STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Notes	30/09/2026	01/01/2026
			VND	VND
100	**A. CURRENT ASSETS**		**6.254.934.706**	**7.893.857.283**
110	**I. Cash and cash equivalents**	3	**54.542.027**	**1.167.197.912**
111	1. Cash		54.542.027	1.167.197.912
112	2. Cash equivalents		-	-
120	**II. Short-term financial 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**		**767.726.893**	**611.559.729**
131	1. Short-term trade receivables	5	14.218.152.175	14.054.652.175
132	2. Short-term advances to suppliers		419.218.442	410.190.750
135	3. Other short-term receivables	6	861.104.080	877.464.608
136	4. Provision for short-term doubtful debts	7	(14.730.747.804)	(14.730.747.804)
140	**IV. Inventories**	8	**4.581.078.473**	**5.084.519.209**
141	1. Inventories		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**		**81.587.313**	**260.580.433**
161	1. Short-term deferred expenses	14	-	-
162	2. Value added tax deductibles		-	-
163	3. Taxes and other receivables from the State budget	17	81.587.313	260.580.433
165	5. Other current assets		-	-
200	**B. NON-CURRENT ASSETS**		**50.999.398.077**	**52.748.467.178**
210	**I. Long-term receivables**		-	-
215	1. Other long-term receivables	6	-	-
220	**II. Fixed assets**		**9.144.577.747**	**10.164.446.731**
221	1. Tangible fixed assets	10	9.144.577.747	10.164.446.731
222	*- Cost*		*305.853.822.314*	*305.853.822.314*
223	*- Accumulated depreciation*		*(296.709.244.567)*	*(295.689.375.583)*

CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU

Digitally signed by CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU
DN: C=VN, S=Bắc Ninh, O=CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU, CN=CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU, OID.0.9.2342.19200300.100.1.1=MST:2300100471
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250	**IV. Long-term assets in progress**	9	-	-
252	1. Construction in progress		-	-
260	**V. Long-term financial investments**	4	**41.854.820.330**	**42.584.020.447**
261	1. Investments in subsidiaries		83.162.324.916	83.162.324.916
262	2. Investments in joint-ventures, 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		(42.716.884.586)	(41.987.684.469)
280	**TOTAL ASSETS**		**57.254.332.783**	**60.642.324.461**

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Code	RESOURCES	Notes	30/09/2026	01/01/2026
			VND	VND
300	**A. LIABILITIES**		**68.533.223.744**	**68.846.121.926**
310	**I. Current liabilities**		**61.533.223.744**	**68.846.121.926**
311	1. Short-term trade payables	16	37.408.881.810	37.329.482.517
312	2. Short-term advances from customers		3.399.031.784	3.474.983.920
313	3. Payable Dividends and Profits		-	-
314	4. Short-term taxes and amounts payable to the State bu	17	9.554.505.007	9.551.228.189
315	5. Payables to employees		2.753.588.204	2.435.102.204
316	6. Short-term accrued expenses	18	116.576.975	161.576.975
319	7. Short-term deferred revenue	20	-	-
320	8. Other current payables	19	8.300.639.964	8.893.748.121
321	9. Short-term loans and obligations under finance lease:	15	-	7.000.000.000
322	10. Short-term provisions	21	-	-
323	11. Bonus and welfare fund		-	-
330	**II. Long-term liabilities**		**7.000.000.000**	-
334	1. Long-term accrued expenses	18	-	-
337	2. Long-term deferred revenue	20	-	-
338	3. Other long-term payables	19	-	-
339	4. Long-term loans and obligations under finance	15	7.000.000.000	-
343	5. Long-term provisions	21	-	-
344	6. Science and technology development fund		-	-
400	**B. OWNER'S EQUITY**		**(11.278.890.961)**	**(8.203.797.465)**
411	1. Owners' contributed capital		300.000.000.000	300.000.000.000
411a	*- Ordinary shares carrying voting rights*		*300.000.000.000*	*300.000.000.000*
412	2. Capital surplus		43.118.293.083	43.118.293.083
414	3. Other capital		-	-
418	4. Investment and development fund		-	-
421	5. Retained earnings		(354.397.184.044)	(351.322.090.548)
421a	*- Retained earnings accumulated till the end of the previous year*		*(351.322.090.548)*	*(346.720.381.185)*
421b	*- Retained earnings of the current year*		*(3.075.093.496)*	*(4.601.709.363)*

440	TOTAL RESOURCES	57.254.332.783	60.642.324.461

Bac Ninh, 12 October 2026

'reparer/Accounting Manager

Hoang Thi Hang

General Director

CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU

Tran Huy Thong

SEPARATE STATEMENT OF INCOME

Quarter III, 2026

Code	ITEMS	Quarter III		Cumulative from the beginning of the year to the end of this quarter	
		This year VND	Last year VND	This year VND	Last year VND
01	1. Revenue from sales of goods and	272.727.273	506.590.909	2.159.329.148	1.714.664.920
02	2. Revenue deductions			-	-
10	3. Net revenue from sales of goods and rendering of services	272.727.273	506.590.909	2.159.329.148	1.714.664.920
11	4. Cost of goods sold	28.861.806		590.026.152	172.391.227
20	5. Gross profit from sales of goods and rendering of services	243.865.467	506.590.909	1.569.302.996	1.542.273.693
21	6. Financial income	28.877	53.626	48.661.796	24.693.259
22	7. Financial expense	31.838.682	357.315.030	1.096.700.114	2.209.106.645
23	*- In which: Interest expense*	*122.499.999*	122.499.999	*367.499.997*	*440.188.018*
25	8. Selling expense	*272.687.757*	278.260.288	815.747.838	812.017.246
26	9. General and administrative expense	*622.158.114*	655.014.040	1.861.724.320	2.036.838.263
30	10. Net profit from operating activitie	(682.790.209)	(783.944.823)	(2.156.207.480)	(3.490.995.202)
31	10. Other income			-	-
32	11. Other expense	*305.767.587*	346.792.715	918.886.016	1.161.935.698
40	12. Other profit	(305.767.587)	(346.792.715)	(918.886.016)	(1.161.935.698)
50	13. Total net profit before tax	(988.557.796)	(1.130.737.538)	(3.075.093.496)	(4.652.930.900)
51	14. Current corporate income tax expens			-	-
52	15. Deferred corporate income tax exper			-	-
60	16. Profit after corporate income tax	(988.557.796)	(1.130.737.538)	(3.075.093.496)	(4.652.930.900)

