INTERIM SEPARATE FINANCIAL STATEMENTS

DAP CAU SHEET GLASS JOINT-STOCK COMPANY

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

(Reviewed)

CONTENTS

REPORT OF GENERAL DIRECTOR

General Director of Dap Cau Sheet Glass Joint-Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Dap Cau Sheet Glass Joint-Stock Company was equitized from Dap Cau Sheet Glass Company under the Decision No. 942/QD-BXD dated 14 June 2004 of the Ministry of Construction and operates under the Business Registration Certificate for Joint Stock Companies No. 2103000093, initially issued on 3 February 2005 by the Department of Planning and Investment (now Department of Finance) of Bac Ninh Province. According to Resolution No. 01/2021/DHDCD of the 2021 Annual General Meeting of Shareholders dated 9 April 2021, the Company changed its name from Viglacera Dap Cau Sheet Glass Joint-Stock Company to Dap Cau Sheet Glass Joint-Stock Company. As of now, the Company's Business Registration Certificate has been amended 12th times, with the most recent changes on 13 May 2024.

The Company's head office is located in Vu Ninh Ward, Bac Ninh Province

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Board of Directors

Mr. Nguyen The Chinh	Chairman
Mr. Do Xuan Quang	Member
Mr. Tran Huy Thong	Member
Mr. Le Tuan Minh	Member
Mr. Nguyen Thanh Chung	Member

Board of Management

Mr. Tran Huy Thong	General Director

Board of Supervision

Ms. Nguyen Thi Cam Van	Head
Ms. Nguyen Viet Ha	Member
Mr. Pham Van Chuong	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Separate Financial Statements is Mr. Tran Huy Thong - General Director.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Separate Financial Statements for the Company.

STATEMENT OF GENERAL DIRECTOR'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

- Establish and maintain an internal control system which is determined necessary by General Director and Board of Directors to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare and present the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

General Director confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

General Director confirms that our Company has fully complied with all information disclosure obligations in accordance with the current laws of Vietnam.

General Director

M.S.N: 2300100471 C.T.C.P
CÔNG TY
CỔ PHẦN
KÍNH
ĐÁP CẦU
TP. BẮC NINH - T. BẮC NINH

Tran Huy Thong
Legal Representative
Approved, 13 August 2026

No: 130826.001/BCTC.KT5

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and General Director
Dap Cau Sheet Glass Joint-Stock Company

We have reviewed the interim separate financial statements of Dap Cau Sheet Glass Joint-Stock Company prepared on 13 August 2026 from page 06 to page 32 including: Interim Separate Statement of financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows for the six-month period then ended and Notes to Interim Separate financial statements.

General Director's Responsibility

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

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Dap Cau Sheet Glass Joint-Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

Emphasis of Matter

As at 30 June 2026, the Company's Interim Separate Financial Statements reflect that current liabilities exceeded current assets by VND 54.54 billion, accumulated loss was VND 353.41 billion, equivalent to 117.80% of the owner's contributed capital; overdue payables amounted to VND 43.05 billion (Notes 11, 15) and overdue tax liablities were VND 9.46 billion (Note 13). In addition, almost all of the Company's tangible assets are subject to relocation and change in land use purpose, have nearly fully depreciated, but have not been reinvested to maintain production and business operations (Note 10). The owner's equity have been continuously negative since 1 January 2025 (Note 17). Revenue has remained at a low level and the Company has incurred operating losses for many consecutive years resulting in a very limited ability to generate operating cash flows to sustain its operations. In addition, since 2018, the Bac Ninh Provincial Tax Department has issued decisions on invoice enforcement; the workforce has decreased significantly, and the Company has ceased production activities. These events, together with the issues stated in Note 1, indicate the existence of a material uncertainty that casts significant doubt on the Company's ability to continue as a going concern. However, the Interim Separate Financial Statements for the accounting period from 01 January 2026 to 30 June 2026 are still presented on a going concern basis.

Our conclusion is not modified in respect of this matter.

