<i>Net cash flow from operating activities</i>	20		421,030,119	(16,548,874,523)
Cash flow from investing activities				
Proceeds from loan repayments and the resale of debt instruments issued by other entities	24		-	16,540,000,000
Interest income, dividends and profits distributed	27		37,490	150,038,270
<i>Net cash flow from investment activities</i>	30		37,490	16,690,038,270
<i>Net cash flow from financing activities</i>			-	-
Net cash flows during the period	50		421,067,609	141,163,747
Opening balance of cash and cash equivalents	60	5.1	1,063,695,258	4,106,250,763
Closing balance of cash and cash equivalents	70	5.1	1,484,762,867	4,247,414,510

Approved, August 28th, 2026

PREPARED BY
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

GENERAL DIRECTOR
(Sign, full name, seal)

Tran Thi Thanh

Nguyen Hong Phong



Đu Thi Van

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam

(Attached to Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Minister of Finance)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

1. CHARACTERISTICS OF THE OPERATION OF THE ENTERPRISE

1.1. Forms of capital ownership

Dai Viet DVG Group Joint Stock Company, renamed from Dai Viet Paint Group Joint Stock Company (hereinafter referred to as the "Company"), a joint stock company established under the Enterprise Law of Vietnam and operating under the Enterprise Registration Certificate No. 0500478210, initially issued by the Department of Planning and Investment of Hanoi City on February 27th, 2006, and registration for the 16th change issued on 08th September 2025.

The Company's charter capital is: VND 280.000.000.000 (In words: Two hundred eighty billion dong), equivalent to 28,000,000 shares, with a par value of VND 10,000 per share.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker symbol DVG, effective 19th March 2020.

1.2. Business Areas

The company operates in the fields of manufacturing, trade and services.

1.3. Business Lines

The Company's main activities in the current period are:

- Production of paints, varnishes and similar paints and coatings; production of printing inks and mastics. Details: Production of construction paints; Production of matist putty, varnishes and similar varnishes;
- Wholesale of materials.

1.4. Normal production and business cycles.

The Company's normal production and business cycle is carried out for a period of not more than 12 months.

1.5. The characteristics of a business's operations during an accounting period affect the interim financial statements

During the six-month accounting period ended 30th June 2026, there were no activities that significantly affected the figures in the Company's interim consolidated financial statements.

1.6. Statement on comparability in the interim consolidated financial statements

Effective from January 1st, 2026, the Company adopted for the first time Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance guiding the enterprise accounting regime, and Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC regarding the preparation and presentation of consolidated financial statements. The changes in accounting policies were implemented to more appropriately reflect the substance of economic transactions and events and did not materially alter the Company's consolidated financial position, consolidated results of operations, or consolidated cash flows as of June 30th, 2026.

1.7. Business Structure

The company is headquartered: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam

As of June 30th, 2026, the Company has subsidiaries, joint ventures, and associates, specifically as follows:

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

Subsidiaries and capital investments in other entities

No	Name	Place of establishment	Ratio (%)	Voting rights (%)	Main Business Activities
Directly owned subsidiaries					
1	TCTC Investment Joint Stock Company	Quang Tri	84.01 %	84.01 %	Agriculture and forestry
Capital contribution investment in another entity					
1	Newton International Joint Stock Company	Hanoi	15.96%	19.00%	Manufacturing and trading of paint and construction materials

Affiliates

No	Name	Addresses
1	Hai Phong Branch	Hamlet 5, Luu Kiem Ward, Hai Phong
2	Thanh Hoa Business Location	National Highway 1A, Hoang Phu Commune, Thanh Hoa

Number of employees

The total number of employees of the Company as of June 30th, 2026 is 8 people.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS, ACCOUNTING PERIOD, ACCOUNTING CURRENCY AND GOING CONCERN ASSUMPTION

2.1. Basis of preparation of the consolidated financial statements

Scope of consolidation and control

The consolidated financial statements comprise the financial statements of the Company and the financial statements of the entities controlled by the Company (subsidiaries).

