

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

| Code | ASSETS | Note | 30/06/2025 | 1/1/2025 |
|------|--|------|------------------|------------------|
| | | | VND | VND |
| 100 | A. SHORT-TERM ASSETS | | 9,096,073,054 | 10,346,450,451 |
| 110 | I. Cash and cash equivalents | 3 | | 2,544,688,715 |
| 111 | 1. Cash | | 89,904,542 | 946,633,145 |
| 112 | 2. Cash equivalents | | - | 1,598,055,570 |
| 120 | II. Short-term financial investments | 4 | - | 1,084,949,955 |
| 121 | 1. Trading securities | | - | - |
| 122 | 2. Provision for diminution in value of trading | | - | - |
| 123 | 3. Held-to-maturity investments | | - | 1,084,949,955 |
| 130 | III. Short-term receivables | | 3,255,110,887 | 734,529,954 |
| 131 | 1. Short-term trade receivables | 5 | 14,119,554,302 | 14,105,969,797 |
| 132 | 2. Short-term prepayments to suppliers | 6 | 466,008,339 | 419,218,442 |
| 133 | 3. Short-term intra-company receivables | 7 | - | - |
| 134 | 4. Receivables according to the progress of construction contracts | | - | - |
| 135 | 5. Short-term loan receivables | 8 | - | - |
| 136 | 6. Other short-term receivables | 9 | 3,406,615,434 | 799,748,679 |
| 137 | 7. Provision for short-term doubtful debts | | (14,737,067,188) | (14,590,406,964) |
| 139 | 8. Shortage of assets awaiting resolution | 10 | - | - |
| 140 | IV. Inventories | 12 | 5,366,907,572 | 5,539,298,799 |
| 141 | 1. Inventories | | 19,847,391,974 | 20,178,461,010 |
| 149 | 2. Provision for devaluation of inventories | | (14,480,484,402) | (14,639,162,211) |
| 150 | V. Other short-term assets | | 384,150,053 | 442,983,028 |
| 151 | 1. Short-term prepaid expenses | 18 | - | - |
| 152 | 2. Deductible VAT | | - | - |
| 153 | 3. Taxes and other receivables from the State | 23 | 384,150,053 | 442,983,028 |
| 154 | 1. Purchase and resale of Government bonds | | - | - |
| 155 | 1. Other current assets | 19 | - | - |
| 200 | B. LONG-TERM ASSETS | | 55,404,029,862 | 57,230,033,020 |
| 210 | I. Long-term receivables | | - | - |
| 211 | 1. Long-term trade receivables | 5 | - | - |
| 212 | 2. Long-term prepayment to suppliers | | - | - |
| 213 | 3. Working capital provided to sub-units | | - | - |
| 214 | 4. Long-term intra-company receivables | 7 | - | - |
| 215 | 5. Long-term loans receivables | | - | - |
| 216 | 6. Other long-term receivables | 9 | - | - |
| 219 | 7. Provision for long-term doubtful debts | | - | - |
| 220 | II. Fixed assets | | 10,853,928,439 | 11,542,125,331 |
| 221 | 1. Tangible fixed assets | 14 | 10,853,928,439 | 11,542,125,331 |

Dapcau sheet glass Joint Stock Company
Vu Ninh, Bac Ninh

Separate Financial Statements

| | | | | |
|-----|---|----|-----------------------|-----------------------|
| 222 | - Historical cost | | 305.853.822.314 | 305.853.822.314 |
| 223 | - Accumulated depreciation | | (294.999.893.875) | (294.311.696.983) |
| 224 | 2. Finance lease fixed assets | 15 | - | - |
| 225 | - Historical cost | | - | - |
| 226 | - Accumulated depreciation | | - | - |
| 227 | 3. Intangible fixed assets | 16 | - | - |
| 228 | - Historical cost | | - | - |
| 229 | - Accumulated amortization | | - | - |
| 230 | III. Investment properties | 17 | - | - |
| 231 | - Historical cost | | - | - |
| 232 | - Accumulated depreciation | | - | - |
| 240 | IV. Long-term assets in progress | 13 | - | - |
| 241 | 1. Long-term work in progress | | - | - |
| 242 | 2. Construction in progress | | - | - |
| 250 | V. Long-term investments | 4 | 44.550.101.423 | 45.687.907.689 |
| 251 | 1. Investments in subsidiaries | | 83.162.324.916 | 83.162.324.916 |
| 252 | 2. Investments in joint ventures and associates | | 909.380.000 | 909.380.000 |
| 253 | 3. Equity investments in other entities | | 1.500.000.000 | 1.500.000.000 |
| 254 | 4. Provision for devaluation of long-term | | (41.021.603.493) | (39.883.797.227) |
| 255 | 5. Held-to-maturity investments | | - | - |
| 260 | VI. Other long-term assets | | - | - |
| 261 | 1. Long-term prepaid expenses | 18 | - | - |
| 262 | 2. Deferred income tax assets | 46 | - | - |
| 263 | 3. Long-term equipment, supplies and spare artist | | - | - |
| 268 | 4. Other long-term assets | 19 | - | - |
| 270 | TOTAL ASSETS | | 64.500.102.916 | 67.576.483.471 |

STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

(Continued)

| Code | CAPITAL | Note | 30/06/2025 | | 1/1/2025 | |
|------|--|------|-----------------|--|-----------------|--|
| | | | VND | | VND | |
| 300 | C. LIABILITIES | | 71.624.384.380 | | 71.178.571.573 | |
| 310 | I. Short-term liabilities | | 64.624.384.380 | | 64.178.571.573 | |
| 311 | 1. Short-term trade payables | 21 | 37.234.335.770 | | 36.804.507.238 | |
| 312 | 2. Short-term prepayments from customers | 22 | 3.226.796.046 | | 2.484.682.269 | |
| 313 | 3. Taxes and other payables to the State budget | 23 | 9.607.554.569 | | 9.283.679.709 | |
| 314 | 4. Payables to employees | | 2.333.783.204 | | 2.169.754.204 | |
| 315 | 5. Short-term accrued expenses | 24 | 116.576.975 | | 156.576.975 | |
| 316 | 6. Short-term intra-company payables | 25 | - | | - | |
| 317 | 7. Payables according to the progress of | | - | | - | |
| 318 | 8. Short-term unearned revenue | 27 | - | | - | |
| 319 | 9. Other short-term payments | 26 | 11.923.413.370 | | 12.097.446.732 | |
| 320 | 10. Short-term borrowings and finance lease liabil | 20 | 181.924.446 | | 1.181.924.446 | |
| 321 | 11. Provisions for short-term payables | 30 | - | | - | |
| 322 | 12. Bonus and welfare fund | | - | | - | |
| 323 | 13. Price stabilization fund | | - | | - | |
| 324 | 14. Purchase and resale of Government bonds | | - | | - | |
| 330 | II. Long-term liabilities | | 7.000.000.000 | | 7.000.000.000 | |
| 331 | 1. Long-term trade payables | 21 | - | | - | |
| 332 | 2. Long-term prepayments from customers | 22 | - | | - | |
| 333 | 3. Long-term accrued expenses | 24 | - | | - | |
| 334 | 4. Intra-company payables for operating capital re | | - | | - | |
| 335 | 5. Long-term intra-company payables | 25 | - | | - | |
| 336 | 6. Long-term unearned revenue | 27 | - | | - | |
| 337 | 7. Other long-term payables | 26 | - | | - | |
| 338 | 8. Long-term borrowings and finance lease liabilit | 20 | 7.000.000.000 | | 7.000.000.000 | |
| 339 | 9. Convertible bonds | 28 | - | | - | |
| 340 | 10. Preference shares | | - | | - | |
| 341 | 11. Deferred income tax payables | | - | | - | |
| 342 | 12. Provisions for long-term payables | | - | | - | |
| 343 | 13. Science and technology development fund | | - | | - | |
| 400 | D. OWNER'S EQUITY | | (7.124.281.464) | | (3.602.088.102) | |
| 410 | I. Owner's equity | | | | | |
| 411 | 1. Contributed capital | 31 | (7.124.281.464) | | (3.602.088.102) | |
| 411a | - Ordinary shares with voting rights | | 300.000.000.000 | | 300.000.000.000 | |
| 411b | - Preference shares | | 300.000.000.000 | | 300.000.000.000 | |
| 412 | 2. Share premium | | - | | - | |
| 413 | 3. Conversion options on convertible bonds | | 43.118.293.083 | | 43.118.293.083 | |
| 414 | 4. Other capital | | - | | - | |
| 415 | 5. Treasury shares | | - | | - | |
| 416 | 6. Differences upon asset revaluation | 32 | - | | - | |
| 417 | 7. Exchange rate differences | 33 | - | | - | |
| 418 | 8. Development investment funds | | - | | - | |