Other Matter

Pursuant to Clause 11, Article 1 of Law No. 56/2024/QH15 dated 29 November 2024, amending Point (a), Clause 1, Article 32 of the Law on Securities, effective from 1 January 2026, as of 30 June 2026, the Company no longer meets the conditions to qualify as a public company because its owner's equity is less than VND 30 billion.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Pham Anh Tuan
Deputy General Director
Registered Auditor No: 0777-2023-002-1
Hanoi, 13 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**6,219,160,139**	**7,893,857,283**
110	**I. Cash and cash equivalents**	3	**81,948,188**	**1,167,197,912**
111	1. Cash		81,948,188	1,167,197,912
120	**II. Short-term investments**	4	**770,000,000**	**770,000,000**
123	1. Short-term held-to-maturity investments		770,000,000	770,000,000
130	**III. Short-term receivables**		**684,649,883**	**611,559,729**
131	1. Short-term trade receivables	5	14,098,152,175	14,054,652,175
132	2. Short-term prepayments to suppliers	6	419,218,442	410,190,750
135	3. Other short-term receivables	7	898,027,070	877,464,608
136	4. Provision for short-term doubtful debts		(14,730,747,804)	(14,730,747,804)
			-	-
140	**IV. Inventories**		**4,581,078,473**	**5,084,519,209**
141	1. Inventories	9	18,418,708,271	19,392,378,024
142	2. Provision for devaluation of inventories		(13,837,629,798)	(14,307,858,815)
160	**V. Other short-term assets**		**101,483,595**	**260,580,433**
163	1. Taxes and other receivables from State budget	13	101,483,595	260,580,433
200	**B. NON-CURRENT ASSETS**		**51,248,693,088**	**52,748,467,178**
220	**I. Fixed assets**		**9,484,534,075**	**10,164,446,731**
221	1. Tangible fixed assets	10	9,484,534,075	10,164,446,731
222	*- Historical cost*		*305,853,822,314*	*305,853,822,314*
223	*- Accumulated depreciation*		*(296,369,288,239)*	*(295,689,375,583)*
260	**II. Long-term investments**	4	**41,764,159,013**	**42,584,020,447**
261	1. Investments in subsidiaries		83,162,324,916	83,162,324,916
262	2. Investments in joint ventures and associates		909,380,000	909,380,000
263	3. Equity investments in other entities		500,000,000	500,000,000
264	4. Provision for impairment of long-term investments in other entities		(42,807,545,903)	(41,987,684,469)
280	**TOTAL ASSETS**		**57,467,853,227**	**60,642,324,461**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**67,758,186,392**	**68,846,121,926**
310	**I. Current liabilities**		**60,758,186,392**	**68,846,121,926**
311	1. Short-term trade payables	11	37,328,577,400	37,329,482,517
312	2. Short-term prepayments from customers	12	3,195,798,582	3,474,983,920
314	3. Short-term taxes and other payables to State budget	13	9,463,041,540	9,551,228,189
315	4. Payables to employees		2,471,864,204	2,435,102,204
316	5. Short-term accrued expenses	14	116,576,975	161,576,975
320	6. Other short-term payables	15	8,182,327,691	8,893,748,121
321	7. Short-term borrowings and finance lease liabilities	16	-	7,000,000,000
330	**II. Non-current liabilities**		**7,000,000,000**	-
339	1. Long-term borrowings and finance lease liabilities	16	7,000,000,000	-
400	**D. OWNER'S EQUITY**	**17**	**(10,290,333,165)**	**(8,203,797,465)**
411	1. Contributed capital		300,000,000,000	300,000,000,000
411a	*- Ordinary shares with voting rights*		*300,000,000,000*	*300,000,000,000*
412	2. Share premium		43,118,293,083	43,118,293,083
420	3. Retained earnings		(353,408,626,248)	(351,322,090,548)
420a	*- Retained earnings accumulated to previous year*		*(351,322,090,548)*	*(346,720,381,185)*
420b	*- Retained earnings of the current period*		*(2,086,535,700)*	*(4,601,709,363)*
440	**TOTAL CAPITAL**		**57,467,853,227**	**60,642,324,461**

Hoang Thi Hang	**Hoang Thi Hang**	**Tran Huy Thong**
Preparer	Person in Charge of Accounting	Legal Representative
		Approved, 13 August 2026

M.S.D.N: 2300100471 C.T.C.P
CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU
T.BẮC NINH - T.BẮC NINH

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

Code	ITEMS	Note	Current period VND	Prior period VND
01	**1. Revenue from sales of goods and rendering of services**	**19**	**1,886,601,875**	**1,208,074,011**
10	**2. Net revenue from sales of goods and rendering of services**		**1,886,601,875**	**1,208,074,011**
11	**3. Cost of goods sold and services rendered**	**20**	**561,164,346**	**172,391,227**
20	**4. Gross profit from sales of goods and rendering of services**		**1,325,437,529**	**1,035,682,784**
22	5. Financial income	21	48,632,919	24,639,633
23	6. Financial expense	22	1,064,861,432	1,851,791,615
24	*In which: Interest expenses*		*244,999,998*	*317,688,019*
25	7. Selling expense	23	543,060,081	533,756,958
26	8. General and administrative expenses	24	1,239,566,206	1,381,824,223
30	**9. Net profit from operating activities**		**(1,473,417,271)**	**(2,707,050,379)**
32	10. Other expenses	25	613,118,429	815,142,983
40	**11. Other profit**		**(613,118,429)**	**(815,142,983)**
50	**12. Total net profit before tax**		**(2,086,535,700)**	**(3,522,193,362)**
51	13. Current corporate income tax expense	26	-	-
60	**14. Profit after corporate income tax**		**(2,086,535,700)**	**(3,522,193,362)**

CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU
M.S.D.N: ... C.T.C.P
TP. BẮC NINH - T. BẮC NINH

Hoang Thi Hang	**Hoang Thi Hang**	**Tran Huy Thong**
Preparer	Person in Charge of Accounting	Legal Representative
		Approved, 13 August 2026

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

Code	ITEMS	Note	Current period VND	Prior period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***(2,086,535,700)***	***(3,522,193,362)***
	2. Adjustment for			
02	- Depreciation and amortization of fixed assets and investment properties		679,912,656	688,196,892
03	- Provisions		349,632,417	1,125,788,681
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(48,168,333)	396,297,330
05	- Gains / losses from investment activities		(3,880)	(24,639,633)
06	- Interest expenses		244,999,998	317,688,019
08	***3. Operating profit before changes in working capital***		***(860,162,842)***	***(1,018,862,073)***
09	- Increase / decrease in receivables		86,006,684	(2,608,408,182)
10	- Increase / decrease in inventories		973,669,753	331,069,036
11	- Increase / decrease in payables		(1,284,759,121)	731,595,867
20	***Net cash flow from operating activities***		***(1,085,245,526)***	***(2,564,605,352)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
24	1. Collection of loans and resale of debt instrument of other entities		-	1,084,949,955
27	2. Interest and dividend received		3,880	24,639,633
30	***Net cash flow from investing activities***		***3,880***	***1,109,589,588***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
34	1. Repayment of principal		-	(1,000,000,000)
40	***Net cash flow from financing activities***		***-***	***(1,000,000,000)***
50	**Net cash flows in the period**		**(1,085,241,646)**	**(2,455,015,764)**
60	**Cash and cash equivalents at the beginning of the year**		**1,167,197,912**	**2,544,688,715**
61	Effect of exchange rate fluctuations		(8,078)	231,591
70	**Cash and cash equivalents at the end of the period**	**3**	**81,948,188**	**89,904,542**