The Company is considered to have control over an enterprise when it has the power to govern the financial and operating policies of that enterprise so as to obtain economic benefits from its activities. Control is typically evidenced by holding more than half of the voting rights of the investee. When assessing control, the Group also considers the existence and effect of potential voting rights that are currently exercisable or convertible.

Reporting period and accounting policies applied

The financial statements of subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements, using accounting policies consistent with those of the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies applied by the Company and its subsidiaries.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

Elimination of intra-group transactions

All intra-group transactions and balances, including unrealized gains or losses arising from intra-group transactions between entities within the Company, are eliminated upon the preparation of the consolidated financial statements.

Non-controlling interests

Non-controlling interests comprise the value of non-controlling interests at the date of the initial business combination and the non-controlling interests' share of changes in equity since the date of the business combination.

Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership interest, even if this results in a deficit balance exceeding the non-controlling interests' share of the subsidiary's net assets..

Goodwill

Goodwill recognized in the consolidated financial statements represents the excess of the cost of the business combination over the Company's share of the fair value of the identifiable assets, liabilities, and contingent liabilities of the subsidiary, associate, or joint venture at the date of the investment transaction. Goodwill is amortized on a straight-line basis over its estimated useful life of 10 years.

Goodwill arising from the acquisition of an associate or a jointly controlled entity is included in the carrying amount of the investment in that associate or jointly controlled entity. Goodwill arising from the acquisition of subsidiaries is presented separately as an asset on the consolidated balance sheet.

Upon the sale of a subsidiary, associate, or joint venture, the remaining unamortized value of the goodwill is included in the gain or loss on the disposal of the respective entity..

2.2. Accounting period, currency used in accounting

The Company's annual accounting period starts from 01/01 and ends on 31/12 of the calendar year.

This consolidated interim financial statement is prepared for the accounting period from 01/01/2026 to 30/06/2026.

The accompanying consolidated financial statements are presented in Vietnamese Dong (VND) on a historical cost basis and in accordance with Vietnamese accounting standards, the Vietnamese enterprise accounting system, and legal regulations relevant to the preparation and presentation of consolidated financial statements.

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

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

2.3. Going concern assumption

During the first six months of 2026, TCTC Investment Joint Stock Company (the Subsidiary) did not generate any business operations and recorded a loss of VND 302,257,099. As of June 30th, 2026, and December 31st, 2025, the Subsidiary had accumulated losses of VND 721,244,026 and VND 418,986,927.

At the time of preparing these consolidated financial statements, the Company is in the process of seeking profitable new business activities while simultaneously restructuring financial investments to improve the Subsidiary's operational and financial position. Although the Subsidiary did not generate business operations during the period and holds accumulated losses, the Board of Management assesses that the Company remains capable of continuing operations and is implementing necessary plans to sustain future activities.

Based on the assessment of the aforementioned factors, the Board of Management believes that the Subsidiary has the ability to continue operations in the foreseeable future and has no intention or requirement to cease operations or significantly curtail the scale of its activities. Consequently, the Subsidiary's financial statements and the accompanying consolidated financial statements have been prepared on a going-concern basis.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIMES**3.1. Accounting Standards and Applicable Regimes**

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, of the Minister of Finance guiding the enterprise accounting system; Circular No. 202/2014/TT-BTC dated December 22th, 2014, of the Minister of Finance guiding the preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT; Circulars of the Ministry of Finance guiding the implementation of accounting standards; and other legal regulations related to the preparation and presentation of consolidated financial statements.

3.2. Statement on Compliance with Vietnamese Accounting Standards and Accounting Regulations

The Company's Board of Management assures that it has complied with the requirements of accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, Circular No. 202/2014/TT-BTC dated December 22th, 2014; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, the circulars guiding the implementation of accounting standards of the Ministry of Finance, and other relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

4. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

The following are important accounting policies applied in the preparation and presentation of the Consolidated Interim Financial Statements

The accounting policies applied in the preparation and presentation of the interim financial statements are consistent with the accounting policies applied in the preparation and presentation of the consolidated financial statements of the most recent year.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

4.1. Accounting estimates

The preparation and presentation of the consolidated interim financial statements in compliance with the Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the consolidated interim financial statements require the Board of Management to make estimates and assumptions that affect the reporting figures. liabilities, assets and the presentation of liabilities and contingent assets at the end of the accounting period as well as reporting figures on revenues and expenses throughout the accounting period.