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| | | | |
|------|---|-------------------|-------------------|
| 419 | 9. Enterprise reorganization assistance fund | - | - |
| 420 | 10. Other reserves | - | - |
| 421 | 11. Retained earnings | (350.242.574.547) | (346.720.381.185) |
| 421a | - Retained earnings accumulated till the end of the previous year | (346.720.381.185) | (328.071.187.845) |
| 421b | - Retained earnings of the current year | (3.522.193.362) | (18.649.193.340) |
| 422 | 12. Capital expenditure fund | - | - |
| 430 | II. Non-business funds and other funds | - | - |
| 431 | 1. Non-business funds | - | - |
| 432 | 2. Funds that forming fixed assets | - | - |
| 440 | TOTAL CAPITAL | 64.500.102.916 | 67.576.483.471 |

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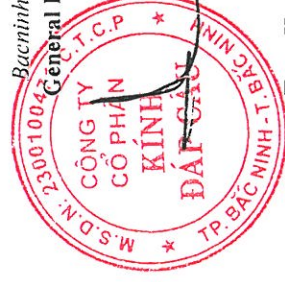
Preparer/Accounting Manager

Hoang Thi Hang

Hoang Thi Hang

Bacninh, 08 July 2025

General Director



Tran Huy Thong

SEPARATE STATEMENT OF INCOME

Quarter II, 2025

| Code | ITEMS | Quarter II | | 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 | 1.003.528.556 | 2.481.369.143 | 1.208.074.011 | 2.520.232.779 |
| 02 | 2. Revenue deductions | | | | |
| 10 | 3. Net revenue from sales of goods and rendering of services | 1.003.528.556 | 2.481.369.143 | 1.208.074.011 | 2.520.232.779 |
| 11 | 4. Cost of goods sold | 172.391.227 | 1.026.715.739 | 172.391.227 | 1.076.310.707 |
| 20 | 5. Gross profit from sales of goods and rendering of services | 831.137.329 | 1.454.653.404 | 1.035.682.784 | 1.443.922.072 |
| 21 | 6. Financial income | 381.622 | 68.542.884 | 24.639.633 | 71.923.397 |
| 22 | 7. Financial expense | 456.993.454 | 3.139.922.134 | 1.851.791.615 | 5.091.297.113 |
| 23 | - In which: Interest expense | 148.701.064 | 200.331.176 | 317.688.019 | 409.535.909 |
| 25 | 8. Selling expense | 271.051.617 | 188.934.822 | 533.756.958 | 439.076.439 |
| 26 | 9. General and administrative expense | 721.874.034 | 1.780.953.512 | 1.381.824.223 | 2.350.372.118 |
| 30 | 10. Net profit from operating activities | (618.400.154) | (3.586.614.180) | (2.707.050.379) | (6.364.900.201) |
| 31 | 10. Other income | | | | |
| 32 | 11. Other expense | 470.659.705 | 1.233.915.342 | 815.142.983 | 2.445.674.593 |
| 40 | 12. Other profit | (470.659.705) | (1.233.915.342) | (815.142.983) | (2.445.674.593) |
| 50 | 13. Total net profit before tax | (1.089.059.859) | (4.820.529.522) | (3.522.193.362) | (8.810.574.794) |
| 51 | 14. Current corporate income tax expense | | | | |
| 52 | 15. Deferred corporate income tax expense | | | | |
| 60 | 16. Profit after corporate income tax | (1.089.059.859) | (4.820.529.522) | (3.522.193.362) | (8.810.574.794) |