Bacninh, 12 October 2026

Preparer/Accounting Manager	General Director
Hoang Thi Hang	Tran Huy Thong

SEPARATE STATEMENT OF CASH FLOWS

From January 1, 2026, to September 30, 2026

(Indirect method)

Code	ITEMS	Note	Cumulative from the beginning of the year to the end of this quarter (This year)	Cumulative from the beginning of the year to the end of this quarter (Last year)
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profits before tax*		*(3.075.093.496)*	*(4.652.930.900)*
	2. Adjustments for :			
02	- Depreciation and amortization of fixed assets and investment pr		1.019.868.984	1.032.295.338
03	- Provisions		258.971.100	1.360.603.712
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(48.168.333)	396.297.330
05	- Gains / loss from investment		(493.463)	(24.693.259)
06	- Interest expense		367.499.997	440.188.018
07	- Other adjustments		-	-
08	*3. 3. Operating profit before changes in working capital*		*(1.477.415.211)*	*(1.448.239.761)*
09	- Increase or decrease in receivables		(156.167.164)	(925.166.950)
10	- Increase or decrease in inventories		503.440.736	331.069.036
11	- Increase or decrease in payables (excluding interest payables, enterprise income tax payables)		16.992.291	(312.358.838)
12	- Increase or decrease in prepaid expenses		-	-
13	- Increase or decrease in trading securities		-	-
14	- Interest paid		-	-
15	- Corporate income taxes paid		-	-
16	- Other receipts from operating activities		-	-
17	- Other payments on operating activities		-	-
20	*Net cash flows from operating activities*		*(1.113.149.348)*	*(2.354.696.513)*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	0. Purchase or construction of fixed assets and other long-term assets		-	-
22	0. Proceeds from disposals of fixed assets and other long-term assets		-	-
23	0. Loans and purchase of debt instruments from other entities		-	-
24	1. Collection of loans and resale of debt instrument of other entities		-	1.084.949.955
25	1. Equity investments in other entities		-	-
26	1. Proceeds from equity investment in other entities		-	-
27	2. Interest and dividend received		493.463	24.693.259
30	*Net cash flows from investing activities*		*493.463*	*1.109.643.214*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			

31	0. Proceeds from issuance of shares and receipt of contributed capital	-	-
32	0. Repayment of capital contributions and repurchase of stock issued	-	-
33	0. Proceeds from borrowings	-	-
34	1. Repayment of principal	-	(1.181.924.446)
35	1. Repayment of financial principal	-	-
36	1. Dividends or profits paid to owners	-	-
40	*Net cash flows from financing activities*	-	*(1.181.924.446)*
50	Net cash flows in the year	(1.112.655.885)	(2.426.977.745)
60	Cash and cash equivalents at beginning of the year	1.167.197.912	2.544.688.715
61	Effect of exchange rate fluctuations	-	-
70	Cash and cash equivalents at end of the year	54.542.027	117.710.970

Bacninh, 12 October 2026

Preparer/Accounting Manager	General Director
Hoang Thi Hang	Tran Huy Thong

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter III, 2026

1 . CORPORATE INFORMATION

Form of Ownership

Dap Cau Sheet Glass Joint Stock Company was equitized under Decision No. 942/QD-BXD dated June 14, 2004, issued by the Ministry of Construction and operates under Enterprise Registration Certificate No. 2103000093, first registered on February 3, 2005, by the Department of Planning and Investment of Bac Ninh Province. The Company's Enterprise Registration Certificate was amended for the 12th time on May 13, 2024.

The Charter Capital of the Company is: 300,000,000,000 VND
The Owner (Parent Company) of the Company is Viglacera Corporation - JSC

As of June 30, 2026, the Company's total number of employees is 6 (as of December 31, 2025: 5 employees)

The Company's head office is located at: Co Me Area, Vu Ninh Ward, Bac Ninh Province

Principal Activities

The Company's main activities are the production of construction glass and processing of post-glass products

Wholesale of other construction materials and installation equipment

The Company's main activities in the current period include processing and manufacturing glass for construction installation and aluminum-glass projects.

Normal Operating Cycle

The Company's normal operating cycle is 12 months.

Corporate Structure

- Direct subsidiaries consolidated in the financial statements as of June 30, 2026, include: Viglacera Glass Installation One Member Company Limited
- Associates accounted for using the equity method for the accounting period from January 1, 2025, to June 30, 2025, include: Vinafacade Joint Stock Company.
- In addition, several subsidiaries directly/indirectly owned by the Company also own other subsidiaries with specific information as follows:

2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency unit used in accounting

The Company's annual accounting period is based on the solar calendar, starting from January 1 and ending on December 31

The currency unit used in accounting records is Vietnam Dong (VND).