M.S.D.N: 2300100471 C.T.C.P
CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU
TP. BẮC NINH - T. BẮC NINH

Hoang Thi Hang
Preparer

Hoang Thi Hang
Person in Charge of Accounting

Tran Huy Thong
Legal Representative
Approved, 13 August 2026

NOTES TO THE INTERIM [SEPARATE] FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

1 GENERAL INFORMATION

1.1. Form of ownership

Dap Cau Sheet Glass Joint-Stock Company was equitized from Dap Cau Sheet Glass Company under the Decision No. 942/QD-BXD dated 14 June 2004 of the Ministry of Construction and operates under the Business Registration Certificate for Joint Stock Companies No. 2103000093, initially issued on 3 February 2005 by the Department of Planning and Investment (now Department of Finance) of Bac Ninh Province. According to Resolution No. 01/2021/DHDCD of the 2021 Annual General Meeting of Shareholders dated 9 April 2021, the Company changed its name from Viglacera Dap Cau Sheet Glass Joint-Stock Company to Dap Cau Sheet Glass Joint-Stock Company. As of now, the Company's Business Registration Certificate has been amended 12th times, with the most recent changes on 13 May 2024.

The Company's head office is located in Vu Ninh Ward, Bac Ninh Province

The Company's charter capital is VND 300,000,000,000 (Three hundred billion Vietnamese dong), equivalent to 30,000,000 shares, with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 was 03 employees (as at 01 January 2026 was 05 employees)

1.2. Business field

Industrial production.

1.3. Business activities

Main business activities of the Company include:
- Manufacturing of glass and glass products;
- Wholesale of other construction materials and installation equipment (Details: Wholesale of construction glass; Wholesale of other construction materials and installation equipment);
- Retail of glass and other construction installation equipment;
- Warehouse and storage rental, house rental, property rental;
- Construction glass production.

1.4. The Company's operation in the period that affects the Interim Separate Financial Statements:

As at 30 June 2026, the Company's Interim Separate Financial Statements reflect that current liabilities exceeded current assets by VND 54.54 billion, accumulated loss was VND 353.41 billion, equivalent to 117.80% of the owner's contributed capital; overdue payables amounted to VND 43.05 billion (Notes 11, 15) and overdue tax liablities were VND 9.46 billion (Note 13). In addition, almost all of the Company's tangible assets are subject to relocation and change in land use purpose, have nearly fully depreciated, but have not been reinvested to maintain production and business operations (Note 10). The owner's equity have been continuously negative since 1 January 2025 (Note 17). Revenue has remained at a low level and the Company has incurred operating losses for many consecutive years resulting in a very limited ability to generate operating cash flows to sustain its operations. In addition, since 2018, the Bac Ninh Provincial Tax Department has issued decisions on invoice enforcement; the workforce has decreased significantly, and the Company has ceased production activities. These events, together with the issues stated in Note 1, indicate the existence of a material uncertainty that casts significant doubt on the Company's ability to continue as a going concern. However, the Interim Separate Financial Statements for the accounting period from 01 January 2026 to 30 June 2026 are still presented on a going concern basis for the following reasons:

- The Company is currently carrying out procedures to change the land use purpose of its glass factory site with an area of 125,527 m² located in Vu Ninh Ward, Bac Ninh Province, to residential land. Under Resolution No. 574/NQ-HĐND dated 27 June 2025, the People's

Council of Bac Ninh Province approved the list of pilot projects within the province in accordance with Resolution No. 171/2024/QH15 dated 30 November 2024 of the National Assembly, which includes the Company's factory site for development of the Dap Cau Commercial Service and Residential Area. At the same time, the People's Committee of Bac Ninh Province issued Notice on approval No. 112/TB-UBND dated 27 June 2025;

- In addition, the Company plans to increase the leasable warehouse area in the short-term pending approval of the land use purpose conversion application;
- As a subsidiary of Viglacera Corporation – JSC, the Company is continuing to receive financial, resource, and technical support from the Corporation and its related parties.

1.5. Corporate structure

Information of Subsidiaries, Associates and Joint ventures of the Company is provided in Note No.04.

Comparability of information in the interim separate financial statements

The information in the Interim Financial Statements has been presented consistently by the Company and is comparable between accounting periods.

2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

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

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

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 Changes in accounting policies and notes

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

The Company has applied non-retrospective adjustments to its accounting policies upon the initial adoption of the requirements of Circular No. 99/2025/TT-BTC. The adoption of Circular No. 99/2025/TT-BTC also requires changes in the presentation of certain items in the financial statements. Accordingly, the comparative information has been re-presented and reclassified, where appropriate, to conform to the current period's presentation and to comply with the relevant requirements of Circular No. 99/2025/TT-BTC. Details on the reclassification of comparative information are disclosed in Note 31 of the Separate Financial Statements.

2.4 Basis for preparation of the Interim Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Users of this Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 Accounting estimates

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

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

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

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

2.6 Foreign currency transactions

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

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

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

No revaluation is performed for all or part of foreign currency-denominated receivables for which a provision for doubtful debts has been made.

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

2.7 Cash

Cash comprises cash on hand, demand deposits.