4.2. Cash and cash equivalents

Money includes cash at the fund, bank deposits (demand).

Cash equivalents are short-term investments with a payback term or maturity of no more than 3 months that are capable of converting into a specified amount of money and have no risk of conversion into cash from the date of purchase of such investment at the time of reporting.

4.3. Financial investments*Investments in subsidiaries;*

Subsidiaries are entities over which the Company has the power to govern financial and operating policies, generally accompanying the ownership of more than half of the voting rights. The assessment of control takes into account potential voting rights that are currently exercisable.

Investments in subsidiaries are initially recognized at cost, comprising the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are measured at cost less any provision for impairment. A provision for impairment is recognized when the investee incurs losses that put the Company at risk of capital loss, unless there is evidence that the investment's value has not been impaired. The provision is reversed when the investee subsequently generates profits that offset the previously recognized losses. The reversal is limited to the extent that the carrying amount of the investment does not exceed the carrying amount that would have been recorded had no provision been recognized.

In the event that the Company dissolves a subsidiary and merges all of the subsidiary's assets and liabilities into the Company (with the Company assuming all rights and obligations of the subsidiary), the Company derecognizes the carrying amount of the investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in its financial statements at fair value as of the merger date. The difference between the carrying amount of the investment in the subsidiary and the fair value of the assets and liabilities is recognized as financial income or financial expense.

4.4. Receivables

Receivables are presented in the interim financial statements according to the book value receivable from the Company's customers and other receivables plus provisions for bad debts. At the time of reporting, if:

- Receivables with a recovery or payment period of 01 year or less (or in a production and business cycle) are classified as short-term assets;
- Receivables with a recovery or payment period of more than 01 year (or more than one production and business cycle) are classified as long-term assets;

The provision for bad debts represents the expected loss of value due to receivables not being paid by customers arising from the balance of receivables at the end of the accounting period.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

Provisions for bad debts are set aside for receivables that are overdue for 06 months or more or receivables that debtors are unable to pay due to liquidation, bankruptcy or similar difficulties.

4.5. Inventory

Inventory is recognized as the lower of its original cost and its net realizable value.

The original cost of inventory includes the cost of purchase, processing, and other directly related costs incurred to bring the inventory to its location and ready-to-use condition.

The net realizable value of inventory is the estimated selling price of the inventory in the normal course of business less the estimated costs to complete the product and the estimated costs necessary for its sale.

The company applies the regular declaration method to account for inventory.

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are reflected in terms of historical cost and accumulated depreciation value.

Intangible fixed assets

The historical cost of a tangible fixed asset includes the purchase price and expenses directly related to putting the asset into a state of readiness for use. The historical cost of tangible fixed assets made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs. Expenses for upgrading tangible fixed assets are capitalized, recording an increase in the historical cost of fixed assets; maintenance and repair expenses shall be included in the results of business activities in the year. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any gains and losses arising from the liquidation of tangible fixed assets are accounted for in the results of business operations.

The Company's intangible fixed assets include:

Land use rights

Land use rights represent the total actual costs incurred by the Company directly related to the land being used, including: payments to acquire land use rights, compensation, site clearance, land leveling, registration fees, etc.

Land use rights allocated by the State subject to a land use fee are amortized using the straight-line method based on the term of the land allocation; land use rights with an indefinite term are not amortized.

Computer software

Costs related to computer software that is not an integral part of the associated hardware are capitalized. The cost of computer software comprises all expenses incurred by the Company up to the time the software is put into use. Computer software is amortized using the straight-line method over a period of 3 to 5 years.