2.2 . Accounting Standards and Regime applied

The Company's financial statements are presented in Vietnam Dong ("VND") under the historical cost principle and in accordance with the Vietnamese Corporate Accounting Regime and Vietnamese Accounting Standards issued by the Ministry of Finance under:

- Decision No. 149/2001/QD-BTC dated December 31, 2001, on the issuance of four Vietnamese Accounting Standards (Phase 1);

- Decision No. 165/2002/QD-BTC dated December 31, 2002, on the issuance of six Vietnamese Accounting Standards (Phase 2);
- Decision No. 234/2003/QD-BTC dated December 30, 2003, on the issuance of six Vietnamese Accounting Standards (Phase 3);
- Decision No. 12/2005/QD-BTC dated February 15, 2005, on the issuance of six Vietnamese Accounting Standards (Phase 4); and
- Decision No. 100/2005/QD-BTC dated December 28, 2005, on the issuance of four Vietnamese Accounting Standards (Phase 5).

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

2.3 . Cash and cash equivalents

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the date of investment, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

2.4 . Inventories

Inventories are recognized at the lower of cost (to bring each product to its current location and condition) and net realizable value.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and estimated selling expenses.

The Company applies the perpetual inventory system to account for inventories, with values determined as follows:

Raw materials, fuel, materials, tools, and goods	- purchase costs determined by the weighted average method.
Finished goods and work-in-progress	- costs of direct materials and labor plus related general manufacturing overheads allocated based on normal operating capacity using the weighted average method.

Provision for devaluation of inventories

The provision for devaluation of inventories is made for the estimated loss due to decline in value (price decrease, damage, poor quality, etc.) that may occur for materials and goods owned by the Company based on reasonable evidence of impairment at the end of the accounting period.

Increases or decreases in the provision for devaluation of inventories are recorded in the cost of goods sold in the statement of income.

2.5 . Receivables

Receivables are presented in the financial statements at the book value of trade and other receivables after deducting the provision for doubtful debts.

The provision for doubtful debts represents the portion of receivables that the Company estimates to be uncollectible at the end of the accounting period. Increases or decreases in the provision balance are recorded in general and administrative expenses in the statement of income.

The enterprise must disclose accounting policies related to receivables and the basis for significant estimates used in the policy for doubtful debt provisions.

2.6 . Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The historical cost of tangible fixed assets comprises the purchase price and any costs directly attributable to bringing the asset into its intended operation.

Costs of purchasing, upgrading, and renewing fixed assets are capitalized as part of the historical cost, while maintenance and repair costs are charged to the statement of income when incurred.

When tangible fixed assets are sold or disposed of, any gain or loss resulting from the disposal (the difference between the net disposal proceeds and the carrying amount of the asset) is recorded in the statement of income.

2.7 . Leases

Determining whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date: whether fulfillment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease if the lessor transfers substantially all the risks and rewards incidental to ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Operating lease payments are recorded in the statement of income on a straight-line basis over the lease term.

Where the Company is the lessor

Assets under operating leases are recognized as fixed assets on the balance sheet. Initial direct costs incurred in negotiating an operating lease are recognized in the statement of income when incurred.

Income from operating leases is recognized in the statement of income on a straight-line basis over the lease term.

2.8 . Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The historical cost of intangible fixed assets comprises the purchase price and any costs directly attributable to bringing the asset into its intended use.

Costs of upgrading and renewing intangible fixed assets are capitalized as part of the historical cost, while other costs are charged to the statement of income when incurred.

When intangible fixed assets are sold or disposed of, any gain or loss resulting from the disposal (the difference between the net disposal proceeds and the carrying amount of the asset) is recorded in the statement of income.

Land use rights

Prepaid land rentals for lease contracts effective before 2003 and granted with Land Use Right Certificates are recognized as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of fixed assets ("Circular 45").

2.9 . Depreciation and Amortization

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated using the straight-line method over their estimated useful lives as follows:

Buildings and structures	20 - 50 years
Machinery and equipment	6 - 20 years
Transportation vehicles	6 - 10 years
Office equipment	5 - 10 years

Computer software	3 - 5 years
Finite land use rights	- 36 years
Indefinite land use rights	No amortization
Other assets	5 -10 years

2.10 . Investment Properties

Investment properties are stated at cost less accumulated depreciation. For investment properties held for price appreciation, the Company does not provide for depreciation but recognizes impairment losses due to price decreases.

Costs related to investment properties incurred after initial recognition are added to the carrying amount when it is probable that the Company will obtain future economic benefits in excess of the originally assessed performance.

Depreciation of investment properties is calculated using the straight-line method over their estimated useful lives as follows:

Buildings and structures	
Infrastructure	
Other assets	

Investment property shall be derecognized (removed from the balance sheet) upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset shall be recognized in the income statement (profit or loss) in the period of retirement or disposal.

Transfers from owner-occupied property or inventories to investment property shall be made only when there is a change in use, evidenced by the end of owner-occupation and the commencement of an operating lease to another party, or the completion of the construction phase. Conversely, transfers from investment property to owner-occupied property or inventories are made only when there is a change in use, such as the commencement of owner-occupation or the commencement of development with a view to sale. Transfers between investment property, owner-occupied property, or inventories do not change the historical cost or the carrying amount of the property at the date of transfer.

2.11 . Borrowing Costs

Borrowing costs include interest and other costs incurred directly related to the Company's loans. Borrowing costs are recognized as an expense in the period in which they are incurred, except for capitalized borrowing costs as described below.

Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset (an asset that necessarily takes a substantial period of time to get ready for its intended use or sale) are capitalized as part of the cost of that asset.

2.12 . Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses on the balance sheet and are amortized over the period or based on the corresponding economic benefits generated from these costs.