2.8 Financial investments

Investments held to maturity comprise term deposits, and loans receivables, etc. held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

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

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

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

- Investments in subsidiaries, associates: allowance shall be made based on the Financial Statements of subsidiaries, associates at the allowance date.

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.

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

2.9 Receivables

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

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

2.10 Inventories

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

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

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Method for valuation of work in process in production activities: According to Resolution 01/2016/NQ-HĐQT of the Company's Board of Directors dated January 27, 2016, Decision No. 09/KDC-TCHC of the Company's General Director dated February 27, 2016 on stopping the production of 80 tons/day patterned glass line, the Company has not incurred any unfinished production and business costs from 28 January 2016 to present.

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

2.11 Fixed assets

Tangible fixed assets are initially stated at the historical cost. During the using time, tangible fixed assets are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

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

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

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

- Buildings, structures	50 years
- Machinery, equipment	06 - 20 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment	09 years

2.12 Operating lease

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

2.13 Payables

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

2.14 Borrowings

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

2.15 Borrowing costs

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

2.16 Accrued expenses

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

2.17 Owner's equity

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

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

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

2.18 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

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

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Revenue from operating lease

Operating lease revenue mainly includes warehouse, office rental revenue, etc., which is recorded in the income statement on a straight-line basis over the lease term as stipulated in the lease contract.

Financial income

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

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

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.19 Cost of goods sold and provision of services

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

The decline in cost of goods sold during the period includes reversal of the allowances for devaluation of inventories

2.20 Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc

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

2.21 Selling expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. These expenses primarily include salaries of sales personnel, costs of raw materials and supplies, depreciation of fixed assets used for sales activities, outsourced service costs, and other related expenses.

2.22 General and administrative expenses

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, allowance for short-term doubtful debts, outsourced service costs, and other related expenses.

2.23 Corporate income tax

Current corporate income tax expenses

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

Current corporate income tax rate

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

2.24 Related Parties

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

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

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

2.25 Segment information

Due to the Company's main business activities focus on the field of manufacturing, trading and installation glass, which mainly take place in Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3 CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	28,451,922	49,007,233
Demand deposits	53,496,266	1,118,190,679
	81,948,188	**1,167,197,912**

Details of demand deposits and cash equivalents as at 30 June 2026 were as follow:

	Currency	Term	Interest Rate	Value VND
Demand deposits				
- VND deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Ninh Branch	VND	Demand	0.20%	37,837,199
VND deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac Ninh Branch	USD	Demand	0.00%	4,563,152
- VND deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade - Bac Ninh Branch	USD	Demand	0.00%	5,663,328
- Other Banks				5,432,587
				53,496,266

4 FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND		VND	VND		VND
Short-term						
Loan receivables (i)	770,000,000	770,000,000	-	770,000,000	770,000,000	-
	770,000,000	**770,000,000**	**-**	**770,000,000**	**770,000,000**	**-**

(i) The amount represents financial support granted by the Company to Viglacera Glazing One Member Limited Liability Company as a zero-interest support with no specified repayment term, in accordance with the agreement between the parties, to supplement the borrower's working capital for its production and business operations.

b) Equity investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries						
Viglacera Glazing One Member Limited Liability Company	83,162,324,916	41,764,159,013	(41,398,165,903)	83,162,324,916	42,584,020,447	(40,578,304,469)
Investments in joint ventures and associates						
Vinafacade Joint Stock Company	909,380,000	-	(909,380,000)	909,380,000	-	(909,380,000)
Investments in other entities						
Viglacera Delta Joint Stock Company	500,000,000	-	(500,000,000)	500,000,000	-	(500,000,000)
	84,571,704,916	**41,764,159,013**	**(42,807,545,903)**	**84,571,704,916**	**42,584,020,447**	**(41,987,684,469)**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Details of investees as at 30 June 2026 were as follows:

Name of financial investments	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Subsidiary company				
Viglacera Glazing One Member Limited Liability Company	Bac Ninh	100%	100%	Production and trading of glass and glass materials
Joint venture, associate company				
Vinafacade Joint Stock Company	Hanoi	20.86%	20.86%	Production and trading of glass and glass materials
Investment in other entities				
Viglacera Delta Joint Stock Company	Bac Ninh	2.50%	2.50%	Production of metal components, safety doors, safes, iron-clad doors, plastic products; construction of civil engineering works

5 SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value VND	Allowance VND	Book value VND	Allowance VND
Related parties	***2,469,335,258***	***(2,196,795,037)***	***2,469,335,258***	***(2,196,795,037)***
Viglacera Infrastructure Development Investment Company - Viglacera Corporation Branch	209,814,166	(209,814,166)	209,814,166	(209,814,166)
Viglacera Glazing One Member Limited Liability Company	272,540,221	-	272,540,221	-
Viglacera Machanical Excution Company	21,175,000	(21,175,000)	21,175,000	(21,175,000)
Vinafacade Joint Stock Company	1,965,805,871	(1,965,805,871)	1,965,805,871	(1,965,805,871)
Others	***11,628,816,917***	***(11,441,280,065)***	***11,585,316,917***	***(11,441,280,065)***
Nhat Trang Limited Liability Company	1,906,898,389	(1,906,898,389)	1,906,898,389	(1,906,898,389)
Viglacera Glasskote Limited Liability Company	1,754,289,128	(1,754,289,128)	1,754,289,128	(1,754,289,128)
Other customers	7,967,629,400	(7,780,092,548)	7,924,129,400	(7,780,092,548)
	14,098,152,175	**(13,638,075,102)**	**14,054,652,175**	**(13,638,075,102)**