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Preparer/Accounting Manager

Hoang Thi Hang

Hoang Thi Hang

230010047108 July 2025
Bac Ninh, T.P.

General Director



Tran Huy Thong

SEPARATE STATEMENT OF CASH FLOWS

From January 1, 2025, to June 30, 2025

(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. <i>Profits before tax</i> | | (3.522.193.362) | (8.810.574.794) |
| 02 | 2. <i>Adjustments for :</i> | | | |
| 03 | - Depreciation and amortization of fixed assets and investment property | | 688.196.892 | 2.401.032.707 |
| 04 | - Provisions | | 1.125.788.681 | 4.566.513.057 |
| 05 | - Exchange gains / losses from retranslation of monetary items denominated in foreign currency | | 396.297.330 | 556.940.391 |
| 06 | - Gains / loss from investment | | (24.639.633) | (71.923.397) |
| 07 | - Interest expense | | 317.688.019 | 409.535.909 |
| 08 | - Other adjustments | | - | - |
| 09 | 3. <i>Operating profit before changes in working capital</i> | | (1.018.862.073) | (948.476.127) |
| 10 | - Increase or decrease in receivables | | (2.667.241.157) | 486.938.367 |
| 11 | - Increase or decrease in inventories | | 331.069.036 | 1.674.153.187 |
| 12 | - Increase or decrease in payables (excluding interest payables, enterprise income tax payables) | | 790.660.433 | (2.992.600.762) |
| 13 | - Increase or decrease in prepaid expenses | | - | - |
| 14 | - Increase or decrease in trading securities | | - | - |
| 15 | - Interest paid | | - | - |
| 16 | - Corporate income taxes paid | | - | - |
| 17 | - Other receipts from operating activities | | - | - |
| 20 | - Other payments on operating activities | | - | - |
| | <i>Net cash flows from operating activities</i> | | (2.564.373.761) | (1.779.985.335) |
| 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 | 1.537.593.334 |
| 25 | 1. Equity investments in other entities | | - | - |
| 26 | 1. Proceeds from equity investment in other entities | | - | - |
| 27 | 2. Interest and dividend received | | 24.639.633 | 13.906.887 |
| 30 | <i>Net cash flows from investing activities</i> | | 1.109.589.588 | 1.551.500.221 |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| 31 | 0. Proceeds from issuance of shares and receipt of contributed capital | | - | - |

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|----|--|------------------------|----------------------|
| 32 | 0. Repayment of capital contributions and repurchase of stock issued | - | - |
| 33 | 0. Proceeds from borrowings | - | - |
| 34 | 1. Repayment of principal | (1.000.000.000) | (228.934.680) |
| 35 | 1. Repayment of financial principal | - | - |
| 36 | 1. Dividends or profits paid to owners | - | - |
| 40 | <i>Net cash flows from financing activities</i> | <i>(1.000.000.000)</i> | <i>(228.934.680)</i> |
| 50 | Net cash flows in the year | (2.454.784.173) | (457.419.794) |
| 60 | Cash and cash equivalents at beginning of the year | 2.544.688.715 | 2.289.582.437 |
| 61 | Effect of exchange rate fluctuations | - | 529.508 |
| 70 | Cash and cash equivalents at end of the year | 89.904.542 | 1.832.692.151 |

Preparer/Accounting Manager



Hoang Thi Hang



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II, 2025

I. Business operations characteristics

1 Form of capital ownership

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

According to the Business Registration Certificate, the Company's charter capital is **300,000,000,000 VND** (Three hundred billion dong).

Par value of shares: 10,000 VND/share

2 Business field: Industrial production

3 Business Line

- Production of construction glass and post-glass processed products.

Address: Vu Ninh Ward, Bac Ninh City, Bac Ninh Province

Tel: 02223821369 Fax: 02223821507

4 Normal business production cycle

The normal business production cycle starts from January 1 and ends on December 31 of each year.

5 Characteristics of business operations during the fiscal year that affect financial statements

6 Corporate structure

The company has 1 affiliated company:

| Name of associated company | Place of establish | Benefit ratio (%) | Voting ratio (%) | Amount |
|----------------------------|--------------------|-------------------|------------------|--------|
|----------------------------|--------------------|-------------------|------------------|--------|

| | | | | | |
|-------------------------------|------------|---------------|-------|-------|-------------|
| Vinafacade Joint Stock Compan | Tham-Hanoi | 671-Hoang Hoa | 20,86 | 20.86 | 909.380.000 |
|-------------------------------|------------|---------------|-------|-------|-------------|

The company has 1 subsidiary:

| | |
|--------------------------|----------------|
| Viglacera Glazing One | Bac Ninh Ward, |
| Member Limited Liability | Bac Ninh City, |
| Company | Bac Ninh |

| | | | |
|--|-----|-----|----------------|
| | 100 | 100 | 83.162.324.916 |
|--|-----|-----|----------------|

7 Statement on Comparability of Information

The information presented in a company's financial statements is comparable information.