The following types of expenses are recorded as long-term prepaid expenses to be amortized into the statement of income:

- Prepaid infrastructure rental;
- Tools and instruments put into use for many years with significant value;
- Major fixed asset repair costs; and
- Other expenses.

Prepaid land rentals

Prepaid land rentals include the unamortized balance of land rentals paid under lease contracts (signed after 2003) with a term from year XX to year XX. According to Circular 45, the aforementioned prepaid land rentals are recognized as long-term prepaid expenses and amortized into expenses over the remaining lease term.

2.13 . Investments

Investments in subsidiaries

Investments in subsidiaries in which the Company holds control are stated at cost.

Distributions received from accumulated profits of subsidiaries after the date the Company obtains control are recognized in the statement of income. Other distributions are considered a recovery of investment and are deducted from the investment cost.

Investments in associates

Investments in associates in which the Company has significant influence are stated at cost.

Accumulated net distributions from associates after the date the Company has significant influence are recognized in the statement of income. Other distributions are considered a recovery of investment and are deducted from the investment cost.

Investments in associates are accounted for using the equity method. An associate is an entity in which the Company has significant influence but is not a subsidiary or a joint venture of the Company. Generally, significant influence is presumed when the Company holds 20% or more of the voting rights in the investee.

Under the equity method, the investment is initially recognized on the consolidated balance sheet at cost and subsequently adjusted for changes in the Company's share of the associate's net assets. Goodwill arising from the investment in the associate is included in the carrying amount of the investment. The Group does not amortize this goodwill but performs an annual impairment test. The consolidated income statement reflects the Group's share of the associate's post-acquisition operating results.

The investor's share of post-acquisition profit or loss of the associate is reflected in the consolidated income statement, and the investor's share of post-acquisition changes in the associate's funds is recognized in those funds. Cumulative post-acquisition changes are adjusted against the carrying amount of the investment. Dividends or profits received from the associate are deducted from the investment value.

The associate's financial statements are prepared for the same reporting period as the Company's consolidated financial statements, using consistent accounting policies. Appropriate adjustments are made where necessary to ensure consistency with the Company's accounting policies.

Trading Securities and Investments in Other Entities

Trading securities and investments in other entities are recognized at cost.

Provision for diminution in value of trading securities and investments

Provisions are made for the decline in the value of trading securities and investments at the end of the accounting period, following the guidance of Circular No. 228/2009/TT-BTC and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance. Increases or decreases in the provision balance are charged to financial expenses in the income statement.

Held-to-Maturity Investments

Held-to-maturity investments are recognized at cost. After initial recognition, these investments are recorded at their recoverable amount. Any impairment losses are charged to financial expenses during the year in the income statement and directly reduce the investment value.

2.14 . Payables and Accrued Expenses

Payables and accrued expenses are recognized for future amounts to be paid in relation to goods and services received, regardless of whether the Company has received the invoice from the supplier.

2.15 . Severance Allowance Payable

Severance allowance for employees is accrued at the end of each reporting period for all employees who have worked for the Company for more than 12 months up to the balance sheet date. The accrual rate is half of the average monthly salary for each year of service calculated up to December 31, 2008, in accordance with the Labor Code and relevant guiding documents. The average monthly salary used for calculating the severance allowance is adjusted at the end of each reporting period based on the average salary of the six most recent months prior to the reporting date. Any increase or decrease in this accrued amount, excluding actual payments made to employees, is recognized in the income statement.

This accrued severance allowance is used to pay employees upon the termination of their labor contracts in accordance with Article 48 of the Labor Code.

2.16 . Provisions

The Company recognizes a provision when it has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

2.17 . Unearned Revenue

Unearned revenue includes prepayments received from customers, such as amounts paid in advance for one or more accounting periods regarding the leasing of assets.

Unearned revenue is transferred to revenue from the sale of goods and provision of services based on the amount determined to be appropriate for each accounting period.

2.18 . Foreign Currency Transactions

Transactions arising in currencies other than the Company's accounting currency (VND) are accounted for according to the accounting policies currently applied by the entity as prescribed in Article 69. Account 413 - Foreign Exchange Difference - Circular No. 99/2025/TT-BTC:

At the end of the accounting period, the enterprise must re-evaluate the balances of monetary items denominated in foreign currencies using the average mid-rate of the commercial bank where the Company regularly conducts transactions.

All actual foreign exchange differences arising during the period and differences resulting from the year-end re-evaluation of monetary balances denominated in foreign currencies are recognized in the income statement.

2.19 . Owner's Equity

Owner's contributed capital is recognized based on the actual amount of capital contributed by the owners.

Share premium reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price (including cases of re-issuance of treasury shares). This can be a positive premium (if the issue price is higher than the par value and direct issuance costs) or a negative premium (if the issue price is lower than the par value and direct issuance costs).

Other equity funds reflect the current balance and the increases/decreases in other funds belonging to owner's equity. These funds are formed from undistributed post-tax profits. The appropriation and use of these funds must comply with current financial regulations for each type of enterprise or follow the owner's decisions.

Treasury shares reflect the current value and the fluctuations in the value of shares issued by the joint-stock company and subsequently repurchased by the company itself.

Asset revaluation surplus reflects the difference arising from the parent company recognizing an increase in the value of investments in subsidiaries and associates when determining the enterprise value for equitization and upon revaluation at the time of handover to the joint-stock company. This difference is recorded as a decrease in the asset revaluation surplus in the consolidated financial statements in accordance with the guidance of Circular No. 202/2014/TT-BTC dated December 22, 2014.

