

STATEMENT OF FINANCIAL POSITION

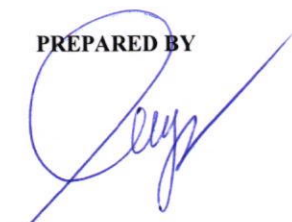
Items	Code	Note	Closing balance	Opening balance
ASSETS				
A- CURRENT ASSETS	100		555.746.669.857	504.064.960.453
I. Cash and cash equivalents	110	3	41.936.237.279	92.765.289.388
- Cash	111		28.936.237.279	44.265.289.388
- Cash equivalents	112		13.000.000.000	48.500.000.000
II. Short-term financial investments	120	4	120.013.806.972	67.833.239.924
- Trading securities	121		-	-
- Provision for diminution in value of trading securities	122			
- Held-to-maturity investments	123		120.013.806.972	67.833.239.924
- Provision for short-term held-to-maturity investments (*)	124		-	-
- Other short-term investments	125		-	-
- Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		36.723.492.191	28.499.767.957
- Short-term trade receivables	131	5	11.988.091.941	9.595.145.729
- Short-term advances to suppliers	132	6	7.875.006.774	3.308.032.159
- Short-term intra-company receivables	133		-	-
- Receivables under construction contracts schedule	134		-	-
- Other short-term receivables	135	7	41.791.974.256	41.082.327.041
- Provision for short-term doubtful debts (*)	136		(24.931.580.780)	(25.485.736.972)
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	10	353.854.220.064	311.864.961.605
- Inventories	141		372.703.555.785	331.641.047.120
- Provision for devaluation of inventories (*)	142		(18.849.335.721)	(19.776.085.515)
V. Short-term biological assets	150		-	-
- Short-term livestock for one-time harvest	151		-	-
- Short-term seasonal or one-time harvest crops	152		-	-
- Provision for losses on short-term biological assets (*)	153		-	-
VI. Other current assets	160		3.218.913.351	3.101.701.579
- Short-term deferred expenses	161			140.837.900
- Deductible VAT	162		3.186.462.404	2.928.412.732
- Taxes and other receivables from the State	163		32.450.947	32.450.947
- Government bond repurchase transactions	164		-	-
- Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		233.095.678.996	263.686.368.570
I. Long-term receivables	210		4.700.644.152	5.808.396.152
- Long-term trade receivables	211	5	1.785.949.698	2.142.749.698
- Long-term advances to suppliers	212	6	-	-
- Working capital in dependent units	213		-	-
- Long-term intra-company receivables	214		-	-
- Other long-term receivables	215	7	3.665.646.454	3.665.646.454
- Provision for long-term doubtful debts (*)	216		(750.952.000)	-
II. Fixed assets	220		194.515.148.330	218.666.631.715
- Tangible fixed assets	221	11	188.515.920.795	212.549.360.792
-- Cost	222		1.614.101.931.400	1.613.916.931.400
-- Accumulated depreciation	223		(1.425.586.010.605)	(1.401.367.570.608)

Items	Code	Note	Closing balance	Opening balance
- Finance lease assets	224		-	-
-- Cost	225		-	-
-- Accumulated depreciation	226		-	-
- Intangible fixed assets	227	13	5.999.227.535	6.117.270.923
-- Cost	228		8.454.450.375	8.454.450.375
-- Accumulated depreciation	229		(2.455.222.840)	(2.337.179.452)
III. Long-term biological assets	230		-	-
- Livestock for periodic produce	231		-	-
a) Livestock for periodic produce not yet at maturity	232		-	-
b) Livestock for periodic produce at maturity	233		-	-
-- Cost	234		-	-
-- Accumulated depreciation	235		-	-
- Long-term livestock for one-time harvest	236		-	-
- Long-term seasonal or one-time harvest crops	237		-	-
- Provision for losses on long-term biological assets (*)	238		-	-
IV. Investment properties	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250	11	7.374.475.229	6.169.599.088
- Long-term work in progress	251		-	-
- Construction in progress	252		7.374.475.229	6.169.599.088
VI. Long-term financial investments	260		26.235.053.146	32.839.716.793
- Investments in subsidiaries	261		-	-
- Investments in joint ventures and associates	262		26.235.053.146	32.839.716.793
- Equity investments in other entities	263		-	-
- Provision for long-term investment losses (*)	264		-	-
- Long-term held-to-maturity investments	265		-	-
- Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		270.358.139	202.024.822
- Long-term deferred expenses	271		-	-
- Deferred income tax assets	272		270.358.139	202.024.822
- Long-term equipment, materials and spare parts	273		-	-
- Other non-current assets	274		-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		788.842.348.853	767.751.329.023
RESOURCES				
C. LIABILITIES	300		263.727.789.342	266.000.962.047
I. Current liabilities	310		238.270.106.775	238.948.091.458
- Short-term trade payables	311	13	45.391.209.731	50.286.283.297
- Short-term advances from customers	312	14	7.434.570.669	10.542.821.637
- Dividends and profits payable	313		501.922.435	491.842.435
- Taxes and amounts payable to the State	314		14.258.077.139	9.198.665.545
- Payables to employees	315		41.741.317.402	52.258.386.084
- Short-term accrued expenses	316	16	34.840.233.499	25.200.904.116
- Short-term intra-company payables	317		-	-
- Payables under construction contracts schedule	318		-	-
- Short-term unearned revenue	319	17	581.636.434	581.636.434
- Other short-term payables	320	18	8.352.065.211	7.857.882.475
- Short-term borrowings and finance lease liabilities	321		38.615.322.927	32.989.533.000
- Short-term provisions	322	19	6.085.924.832	6.231.594.832

Items	Code	Note	Closing balance	Opening balance
- Bonus and welfare fund	323	20	40.467.826.496	43.308.541.603
- Price stabilization fund	324		-	-
- Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		25.457.682.567	27.052.870.589
- Long-term trade payables	331	13		-
- Long-term advances from customers	332	14		-
- Long-term taxes and amounts payable to the State	333		-	-
- Long-term accrued expenses	334	16	1.434.510.736	1.445.139.636
- Intra-company payables for working capital	335		-	-
- Long-term intra-company payables	336		-	-
- Long-term unearned revenue	337	17	7.564.305.113	7.855.123.330
- Other long-term payables	338	18		
- Long-term borrowings and finance lease liabilities	339		2.160.300.000	2.223.800.000
- Convertible bonds	340		-	
- Preference shares	341		-	
- Deferred income tax liabilities	342		10.207.065.557	10.464.311.844
- Long-term provisions	343	19	2.750.000.000	2.750.000.000
- Science and technology development fund	344		1.341.501.161	2.314.495.779
D. OWNERS' EQUITY	400		525.114.559.511	501.750.366.976
- Owners' contributed capital	411		250.000.000.000	250.000.000.000
-- Ordinary shares with voting rights	411a		250.000.000.000	250.000.000.000
-- Preference shares	411b		-	-
- Share premium	412		49.171.810.665	49.171.810.665
- Convertible bond options	413		-	-
- Other owners' capital	414		-	-
- Treasury shares	415		-	-
- Asset revaluation differences	416		-	-
- Foreign exchange differences	417		-	-
- Investment and development fund	418		264.086.215.210	261.465.442.014
- Other funds belonging to owners' equity	419		11.811.512.409	11.811.512.409
- Undistributed profit after tax	420		(50.099.978.773)	(70.843.398.112)
-- Undistributed profit after tax accumulated to the end of the previous period	420a		(75.503.433.438)	(100.739.104.420)
-- Undistributed profit after tax of the current period	420b		25.403.454.665	29.895.706.308
- Non-controlling interests	429		145.000.000	145.000.000
TOTAL RESOURCES	440		788.842.348.853	767.751.329.023