4.7. Prepaid expenses

Prepaid expenses comprise both short-term and long-term prepaid expenses recognized in the Company's Statement of Financial Position; these primarily consist of infrastructure rental costs, insurance premiums, tools and instruments, reusable packaging, and other short- and long-term prepaid items. The allocation of these expenses to production and business costs for each period is determined based on the nature and extent of each expense category, in relation to the potential for generating economic benefits from them.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

4.8. Trade payables and other payables

The accounts payable are presented in the interim financial statements according to the book value payable to the Company's sellers and other payables and are detailed for each payable. At the time of reporting, if:

- Payables with a payment term of 1 year or less (or in a production and business cycle) are classified as short-term;
- Payables with a payment term of more than 1 year (or more than one production and business cycle) are classified as long-term;

4.9. Accrued expenses

Accrued expenses include the value of expenses that have been included in the business operating expenses during the accounting period, but have not yet been incurred at the end of the accounting period. When these expenses are actually incurred, if there is a difference from the amount accrued, the accountant will record an additional or a reduction in expenses corresponding to the difference.

4.10. Borrowing costs

Borrowing expenses include loan interest and other expenses incurred in connection with the process of carrying out loan procedures which are recorded in financial operating expenses in the period, unless such borrowing expenses are included in (capitalization) of the value of assets because they are directly related to construction investment. procurement of assets or production of unfinished assets when fully meeting the capitalization conditions as prescribed in the borrowing cost standards.

4.11. Equity

The Company's initial investment capital is recorded according to the value of capital contributions of capital contributors when it is converted into/established as a joint-stock company. During the operation, the Company's investment capital was recorded to increase according to the increased value of contributed capital of shareholders.

The share premium capital is recorded according to the difference between the reissue price and the par value of shares upon initial issuance, additional issuance, the difference between the reissue price and the book value of treasury shares and the capital composition of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a decrease in the share premium.

Upon redemption of shares issued by the Company, the payment including transaction-related expenses is recorded as treasury shares and reflected as a deduction in equity. When re-issued, the difference between the reissue price and the book price of treasury shares shall be recorded in the item "Share premium".

4.12. Profit distribution

Profit after corporate income tax is distributed to shareholders following the allocation of funds in accordance with the Company's Charter and applicable laws, and subject to approval by the General Meeting of Shareholders.

When distributing profit to shareholders, consideration is given to non-monetary items included in undistributed profit after tax such as gains from the revaluation of contributed assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items that may impact cash flow and the capacity to pay dividends.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

Dividends are recognized as a liability upon approval by the General Meeting of Shareholders and the finalization of the list of shareholders entitled to receive them.

4.13. Taxes**Value Added Tax (VAT):**

Goods and services produced and provided by the Company are subject to the VAT: 8%

Corporate Income Tax (CIT):

Taxable income is calculated based on operating results for the accounting period, adjusted for expenses that are not accepted as reasonable and valid for tax purposes.

The Company's CIT rate for the accounting period is 20%.

The corporate income tax ("CIT") expense for the accounting period represents the current income tax expense.

Current income tax is the tax calculated based on taxable income for the period using the applicable tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for non-taxable income or non-deductible expenses.

Deferred income tax represents the corporate income tax payable or recoverable arising from temporary differences between the carrying amounts of assets and liabilities for the purposes of the interim consolidated financial statements and the amounts used for tax purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profit will be available against which these deductible temporary differences can be utilized.

Other taxes: in accordance with current regulations in Vietnam.

The Company's tax filings are subject to examination by tax authorities. As the application of tax laws and regulations to various transactions may be subject to differing interpretations, the tax amounts presented in the interim consolidated financial statements may be subject to change based on the decisions of the tax authorities.

4.14. Revenue

Revenue is recognized when the results of the transaction are reliably determined and the Company is likely to derive economic benefits from this transaction.

- (i) Sales revenue is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the Company no longer retains ownership or control over the goods, and the costs associated with the sales transaction have been determined.
- (ii) Revenue from the provision of services is recognized when the majority of the risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer, and the costs incurred for the transaction and the cost of completing the transaction of providing such service are determined. Revenue from consultancy services is recorded on the basis of the value of financial invoices issued, the record of acceptance of the completed workload and accepted for payment by the client.
- (iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, and interest on loans. Interest is determined on an accrual basis based on the balance of deposits and the applicable interest rate. Dividends and dividends are recognized when the company is entitled to dividends or profits from capital contributions. Dividends in shares (in case of joint-stock companies) are only allowed to monitor the number of additional shares, not record the value of shares received.