II Accounting period and currency used in accounting applied at the company

1 Accounting period

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

2 Currency used in accounting

The currency used in accounting is Vietnamese Dong ("VND"), accounting is based on the original cost method, in accordance with the provisions of the Accounting Law and Vietnamese Accounting Standards No.

III Applicable Accounting Standards and Regimes

1 Applicable Accounting Regimes

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

2 Statement on Compliance with Accounting Standards and Accounting Regime

The Company's financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and the current Vietnamese Accounting System.
Applicable accounting form

The company applies the form of accounting in the form of general journal on computer, using Fast Accounting software.

IV Accounting policies applied

1 Principles for converting financial statements prepared in foreign currency

The company prepares financial statements in VND.

2 Types of exchange rates applied in accounting

Foreign currency transactions during the accounting year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. The actual exchange rate when revaluing foreign currency items at the time of preparing the separate financial statements is determined according to the following principles: For foreign currency deposits: apply the buying rate of the bank where the company opens a foreign currency account. For items classified as payables, apply the foreign currency selling rate of the commercial bank where the company regularly conducts transactions.

3 Principles for determining real interest rates

Actual interest is calculated based on the outstanding balance according to the contract or agreement. Interest rate is equal to outstanding balance * interest rate * number of days outstanding balance / 365 days.

4 Principles of recording cash and cash equivalents

Cash is a synthetic indicator reflecting the total amount of money available to the enterprise at the reporting time, including cash in the enterprise's fund and non-term bank deposits recorded and reported in Vietnamese Dong (VND).

Cash equivalents are term deposits with a maturity of no more than 3 months, which can be easily converted into a known amount of cash and are subject to no risk of conversion into cash from the date of purchase to the date of preparation of the Financial Statements, in accordance with the provisions of Vietnamese Accounting Standards - Cash Flow Statements.

5 Principles of accounting for financial investments

Investments in associates are presented using the cost method. Distributions from the accumulated profits of associates after the date of investment are allocated to the company's income statement for the period.

Investments at the reporting date presented in the financial statements:

The Company's short-term financial investments are term deposits with terms of more than 3 months, less than 1 year or 1 production cycle, recorded at original cost starting from the date of deposit.

The Company's long-term financial investments are investments with a capital recovery period of more than 1 year or greater than one production cycle.

The provision for devaluation of investments made at the end of the fiscal year is the difference between the recorded figures and the value of the investment at market price at the time of making the provision.

Initial notes

Financial assets

The company's financial assets include cash and cash equivalents, trade and other receivables, loans, short-term and long-term investments. At the time of initial recognition, financial assets are determined at purchase price plus other costs incurred directly related to the purchase and issuance of that financial asset.

Financial liabilities

The company's financial liabilities include loans, trade payables, other payables, and accrued expenses. At the time of initial recognition, financial liabilities are recorded at issue price plus direct costs related to the issuance of such financial liabilities.

6 Accounts Receivable

Receivables are presented in the financial statements at the carrying amount of trade receivables and other receivables after deducting provisions for doubtful debts.

7 Principles of inventory recognition

- *Inventory recognition principle:* Inventory is calculated at original cost.

The original cost of inventories includes: Purchase costs, processing costs and other directly relevant costs incurred in bringing the inventories to their present location and condition.

- *Method of calculating the value of ending inventory:* Weighted average method at the end of the month
- *Method of accounting for inventory:* Regular declaration method
- *Method of setting up inventory price reduction provision:*

The Company makes provisions for inventory price reduction at the end of the year in accordance with Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance on Guidance on making and handling provisions for inventory price reduction, investment losses, bad debts and warranties for products, goods, services and construction

8 Principles of recording and depreciating fixed assets

Tangible fixed assets are recorded at original cost, reflected on the Balance Sheet according to the indicators of original cost, accumulated depreciation and remaining value.