Quang Ninh, 12 October 2026

PREPARED BY


Pham Hong Phong

CHIEF ACCOUNTANT


Dinh Thi Thu Hang

GENERAL DIRECTOR



INCOME STATEMENT
QUARTER 3, 2026

Items	Code	Note	This quarter - current year	This quarter - previous year	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
- Revenue from sales of goods and rendering of services	01	48	247.288.241.085	277.662.139.085	702.453.094.778	820.294.480.520
- Revenue deductions	02		-	-	-	-
- Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		247.288.241.085	277.662.139.085	702.453.094.778	820.294.480.520
- Cost of goods sold	11	51	204.209.898.856	231.751.648.481	567.107.356.091	675.174.189.230
- Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		43.078.342.229	45.910.490.604	135.345.738.687	145.120.291.290
- Gain/loss from sale and disposal of investment properties	21		-	-	-	-
- Financial income	22	52	1.333.803.707	1.614.734.227	4.764.037.257	3.840.327.085
- Financial expenses	23	53	1.052.362.312	1.090.204.543	3.309.646.426	3.439.525.737
- In which: Interest expenses	24		920.724.195	686.611.858	2.793.511.741	2.934.983.445
- Selling expenses	25	54	21.119.163.532	26.147.566.266	71.052.886.462	84.545.069.521
- General and administrative expenses	26	55	10.385.726.433	10.087.182.918	30.081.468.040	33.138.786.037
- Share of profit or loss in joint ventures and associates	27		(2.701.474.218)	218.664.619	(6.604.663.648)	(4.321.325.410)
- Net operating profit (30 = 20 + 21 + (22 - 23) - (25 + 26) + 27)	30		9.153.419.441	10.418.935.723	29.061.111.368	23.515.911.670
- Other income	31	56	222.630.000	603.880.440	1.035.424.775	1.483.754.113
- Other expenses	32	57	1.041.363.516	525	1.368.916.108	707.295.953
- Other profit (40 = 31 - 32)	40		(818.733.516)	603.879.915	(333.491.333)	776.458.160
- Total accounting profit before tax (50 = 30 + 40)	50		8.334.685.925	11.022.815.638	28.727.620.035	24.292.369.830
- Current corporate income tax expense	51		1.016.461.899	1.120.653.180	3.649.744.975	2.641.445.717
- Deferred corporate income tax expense	52		29.654.590	(48.643.790)	(325.579.604)	736.637.117
- Profit after corporate income tax (60 = 50 - 51 - 52) (*)	60		7.288.569.436	9.950.806.248	25.403.454.664	20.914.286.996
- Profit after tax attributable to the parent company	61		7.288.569.436	9.950.806.248	25.403.454.664	20.914.286.996
- Profit after tax attributable to non-controlling interests	62		-	-	-	-
- Basic earnings per share (*)	70	41	-	-	725	397
- Diluted earnings per share (*)	71		-	-	-	-

Quang Ninh, 12 October 2026

CHIEF ACCOUNTANT

GENERAL DIRECTOR



PREPARED BY

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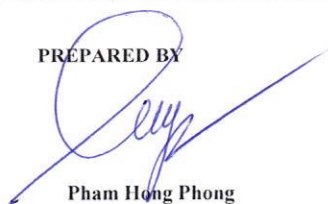
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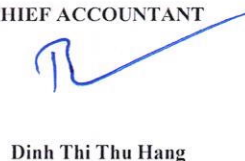
CASH FLOW STATEMENT
(Indirect method)

Items	Code	Note	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
I. Cash flows from operating activities				
1. Profit before tax	01		28.727.620.035	24.292.369.830
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		24.336.483.385	35.071.396.067
- Provisions	03		(875.623.986)	4.061.872.242
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		(30.694.891)	(173.090.322)
- Gains/losses from investing activities	05		2.072.090.823	3.531.110.012
- Interest expenses	06		2.793.511.741	2.934.983.445
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		57.023.387.107	69.718.641.274
- Increase/decrease in receivables	09		(6.747.361.131)	(2.433.815.596)
- Increase/decrease in inventories	10		(41.062.508.665)	(24.519.992.158)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(6.662.524.205)	22.955.258.433
- Increase/decrease in prepaid expenses	12		140.837.900	422.704.110
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(3.260.223.680)	(1.061.586.754)
- Corporate income tax paid	15		(4.218.720.288)	(1.192.000.945)
- Other cash inflows from operating activities	16		11.302.200	1.136.646.592
- Other cash outflows for operating activities	17		(760.474.496)	(3.586.231.808)
Net cash flows from operating activities	20		(5.536.285.258)	61.439.623.148
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other non-current assets	21		-	-
2. Proceeds from disposal and sale of fixed assets and other non-current assets	22		-	440.053.900
3. Loans to and purchases of debt instruments of other entities	23		(154.574.808.220)	(56.500.000.000)
4. Collection of loans and resale of debt instruments of other entities	24		101.970.000.000	30.089.870.171
5. Payments for equity investments in other entities	25		-	-
6. Proceeds from recovery of equity investments in other entities	26		-	-
7. Interest, dividends and profits received	27		4.497.316.943	1.920.789.354
Net cash flows from investing activities	30		(48.107.491.277)	(24.049.286.575)
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and owners' capital contributions	31		-	-
2. Repayment of owners' capital and repurchase of the Company's issued shares	32		-	-
3. Proceeds from borrowings	33		146.956.311.934	215.877.098.579
4. Repayment of loan principal	34		(144.216.161.934)	(226.277.804.266)
5. Repayment of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	(1.521.885.245)
Net cash flows from financing activities	40		2.740.150.000	(11.922.590.932)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(50.903.626.535)	25.467.745.641
Cash and cash equivalents at the beginning of the period	60		92.765.289.388	68.167.670.442
Effect of exchange rate fluctuations	61		74.574.426	48.112.247
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		41.936.237.279	93.683.528.330

PREPARED BY


Pham Hong Phong

CHIEF ACCOUNTANT


Dinh Thi Thu Hang

GENERAL DIRECTOR


Tran Thanh

Quang Ninh, 12 October 2026

NOTES TO THE FINANCIAL STATEMENTS

For the 9- month period ended 30 September 2026

1. GENERAL INFORMATION**Structure of Ownership**

Viglacera Ha Long Joint Stock Company (formerly Ha Long Ceramic Construction Joint Stock Company) was established under Decision No. 141/QD-BXD dated January 20, 2006, issued by the Ministry of Construction. The company was converted from a state-owned enterprise to a joint-stock company under Decision No. 2376/QD-BXD dated December 27, 2005, issued by the Ministry of Construction, which approved the equitization plan of Ha Long Ceramic Construction Joint Stock Company. The company's charter capital, as stated in the Certificate of Business Registration for Joint Stock Companies, is VND 250,000,000,000. The company was approved to become a public company according to Official Letter No. 5941/UBCK-GSDC dated September 5, 2016, from the State Securities Commission. The company officially listed its shares on the HNX exchange with the stock code VHL on November 25, 2008. Business registration certificate No. 5700101147, initially registered on March 1, 2006, and amended for the 21th time on September 18, 2026, issued by the Department of Financet of Quang Ninh City.

The owner (parent company) of the Company is Viglacera Corporation - JSC. The parent company of the entire Group is GELEX Group Joint Stock Company.

The total number of employees of the Company as of September 30, 2026 is 1,226 people (December 31, 2025: 1,293 people).

The company's head office is located at: Ha Khau 2 Street, An Tiem Road, Viet Hung Ward, Quang Ninh City.

Business field

Business lines:

- Manufacture of building materials from clay.

- Manufacturing, mining, and trading of various types of building materials. Consulting on design, application, and technology transfer for the production of building materials

- Extraction of stone, sand, gravel, and clay

-Real estate business, land use rights belonging to the owner, user or lessee, and investment in the construction of civil, industrial, urban infrastructure and industrial park projects.

-The main activities of the Company and its subsidiaries in the current period include: manufacturing building materials from clay; producing, mining, trading, and distributing various types of building materials.

Typical production and business cycle:

Typical production and business cycle: less than 12 months

Company structure

The company has the following affiliated units:

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

- In addition, some subsidiaries directly/indirectly owned by the Company also own other subsidiaries with the following specific information:

Company name	Place of incorporation and operation	Proportion of ownership (%)	Proportion of interest	Proportion of voting power held (%)	Principal activities
Viglacera Ha Long Trading One Member Company Limited	Quang Ninh	100		100	Trading construction materials

Viglacera Clinker Tile Joint Stock Company Quang Ninh 99,92 99,92 Production of construction

- The company has associated companies that are accounted for using the equity method at the time of accounting for the period from January 1, 2026 to September 30, 2026, including:

Company name	Place of incorporation and operation	Proportion of ownership (%)	Proportion of interest (%)	Proportion of voting power held (%)	Principal activities
Viglacera Ha Long II Joint Stock Company	Quang Ninh	40		40	Production of construction materials
Viglacera Dong Trieu Joint Stock Company	Quang Ninh	40		40	Production of construction materials

2 . ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency used in accounting

The Company's accounting year begins on January 1st and ends on December 31st each year.

The currency used in accounting records is the Vietnamese Dong(VND).

2.2 . Applicable Accounting Standards and Regulations

The Company's financial statements are presented in Vietnamese Dong ("VND") at historical cost and in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance:

- ▶ Decision No. 149/2001/QD-BTC dated December 31, 2001, on the promulgation of four Vietnamese Accounting Standards (Phase 1);
- ▶ Decision No. 165/2002/QD-BTC dated December 31, 2002, on the promulgation of six Vietnamese Accounting Standards (Phase 2);
- ▶ Decision No. 234/2003/QD-BTC dated December 30, 2003, on the promulgation of six Vietnamese Accounting Standards (Phase 3);
- ▶ Decision No. 12/2005/QD-BTC dated February 15, 2005, on the promulgation of six Vietnamese Accounting Standards (Phase 4);
- ▶ Decision No. 100/2005/QD-BTC dated December 28, 2005, on the promulgation of four Vietnamese Accounting Standards (Phase 5).

The accompanying financial statements are not intended to reflect the financial position, business performance, and cash flow situation in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2.3 . Cash and cash equivalents

Cash equivalents are short-term investments with a payback period of no more than 3 months from the date of investment, which are highly liquid, easily convertible into specific amounts of cash, and do not carry significant conversion risks.

2.4 . Inventory

Inventory is recorded at the lower of the cost to bring each product to its current location and condition and its net realizable value.

Net realizable value is the estimated selling price of inventory under normal business conditions minus the estimated costs to complete and the estimated selling expenses.