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
CFTD Innovation JSC	150,000,000	(150,000,000)	150,000,000	(150,000,000)
Other suppliers	269,218,442	(260,190,750)	260,190,750	(260,190,750)
	419,218,442	**(410,190,750)**	**410,190,750**	**(410,190,750)**

7 OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Receivables from advances	75,894,014	-	107,345,176	-
Other receivables	822,133,056	(682,481,952)	770,119,432	(682,481,952)
- *Mr. Ngo The Quynh*	*278,051,415*	*(278,051,415)*	*278,051,415*	*(278,051,415)*
- *Mr. Nguyen Duc Cuong*	*239,347,397*	*(239,347,397)*	*239,347,397*	*(239,347,397)*
- *Personal income tax receivable from employees*	*119,787,864*	-	*83,102,013*	-
- *Other receivables*	*184,946,380*	*(165,083,140)*	*169,618,607*	*(165,083,140)*
	898,027,070	**(682,481,952)**	**877,464,608**	**(682,481,952)**
In which: Other receivables from related parties				
Viglacera Glazing One Member Limited Liability Company	15,750,000	-	-	-
	15,750,000	**-**	**-**	**-**

8 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	**13,638,075,102**	-	**13,638,075,102**	-
- Vinafacade Joint Stock Company	1,965,805,871	-	1,965,805,871	-
- Nhat Trang Limited Liability Company	1,906,898,389	-	1,906,898,389	-
- Viglacera Glasskote Limited Liability Company	1,754,289,128	-	1,754,289,128	-
- Others	8,011,081,714	-	8,011,081,714	-

8 DOUBTFUL DEBTS (CONTINUE)

Receivables that are overdue or not yet overdue but difficult to recover:

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Prepayments to suppliers	**410,190,750**	-	**410,190,750**	-
- CFTD Innovation JSC	150,000,000	-	150,000,000	-
- Institute of Construction Economics	36,000,000	-	36,000,000	-
- Others	224,190,750	-	224,190,750	-
Other receivables	**682,481,952**	-	**682,481,952**	-
- Mr. Ngo The Quynh	278,051,415	-	278,051,415	-
- Mr. Nguyen Duc Cuong	239,347,397	-	239,347,397	-
- Others	165,083,140	-	165,083,140	-
	14,730,747,804	-	**14,730,747,804**	-

9 INVENTORIES

	Beginning balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials and supplies	6,837,892,138	(4,709,113,921)	6,837,892,138	(4,709,113,921)
Tools and instruments	2,293,032,640	(1,970,822,522)	2,293,032,640	(1,970,822,522)
Work in progress expenses (i)	3,181,585,311	(3,181,585,311)	3,181,585,311	(3,181,585,311)
Finished goods	5,281,421,391	(3,735,777,349)	6,255,091,144	(4,206,006,366)
Goods on consignments (ii)	824,776,791	(240,330,695)	824,776,791	(240,330,695)
	18,418,708,271	**(13,837,629,798)**	**19,392,378,024**	**(14,307,858,815)**

(i) Including the work in progress for implementing the Dubai project, amounting to VND 2,710,155,910, which has remained unaccepted since 2009, and the work in progress for patterned rolled glass amounting to VND 471,429,401.

The value of inventory pledged or mortgaged to secure liabilities as of 30 June 2026 was VND 0 (as of 1 January 2026, it was VND 0).

The value of inventories that are unsold, damaged, sub-standard and non-consumable as of 30 June 2026 was VND 18,418,708,271 (as of 01 January 2026 it was VND 19,392,378,024)

Reasons and management's actionhandling measures for inventories that areis unsold, damaged, sub-standard:

- Aged or degraded products, defective items and automotive glass products that are no longer usable.
- Raw materials and tools specifically designed for the rolled glass production line cannot be used for other production activities and have no recovery value.

Reasons the reversal of the allowance for devaluation of inventories: During the period, a portion of the inventories was sold to customers. Accordingly, the provision for devaluation of inventories previously recognized in respect of these inventories was no longer required. Therefore, the Company reversed the corresponding provision in accordance with regulations.

(ii) Goods on consignment are goods that are sent for sale by the Company to Tuan Tan Thanh Private Enterprise, corresponding to the amount prepaid from the buyer (Note 12).

10 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	74,797,403,693	228,084,382,007	2,015,823,774	956,212,840	305,853,822,314
Ending balance of the period	**74,797,403,693**	**228,084,382,007**	**2,015,823,774**	**956,212,840**	**305,853,822,314**
Accumulated depreciation					
Beginning balance	65,899,228,821	226,818,110,148	2,015,823,774	956,212,840	295,689,375,583
Depreciation in the period	541,797,404	138,115,252	-	-	679,912,656
Ending balance of the period	**66,441,026,225**	**226,956,225,400**	**2,015,823,774**	**956,212,840**	**296,369,288,239**
Net carrying amount					
Beginning balance	8,898,174,872	1,266,271,859	-	-	10,164,446,731
Ending balance	**8,356,377,468**	**1,128,156,607**	**-**	**-**	**9,484,534,075**

The Company has adopted a plan to relocate its factory and convert the land use purpose and assets attached to the existing land plots (total area of 125,527 m²) in order to develop a residential project comprising low-rise houses, apartment buildings and technical infrastructure, in accordance with the Resolution of the General Meeting of Shareholders No. 01/2018/ĐHCD dated 10 April 2018, the approval letter of the Ministry of Construction No. 3205/BXD-KHTC dated 19 December 2018, and the approval letter of the People's Committee of Bac Ninh Province No. 154/UBND-TNMT dated 23 May 2019. As at 30 June 2026, the project has been included in the list of land plots proposed for implementation of pilot projects in Bac Ninh Province under Resolution No. 171/2024/QH15 dated 30 November 2024 and was approved by the People's Council of Bac Ninh Province under Resolution No. 574/NQ-HĐND dated 27 June 2025. As at 30 June 2026, the historical cost and carrying amount of tangible fixed assets pending conversion of land use purpose were VND 302,881,785,700 and VND 9,484,534,075, respectively.