Undistributed post-tax profit reflects the operating results (profit or loss) after corporate income tax and the status of profit distribution or loss handling of the Corporation. Profit distribution is carried out when the Corporation has undistributed post-tax profit that does not exceed the level of undistributed post-tax profit on the Consolidated Financial Statements after eliminating the impact of gains from bargain purchases. Cases of paying dividends or profits to owners in excess of the undistributed post-tax profit are recorded as a reduction in contributed capital. Undistributed post-tax profit may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after the appropriation of funds in accordance with the Corporation's Charter and Vietnamese legal regulations.

2.20 . Profit Distribution

Net profit after corporate income tax may be distributed to investors/shareholders after approval by the competent authorities/General Meeting of Shareholders, and after the appropriation of reserve funds in accordance with the Charter of the Company and its subsidiaries, as well as Vietnamese legal regulations.

The Company appropriates reserve funds from its net profit after corporate income tax based on the proposal of the Board of Directors and approval by shareholders at the Annual General Meeting:

▶ Investment and Development Fund:

This fund is established for the purpose of expanding business operations or intensive investment of the Company.

▶ Bonus and Welfare Fund

This fund is established to reward and provide material encouragement, bringing common benefits and improving the welfare of employees. It is presented as a liability on the balance sheet.

▶ Dividends

Dividends payable to shareholders are recognized as a liability on the Company's Balance Sheet following the announcement of dividend distribution by the Board of Directors of the Company and its subsidiaries, and the announcement of the record date for dividend entitlement by the Vietnam Securities Depository.

2.21 . Revenue Recognition

Revenue is recognized when it is probable that the Company will receive economic benefits that can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales rebates, and sales returns. The following specific recognition criteria must also be met before revenue is recognized:

Sales of goods

Revenue from the sale of goods is recognized when all the following conditions are satisfied:

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;

- It is probable that the economic benefits associated with the sale transaction will flow to the Corporation;
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from rendering of services

Revenue from a transaction involving the rendering of services is recognized when the outcome of such transaction can be estimated reliably. Where a transaction involving the rendering of services is performed over multiple periods, revenue is recognized in the period according to the stage of completion of the work at the balance sheet date of that period. The outcome of a service rendering transaction is determined when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial Income

Revenue is recognized on an accrual basis (taking into account the yield on the asset) unless the collectability of the interest is uncertain.

Dividends

Revenue is recognized when the Company's right to receive the dividend payment is established.

Rental Income

Income from asset rentals under operating leases is recognized in the results of business operations on a straight-line basis over the lease term.

Construction Contracts

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs are recognized by reference to the stage of completion of the contract activity at the end of the accounting period by [comparing the proportion of contract costs incurred for work performed to date to the estimated total contract costs, or based on the actual physical completion of the project work,] unless this proportion is not representative of the stage of completion. Variations in contract work, claims, and incentive payments are included in contract revenue only to the extent that they have been agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognized as an expense in the period in which they are incurred.

2.22 . Taxation

Current Income Tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the tax rates and tax laws that are enacted or substantively enacted by the end of the accounting period.

Current income tax is recognized in the results of business operations, except to the extent that the tax relates to items recognized directly in equity, in which case the current income tax is also recognized in equity.

The Company only offsets current income tax assets and current income tax liabilities when the Company has a legally enforceable right to set off current tax assets against current tax liabilities and the Company intends to settle its current tax liabilities and assets on a net basis.

Deferred Income Tax

Deferred income tax is provided using the liability method on temporary differences at the end of the accounting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except:

- Where the deferred income tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;

- In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, where the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

A deferred tax asset shall be recognized for all deductible temporary differences, the carryforward of unused tax losses, and the carryforward of unused tax credits, to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences, unused tax losses, and unused tax credits can be utilized, except to the extent that:

- The deferred tax asset arises from the initial recognition of an asset or liability in a transaction which affects neither accounting profit nor taxable profit (or tax loss) at the time of the transaction;

- For deductible temporary differences associated with investments in associates and interests in joint ventures, deferred tax assets shall be recognized only to the extent that it is probable that the temporary difference will reverse in the foreseeable future and taxable profit will be available against which the temporary difference can be utilized.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting period and shall be reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilized. Any such previously unrecognized deferred tax assets are reassessed at the end of each reporting period and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities shall be measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax shall be recognized in the statement of income, except to the extent that the tax arises from an item which is recognized directly in equity; in which case, the deferred tax shall also be recognized directly in equity.

An entity shall offset deferred tax assets and deferred tax liabilities if, and only if, the entity has a legally enforceable right to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

- for the same taxable entity; or
- The Company intends either to settle current tax liabilities and current tax assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

2.23 . Earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary equity holders of the Company (after adjusting for appropriations to bonus and welfare funds) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss attributable to ordinary equity holders of the Company (after adjusting for dividends on convertible preferred shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

2.24 . Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the party are subject to common control or common significant influence. Related parties may be enterprises or individuals, including close family members of any individual considered to be a related party.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	12.443.082	49.007.233
Cash in banks (Demand deposits)	42.098.945	1.118.190.679
	54.542.027	**1.167.197.912**

4 TRADE RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Trade receivables from external customers	**11.748.816.917**	**11.585.316.917**
- *Nhat Trang Co., Ltd.*	*1.906.898.389*	*1.906.898.389*
- *Viglacera Glasskote Co., Ltd.*	*1.754.289.128*	*1.754.289.128*
- *Other trade receivables*	*8.087.629.400*	*7.924.129.400*
Receivables from related parties	**2.469.335.258**	**2.469.335.258**
- *Vinafacade Joint Stock Company*	1.965.805.871	1.965.805.871
Viglacera Infrastructure Development Investment Company-Corporation Branch	209.814.166	209.814.166
Viglacera Machanical Excution Company	21.175.000	21.175.000
Viglacera Glazing one member Limited Liability Company	272.540.221	272.540.221
	14.218.152.175	**14.054.652.175**
Provision for doubtful debts	**(14.730.747.804)**	**(14.730.747.804)**