The company uses the perpetual inventory method to account for inventory, with the value determined as follows:

Raw materials, fuel, materials, tools, equipment, goods - Purchase costs calculated using the weighted average method.

Finished goods and work-in-progress production costs - The cost of materials and direct labor plus related manufacturing overheads are allocated based on normal operating conditions using the weighted average method.

Provision for inventory devaluation

The provision for inventory devaluation is established for the expected loss in value due to impairment (due to devaluation, damage, deterioration, etc.) that may occur to raw materials, supplies, and goods inventory owned by the Company, based on reasonable evidence of impairment at the end of the accounting period.

Any increase or decrease in the provision for inventory devaluation is accounted for in the cost of goods sold on the income statement.

2.5 . Accounts receivable

Accounts receivable are presented in financial statements at their book value, including accounts receivable from customers and other receivables, after deducting any provisions made for doubtful accounts.

The provision for doubtful receivables represents The portion of receivables that The Company anticipates will be uncollectible at The end of The accounting period. Increases or decreases in The balance of The provision account are accounted for as administrative expenses on The income statement.

Businesses must disclose accounting policies relating to accounts receivable and the significant basis for estimates used in the policy on provisions for doubtful receivables.

2.6 . Tangible fixed assets

Tangible fixed assets are represented at their original cost minus accumulated depreciation.

The original cost of tangible fixed assets includes the purchase price and all costs directly related to bringing the asset into operation as intended.

Costs for purchasing, upgrading, and renewing fixed assets are recorded as an increase in the asset's original cost, while maintenance and repair costs are accounted for in the income statement when incurred.

When tangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (the difference between the net proceeds from the sale of the asset and its remaining value) are accounted for in the income statement.

2.7 . Property leasing

Determining whether an agreement is a lease agreement depends on the nature of the agreement at the time of its commencement: whether the performance of the agreement is dependent on the use of a particular asset and whether the agreement includes a provision for the right to use the asset.

A lease agreement is classified as a finance lease if, under the lease contract, the lessor transfers the majority of the risks and benefits associated with ownership of the asset to the lessee. All other lease agreements are classified as operating leases.

In the case where the company is the lessee.

Lease payments under operating leases are accounted for in the income statement using the straight-line method for the term of the lease.

In the case where the company is the lessor

Assets under an operating lease agreement are recognized as fixed assets on the balance sheet. The initial direct costs incurred in negotiating the operating lease agreement are recognized in the operating results when they are incurred.

Income from operating leases is accounted for in the income statement using the straight-line method for the duration of the lease.

2.8 . Intangible fixed assets

Intangible fixed assets are recorded at their original cost less accumulated depreciation.

The initial cost of intangible fixed assets includes the purchase price and any costs directly related to bringing the asset into intended use.

Expenses for upgrading and modernizing intangible fixed assets are recorded as an increase in the asset's original cost, and other expenses are accounted for in the income statement when incurred.

When intangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (the difference between the net proceeds from the sale of the asset and its remaining value) are accounted for in the income statement.

Land use rights

Land lease payments made in advance for land lease contracts effective before 2003 and for which land use right certificates have been issued are recorded 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 wear and tear

Depreciation of tangible fixed assets and wear and tear of intangible fixed assets are recorded using the straight-line depreciation method over the estimated useful life of the assets as follows:

Buildings and structures	10 - 40 year
Machinery and equipment	05 - 20 year
Motor vehicles, transmission equipment	06 - 10 year
Management tools and equipment	03 - 10 year
Computer software	03-10 year
Land use rights are for a limited period	03 - 50 year
Unlimited land use rights	No depreciation deduction
Other assets	03- 10 year

2.10 . Investment properties.

2.11 . Borrowing costs

Borrowing costs include interest on loans and other expenses directly related to the Company's borrowings. Borrowing costs are accounted for as expenses incurred in the accounting period, except for those capitalized as described in the following paragraph.

Borrowing costs directly related to the purchase, construction, or formation of a specific asset require a sufficiently long period of time to be put into use for its intended purpose or to allow the seller to capitalize the cost of that asset.

2.12 . Pending costs

Delayed expenses include short-term or long-term deferred expenses on the balance sheet and are allocated over the period of their deferral or the period during which the corresponding economic benefits are generated from these expenses

The following types of expenses are accounted for as long-term deferred expenses to be gradually allocated to the income statement.

- ▶ Pending costs related to infrastructure leasing;
- ▶ The tools and equipment exported were used for many years and had a high value;
- ▶ The cost of repairing fixed assets has become excessively high.
- ▶ Other expenses

Land lease fees awaiting allocation

Land lease fees awaiting allocation include the unallocated balance of land lease fees paid under land lease contracts (signed after 2003) with terms ranging from XX to XX years. According to Circular 45, the aforementioned land lease fees awaiting allocation are recorded as long-term pending expenses and are allocated to expenses over the remaining term of the lease contract.

2.13 . Investments

Investing in subsidiaries

Investments in subsidiaries in which the Company holds a controlling stake are presented using the cost method.

Distributions received by the parent company from the accumulated profits of its subsidiaries after the date the company acquires control are recorded in the company's operating results. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Investing in affiliated companies

Investments in associated companies in which the Company has significant influence are presented using the cost method.

Cumulative net distributions of associated companies after the date the Company acquires significant influence are recognized in the statement of income. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Investments in associate companies are accounted for using the equity method. An associate company is a company in which the Company has significant influence but is not a subsidiary or joint venture of the Company. Typically, the Company is considered to have significant influence if it owns more than 20% of the voting rights in the investee entity.

Under the equity method, the investment is initially recognized on the consolidated balance sheet at cost, and then adjusted for changes in the Company's share of the associate's net assets after the acquisition. Goodwill arising from the investment in the associate is reflected in the remaining value of the investment. The Group does not amortize this goodwill but conducts an annual assessment to determine whether the goodwill has been impaired. The consolidated income statement reflects the Group's share of the associate's income statement after the acquisition.

The investor's share of the associate's profit/(loss) after the acquisition is reflected in the consolidated income statement, and the investor's share of the change after the acquisition of the associate's funds is recorded in the funds. The cumulative change after the acquisition is adjusted to the remaining value of the investment in the associate. Dividends received/profits distributed from the associate are offset against the investment in the associate.

The associate's financial statements are prepared concurrently with the Company's consolidated financial statements and use accounting policies consistent with the Company. Appropriate consolidation adjustments have been recorded to ensure that accounting policies are applied consistently with the Company where necessary.

Securities traded and investments in other entities.

Securities traded and investments in other entities are recorded at cost.

Provision for impairment of trading securities and equity investments.

Provisions are established for the decrease in value of trading securities and equity investments at the end of the accounting period, in accordance with Circular No. 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009, and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance on June 28, 2013. Increases or decreases in the provision balance are accounted for as financial expenses in the income statement.

Investments held until maturity:

Investments held to maturity are recorded at cost. After initial receipt, these investments are recorded at recoverable value. Any impairment of the investment, if it occurs, is accounted for as financial expense in the year in the income statement and directly deducted from the investment value.

2.14 . Accounts payable and expenses accrued

Accrued liabilities and expenses are recognized for future amounts payable relating to goods and services received, regardless of whether the Company has received an invoice from the supplier.

2.15 . Severance pay.

Severance pay for employees is accrued at the end of each reporting period for all employees who have worked at the Company for more than 12 months up to the balance sheet date, at a rate of half of the average monthly salary for each year of service as of December 31, 2008, in accordance with the Labor Law and related regulations. The average monthly salary used to calculate severance pay will be adjusted at the end of each reporting period according to the average salary of the six most recent months prior to the reporting date. Any increase or decrease in this accrual, except for the actual payment to the employee, will be recorded in the income statement.

This pre-allocated severance pay is used to pay severance pay to employees upon termination of their employment contract, in accordance with Article 48 of the Labor Code.

2.16 . Provisions.

A company recognizes a provision when a present liability (legal or joint liability) arises as a result of a past event. Settlement of this liability may result in a reduction of economic benefits, and the company can make a reliable estimate of the value of that liability.

2.17 . Revenue awaiting allocation

Unallocated revenue includes revenue received in advance, such as amounts paid by customers for one or more accounting periods for the lease of assets.

Receivable revenue is transferred to sales revenue and revenue from services rendered in the amount determined appropriately for each accounting period.

2.18 . Foreign currency transactions

Transactions arising in currencies other than the Company's accounting currency (VND) shall be accounted for according to the accounting policy currently applied by the entity as stipulated in Article 69, Account 413 Exchange Rate Differences - Circular 99/2025/TT-BTC:"

At the end of the accounting period, the enterprise must revalue the balances of monetary items denominated in foreign currencies using the average buying and selling exchange rates of the commercial banks where the Company regularly conducts transactions.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of foreign currency-denominated cash balances at the end of the period are accounted for in the income statement for the period.

2.19 . Equity

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Share premium reflects the difference between the par value, direct costs associated with issuing shares, and the issue price of shares (including cases of reissuing treasury shares) and can be a positive premium (if the issue price is higher than the par value and direct costs associated with issuing shares) or a negative premium (if the issue price is lower than the par value and direct costs associated with issuing shares).