The cost of tangible fixed assets that have been fully depreciated but are still in use as at the end of the period was VND 267,623,260,338 (at the beginning of the period: VND 267,623,260,338)

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost	Net carrying amount
			VND	VND
120-ton glass melting furnace	120-ton rolled glass plant	Not in use	60,475,179,146	-

11 SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Related parties	***16,554,100,731***	***16,545,673,540***
Viglacera Van Hai Joint Stock Company	1,905,678,922	1,905,678,922
Viglacera Minaral Joint Stock Company	638,235,561	638,235,561
Viglacera Investment And Import - Export Joint Stock Company	13,916,100,437	13,964,276,848
Viglacera Glazing One Member Limited Liability Company	94,085,811	37,482,209
Others	***20,774,476,669***	***20,783,808,977***
Bac Ninh Petroleum Branch	13,812,047,586	13,812,047,586
Other suppliers	6,962,429,083	6,971,761,391
	37,328,577,400	**37,329,482,517**
Unpaid overdue payables		
Bac Ninh Petroleum Branch	13,812,047,586	13,812,047,586
Viglacera Investment And Import - Export Joint Stock Company	13,916,100,437	13,964,276,848
Viglacera Van Hai Joint Stock Company	1,905,678,922	1,905,678,922
BMC Ha Noi Trade Company Limited	1,374,551,130	1,374,551,130
Other suppliers	6,172,113,514	6,235,445,822
	37,180,491,589	**37,292,000,308**

12 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Tuan Tan Thanh Private Enterprise (i)	850,143,850	850,143,850
Mr. Truong Binh Duong	659,654,185	631,513,923
Ms. Ngo Thi Ha	247,332,000	247,332,000
Mr. Nguyen Huu Bac	336,478,519	515,998,119
Others	1,102,190,028	1,229,996,028
	3,195,798,582	**3,474,983,920**

(i) Advances from Tuan Tan Thanh Private Enterprise for the purchase of glass, corresponding to the goods consigned by the Company to Tuan Tan Thanh Private Enterprise (Note 9).

13 SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at the beginning of year	Tax payable at the beginning of year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	260,580,433	-	159,096,838	-	101,483,595	-
Personal income tax	-	-	36,685,851	36,685,851	-	-
Natural resource tax	-	8,212,500	-	-	-	8,212,500
Land tax and land rental	-	2,094,046,682	195,127,500	283,314,149	-	2,005,860,033
Other taxes	-	7,448,969,007	-	-	-	7,448,969,007
	260,580,433	**9,551,228,189**	**390,910,189**	**320,000,000**	**101,483,595**	**9,463,041,540**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

The Company's overdue tax liabilities and late-payment penalties as of 30 June 2026 amounted to VND 9,463,041,540 (as of 1 January 2026 was VND 9,551,228,189)

14 SHORT TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Discount expenses for goods consumed	116,576,975	116,576,975
Other accrued expenses	-	45,000,000
	116,576,975	**161,576,975**

15 OTHER SHORT-TERM PAYABLES

	Ending balance VND	Beginning balance VND
Advances	7,711,517	-
Trade union fee	96,492,814	88,306,678
Social insurance	17,057,664	34,115,328
Health insurance	3,010,176	6,020,352
Unemployment insurance	1,761,856	3,523,712
Loan interest payables	3,368,846,764	3,123,846,766
- *Viglacera Yen My Industrial Zone Development Joint Stock Company*	*2,170,043,986*	*1,925,043,988*
- *Viglacera Corporation - JSC*	*1,198,802,778*	*1,198,802,778*
Late payment fines for social insurance	-	826,562,486
Severance pay payable	1,218,164,306	1,346,026,611
Viglacera Ha Long JSC: Prepaid money from customers who have canceled glass purchase contracts	3,004,169,000	3,004,169,000
Other payables	465,113,594	461,177,188
	8,182,327,691	**8,893,748,121**
Unpaid overdue payables		
Viglacera Corporation - JSC	1,198,802,778	1,198,802,778
Late payment fines for social insurance	-	826,562,486
Viglacera Ha Long JSC	3,004,169,000	3,004,169,000
Severance pay payable	1,218,164,306	1,346,026,611
Other payables	452,755,790	539,563,985
	5,873,891,874	**6,915,124,860**
In which: Other payables to related parties		
Viglacera Glazing One Member Limited Liability	12,357,804	9,497,654
Viglacera Corporation - JSC	1,198,802,778	1,198,802,778
Viglacera Ha Long JSC	3,004,169,000	3,004,169,000
Viglacera Yen My Industrial Zone Development Joint Stock Company	2,170,043,986	1,925,043,988
	6,385,373,568	**6,137,513,420**

16 BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
Current portion of long-term debts	7,000,000,000	-	7,000,000,000	-
	7,000,000,000	**-**	**7,000,000,000**	**-**
b) Long-term borrowings				
Viglacera Yen My Industrial Zone Development Joint Stock Company	7,000,000,000	-	-	7,000,000,000
	7,000,000,000	**-**	**-**	**7,000,000,000**
Amount due for settlement within 12 months	(7,000,000,000)	-	(7,000,000,000)	-
Amount due for settlement after 12 months	**-**			**7,000,000,000**