4.15. Cost of goods sold

The cost of goods sold is recorded in accordance with the revenue from service provision and ensures the principle of prudence.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in the warehouse, they shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products, goods that have not been identified as consumable.

4.16. Financial Expenses

The Company's financial operating expenses include loan interest expenses, exchange rate difference losses and other financial operating expenses that are not capitalized according to regulations incurred in the accounting period.

4.17. Selling expenses and administrative expenses

Selling expenses and administrative expenses are all actual costs incurred in the process of selling products and goods, providing services, and general administrative expenses of the Company.

4.18. Basic earnings per share

The basic profit per share for ordinary shares is calculated by dividing the profit or loss belonging to shareholders owning ordinary shares (after deducting the reward fund and benefits set aside in the year) by the average weighted number of outstanding ordinary shares in the period.

4.19. Segment reporting

A divisional report is a separately identifiable component of the Company engaged in the provision of related goods and services (divisions divided by business activities) or the provision of goods and services in a specific economic environment (divisions divided by geographical area). Each of these departments bears different risks and benefits than the others.

The company's main business is the production and trading of construction paints, matist putty and other building materials. These activities are carried out according to a common process and operate on a single geographical area (Hanoi City). Therefore, the Company did not prepare the Segment Report for the accounting period ending 30th June 2026.

4.20. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering the relationship of each related parties, the nature of the relationship is given attention rather than the legal form.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

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

5.1. Cash and cash equivalents

	Closing balance (VND)	Opening balance (VND)
- Cash	1,482,647,546	1,040,768,027
- Demand bank deposits	2,115,321	22,927,231
+ <i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	754,625	1,283,561
+ <i>Military Commercial Joint Stock Bank</i>	266,040	833,075
+ <i>Other banks</i>	1,094,656	20,810,595
Plus	1,484,762,867	1,063,695,258

5.2. Short-term advances to suppliers

	Closing balance (VND)	Opening balance (VND)
- Dai Viet Petroleum Investment Joint Stock Company	6,587,404,008	1,895,779,637
- Dai Viet Investment Group Joint Stock Company	29,907,000,000	29,907,000,000
- My Dream Co., Ltd.	1,928,463,999	-
- Ms. Duong Bich Ngoc	23,398,990,000	23,398,990,000
- Ms. Le Thi Tinh	31,565,850,000	31,565,850,000
- Ms. Le Thi Trang	19,074,500,000	19,074,500,000
- Mr. Le Xuan Tai	12,564,110,000	12,564,110,000
- Other	4,291,376,167	4,347,088,167
Total	129,317,694,174	122,753,317,804

5.3. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
- Tools and instruments issued for use	4,880,000	13,496,000
- Software maintenance fees	-	4,000,003
Total	4,880,000	17,496,003

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward,
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(Attached to Circular No. 43/2026/TT-BTC dated 20/04/2026 of
the Minister of Finance)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.4. Short-term trade receivables

	Closing balance		Opening balance	
	Book value (VND)	Provision (VND)	Book value (VND)	Provision (VND)
- Hung Dai Nam Joint Stock Company	3,718,003,040	-	5,718,003,040	-
- Sendai Group Joint Stock Company	3,505,428,751	-	2,489,917,199	-
- Newton International Joint Stock Company	39,243,374	-	1,970,652,205	-
- Viettin Group Joint Stock Company	3,560,599,887	-	3,513,485,126	-
- Sudo Vietnam Joint Stock Company	-	-	1,341,891,437	-
- Son Trieu Son Trading and Service Co., Ltd.	172,403,923	-	2,877,083,853	-
- Other trade receivables	2,723,050,097	-	5,390,820,427	-
Total	13,718,729,072	-	23,301,853,287	-

5.5. Inventories

	Closing balance		Opening balance	
	Historical cost (VND)	Provision (VND)	Historical cost (VND)	Provision (VND)
- Raw materials and supplies	38,016,017,881	-	36,845,496,418	-
- Work-in-process	76,690,778,526	-	76,690,778,526	-
- Finished goods	43,570,562	-	2,341,101	-
- Merchandise	1,388,780,000	-	1,388,780,000	-
Total	116,139,146,969	-	114,927,396,045	-

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.6. Financial Investments

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
	(VND)	(VND)	(VND)	(VND)
- Investment in other entities	57,000,000,000	(224,084,522)	57,000,000,000	-
+ Newton International Joint Stock Company (*)	57,000,000,000	(224,084,522)	57,000,000,000	-
Total	57,000,000,000	(224,084,522)	57,000,000,000	-

(*) The Company has not yet determined the value of these investments due to the lack of specific guidelines on the valuation method.