Other equity funds reflect the current balance and the increase or decrease in other equity funds. These other equity funds are formed from undistributed after-tax profits. The allocation and use of other equity funds must comply with the current financial mechanisms for each type of enterprise or the decision of the owner.

Shares repurchased by the company reflect the current value and fluctuations in the value of treasury shares or shares issued by the joint-stock company and repurchased by the company itself.

Revaluation differences reflect the differences arising from the parent company's recognition of increased value of investments in subsidiaries and associated companies when determining the enterprise value for equitization and when revaluing at the time of transfer to the joint-stock company. This difference is recorded as a reduction in the revaluation differences item on the consolidated financial statements in accordance with Circular 202/2014/TT-BTC dated December 22, 2014 And amendments and supplements in Circular 43/2026 dated April 20, 2026

Undistributed after-tax profit reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Corporation. Profit distribution is carried out when the Corporation's undistributed after-tax profit does not exceed the undistributed after-tax profit shown in the consolidated financial statements after excluding the impact of gains recognized from bargain purchase transactions. In the case of dividend payments, profits to owners exceeding the undistributed after-tax profit are recorded as a reduction in capital contribution. Undistributed after-tax profit may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after allocating funds in accordance with the Corporation's Charter and Vietnamese law.

2.20 . Profit sharing

Net profit after corporate income tax may be distributed to investors/shareholders after approval by competent authorities/general shareholders' meeting and after setting aside reserve funds in accordance with the Company's and subsidiaries' charters and the provisions of Vietnamese law

The Company sets aside the following reserve funds from its net profit after corporate income tax, as proposed by the Board of Directors and approved by shareholders at the annual general meeting.

► Investment and Development Fund

This fund is set aside to support the expansion of the Company's operations or in-depth investment.

► Reward and welfare fund

This fund is established for rewarding, incentivizing, providing general benefits, and improving the welfare of employees, and is presented as a liability on the balance sheet.

► Dividends

Dividends payable to shareholders are recognized as liabilities on the Company's Balance Sheet after the Company's Board of Directors and subsidiaries announce the dividend distribution and the Vietnam Securities Depository Center announces the record date for receiving dividends.

2.21 . Revenue recognition

Revenue is recognized when the Company is likely to receive identifiable economic benefits. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts, sales allowances, and sales returns. The following specific recognition conditions must also be met when recognizing revenue.

Sales revenue

Sales revenue is recognized when the following conditions are met simultaneously:

- Most of the risks and benefits associated with ownership of a product or goods have been transferred to the buyer.
- The Corporation no longer holds the right to manage the goods as the owner or the right to control the goods.
- Revenue is determined with relative certainty.
- The Corporation has obtained or will obtain economic benefits from the sales transaction.
- Identify the costs associated with the sales transaction.

Doanh thu cung cấp dịch vụ

Revenue from service transactions is recognized when the outcome of that transaction can be reliably determined. If a service transaction spans multiple periods, revenue is recognized in the period based on the portion of work completed as of the balance sheet date of that period. The outcome of a service transaction is determined when all of the following conditions are met:

- Revenue is determined with relative certainty;
- There is potential to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date the Balance Sheet is prepared;
- There is potential to obtain economic benefits from the transaction of providing that service;

Financial operating revenue

Revenue is recognized when interest accrues on an accrual basis (taking into account the income generated by the asset) unless the recovery of the interest is uncertain.

Dividends

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

Rental income

Income from leasing assets under operating lease agreements is accounted for in operating results using the straight-line method throughout the lease term.

Construction contract

When the outcome of a construction contract can be reliably estimated, revenue and related costs are recognized in proportion to the work completed at the end of the accounting period by [comparing the ratio of contract costs incurred for the work completed up to that date to the total contract costs/or based on the actual volume of work completed on the project,] unless this ratio does not represent the degree of completion. Contract gains and losses, bonuses and other payments are only recognized as revenue when agreed upon with the client.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only in proportion to the contract costs incurred and whose repayment is relatively certain. Contract costs are recognized as expenses only in the period in which they have been incurred.

2.22 . Tax

Current income tax

Income tax assets and income tax payable for the current and prior periods are determined by the amount expected to be recovered from or payable to the tax authorities, based on tax rates and tax laws in effect as of the end of the accounting period.

Current income tax is recognized in the operating results except when income tax arises in relation to an item directly recorded in equity, in which case the current income tax is also directly recorded in equity.

A company may only offset current income tax assets against current income tax payable when it has a legal right to offset current income tax assets against current income tax payable and intends to settle current income tax payable and current income tax assets on a net basis.

Deferred income tax

Deferred income tax is determined for temporary differences at the end of an accounting period between the tax basis of assets and liabilities and their book value in the financial statements.

Deferred income tax payable is recognized for all taxable temporary differences, except for:

- ▶ Deferred income tax liability arises from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs;
- ▶ Temporary differences subject to tax are associated with investments in associate companies and joint venture capital contributions when the Company has control over the timing of the reversal of the temporary difference and is certain that the temporary difference will not be reversed in the foreseeable future.

Deferred income tax assets should be recognized for all deductible temporary differences, the carry-forward of tax losses, and unused tax credits, when it is certain that tax profits will be available in the future to utilize these deductible temporary differences, tax losses, and unused tax credits, except for:

- ▶ Deferred tax assets arise from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs;
- ▶ For deductible temporary differences arising from investments in associates and joint ventures, deferred income tax assets are recognized when it is certain that the temporary difference will be reversed in a foreseeable future and there is taxable profit available to utilize that temporary difference.

The carrying value of deferred income tax assets must be reviewed at the end of the accounting period and reduced to a level that ensures sufficient taxable income will be available to utilize the benefit of part or all of the deferred income tax asset. Previously unrecognized deferred income tax assets are reviewed at the end of the accounting period and recognized when it is certain that sufficient future taxable income will be available to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rate expected to apply to the accounting period when the asset is recovered or the liability is settled, based on the tax rates and tax laws in effect at the end of the accounting period.

Deferred income tax is recognized in operating results except when the income tax arising relates to an item directly recognized in equity; in this case, the deferred income tax is also directly recognized in equity.

A company may only offset deferred income tax assets and deferred income tax liabilities when it has a legal right to offset current income tax assets against current income tax payable, and these deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority.

- ▶ for the same taxable entity;
- ▶ The company intends to settle current income tax payable and current income tax assets on a net basis or by asset recovery concurrently with the settlement of liabilities in each future period when material amounts of deferred income tax payable or deferred income tax assets are settled or recovered.

2.23 . Earnings per share

Earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for provisions for bonuses and welfare funds) by the weighted average number of common shares outstanding during the period.

Dilutive earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for dividends on convertible preferred stock) by the weighted average number of common shares outstanding during the period and the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common stock.

2.24 . Stakeholders

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control or significantly influence the other party in making financial and operational decisions, or when the Company and the other party are under common control or significant common influence. Related parties may be companies or individuals, including close family members of individuals considered related.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash	1.660.251.277	1.100.050.155
Demand deposits	27.275.986.002	43.165.239.233
Money is in transit	-	-
Cash equivalents	13.000.000.000	48.500.000.000
	41.936.237.279	92.765.289.388
	30/09/2026	01/01/2026
	VND	VND
Demand deposits:		
<i>BIDV Bank</i>	12.948.105.711	17.711.354.639
<i>VCB Bank</i>	1.641.253.698	15.840.117.957
<i>Vietin Bank</i>	1.914.577.249	1.794.555.776
<i>Argi Bank</i>	9.535.789.108	6.546.306.511
<i>SHB Bank</i>	774.824.558	774.245.372
<i>Other Bank</i>	461.435.678	498.658.978
	27.275.986.002	43.165.239.233

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	30/09/2026	01/01/2026
	VND	VND
Cash equivalents:		
<i>BIDV Bank</i>	13.000.000.000	43.500.000.000
<i>VCB Bank</i>	-	5.000.000.000
<i>Other cash equivalents</i>	-	-
	13.000.000.000	48.500.000.000

4 . SHORT-TERM FINANCIAL INVESTMENTS

Details in Appendix I

5 . ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Short term		
Accounts receivable from external customers	11.988.091.941	9.595.145.729
- <i>EUTO INC - South Korea</i>	4.434.795.909	4.360.023.693
- Viglacera Trading Joint Stock Company	-	590.005.176
- Viglacera Tien Son Joint Stock Company	1.336.460.540	-
- Viglacera Ha Long II Joint Stock Company	-	161.998.135
- Viglacera Dong Trieu Joint Stock Company	243.200.000	293.200.000
- New Era Industries	2.040.135.943	2.660.703.849
Yen Loan Agency	1.489.319.359	1.489.319.359
- <i>Other accounts receivable from customers</i>	2.444.180.190	39.895.517
Receivables from related parties		
	11.988.091.941	9.595.145.729
<i>Provision for doubtful short-term accounts receivable</i>	(24.931.580.780)	(25.485.736.972)

Long term

Accounts receivable from customers	1.785.949.698	2.142.749.698
- Viglacera Dong Trieu Joint Stock Company	1.785.949.698	2.142.749.698
Receivables from related parties		

	1.785.949.698	2.142.749.698
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Provision for doubtful long-term accounts receivable