Details of long-term borrowings were as follows:

	Currency	Interest Rate	Maturity	Date due	Purpose of borrowing	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties								
Viglacera Yen My Industrial Zone Development Joint Stock Company	VND	7.00%	2 years	27/05/2028	Additional capital for production and business activities	Unsecured loan	7,000,000,000	7,000,000,000
							7,000,000,000	**7,000,000,000**
Amount due for settlement within 12 months							-	(7,000,000,000)
Amount due for settlement after 12 months							**7,000,000,000**	**-**

17 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	**Total**
	VND	VND	VND	**VND**
Beginning balance of previous year	**300,000,000,000**	**43,118,293,083**	**(346,720,381,185)**	**(3,602,088,102)**
Loss for previous period	-	-	(3,522,193,362)	(3,522,193,362)
Ending balance of previous period	**300,000,000,000**	**43,118,293,083**	**(350,242,574,547)**	**(7,124,281,464)**
Beginning balance of current year	**300,000,000,000**	**43,118,293,083**	**(351,322,090,548)**	**(8,203,797,465)**
Loss for this period	-	-	(2,086,535,700)	(2,086,535,700)
Ending balance of this period	**300,000,000,000**	**43,118,293,083**	**(353,408,626,248)**	**(10,290,333,165)**

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND		VND	
Viglacera Corporation - JSC	259,225,000,000	86.41%	259,225,000,000	86.41%
Others	40,775,000,000	13.59%	40,775,000,000	13.59%
	300,000,000,000	**100%**	**300,000,000,000**	**100%**

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

	Current period	Prior period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	300,000,000,000	300,000,000,000
- At the end of the period	300,000,000,000	300,000,000,000

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	30,000,000	30,000,000
Quantity of issued shares	30,000,000	30,000,000
- *Common shares*	*30,000,000*	*30,000,000*
Quantity of outstanding shares in circulation	30,000,000	30,000,000
- *Common shares*	*30,000,000*	*30,000,000*

Par value per share: VND 10,000 share

18 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The company signed a land lease agreement No. 14/HĐ-TĐ dated 25 February 2011, with the People's Committee of Bac Ninh Province to lease land at Co Me Street, Vu Ninh Ward, Bac Ninh Province for the purpose of constructing office buildings and production factories. The leased land area is 132,507 m², with the lease term lasting until the end of 2047. According to this agreement, the company must pay annual land lease fees until the contract expiration date, in accordance with current state regulations.

b) Operating leased assets

The company leases assets such as office space, factories, etc., under operating lease agreements. As of 30 June 2026, the future rental income under the operating lease agreements is presented as follows:

	Ending balance VND	Beginning balance VND
Under 1 year	2,294,918,187	1,870,909,094
From 1 year to 5 years	998,909,911	1,590,454,548

c) Foreign currencies

	Ending balance	Beginning balance
USD	399.66	406.26

19 REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	Current period VND	Prior period VND
- Revenue from the sale of glass and mirror products	684,147,328	321,983,101
- Revenue from factory rental services, electricity, and water charges	1,202,454,547	886,090,910
	1,886,601,875	**1,208,074,011**

20 COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period VND	Prior period VND
- Cost of goods sold for glass and mirror products	973,669,753	331,069,036
- Cost of services for factory rental, electricity, and water	57,723,610	-
Other decreases in cost of goods sold	(470,229,017)	(158,677,809)
- *Reversal of allowances*	*(470,229,017)*	*(158,677,809)*
	561,164,346	**172,391,227**

21 FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	464,586	24,639,633
Gains on exchange difference at the period-end	48,168,333	-
	48,632,919	**24,639,633**

22 FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expenses	244,999,998	317,688,019
Loss on exchange difference at the period-end	-	396,297,330
Allowance for diminution in value of long-term financial investments	819,861,434	1,137,806,266
	1,064,861,432	**1,851,791,615**
In which: Financial expenses paid to related parties (Detailed in Note 30)	244,999,998	244,999,998

23 SELLING EXPENSES

	Current period VND	Prior period VND
Labour expenses	497,301,722	463,871,714
Depreciation expenses	5,326,932	5,005,728
Expenses of outsourcing services	27,635,447	43,178,872
Other expenses in cash	12,795,980	21,700,644
	543,060,081	**533,756,958**
In which: Expenses purchased from related parties (Detailed in Note 30)	26,205,372	17,550,795

24 GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Labour expenses	745,952,590	611,280,000
Depreciation expenses	5,326,938	5,005,734
Tax, Charge, Fee	195,127,500	195,127,500
Allowances expenses	-	146,660,224
Expenses of outsourcing services	163,495,112	174,161,238
Other expenses in cash	129,664,066	249,589,527
	1,239,566,206	**1,381,824,223**
In which: Expenses purchased from related parties (Detailed in Note 30)	26,205,371	17,550,793

25 OTHER EXPENSES

	Current period VND	Prior period VND
Interest on late payment of tax and social insurance	1,583,253	131,957,553
Depreciation expense of idle fixed assets	611,535,176	678,185,430
Others	-	5,000,000
	613,118,429	**815,142,983**