Details of the Company's investments as of June 30th, 2026, are as follows:

No	Name	Place of establishment	Ratio (%)	Voting rights (%)	Main activity
Capital contribution investment in another entity					
1	Newton International Joint Stock Company	Hanoi	15.96%	19.00%	Manufacturing and trading of paint and construction materials

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.7. Increase/decrease of tangible fixed assets**HISTORICAL COST**

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Total
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Opening balance	3,197,882,000	30,016,495,956	2,226,269,091	35,440,647,047
Closing balance	3,197,882,000	30,016,495,956	2,226,269,091	35,440,647,047

ACCUMULATED DEPRECIATION

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Total
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Opening balance	(1,221,719,845)	(13,160,586,815)	(2,226,269,091)	(16,608,575,751)
- Depreciation in the period	(89,908,092)	(1,162,208,622)	-	(1,252,116,714)
Closing balance	(1,311,627,937)	(14,322,795,437)	(2,226,269,091)	(17,860,692,465)

CARRYING AMOUNT

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Total
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Opening balance	1,976,162,155	16,855,909,141	-	18,832,071,296
Closing balance	1,886,254,063	15,693,700,519	-	17,579,954,582

The historical cost of tangible fixed assets fully depreciated but still in use as at 30/06/2026 was VND 5,889,365,047 (As at 31/12/2025: VND 5,889,365,047).

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.8. Increase/decrease of intangible fixed assets

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
Opening balance	9,271,500,000	390,000,000	9,661,500,000
Closing balance	9,271,500,000	390,000,000	9,661,500,000
ACCUMULATED AMORTIZATION			
Opening balance	(411,928,664)	(357,806,452)	(769,735,116)
Amortization in the - period	(40,007,610)	(12,000,000)	(52,007,610)
Closing balance	(451,936,274)	(369,806,452)	(821,742,726)
CARRYING AMOUNT			
Opening balance	8,859,571,336	32,193,548	8,891,764,884
Closing balance	8,819,563,726	20,193,548	8,839,757,274

The cost of intangible fixed assets fully amortized but still in use as at 30/06/2026 was VND 270,000,000 (As at 31/12/2025: VND 270,000,000).

5.9. Trade payables

	Closing balance (VND)	Opening balance (VND)
- My.Dream Co., Ltd.	-	2,888,745,121
- Candy International Joint Stock Company	297,916,640	-
- Other parties	44,451,940	29,586,417
Total	342,368,580	2,918,331,538

5.10. Short-term accrued expenses

	Closing balance (VND)	Opening balance (VND)
- Accrued color-mixing machine rental costs	420,000,000	420,000,000
- Audit fees	-	100,000,012
- Other accrued expenses	44,444,454	-
Total	464,444,454	520,000,012

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.11. Other short-term payables

	Closing balance (VND)	Opening balance (VND)
- Trade union fees	23,175,000	15,291,500
- Social insurance	130,046,577	61,690,785
- Health insurance	11,362,950	2,704,500
- Unemployment insurance	5,156,400	1,202,000
- Other payables	3,392,117	3,451,959
Total	173,133,044	84,340,744

DAI VIET DVG GROUP JOINT STOCK COMPANY

Form No. B 09 – DN/HN

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.12. Taxes and payables to the State Budget

	Opening balance	Amount payable for the period	Amount paid for the period	Closing balance
	VND	VND	VND	VND
Taxes and payables				
- Value-added tax payable	261,223,693	43,302,906	261,223,694	43,302,905
- Natural resource tax	31,885,140	-	-	31,885,140
Total	293,108,833	43,302,906	261,223,694	75,188,045

	Opening balance	Amount receivable during the period	Amount collected during the period	Closing balance
	VND	VND	VND	VND
Taxes and receivables				
- Corporate income tax	49,441	-	-	49,441
Total	49,441	-	-	49,441

The Company's tax settlements are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions is open to differing interpretations, the tax amounts reported in the consolidated financial statements may be subject to change based on the decisions of the tax authorities.