The recording of tangible fixed assets and depreciation of fixed assets is carried out in accordance with Vietnamese Accounting Standard No. 03 - Tangible fixed assets, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance; Circular No. 203/2009/QĐ-BTC dated October 20, 2009 amended by Circular No. 45/2013/TT-BTC on Guidance on the management, use and depreciation of fixed assets.

The initial cost of a tangible fixed asset comprises its purchase price (net of any trade discounts or rebates), any taxes and any directly attributable costs of bringing the asset to its working condition for its intended use.

The original cost of self-constructed or self-made tangible fixed assets includes the actual cost of the self-constructed or self-made tangible fixed assets and the cost of installation and trial operation.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as an increase in the original cost of the asset when these expenses certainly increase future economic benefits. Expenses incurred that do not satisfy the above conditions are recorded by the Company as production and business expenses in the period.

Tangible fixed asset accounting is classified according to groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

Type of fixed asset

Depreciation period (years)

| | |
|---|---------|
| Buildings, structures (*) | 50 |
| Machinery, equipment (*) | 06-20 |
| Transportation vehicles, transmission equipment | 06 - 10 |
| Management equipment, tools | 9 |

9 Accounting principles for business cooperation contracts

10 Accounting principles for deferred corporate income tax

11 Accounting principles for prepaid expenses

Prepaid expenses related to production and business costs for one fiscal year or one business cycle are recorded as short-term prepaid expenses and are allocated to production and business costs in the period. Prepaid expenses related to more than one production cycle are recorded as long-term prepaid expenses.

12 Principles of accounting for liabilities

Payables are presented in the financial statements at the carrying amount of trade and other payables.

13 Principles of recording loans and financial tax liabilities

Short-term and long-term loans are recorded on the basis of receipts, bank documents, loan agreements and loan contracts. Loans with a term of 1 fiscal year or less are recorded as short-term loans by the Company. Loans with a term of more than 1 fiscal year are recorded as long-term loans by the Company.

14 Principles of recognition and capitalization of borrowing costs

Principles of recording borrowing costs

The Company's short-term and long-term loans are recorded in accordance with contracts, loan agreements, receipts, payment vouchers and bank documents.

Borrowing costs are recorded in financial expenses. Borrowing costs directly related to the investment in construction in progress are included in the value of that asset when meeting the conditions specified in Vietnamese Accounting Standard No. 16 - Borrowing costs.

15 Payable expenses

The Company's payable expenses include: sales expenses payable for goods sold and transportation costs recorded based on the Discount Payment Request and Economic Contract, Glass Shipping List; pre-deducted interest expenses for loan contracts that stipulate interest payment later. The recorded value is determined based on the contract, loan agreement and actual loan term. Other expenses related to revenue in the period.

16 Principles and methods of recording provisions for payables

A company's provision for future expenses is a reasonable estimate of the costs that will be incurred.

17 Principle of recognizing unrealized revenue

Unearned revenue of the company is recorded when the revenue received in advance arises reflecting the entire accounting period but is allocated to each period according to the matching principle.

18 Principles of recording convertible bonds

The company's bonds are recorded according to the original cost method. When interest arises, it is recorded in financial revenue. When loss occurs, it is reflected in financial expenses.

19 Principle of equity recognition

The Company's owner's equity is recorded at the actual amount of capital contributed by the owner.

Share premium is recorded at the larger difference between the actual issue price and the par value of shares when issuing shares or reissuing treasury shares.

Undistributed profit after tax is the profit from the business's operations after deducting the current year's corporate income tax expense and adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

20 Principles and methods of revenue recognition

The Company's revenue includes revenue from sales of products from glass production, revenue from sales of goods, revenue from sales of materials, revenue from providing office rental services, space rental, vehicle rental, revenue from glass installation and revenue from deposit interest, bond interest, exchange rate difference interest, and profit dividends.

Revenue from the sale of goods and products is determined at the fair value of the amounts received or to be received according to the accrual principle, recorded when transferring goods to customers, issuing invoices and receiving payment acceptance from customers, in accordance with the 5 conditions for revenue recognition specified in Vietnamese Accounting Standard No. 14 - "Revenue and other income".

The significant risks and rewards of ownership of the product or goods have been transferred to the buyer.