5 PREPAYMENTS TO SUPPLIERS

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Prepayments to external suppliers	**419.218.442**	**410.190.750**
- *CFTD Innovation Joint Stock Company*	*150.000.000*	*150.000.000*
Viet Nam Valuation and Financial Consultancy Joint Stock Company VVFC	*48.000.000*	*48.000.000*
- *Other prepayments*	*221.218.442*	*212.190.750*
Prepayments to related parties	-	-

	419.218.442	**410.190.750**

6 OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term				
Advance	31.246.624	-	107.345.176	-
Ngo The Quynh	278.051.415	(278.051.415)	278.051.415	(278.051.415)
Nguyen Duc Cuong	239.347.397	(239.347.397)	239.347.397	(239.347.397)
Viglacera Glazing one member Limited Liability Company	15.750.000		-	
Other receivables	296.708.644	(165.083.140)	252.720.620	(165.083.140)
	861.104.080	**(682.481.952)**	**877.464.608**	**(682.481.952)**

7 . BAD DEBTS

	30/09/2026		01/01/2026	
	Value	Recoverable amount	Value	Recoverable amount
	VND	VND	VND	VND
Trade receivables				
Vinafacade Joint Stock Company	1.965.805.871		1.965.805.871	-
Nhat Trang Co., Ltd.	1.906.898.389	-	1.906.898.389	-
Viglacera Co., Ltd.	1.754.289.128	-	1.754.289.128	-
Others	8.011.081.714	-	8.011.081.714	-
Prepayments to suppliers				
CFTD Innovation Joint Stock Company	150.000.000		150.000.000	

Institute of Economics	36.000.000		36.000.000	
Others	224.190.750		224.190.750	
Other				
Ngo The Quynh	278.051.415		278.051.415	
Nguyen Duc Cuong	239.347.397		239.347.397	
Others	165.083.140		165.083.140	
	14.730.747.804	-	**14.730.747.804**	-

8 . INVENTORIES

	30/09/2026		01/01/2026	
	Original Cost	Provision	Original Cost	Provision
	VND	VND	VND	VND
Goods in transit				
Raw materials	6.837.892.138	(4.709.113.921)	6.837.892.138	(4.709.113.921)
Tools and supplies	2.293.032.640	(1.970.822.522)	2.293.032.640	(1.970.822.522)
Work in progress	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)
Merchandises				
Goods sent to agents	824.776.791	(240.330.695)	824.776.791	(240.330.695)
Goods in bonded warehouse				
Real estate inventories				
	18.418.708.271	(13.837.629.798)	**19.392.378.024**	(14.307.858.815)

9 TRADE PAYABLES

	30/09/2026		01/01/2026	
	Value	Solvent amount	Value	Solvent amount
	VND	VND	VND	VND
Short-term				
Accounts payable	**37.408.881.810**	**37.408.881.810**	**37.329.482.517**	**37.329.482.517**
Bac Ninh Petroleum Branch	13.812.047.586	13.812.047.586	13.812.047.586	13.812.047.586
- Payables to other entities	6.997.715.326	6.997.715.326	6.971.761.391	6.971.761.391
Payables to related parties	**16.599.118.898**	**16.599.118.898**	**16.545.673.540**	**16.545.673.540**

Viglacera Van Hai Joint Stock Company	1.905.678.922	*1.905.678.922*	1.905.678.922	1.905.678.922
Viglacera Mineral Joint Stock Company	638.235.561	*638.235.561*	638.235.561	638.235.561
Viglacera Investment and Import-Export JSC	13.916.100.437	*13.916.100.437*	13.964.276.848	13.964.276.848
Viglacera Glazing one member Limited Liability Company	139.103.978	139.103.978	37.482.209	37.482.209
	37.408.881.810	**37.408.881.810**	**37.329.482.517**	**37.329.482.517**

10 ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Short-term		
Tuan Tan Thanh Private Enterprise	*850.143.850*	*850.143.850*
Truong Binh Duong	*659.654.185*	*631.513.923*
Ngo Thi Ha	*247.332.000*	*247.332.000*
Nguyen Huu Bac	*336.478.519*	*515.998.119*
Other customers	*1.305.423.230*	*1.229.996.028*
Advances from related parties *(Note No. ....)*		-
	3.399.031.784	**3.474.983.920**

11 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Payable amount at the beginning of the year	Amount payable during the period	Amount paid during the period	Closing balance payable
Value Added Tax		178.993.120	178.993.120	-
Special Consumption Tax	-	-	-	-
Import and Export Duties	-	-	-	-
Corporate Income Tax	-	-	-	-
Personal Income Tax		44.410.251	44.410.251	-
Natural Resources Tax	8.212.500	-	-	8.212.500
Property Tax and Land Rental	2.094.046.682	336.590.967	333.314.149	2.097.323.500

Environmental Protection Tax	-	-	-	-
Other taxes	7.448.969.007	-	-	7.448.969.007
Fees, charges and other payables	-	-	-	-
	9.551.228.189	**559.994.338**	**556.717.520**	**9.554.505.007**

12 ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Short-term		
- Other accrued expenses	116.576.975	161.576.975
	116.576.975	**161.576.975**
Of which		
- Accrued expenses to related parties		-
- Accrued expenses to other parties	116.576.975	161.576.975