DAI VIET DVG GROUP JOINT STOCK COMPANY

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

5.13. Owner's equity

Table of changes in equity

Items	Owner's investment capital VND	Share premium VND	Investment and Development Fund VND	Distributed profit after tax VND	Non-controlling interests VND	Total VND
Balance at the beginning of the prior year	280,000,000,000	(30,000,000)	294,631,432	23,899,894,635	9,327,345,429	313,491,871,496
- Losses in the prior year	-	-	-	(2,552,580,273)	(15,680,745)	(2,568,261,018)
- Increase due to business consolidation	-	-	-	-	41,025,008,261	41,025,008,261
- Other decreases	-	-	-	-	(9,311,664,684)	(9,311,664,684)
+ Liquidation of subsidiaries	-	-	-	-	(9,311,664,684)	(9,311,664,684)
Balance at the end of the prior year	280,000,000,000	(30,000,000)	294,631,432	21,347,314,362	41,025,008,261	342,636,954,055
Balance at the beginning of this period	280,000,000,000	(30,000,000)	294,631,432	21,347,314,362	41,025,008,261	342,636,954,055
- Loss for the period	-	-	-	(335,646,284)	(48,330,910)	(383,977,194)
- Profit distribution for 2025 (*)	-	-	(426,946,287)	(1,280,838,861)	-	(853,892,574)
+ Allocation to Reward Fund	-	-	-	(426,946,287)	-	(426,946,287)
+ Allocation to Welfare Fund	-	-	-	(426,946,287)	-	(426,946,287)
+ Allocation to Investment and Development Fund	-	-	426,946,287	(426,946,287)	-	-
Balance at the end of this period	280,000,000,000	(30,000,000)	721,577,719	19,730,829,217	40,976,677,351	341,399,084,287

(*) According to the resolution of the 2026 Annual General Meeting of Shareholders No. 02/2026/NQ-DHDCĐ/DVG dated May 28th, 2026.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

Details of owner's capital contributions

	Closing balance (VND)	Opening balance (VND)
- Mrs. Tran Thi Trinh	28,210,000,000	28,210,000,000
- Other shareholders	251,790,000,000	251,790,000,000
Total	280,000,000,000	280,000,000,000

Capital transactions with owners and dividend distribution, profit sharing

	Current period (VND)	Prior period (VND)
- Owner's investment capital		
Capital contributed at the beginning of the period	280,000,000,000	280,000,000,000
Increase in capital contributed during the period	-	-
Decrease in capital contributed during the period	-	-
Capital contributed at the end of the period	280,000,000,000	280,000,000,000
- Dividends and profits distributed	-	-

Share

	Closing balance (share)	Opening balance (share)
- Number of shares authorized for issuance	28,000,000	28,000,000
- Number of shares sold to the public	28,000,000	28,000,000
Common shares	28,000,000	28,000,000
Preferred shares	-	-
- Number of repurchased shares	-	-
Common shares	-	-
Preferred shares	-	-
- Number of outstanding shares	28,000,000	28,000,000
Common shares	28,000,000	28,000,000
Preferred shares	-	-

* Par value of outstanding shares (VND/share): VND 10,000 /share

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

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

6.1. Revenue from sales and services

	Current period	Prior period
	(VND)	(VND)
- Revenue from sales of goods	54,233,909,935	95,600,798,520
- Revenue from sales of finished goods	6,616,532,000	6,780,598,000
- Rental revenue	-	390,000,000
Total	60,850,441,935	102,771,396,520