- The Company no longer retains ownership or control over the goods.
- Revenue is determined relatively reliably.
- The Company has obtained or will obtain economic benefits associated with the sale transaction.

- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from providing office rental services is determined when the service is completed, accepted, liquidated, invoiced and accepted for payment by the customer, in accordance with the 4 conditions for revenue recognition specified in Vietnamese Accounting Standard No. 14 - "Revenue and other income".

- Revenue is determined relatively reliably.
- It is probable that the economic benefits associated with the transaction will flow to the entity
- Determine the completed work and immediately prepare the balance sheet.
- Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

The portion of service work completed is determined by the method of assessment based on completed work.

Because the Company's glass installation contracts stipulate that contractors are paid based on volume value, glass installation revenue is determined based on the value of the performed volume, confirmed by customers through acceptance, settlement, and issuance of VAT invoices, in accordance with the provisions of Vietnamese Accounting Standard No. 15 - "Construction Contracts".

Financial activity revenue

Revenue from deposit interest and loan interest is recorded on the basis of time and actual interest rate of each period, in accordance with the two conditions for recording revenue arising from interest, royalties, dividends and shared profits as prescribed in Vietnamese Accounting Standard No. 14 - "Revenue and other income".

- It is possible that economic benefits will flow to the transaction.
- Revenue is determined with relative certainty.

Revenue from dividend collection is recognized when shareholders are entitled to receive dividends based on the Minutes of the Shareholders' Meeting in accordance with the two conditions for recognizing revenue arising from interest, royalties, dividends and shared profits as prescribed in Vietnamese Accounting Standard No. 14 - "Revenue and other income".

Advances from customers are not recognized as revenue in the period.

21 Accounting principles for revenue deductions

Sales deductions, trade discounts, and sales returns are determined according to contracts or sales policies at the time and period. They are recorded in the accounting books when there are valid original documents.

22 Principles of recording cost of goods sold

Cost of goods sold is recorded and aggregated according to the value and quantity of finished products, goods, and materials sold to customers, consistent with revenue recorded during the period.

Cost of service is recorded at actual costs incurred to complete the service, consistent with revenue recorded in the period.
Cost of glass installation activities is recorded at actual costs collected to complete the project, consistent with revenue recorded in the period.

23 Principles and methods of recording financial expenses

Financial expenses including interest expenses are recorded in the Income Statement as total financial expenses incurred during the period, not offset against financial income; the cost of revaluation of exchange rate differences at the end of the period is offset against financial income. Financial expenses include:

- Expenses or losses relating to financial investment activities.
- Expenses of borrowing and lending capital.
- Losses due to changes in exchange rates of economic transactions arising in relation to foreign currencies transacted
- Provision for devaluation of securities investments.

24 Principles of accounting for sales and business management costs

Selling and administrative expenses are recognized in the income statement as total expenses incurred during the period.

25 Principles and methods of tax recognition

Current income tax

Tax liabilities for the current and prior years are determined at the amounts due from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the end of the annual accounting period.

The company is exempted from tax for the first 2 years from the time it makes a profit, and reduced by 50% for the next 3 years according to the preferential regulations in Article 36, Decree 187/2004/ND-CP of the Government dated November 16, 2004 on the conversion of state-owned enterprises into joint stock companies. 2007 is the first year the company operates profitably and enjoys tax incentives. In 2008, the company did not make a profit and registered to carry forward losses from 2009.

Value Added Tax (VAT)

Enterprises apply VAT declaration and calculation according to the guidance of current tax law with VAT rate of 10% for sales of goods, glass industry materials, service business, 0% for export shipments.

Other taxes

Other taxes and fees must be declared and paid by the enterprise to the local tax authority in accordance with current regulations of the State.