Details of accounts receivable from customers by content

	30/09/2026	01/01/2026
	VND	VND
Short term	11.988.091.941	9.595.145.729
Accounts receivable from customers purchasing construction materials.	9.543.911.751	9.555.250.212
Other accounts receivable from customers	2.444.180.190	39.895.517
Long term	1.785.949.698	2.142.749.698
Accounts receivable from customers purchasing construction materials	1.785.949.698	2.142.749.698

13.774.041.639 **11.737.895.427**

6 . PAY IN ADVANCE TO THE SELLER

	30/09/2026	01/01/2026
	VND	VND
Short term		
Pay the seller in advance	7.875.006.774	3.308.032.159
- Bizman Investment Joint Stock Company	833.305.000	-
- Hung Anh One-Member Limited Liability Company	315.136.000	-
- Viglacera Dong Trieu Joint Stock Company	3.219.829.000	500.000.000
- Viglacera Dap Cau Glass Joint Stock Company	2.000.000.000	2.000.000.000
- Other upfront payments	1.506.736.774	808.032.159
Prepayment to related parties		
	7.875.006.774	3.308.032.159
Short-term prepayments provision for doubtful debts.	5.219.829.000	2.500.000.000

Long term

7 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Preventive	Value	Preventive
	VND	VND	VND	VND
Short term				
Deposit, collateral	2.814.986.116	-	2.566.232.179	-
Technology transfer fees to be collected from Viglacera Huu Hung Joint Stock Company	200.691.000	200.691.000	200.691.000	200.691.000
Technology transfer fees to be collected from Viglacera Ba Hien Joint Stock Company	500.000.000	500.000.000	500.000.000	500.000.000
Yen Loan Agency	1.489.319.359	1.191.455.487	1.489.319.359	744.659.679
Accounts receivable from Constrexim Construction and Trading Investment Company	839.581.386	839.581.386	839.581.386	839.581.386
Land use fees, compensation and other costs for the 28ha Hoanh Bo project (ii)	33.642.634.419	16.754.634.419	33.642.634.419	16.754.634.419
Advance payments for employees	612.661.025	-	112.435.933	-
Receivables from social insurance and health insurance	52.341	-	42.381	-
Other receivables	1.692.048.610	553.908.118	1.731.390.384	249.751.926

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	41.791.974.256	20.040.270.410	41.082.327.041	19.289.318.410
<i>In there</i>				
Other receivables from related parties	700.691.000	700.691.000	700.691.000	700.691.000
Long term				
Deposit, collateral	2.914.694.454	-	2.914.694.454	-
Technology transfer fees for Viglacera Dong Trieu Company	750.952.000	750.952.000	750.952.000	750.952.000
Other receivables	-	-	-	-
	3.665.646.454	750.952.000	3.665.646.454	750.952.000
<i>In there</i>				
Other receivables from related parties	750.952.000	750.952.000	750.952.000	750.952.000

ASSETS PENDING PROCESSING
9 . BAD DEBT

	30/09/2026		01/01/2026	
	Value	Recoverable value	Value	Recoverable value
	VND	VND	VND	VND
Costs for loading, transportation, site leveling, verification, and other project expenses for the Resettlement and Housing Project for Employees of the Tunnel Brick Factory in Hoanh Bo, QN.	33.642.634.419	16.888.000.000	33.642.634.419	16.888.000.000
Interest on loans, technology transfer fees, and advance payments - Viglacera Dong Trieu Joint Stock Company.	3.593.701.698	1.893.846.815	3.643.701.698	1.893.846.815

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Viglacera Dap Cau Glass Joint Stock Company	3.004.169.000	-	3.004.169.000	-
Yen Loan Agency	1.489.319.359	297.863.872	1.489.319.359	744.659.679
Other subjects	3.032.418.991	-	3.232.418.990	-
	44.762.243.467	19.079.710.687	45.012.243.466	19.526.506.494

10 . INVENTORY

	30/09/2026		01/01/2026	
	Original price	Preventive	Original price	Preventive
	VND	VND	VND	VND
Raw materials	172.712.074.991	(658.520.588)	198.055.109.431	(658.520.588)
Tools and equipment	145.946.596	-	180.724.096	-
Work-in-progress production costs	20.065.529.866	-	14.638.396.592	-
Product	173.441.306.008	(18.172.148.852)	115.033.089.246	(18.947.831.962)
Goods	6.338.698.325	(18.666.281)	3.733.727.755	(169.732.965)
	372.703.555.786	(18.849.335.721)	331.641.047.120	(19.776.085.515)

Details of the increase and decrease in inventory devaluation provisions during the period

	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
	VND	VND
Beginning balance	(19.776.085.515)	(17.526.182.540)
Total: Provisions set aside during the period	(2.577.258.675)	(3.444.220.547)
Except: Use and reversal of provisions during the period	3.504.008.469	4.164.315.040
Final number	(18.849.335.721)	(16.806.088.047)

11 . LONG-TERM UNFINISHED ASSETS

	30/09/2026	01/01/2026
	VND	VND
- The project to build a dormitory at Viglacera Clinker Company.	166.533.637	166.533.637
- Project for Adjusting and Expanding the Production Layout of Viglacera Clinker Company	6.883.504.414	6.003.065.451
- Regular maintenance	-	-
- Tieu Giao Factory	197.450.960	-
- Hoanh Bo Factory	126.986.218	-
	7.374.475.229	6.169.599.088

12 TANGIBLE FIXED ASSETS**13 . PAYABLE TO THE SELLER**

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	30/09/2026		01/01/2026	
	Value	Number of people capable of repaying the debt	Value	Number of people capable of repaying the debt
	VND	VND	VND	VND
Short term				
Payment to the seller	45.391.209.731	45.391.209.731	50.286.283.297	50.286.283.297
- TPT International Equipment Joint Stock Company	5.816.956.194	5.816.956.194	8.816.904.239	8.816.904.239
- Cat Loi Ha Long Joint Stock Company	473.426.481	473.426.481	418.767.169	418.767.169
- Bao Cham Company	-	-	3.544.463.448	3.544.463.448
- Dai Phuc Hai Company Limited	1.997.918.860	1.997.918.860	770.362.527	770.362.527
- Hung Anh Trading and Services Co., Ltd	274.041.360	274.041.360	-	-
- Tu Duong HB Co., Ltd.	636.267.754	636.267.754	439.326.704	439.326.704
- Toan My 66 QN Co., Ltd	830.603.408	830.603.408	329.585.220	329.585.220
- Vic Group Joint Stock Company	-	-	8.736.444.648	8.736.444.648
- Ha Long II Construction Joint Stock Company	1.096.304.988	1.096.304.988	832.841.306	832.841.306
- Quang Ninh Maritime Transport and Import- Export Joint Stock Company	1.490.130.861	1.490.130.861	1.345.578.193	1.345.578.193
- Thuan Phong Import Export Trading and Service Company Limited	118.402.560	118.402.560	225.529.056	225.529.056
- Vinaglaze Joint Stock Company	2.607.660.000	2.607.660.000	959.742.000	959.742.000
- Hoang Quan Investment and Trading Company Limited	-	-	1.225.692.000	1.225.692.000
- Hien Gia Company Limited	1.090.368.000	1.090.368.000	1.640.437.088	1.640.437.088
- ETC Technology Equipment Co., Ltd	723.958.540	723.958.540	1.838.800.000	1.838.800.000
- Binh Thuan Joint Stock Company	623.369.736	623.369.736	375.022.224	375.022.224
- Thai Ha Building Materials Manufacturing Co., Ltd.	659.334.000	659.334.000	962.598.000	962.598.000
- Lan Ngoan Company Limited	1.201.134.675	1.201.134.675	1.143.857.175	1.143.857.175

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- Ha Phong Construction and Trading Machinery Co., Ltd	698.203.002	698.203.002	713.755.002	713.755.002
- Nhat Nam Industrial Trading and Service Company Limited	1.174.216.519	1.174.216.519	980.732.001	980.732.001
-Thang Loi Company Limited	851.770.040	851.770.040	615.770.100	615.770.100
-Dao Ba Joint Stock Company	775.286.000	775.286.000	799.486.200	799.486.200
Hoang Phong Trading and Transport Co., Ltd	6.681.273.570	6.681.273.570	136.525.370	136.525.370
- [Details of accounts payable to suppliers account	-	-	-	-
- Other parties must be paid	15.570.583.183	15.570.583.183	13.434.063.627	13.434.063.627
Payment must be made to the relevant parties (Explanation No. 38)	-	-	-	-
	<u>45.391.209.731</u>	<u>45.391.209.731</u>	<u>50.286.283.297</u>	<u>50.286.283.297</u>

Long term
14 . BUYER PAYS IN ADVANCE

	30/09/2026 VND	01/01/2026 VND
Short term		
Customers outside of Viglacera Corporation		
Pham Van Hung	-	205.803.040
Hoang Thi Van Anh	323.098.812	1.303.100.360
Truong Thi Hoa	-	445.898.372
Đinh Van Thang	284.379.917	406.548.732
Nguyen Van Thuc	-	59.653.899
Mao Kimsay	911.698.820	647.031.986
Isiklar Insaat	616.873.154	468.698.988
Minh Trâm	332.601.468	332.601.468
Other customers	4.965.918.498	6.673.484.792
The parties involved pay in advance. (Explanation number...)		-
	<u>7.434.570.669</u>	<u>10.542.821.637</u>

Long term
DIVIDENDS AND PROFITS TO BE PAID

30/09/2026 01/01/2026

Dividends must be paid to 39 small shareholders whose shares were not dep

	VND	VND
Payable...	501.922.435	491.842.435
	501.922.435	491.842.435

These are dividends from 2021 and earlier for shareholders not listed on the stock exchange. The company is still monitoring the situation and is ready to pay when shareholders request it

TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

(Explanation number...)