13 OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term		
- Surplus assets awaiting resolution	-	-
- SI, HI, UI and Trade Union Fees	162.538.416	131.966.070
- Short-term deposits received		-
- Advances received for compensation and support	-	-
- Deposits for industrial park infrastructure rental	-	-
- Payables to construction teams	-	-
- Payables for export entrustment	-	-
-	-	-
- Other payables	8.138.101.548	8.761.782.051
	8.300.639.964	**8.893.748.121**

BORROWINGS AND FINANCE LEASE LIABILITIES

Note on short-term borrowings

Note on long-term borrowings

Note on issued bonds

14 . OWNERS' EQUITY

14.1 Statement of changes in equity

	Owners' contributed capital	Undistributed earnings	**Total**
	VND	VND	**VND**
From 01/01/2025 to 31/12/2025			

Opening balance of the previous year	343.118.293.083	(346.720.381.185)	(3.602.088.102)
- Capital increase	-	0	0
- Net profit/(loss) for the previous period	-	(4.601.709.363)	(4.601.709.363)
- Appropriation to Bonus and Welfare Fund	-	0	0
- Appropriation to Investment and Development Fund	-	0	0
- Dividends paid	-	0	0
- Other increases	-	0	0
- Other decreases	-	0	0
Closing balance of the previous period	**343.118.293.083**	**(351.322.090.548)**	**(8.203.797.465)**
From 01/01/2026 to 30/06/2026			
Opening balance of the current year	343.118.293.083	(351.322.090.548)	(8.203.797.465)
- Capital increase	-	-	-
- Net profit/(loss) for the current period	-	(3.075.093.496)	(3.075.093.496)
- Appropriation to Bonus and Welfare Fund	-	-	-
- Appropriation to Investment and Development Fund	-	-	-
- Dividends paid	-	-	-
- Other increases	-	-	-
- Other decreases	-	-	-
Previous closing balance	**343.118.293.083**	**(354.397.184.044)**	**(11.278.890.961)**

14.2 Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Owner's invested capital	300.000.000.000	300.000.000.000
- *Contributed capital at the beginning of the period*	*300.000.000.000*	*300.000.000.000*
- *Capital contribution increased during the period*	-	-
- *Capital contribution decreased during the period*	-	-
- *Contributed capital at the end of the period*	*300.000.000.000*	*300.000.000.000*
Dividends and profits distributed	-	-
- *Dividends and profits distributed from previous period's profits*	-	-
- *Interim dividends and profits distributed from current period's profits*	-	-

14.3 Shares

	30/09/2026	01/01/2026
Number of shares authorized	30.000.000	30.000.000
Number of shares issued (to the public)	30.000.000	30.000.000
- *Ordinary shares*	*30.000.000*	*30.000.000*
- *Preferred shares (classified as equity)*	-	-
Number of shares repurchased *(Treasury shares)*	-	-
- *Ordinary shares*	-	-
- *Preferred shares (classified as equity)*	-	-

Number of shares outstanding	30.000.000	30.000.000
- *Ordinary shares*	*30.000.000*	*30.000.000*
- *Preferred shares (classified as equity)*	-	-
Par value of outstanding shares (VND)	10.000	10.000

39 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sale of goods	684.147.328	321.983.101
Revenue from sale of real estate properties		
Revenue from sale of glass and mirror products	*684.147.328*	*321.983.101*
Revenue from sale of ceramic products, faucets, and accessories		
Revenue from sale of floor and wall tiles		
Revenue from sale of bricks and roofing tiles		
Revenue from sale of packaging products and brake pads		
Revenue from sale of aerated concrete products		
Revenue from mining, processing, and trading of minerals and transportation		
Other sales revenue	-	-
Net revenue from rendering of services	1.475.181.820	1.392.681.819
Revenue from leasing of land with developed infrastructure		
Revenue from services related to the management and operation of industrial parks, urban areas, apartments, and resorts		
Construction consultancy and building material testing services		
Revenue from brand maintenance and development fees		
Other services	*1.475.181.820*	*1.392.681.819*
	2.159.329.148	**1.714.664.920**

REVENUE DEDUCTIONS

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Trade discounts		-
Sales returns		
Sales allowances		
	-	-

41 . NET REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sale of goods	684.147.328	321.983.101

Revenue from sale of real estate properties		
Revenue from sale of glass and mirror products	*684.147.328*	*321.983.101*
Revenue from sale of ceramic products, faucets, and accessories		
Revenue from sale of floor and wall tiles		
Revenue from sale of bricks and roofing tiles		
Revenue from sale of packaging products and brake pads		
Revenue from sale of aerated concrete products		
Revenue from mining, processing, and trading of minerals and transportation		
Other sales revenue	-	-
Net revenue from rendering of services	1.475.181.820	1.392.681.819
Revenue from leasing of land with developed infrastructure		
Revenue from services related to the management and operation of industrial parks, urban areas, apartments, and resorts		
Construction consultancy and building material testing services		
Revenue from brand maintenance and development fees		
Other services	*1.475.181.820*	*1.392.681.819*
	2.159.329.148	**1.714.664.920**
Of which:		
- Revenue from other parties	*2.159.329.148*	*1.714.664.920*
- Revenue from related parties		

42 . COST OF GOODS SOLD

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of goods sold	590.026.152	172.391.227
Cost of real estate properties sold		
Cost of glass and mirror products sold	*590.026.152*	*172.391.227*
Cost of ceramic products, faucets, and accessories sold		
Cost of floor and wall tiles sold		
Cost of bricks and roofing tiles sold		
Cost of packaging products and brake pads sold		
Cost of aerated concrete products sold		
Cost of mining, processing, and trading of minerals and transportation		
Other cost of goods sold	-	-
Cost of services rendered	-	-
Cost of leasing land with developed infrastructure		
Cost of services related to the management and operation of industrial parks, urban areas, apartments, and resorts		
Construction consultancy and building material testing services		
Cost of brand maintenance and development fees		
Other services	-	-
	590.026.152	**172.391.227**