26 CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Total profit before tax	(2.086.535.700)	(3.522.193.362)
Increase	971.616.841	1.419.730.943
- *Non-deductible interest expenses for enterprises with related-party transactions*	*244.535.412*	*293.048.386*
- *Depreciation of fixed assets not used for business operations*	*611.535.176*	*678.185.430*
- *Tax and insurance penalties*	*1.583.253*	*131.957.553*
- *Unpaid salary expenses from the previous year*	*113.963.000*	*311.539.574*
- *Other non-deductible expenses*	-	*5.000.000*
Taxable income	(1.114.918.859)	(2.102.462.419)
Current CIT expense (tax rate 20%)	-	-
Corporate income tax payable at the end of the period	-	-

27 BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period VND	Prior period VND
Labour expenses	1.243.254.312	1.075.151.714
Depreciation expenses	68.377.480	10.011.462
Taxes, fees and charges	195.127.500	195.127.500
Allowances reversal	(470.229.017)	146.660.224
Expenses of outsourcing services	191.130.559	217.340.110
Other expenses in cash	142.460.046	271.290.171
	1.370.120.880	**1.915.581.181**

28 OTHER INFORMATION

Regarding the criteria for a public company: Pursuant to Clause 11, Article 1 of Law No. 56/2024/QH15 dated 29 November 2024, which amends Point (a), Clause 1, Article 32 of the Law on Securities: "A company with contributed charter capital of at least VND 30 billion, owner's equity of at least VND 30 billion, and at least 10% of voting shares held by a minimum of 100 investors who are not major shareholders". Based on this regulation, as at 30 June 2026, the Company no longer meets the criteria for being a public company, as its owner's equity is below VND 30 billion.

As at 30 June 2026, the Company has no plans to implement measures to meet the equity requirement under Law No. 56/2024/QH15. Instead, the Company intends to carry out the procedures for deregistration of its public company in accordance with the securities regulations.

29 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

30 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company were as follows:

Related parties	Relation
Viglacera Glazing One Member Limited Liability Company	Subsidiary company
Viglacera Corporation - JSC	Parent company
Viglacera Infrastructure Development Investment Company - Viglacera Corporation Branch	Fellow subsidiary
Viglacera Machanical Excution Company	Fellow subsidiary
Vinafacade Joint Stock Company	Fellow subsidiary
Viglacera Van Hai Joint Stock Company	Fellow subsidiary
Viglacera Mineral Joint Stock Company	Fellow subsidiary
Viglacera Investment And Import - Export Joint Stock Company	Fellow subsidiary
Viglacera Ha Long Joint Stock Company	Fellow subsidiary
Viglacera Yen My Industrial Zone Development Joint Stock Company	Fellow subsidiary
Members of the Board of Directors, Board of Directors, Board of Supervisors, other managers of the Company	Key management member of the Company

In addition to the related party information presented in the above notes, the Company had the following transactions with related parties during the period:

	Current period VND	Prior period VND
Purchase of goods and services	**52,410,743**	**35,101,588**
Viglacera Glazing One Member Limited Liability Company	52,410,743	35,101,588
Dividends paid	**244,999,998**	**244,999,998**
Viglacera Yen My Industrial Zone Development Joint Stock Company	244,999,998	244,999,998

Key management personnel compensation

Remuneration, salaries and other income of members of the Board of Directors, General Director, Board of Supervision and other managers were as follows:

	Position	Current period VND	Prior period VND
Mr. Do Xuan Quang	Chairman	-	-
Mr. Tran Huy Thong	Member of Board of Director cum General Director	300,150,000	309,607,000
Mr. Nguyen The Chinh	Member of Board of Directors	-	-
Mr. Le Tuan Minh	Member of Board of Directors	-	-
Mr. Nguyen Thanh Chung	Member of Board of Directors	-	-
Ms. Nguyen Thi Cam Van	Head of the Board of Supervision	-	-
Ms. Nguyen Viet Ha	Member of the Board of Supervision	-	-
Mr. Pham Van Chuong	Member of the Board of Supervision	-	-
Ms. Hoang Thi Hang	Person in charge of accounting	180,500,000	181,479,000

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

31 COMPARATIVE FIGURES

The comparative figures in these Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the separate statement of financial position, separate Statement of income and separate statement of cash flow of Company during the previous period.

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

As disclosed in Note 2.3, certain comparative figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been adjusted to conform to the presentation requirements of the financial statements under Circular No. 99/2025/TT-BTC. The details are as follows:

Figures are based on the Separate Financial Statements for the fiscal year ended 31 December 2025			**Figures adjusted in accordance with Circular No. 99/2025/TT-BTC**			
Code	**Items**	**Amount** VND	**Code**	**Items**	**Amount** VND	**Restatement** VND
A) SEPARATE STATEMENT OF FINANCIAL I			A) SEPARATE STATEMENT OF FINANCIAL POSITION			
120	**Short-term investments**	-	**120**	**Short-term investments**	**770,000,000**	**770,000,000**
123	Held-to-maturity investments	-	123	Short-term held-to-maturity investments	770,000,000	770,000,000
130	**Short-term receivables**	**1,647,464,608**	**130**	**Short-term receivables**	**877,464,608**	**(770,000,000)**
136	Other short-term receivables	1,647,464,608	135	Other short-term receivables	877,464,608	(770,000,000)

In addition to the line items with changes in amounts arising from the conversion in accordance with Circular No. 99/2025/TT-BTC as presented in the table above, certain other line items have also been changed in terms of their codes and names.

M.S.D.N: 2300100471 C.T.C.P
CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU
TP. BẮC NINH - T. BẮC NINH

Hoang Thi Hang	**Hoang Thi Hang**	**Tran Huy Thong**
Preparer	Person in Charge of Accounting	Legal Representative
		Approved, 13 August 2026