16 . COSTS TO BE PAID

	30/09/2026 VND	01/01/2026 VND
Short term		
- Interest expense and bond interest payable	2.428.288.018	2.884.371.057
- Costs for sales support, promotions, advertising, sample distribution, etc	17.755.962.961	11.020.224.000
- Customer Conference	-	3.475.320.000
- Company Profile	-	370.000.000
- Other payable expenses (electricity bill for period 3, clay mine license fee,	14.655.982.520	7.450.989.059
	34.840.233.499	25.200.904.116
<i>In there</i>		
- Costs payable to stakeholders	-	-
- Costs payable to other parties	34.840.233.499	25.200.904.116
Long term		
- Interest expense	1.434.510.736	1.445.139.636
	1.434.510.736	1.445.139.636
<i>In there</i>		
- Costs payable to stakeholders	-	-
- Costs payable to other parties	1.434.510.736	1.445.139.636

17 . REVENUE AWAITING ALLOCATION

	30/09/2026 VND	01/01/2026 VND
Short term		
- Housing fees for staff and employees (in collective housing)	581.636.434	581.636.434
	581.636.434	581.636.434
Long term		
- Housing fees for staff and employees (in collective housing)	7.564.305.113	7.855.123.330
	7.564.305.113	7.855.123.330

18 . OTHER PAYMENTS MUST BE MADE

30/09/2026 01/01/2026

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Short term

	VND	VND
- Excess assets awaiting resolution	-	-
- Social insurance, health insurance, unemployment insurance...	1.462.901.191	1.144.261.601
- Accepting short-term deposits and collateral.	1.241.168.000	1.109.018.000
- Training costs	661.371.511	661.371.511
- Public welfare fund	801.665.854	737.107.292
- Bonus payments for the management team and employees.	18.874.730	18.874.730
- Support for relocating land within the land clearance boundary	2.027.949.744	2.027.949.744
- Advance payment for employees	799.765.210	939.488.113
- Other payables and liabilities	1.338.368.971	1.219.811.484
	8.352.065.211	7.857.882.475

Long term
In there

- Requires payment to relevant parties		-
- Requires payment to other parties	8.352.065.211	7.857.882.475

19 . PROVISIONS FOR PAYMENTS

	30/09/2026	01/01/2026
	VND	VND
Short term		
- Environmental restoration costs	6.085.924.832	6.231.594.832
	6.085.924.832	6.231.594.832
Long term		
- Environmental restoration costs	2.750.000.000	2.750.000.000
	2.750.000.000	2.750.000.000

20 . REWARD AND WELFARE FUND

	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Beginning balance	43.308.541.603	47.238.537.785
Provisions made (or received from the parent company) during the period	750.000.000	-
Provisions for the period	1.747.182.130	-
Use during the period	(5.337.897.237)	(1.096.404.149)
Ending balance	40.467.826.496	46.142.133.636

LOANS AND FINANCIAL LEASING DEBTS

Explanation of short-term loans

Explanation of long-term loans

Explanation of issued bonds

21 EQUITY
21.2 Capital transactions with owners and dividend distribution, profit sharing

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	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Owner's investment capital	250.000.000.000	250.000.000.000
- <i>Initial capital contribution</i>	250.000.000.000	250.000.000.000
- <i>Capital contributions increased during the period</i>	-	-
- <i>Capital contributions decreased during the period</i>	-	-
- <i>Ending capital contribution</i>	250.000.000.000	250.000.000.000
Dividends, distributed profits	-	-
- <i>Dividends, profit sharing based on previous period's profits</i>	-	-
- <i>Dividends, interim profit distributions based on profits for this period</i>	-	-
21.3 Share	30/09/2026	01/01/2026
Number of shares registered for issuance	25.000.000	25.000.000
Number of shares sold to the public	25.000.000	25.000.000
- <i>Common stock</i>	25.000.000	25.000.000
- <i>Preferred stock (classified as equity)</i>	-	-
Number of shares repurchased (treasury shares)	-	-
- <i>Common stock</i>	-	-
- <i>Preferred stock (classified as equity)</i>	-	-
Number of outstanding shares	25.000.000	25.000.000
- <i>Common stock</i>	25.000.000	25.000.000
- <i>Preferred stock (classified as equity)</i>	-	-
Par value of outstanding shares (VND)	10.000	10.000
21.4 Dividends		
28 . OFF-BALANCE SHEET ITEMS	30/09/2026	01/01/2026
	VND	VND
- US dollar (USD)	105.858	110.544
CORPORATE INCOME TAX EXPENSES		
	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
<i>Corporate income tax from core business activities</i>		
Total accounting profit before tax	-	-
48 . TOTAL REVENUE FROM SALES AND SERVICES	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Sales revenue	702.453.094.778	820.294.480.520
Revenue from the sale of bricks and tiles	702.150.813.198	819.766.642.492
Other sales revenue	302.281.580	527.838.028

		702.453.094.778	820.294.480.520
REVENUE DEDUCTIONS			
		Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
		VND	VND
50	. NET REVENUE FROM SALES AND SERVICES		
		Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
		VND	VND
	Sales revenue	702.453.094.778	820.294.480.520
	<i>Revenue from the sale of bricks and tiles</i>	702.150.813.198	819.766.642.492
	<i>Other sales revenue</i>	302.281.580	527.838.028
	Net revenue from providing services	-	-
		702.453.094.778	820.294.480.520
	In there:		
	- <i>Revenue from other parties</i>		
	- <i>Revenue from related parties</i>		
51	. GIÁ VỐN HÀNG BÁN		
		Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
		VND	VND
	Cost of goods sold	567.107.356.091	675.174.189.230
	<i>Cost of goods sold for bricks and tiles</i>	566.805.074.511	674.646.351.202
	<i>Cost of other goods sold</i>	302.281.580	527.838.028
	Cost of providing services	-	-
		567.107.356.091	675.174.189.230
52	. FINANCIAL ACTIVITY REVENUE		
		Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
		VND	VND
	Interest on deposits and loans	4.532.572.825	3.098.984.515
	Exchange rate gains	231.464.432	720.824.343
	Other financial operating revenue	-	20.518.227
		4.764.037.257	3.840.327.085
53	. FINANCIAL COSTS		

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	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Borrowing costs	2.710.784.468	2.934.983.445
Exchange rate losses	275.393.944	150.742.020
Provision for impairment of trading securities and investment losses	-	-
Other financial expenses	323.468.014	353.800.272
	3.309.646.426	3.439.525.737

54 . SALES COSTS

	Period from 01/01/2026 to 30/09/2026	Từ ngày 01/01/2025 đến ngày 30/9/2025
	VND	VND
Raw material costs	-	-
Labor costs	8.669.649.515	10.108.438.211
Transportation costs	-	-
Depreciation costs of fixed assets	-	150.423.308
Outsourced service costs	15.960.162.048	17.501.303.801
Other cash expenses	46.423.074.899	56.784.904.201
	71.052.886.462	84.545.069.521

55 . BUSINESS MANAGEMENT COSTS

	Period from 01/01/2026 to 30/09/2026	Từ ngày 01/01/2025 đến ngày 30/9/2025
	VND	VND
Raw material costs	369.738.959	442.984.218
Labor costs	16.096.806.315	17.859.694.322
Depreciation costs of fixed assets	579.364.328	728.967.084
Taxes, fees, and charges	716.984.127	197.143.464
Provisions/Reversal of provisions	396.795.808	(160.925.000)
Costs of outsourced services	2.147.438.680	1.344.817.427
Other cash expenses	9.774.339.823	12.726.104.522
	30.081.468.040	33.138.786.037

56 . OTHER INCOME

	Period from 01/01/2026 to 30/09/2026	Từ ngày 01/01/2025 đến ngày 30/9/2025
	VND	VND
Profit from the liquidation and sale of fixed assets	-	712.730.818
Income from training	10.851.000	6.979.000
Housing allowance for employees	571.127.170	455.681.773
Other income	453.446.605	308.362.522
	1.035.424.775	1.483.754.113

57 . OTHER COSTS

	Period from 01/01/2026 to 30/09/2026 VND	Từ ngày 01/01/2025 đến ngày 30/9/2025 VND
Penalties	1.214.255.038	654.623.701
Other items (less than 20% of total other income)	154.661.070	52.672.252
	1.368.916.108	707.295.953