43 . FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest income from deposits and loans	493.463	24.693.259
Payment discounts received		
Interest from installment sales and deferred payments		
Gains from sales and liquidation of financial investments		
Dividends and shared profits		
Foreign exchange gains	48.168.333	
Other financial income		
	48.661.796	**24.693.259**

44 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Borrowing costs	367.499.997	440.188.018
Deposit interest		
Payment discounts, LC fees, fees and interest on deferred purchases		
Foreign exchange losses		396.297.330
Allowance/(reversal) for diminution in value of trading securities and investment los	729.200.117	1.372.621.297
Other financial expenses		
	1.096.700.114	**2.209.106.645**

45 . SELLING EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials and consumables expenses	-	17.500.000
Labour costs	747.406.083	679.837.621
Transportation expenses		
Depreciation of fixed assets	7.990.400	7.508.592
Outsourced service expenses	47.555.375	48.354.533
Other cash expenses	12.795.980	58.816.500
	815.747.838	**812.017.246**

46 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials and consumables expenses	99.781.822	209.762.143

Labour costs	1.121.109.135	1.023.012.045
Depreciation of fixed assets	7.990.405	7.508.601
Taxes, fees and charges	336.590.967	296.691.250
Provision expenses / reversal of provisions		
Provision for doubtful debts		146.660.224
Other provisions		
Outsourced service expenses	165.847.925	44.790.924
Other cash expenses	130.404.066	308.413.076
	1.861.724.320	**2.036.838.263**

47 . OTHER INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Gains from disposal and sale of fixed assets		
Gains from revaluation of assets		
Fines and penalties received		
Other income		
	-	-

48 . OTHER EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Losses from disposal and sale of assets		
Losses from revaluation of assets		
Fines and penalties		131.957.553
Depreciation expenses of fixed assets for production	917.302.763	1.017.278.145
Other items (less than 20% of total other income)	1.583.253	12.700.000
	918.886.016	**1.161.935.698**

49 . OPERATING COSTS BY NATURE

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials and consumables	99.781.822	227.262.143
Labour costs	1.868.515.218	1.702.849.666
Depreciation and amortisation expenses	15.980.805	15.017.193
External service expenses	213.403.300	92.145.457
Other cash expenses	130.404.066	367.229.576
	2.328.085.211	**2.404.504.035**

50 . RELATED PARTY TRANSACTIONS AND BALANCES

a. Transactions with related parties during the period were as follows:

	Relationship	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		VND	VND
Revenue from sales of goods		-	-
Loans			
Viglacera Yen My Hung Yen Industrial Zone Development JSC	Under the same Parent Company	7.000.000.000	7.000.000.000

b. Balances with related parties: Details in Note No. and Note No.

	Relationship	30/09/2026	01/01/2026
		VND	VND
Trade receivables		**2.469.335.258**	**2.469.335.258**
Viglacera Infrastructure Development Investment Co. -Branch of Corporation	Under the same Parent Company	209.814.166	209.814.166
Viglacera Machanical Excution Company	Under the same Parent Company	21.175.000	21.175.000
Vinafacade JSC	Associate	1.965.805.871	1.965.805.871
Viglacera Glazing one member Limited Liability Company	subsidiary	272.540.221	272.540.221
Other short-term receivables		**15.750.000**	-
Viglacera Glazing one member Limited Liability Company	subsidiary	15.750.000	-
Trade payables		**16.599.118.898**	**16.545.673.540**
Viglacera Van Hai JSC	Under the same Parent Company	1.905.678.922	1.905.678.922
Viglacera Mineral JSC	Under the same Parent Company	638.235.561	638.235.561
Viglacera Investment and Import - Export JSC	Under the same Parent Company	13.916.100.437	13.964.276.848
Viglacera Glazing one member Limited Liability Company	subsidiary	139.103.978	37.482.209
Other payables		**6.498.559.935**	**6.137.513.420**
Viglacera Corporation - JSC	Parent Company	1.198.802.778	1.198.802.778
Viglacera Ha Long JSC	Under the same Parent Company	3.004.169.000	3.004.169.000
Viglacera Glazing one member Limited Liability Company	subsidiary	3.044.172	9.497.654

Viglacera Yen My Hung Yen Industrial Zone Development JSC	Under the same Parent Company	2.292.543.985	1.925.043.988

Remuneration and income of the Board of Directors, the Board of Management, and the Supervisory Board during the year were as follows:

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Board of Directors		
Mr. Nguyen The Chinh - Chairman	-	-
Mr. Tran Huy Thông - Member		
Mr. Do Xuan Quang - Member		
Mr. Le Tuan Minh - Member		
Mr. Nguyen Thanh Chung - Member		
Board of Management		
Mr. Tran Huy Thong	452.000.000	459.607.000
Supervisory Board		
Ms. Nguyen Thi Cam Van - Head of Board	-	-
Ms. Nguyen Viet Ha - Member		
Mr. Pham Van Chuong - Member		

EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the balance sheet date of the annual accounting period that require adjustment or disclosure in these Financial Statements.

SEGMENT REPORTING

COMPARATIVE FIGURES

Comparative figures are those in the Consolidated Balance Sheet of the Consolidated Financial Statements for the fiscal year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited, and the unaudited figures in the company's Financial Statements for the second quarter III of 2025.

CÔNG TY CỔ PHẦN KÍNH ĐÁP CẦU

Hoang Thi Hang	**Tran Huy Thong**
Prepared by/Chief Accountant	General Director
	Approved, 12 Octeber 2026