6.2. Cost of goods sold

	Current period	Prior period
	(VND)	(VND)
- Cost of goods sold	54,862,798,437	95,040,096,325
- Cost of finished goods sold	4,391,929,592	5,344,577,095
- Cost of leasing operations	-	548,418,440
Total	59,254,728,029	100,933,091,860

6.3. Financial income

	Current period	Prior period
	VND	VND
- Interest on deposits, interest on loans	37,490	150,038,270
Total	37,490	150,038,270

6.4. Financial expenses

	Current period	Prior period
	VND	VND
- Provision for investment losses	224,084,522	-
Total	224,084,522	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

6.5. Selling and administrative expenses

	Current period	Prior period
	VND	VND
a. Administrative expenses	535,569,288	1,355,930,948
- Management staff expenses	126,674,000	258,387,801
- Management materials and tools expenses	26,212,962	48,986,465
- Office supplies expenses	-	-
- Depreciation expenses of fixed assets	97,904,790	302,449,812
- Provision expenses	-	-
- Taxes, fees and charges	-	13,000,000
- Expenses for outsourced services	204,389,056	610,012,509
- Other cash expenses	80,388,480	123,094,361
b. Selling expenses	1,046,773,551	1,728,283,764
- Employee expenses	112,263,615	282,128,358
- Depreciation expenses of fixed assets	934,509,936	1,446,155,406
Total	1,582,342,839	3,084,214,712

6.6. Other expenses

	Current period	Prior period
	VND	VND
- Other expenses	52,116,337	8,603,040
Total	52,116,337	8,603,040

6.7. Basic earnings per share

	Current period	Prior period
	VND	VND
Profit allocated to common shareholders (VND)	(335,646,284)	(1,093,612,821)
Weighted average number of shares outstanding during the period (shares)	28,000,000	28,000,000
Basic earning per share (VND/Share)	(12)	(39)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

6.8. Production and business costs by element

	Current period	Prior period
	VND	VND
- Raw material, supply, and tool costs	3,829,904,203	3,807,791,742
- Labor costs	373,840,075	814,751,832
- Fixed asset depreciation costs	1,304,124,324	2,942,322,188
- Taxes, fees, and charges	-	13,000,000
- Provision expenses	253,929,270	-
- Outsourced service costs	493,722,231	1,106,082,649
- Other cash expenses	2,256,100	166,276,179
Total	6,257,776,203	8,850,224,590

7. OTHER INFORMATION

7.1. Events occurring after the end of the accounting period.

As of the date of this report, the Company's Board of Management believes that no events could have caused the figures and information presented in the Company's consolidated interim financial statements to be misrepresented.

7.2. Information about related parties

List of related parties of the Company during the year and as of the end of the accounting period:

Related parties	Relationship		
TCTC Investment Joint Stock Company	Subsidiary		
Salaries, remuneration, bonuses, and other benefits of Company managers and Supervisors/the Supervisory Board:			
	Position	Current period (VND)	Prior period (VND)
Board of Directors			
Mr. Vu Van Minh	Member	-	30,035,384
Board of Supervisory			
Ms. Nguyen Thuy Linh	Head of BOS	-	5,537,692

7.3. Events occurring after the end of the accounting period

The Company's Board of Management confirms that, in its opinion, there have been no material unusual events occurring after the end of the accounting period that would affect the Company's financial position and operations to the extent that adjustment or disclosure in these financial statements is required.

Address: No. 9, Lane 61 Phuong Bai Street, Yen
Thanh Residential Group, Chuong My Ward, Hanoi
City, Vietnam

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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

7.4. Comparative data

The comparative data on the consolidated interim financial position statement and corresponding notes are the data on the Financial Statement for the fiscal year ending December 31st, 2025 of the Company, which was audited by International Auditing and Valuation Company Limited.

The comparative data on the consolidated interim business results report, consolidated interim cash flow statement and corresponding notes are the figures on the consolidated interim financial statements for the accounting period from January 1st, 2026 to June 30st, 2026 of the Company which have been reviewed by International Auditing and Valuation Company Limited.

Approved, August 28th, 2026

PREPARED BY
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

GENERAL DIRECTOR
(Sign, full name, seal)



Tran Thi Thanh



Nguyen Hong Phong



Du Thi Van