58 . PRODUCTION AND BUSINESS COSTS BY FACTOR

	Period from 01/01/2026 to 30/09/2026 VND	Từ ngày 01/01/2025 đến ngày 30/9/2025 VND
Raw material costs	361.153.612.430	334.397.030.433
Labor costs	186.352.154.068	189.095.062.534
Depreciation costs of fixed assets	33.583.088.584	42.725.325.359
Taxes, fees and charges	716.984.127	449.143.464
Provisions/Reversal of provisions	(529.953.986)	(1.054.227.722)
Costs of outsourced services	664.064.059.568	760.066.609.929
Other cash expenses	79.389.971.641	95.390.495.013
	1.324.729.916.432	1.421.069.439.010

COMMITMENTS

Commitment to lease operations

The company currently leases [the asset] under an operating lease. At the end of the accounting period, future lease payments under the operating lease are presented as follows:

	30/09/2026 VND	01/01/2026 VND
Up to 1 yea	4.548.059.417	7.023.783.303
From 1 - 5 years	15.979.235.959	16.585.853.569
Over 5 years	91.349.529.222	94.070.658.375
	111.876.824.597	117.680.295.247

Commitment to operating lease

59 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

	Relationship	Current period VND	Prior period VND
Sales revenue			
- Viglacera Ha Long II Joint Stock Company	Associate	50.677.200	151.239.008
- Viglacera Trading Joint Stock Company	Affiliate	-	1.396.980.658

- Viglacera Tien Son Joint Stock Company	Affiliate	4.868.455.578	1.484.271.474
- Viglacera Tiles Trading Joint Stock Company	Affiliate	-	-
- Viglacera Clinker Brick Joint Stock Company	subsidiary	718.468.440	-
Purchase of goods and services			
-Viglacera Brake Pad Packaging JSC	Affiliate	3.774.596.500	3.418.190.800
- Viglacera Ha Long II Joint Stock Company	Associate	197.814.000	14.372.347.074
-Viglacera Dong Trieu Joint Stock Company	Associate	10.575.861.850	88.666.840.351
-Viglacera Tu Liem Joint Stock Company	Affiliate	-	100.840.909

b. Balances with related parties: Details in explanatory notes number and explanatory notes number

	Relationship	Closing balance	Opening balance
		VND	VND
Short Accounts receivable from customers			
- Viglacera Trading Joint Stock Company	Affiliate	-	590.005.176
- Vigalcera Tien Son Joint Stock Company	Affiliate	1.336.460.540	-
- Viglacera Ha Long II Joint Stock Company	Associate	-	161.998.135
-Viglacera Dong Trieu Joint Stock Company	Associate	493.200.000	293.200.000
Long Accounts receivable from customers			
- Viglacera Trading Joint Stock Company	Affiliate	-	-
- Vigalcera Tien Son Joint Stock Company	Affiliate	-	-
- Viglacera Ha Long II Joint Stock Company	Associate	-	-
-Viglacera Dong Trieu Joint Stock Company	Associate	1.785.949.698	2.142.749.698
Long pay the seller in advance			
-Viglacera Dong Trieu Joint Stock Company	Associate	3.219.829.000	500.000.000
-Viglacera Dap Cau Glass Joint Stock Company	Affiliate	2.000.000.000	2.000.000.000
Short Other receivables			
-Viglacera Huu Hung Joint Stock Company	Affiliate	200.691.000	200.691.000
-Viglacera Dap Cau Glass Joint Stock Company	Affiliate	1.004.169.000	1.004.169.000
-Viglacera Dong Trieu Joint Stock Company	Associate	-	-
Long Other receivables			
-Viglacera Dong Trieu Joint Stock Company	Associate	750.952.000	750.952.000
Short Payment must be made to the seller.			
-Viglacera Brake Pad Packaging JSC	Affiliate	1.152.451.616	1.000.544.216
-Corporation	Parent Company	-	102.141.000

The remuneration and income of the Board of Directors, the General Management Board, and the Supervisory Board for the year are as follows:

	Title	Current period	Prior period
		VND	VND
Board of Directors			
Mr Tran Hong Quang	Chairman (resigned on 11 March 2025)	-	218.060.000
Mr Nham Sy Tien	Vice Chairman (resigned on 23 March 2025)	-	156.800.000

Mr Nguyễn Đức Luyện	Chairman	-	-
Mr Quách Hữu Thuận	Vice Chairman (resigned on 26 March 2026)	-	-
Mr Đặng Minh Tâm	Member	-	-
Mr Trần Thành	Member (appointed on 26 March 2026)	-	-
Mr Đinh Quang Huy	Independent Member	-	-
Mr Lê Đức Tài	Independent Member	-	-
Board of Executive Officers		-	-
Mr Tran Thanh	Chief Executive Officer	814.221.500	616.906.000
Mr Tran Duy Hung	Deputy Chief Executive Officer	621.538.400	470.299.900
Mr Bui Van Quang	Deputy Chief Executive Officer	609.018.200	466.449.300
Chief Accountant		-	-
Mrs Đinh Thị Thu Hằng	Chief Accountant	549.225.900	424.247.100
Board of Supervisory		-	-
Mr Nguyen Quang Hai	Head of the Board of Supervisors	-	-
Mr Tran Trung Kien	Member(Application to resigned on 10 August 2026)	-	-
Mr Vu Dinh Tich	Member (appointed on 26 March 2026)	-	-
Ms. Pham Thi Hien	Member (resigned on 26 March 2026)	-	-

EVENTS OCCURRING AFTER THE END DATE

No material events occurred after the end of the fiscal year that require adjustment or disclosure in these Financial Statements.

(Or: In addition to the events already disclosed in Note No....., no material events occurred after the end of the fiscal year that require adjustment or disclosure in these Financial Statements)."

COMPARATIVE DATA

The comparative figures are those from the Balance Sheet of the Financial Statements for the fiscal year ended December 31, 2025, which were audited by Deloitte Vietnam Co., Ltd.

Certain figures from the prior reporting period have been reclassified to facilitate comparison with figures from the current period in accordance with Circular 99/2025, as follows

	Code number	Reported data	Adjust VND	Restated figure VND
a) Statement of financial position			Opening balance as of January 1, 2026	
- Provision for long-term financial investments	123	67.000.000.000	833.239.924	67.833.239.924
- Other short-term receivables	135	41.915.566.965	(833.239.924)	41.082.327.041
-Other payables and liabilities	320	8.349.724.910	(491.842.435)	7.857.882.475
-Payment of dividends and profits	313	-	491.842.435	491.842.435
b) Business performance report				
-...				
-...				
c) Cash Flow Statement				
-Actual proceeds from borrowings during the period:			Current period	Prior period
-Proceeds from borrowings under ordinary loan agreements			160.837.157.377	141.253.459.530
-Actual principal repayments during the period:				
-Principal repayments under ordinary loan agreements			(158.097.007.377)	(144.683.417.545)
d) Notes to the financial statements				
- Dividends and profits to be paid			313	
-Other payables and liabilities			320	


Nguyen Thi Tuyen
Prepared by


Dinh Thi Thu Hang
Chief Accountant


Tran Thanh
Company's General Director
Approved on 08 October 2026

11 - TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Means	Management Equipment and Tools	Total
	VND	VND	VND	VND	VND
Original Value					
NG0 Beginning balance	538.492.933.517	1.001.200.957.011	73.033.435.285	1.189.605.587	1.613.916.931.400
NG1 - Purchases During the Year	-	185.000.000	-	-	185.000.000
NG2 - Completed Construction Investment Projects	-	-	-	-	-
NG3 - Increase/decrease due to business merger	-	-	-	-	-
NG4 - Adjusting the final settlement value of capital construction projects	-	-	-	-	-
NG5 - Switch to investment real estate	-	-	-	-	-
NG6 - Liquidation, sale	-	-	-	-	-
NG7 - Reclassification	-	-	-	-	-
NG8 - Other Increases/Decreases	-	-	-	-	-
Ending Balance of the Year	538.492.933.517	1.001.385.957.011	73.033.435.285	1.189.605.587	1.614.101.931.400
<i>In there</i>					
NG9 - Fully depreciated		8.308.695.745	10.851.769.841	270.015.000	19.430.480.586
HM0 Accumulated Depreciation Value					
HM0 Beginning Balance of the Year	441.937.317.714	888.456.454.497	69.832.114.809	1.141.683.588	1.401.367.570.608
HM1 - Depreciation During the Year	9.055.985.708	13.930.053.791	1.220.419.998	11.980.500	24.218.439.997
HM2 - Increase/decrease due to business merger	-	-	-	-	-
HM3 - Adjusting the final settlement value of capital construction projects	-	-	-	-	-
HM4 - Switch to investment real estate	-	-	-	-	-
HM5 - Liquidation, sale	-	-	-	-	-
HM6 - Reclassification	-	-	-	-	-
HM7 - Other Increases/Decreases	-	-	-	-	-
Ending Balance of the Year	450.993.303.422	902.386.508.288	71.052.534.807	1.153.664.088	1.425.586.010.605
Net Book Value					
At the Beginning of the Year	96.555.615.803	112.744.502.514	3.201.320.476	47.921.999	212.549.360.792
At the End of the Year	87.499.630.095	98.999.448.723	1.980.900.478	35.941.499	188.515.920.795

13 . INTANGIBLE FIXED ASSETS

	Land Use Rights	Publishing Rights	Copyrights and Patents	Computer Software	Other Intangible Fixed Assets	Total
	VND	VND	VND	VND	VND	VND
Original Value						
Beginning balance	7.869.559.466	-	-	584.890.909	-	8.454.450.375
NG1 - Purchases during the year	-	-	-	-	-	-
NG2 - Completed Construction Investment	-	-	-	-	-	-
NG3 - Inc Increase/decrease due to business	-	-	-	-	-	-
NG4 - Ad Adjusting the final settlement val	-	-	-	-	-	-
NG5 - Liquidation, sale	-	-	-	-	-	-
NG6 - Reclassification	-	-	-	-	-	-
NG7 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	7.869.559.466	-	-	584.890.909	-	8.454.450.375
<i>In there</i>						
NG8 - Fully depreciated	-	-	-	94.000.000	-	94.000.000
Accumulated Depreciation Value						
Beginning Balance of the Year	1.752.288.543	-	-	584.890.909	-	2.337.179.452
HM1 - Depreciation During the Year	118.043.388	-	-	-	-	118.043.388
- Increase/decrease due to	-	-	-	-	-	-
HM2 business merger	-	-	-	-	-	-
value of capital construction	-	-	-	-	-	-
HM3 projects	-	-	-	-	-	-
HM4 - Liquidation, sale	-	-	-	-	-	-
HM5 - Reclassification	-	-	-	-	-	-
HM6 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	1.870.331.931	-	-	584.890.909	-	2.455.222.840
Net Book Value						
At the Beginning of the Year	6.117.270.923	-	-	-	-	6.117.270.923
At the End of the Year	5.999.227.535	-	-	-	-	5.999.227.535

VIGLACERA HA LONG JOINT STOCK COMPANY

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. TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

	Receivables at the Beginning of the Period	Payables at the Beginning of the Period	Payables Incurred During the Period	Payments Made During the Period	Receivables at the End of the Period	Payables at the End of the Period
	VND	VND	VND	VND	VND	VND
Value-Added Tax	-	2.284.379.268	14.807.411.270	9.503.546.311	-	7.588.244.227
Special Consumption Tax	-	-	-	-	-	-
Import and Export Duties	-	-	-	-	-	-
Corporate Income Tax	-	4.162.577.288	4.646.782.734	5.215.758.047	-	3.593.601.975
Personal Income Tax	-	763.468.494	2.061.562.522	2.221.975.612	-	603.055.404
Resource Tax	-	-	1.014.000	1.014.000	-	-
Land and Land Rental Tax	-	1.988.240.495	4.958.011.021	5.300.252.063	-	1.645.999.453
Environmental protection tax	-	-	-	-	-	-
Other types of taxes	32.450.947	-	827.176.080	-	32.450.947	827.176.080
Fees, charges, and other payments	-	-	1.920.460.014	1.920.460.014	-	-
	32.450.947	9.198.665.545	29.222.417.641	24.163.006.047	32.450.947	14.258.077.139

VIGLACERA HA LONG JOINT STOCK COMPANY

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Period from 01/01/2026 to 30/09/2026

Appendix 4 : LOANS AND FINANCIAL LEASING DEBTS

	1/1/2026		During the period		30/9/2026	
	Value	Number of people who are able to	Increase	Reduce	Value	Number of people who are
	VND	VND	VND	VND	VND	VND
Short-term loans						
- Short-term loans			173.101.801.861	170.216.161.934	2.885.639.927	2.885.639.927
- Long-term loans and debts due for repayment.	-	-	2.740.150.000	-	35.729.683.000	35.729.683.000
	-	-	175.841.951.861	170.216.161.934	38.615.322.927	38.615.322.927
Long-term loans						
- Long-term loans for skilled craftsmen	2.223.800.000				2.160.300.000	2.160.300.000
- Borrowings	32.989.533.000		2.740.150.000	-	35.729.683.000	35.729.683.000
	35.213.333.000	-	2.740.150.000	-	37.889.983.000	37.889.983.000
- The payment is due within 12 months	32.989.533.000	-			35.729.683.000	35.729.683.000
Amount due after 12 months	2.223.800.000	-			2.160.300.000	2.160.300.000

Appendix 4: LOANS AND FINANCIAL LEASING DEBTS

Details regarding long-term loans:

Lender	Loan type	Loan term/ Maturity date	Principal and interest repayment period	Annual interest rate	Purpose of the loan	Form of guarantee	Original currency balance	30/09/2026	01/01/2026
								VND	VND
Long-term loans									
- Long-term loans include loans from officers and employees	VND		By agreement	Monthly principal and		Unsecured	-	2.160.300.000	2.223.800.000
- Bank ...	VND						-	2.160.300.000	2.223.800.000
- ...	VND						-	-	-
Long-term financial lease debt									
- ...	VND						-	-	-
- ...	VND						-	-	-
On demand or within one year							-	2.160.300.000	2.223.800.000
In the second year							-	-	-
In the third to fifth year inclusive after five years								102.400.000	
								55.000.000	
								2.002.900.000	2.223.800.000
Amount due for settlement after 12 months							-	2.160.300.000	2.223.800.000

VIGLACERA HA LONG JOINT STOCK COMPANY

Consolidated financial statements

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward - Quang Ninh City

Period from 01/01/2026 to 30/09/2026

• FINANCIAL INVESTMENTS

a) Trading securities

b) Investment held until maturity

	30/09/2026			01/01/2026		
	Original Cost	Fair Value	Provision	Original Cost	Fair Value	Provision
	VND	VND	VND	VND	VND	VND
Short term						
- Time deposits (details of each short-term time deposit account for 10% or more of the total value of short-term time deposits) (i)						
BIDV Bank	30.039.452.055	-	-	-	-	-
VIB Bank	22.331.162.707	-	-	26.284.591.686	-	-
SHB Bank	46.638.383.990	-	-	41.548.648.238	-	-
Argi Bank	5.000.000.000	-	-	-	-	-
VCB Bank	16.004.808.220	-	-	-	-	-
	120.013.806.972	-	-	67.833.239.924	-	-

c) Investment in other entities (details of each investment by ownership percentage and voting rights percentage)

	30/09/2026			01/01/2026		
	Original Cost	Fair Value	Provision	Original Cost	Fair Value	Provision
Investments in Joint Ventures and Assoc	62.000.000.000	26.235.053.145	21.200.000.000	62.000.000.000	32.839.716.793	22.000.000.000
- Viglacera Hall Long JSC	22.000.000.000	10.990.875.430	-	22.000.000.000	9.704.643.995	-
- Dong Trieu Viglacera JSC	40.000.000.000	15.244.177.715	21.200.000.000	40.000.000.000	23.135.072.798	22.000.000.000
	62.000.000.000	26.235.053.145	21.200.000.000	62.000.000.000	32.839.716.793	22.000.000.000

VIGLACERA HA LONG JOINT STOCK COMPANY

		Consolidated financial statements				
		Period from 01/01/2026 to 30/09/2026				
Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward - Quang Ninh City						

27 EQUITY

a) Table of changes in equity

	Owner's investment capital	Share premium	Other capital of owner	Development Investment Fund	Other funds belonging to equity	Undistributed profits	Non-controlling shareholder	Total
	VND	VND	VND	VND	VND	VND	VND	VND
<i>Period from 01/01/2025 to 30/09/2025</i>								
Beginning Balance (Previous Period)	250.000.000.000	49.171.810.665	-	261.465.442.014	11.811.512.409	(100.739.104.420)	145.000.000	471.854.660.668
Increase in the Current Year	-	-	-	-	-	-	-	-
Net Profit/(Loss) for the Previous Period	-	-	-	-	-	20.914.286.996	-	20.914.286.996
Profit distribution	-	-	-	-	-	-	-	-
Other increases/decreases	-	-	-	-	-	-	-	-
Ending Balance (Previous Period)	250.000.000.000	49.171.810.665	-	261.465.442.014	11.811.512.409	(79.824.817.424)	145.000.000	492.768.947.664
<i>Period from 01/01/2026 to 30/09/2026</i>								
Beginning Balance of the Current Period	250.000.000.000	49.171.810.665	-	261.465.442.014	11.811.512.409	(70.843.398.112)	145.000.000	501.750.366.976
Capital Increase During the Year	-	-	-	-	-	-	-	-
The subsidiary increased its capital during this period.	-	-	-	-	-	-	-	-
Profit/(Loss) for the Current Period	-	-	-	-	-	25.403.454.665 (10.080.000)	-	25.403.454.665 (10.080.000)
Dividends announced	-	-	-	-	-	(2.620.773.196)	-	-
Allocation from the investment and development fund.	-	-	-	2.620.773.196	-	-	-	-
Allocation from the reward and welfare fund.	-	-	-	-	-	(1.747.182.130)	-	(1.747.182.130)
Board of Directors' Compensation	-	-	-	-	-	(282.000.000)	-	(282.000.000)
Other discounts	-	-	-	-	-	-	-	-
Ending Balance of the Current Period	250.000.000.000	49.171.810.665	-	264.086.215.210	11.811.512.409	(50.099.978.773)	145.000.000	525.114.559.511