26 Other accounting principles and practices

VI Additional information for items presented in the Balance Sheet

| 1 | Cash and cash equivalents | 30/06/2025 | | 01/01/2025 | |
|---|---------------------------------|------------|------------|------------|---------------|
| | | VND | | VND | |
| | <i>Cash</i> | | 1.396.948 | | 983.893 |
| | <i>Deposits at Bank</i> | | | | 945.649.252 |
| | <i>Cash Equivalents</i> | | 88.507.594 | | 1.598.055.570 |
| | Total | | 89.904.542 | | 2.544.688.715 |
| 2 | Financial Investments | | 0 | | 1.084.949.955 |
| a | Held-to-Maturity Investments | | 0 | | 1.084.949.955 |
| b | Long-Term Financial Investments | | | | |

| | | 30/06/2025 | | 01/01/2025 | |
|--|--|-----------------------------|-------------------------|-----------------------------|-------------------------|
| | | Original cost(VND) | Provision | Original cost(VND) | Provision |
| Invest in Associate Companies | | 909.380.000 | (82.978.657) | 909.380.000 | (82.978.657) |
| Equity investment (*) | | | | | |
| <i>Vinafacade Joint Stock Company</i> | | 909.380.000 | (82.978.657) | 909.380.000 | (82.978.657) |
| Investments in subsidiaries | | 83.162.324.916 | (39.938.624.836) | 83.162.324.916 | (38.800.818.570) |
| <i>V'iglacera Glazing one member Limited Liability Company</i> | | 83.162.324.916 | (39.938.624.836) | 83.162.324.916 | (38.800.818.570) |
| Investing in other entities | | Original value (VND) | Preventive | Original value (VND) | Preventive |
| <i>V'iglacera Trading Joint Stock Company</i> | | 1.500.000.000 | (1.000.000.000) | 1.500.000.000 | (1.000.000.000) |
| <i>V'iglacera Delta Joint Stock Company</i> | | 1.000.000.000 | (1.000.000.000) | 1.000.000.000 | (1.000.000.000) |
| <i>V'iglacera</i> | | 500.000.000 | | 500.000.000 | |

3 Short-term trade receivables

a External trade receivables

| | 30/06/2025 | | 01/01/2025 | |
|---|-----------------------|-------------------------|-----------------------|-------------------------|
| | Value | Preventive | Value | Preventive |
| <i>Nhai Trang Company Limited</i> | 1.906.898.389 | (1.906.898.389) | 1.906.898.389 | (1.906.898.389) |
| <i>V'iglacera Glasskote Company Limited</i> | 1.754.289.128 | (1.754.289.128) | 1.754.289.128 | (1.754.289.128) |
| <i>Other receivables from customers</i> | 7.989.031.527 | (7.780.092.548) | 7.975.447.022 | (7.682.799.708) |
| | 11.650.219.044 | (11.441.280.065) | 11.636.634.539 | (11.343.987.225) |

b Receivables from related parties

| | | | | |
|--|---------------|-----------------|---------------|-----------------|
| <i>Vinafacade Joint Stock Company</i> | 2.469.335.258 | (2.196.795.037) | 2.469.335.258 | (2.196.795.037) |
| <i>V'iglacera Infrastructure Development Investment Company - General Corporation Branch</i> | 1.965.805.871 | (1.965.805.871) | 1.965.805.871 | (1.965.805.871) |
| <i>V'iglacera Glazing one member Limited Liability Company</i> | 209.814.166 | (209.814.166) | 209.814.166 | (209.814.166) |
| | 272.540.221 | | 272.540.221 | |

V'iglacera Mechanical Excution

| | | | | |
|--------------|-----------------------|-------------------------|-----------------------|-------------------------|
| | 21.175.000 | (21.175.000) | 21.175.000 | (21.175.000) |
| Total | 14.119.554.302 | (13.638.075.102) | 14.105.969.797 | (13.540.782.262) |

4 Prepayment to seller

| | 30/06/2025 | | 01/01/2025 | |
|--|-------------|---------------|-------------|---------------|
| Related parties | Value | Preventive | Value | Preventive |
| Viglacera Glazing one member Limited Liability Company | 46.789.897 | 0 | 0 | 0 |
| Other party | | | | 0 |
| CFTD Innovation Joint Stock Company | 419.218.442 | (410.190.750) | 419.218.442 | (410.190.750) |
| NVC Valuation And Financial Advisory Company | 150.000.000 | (150.000.000) | 150.000.000 | (150.000.000) |
| Other objects | 48.000.000 | (48.000.000) | 48.000.000 | (48.000.000) |
| Total | 221.218.442 | (212.190.750) | 221.218.442 | (212.190.750) |
| | 466.008.339 | (410.190.750) | 419.218.442 | (410.190.750) |
| Basis for revaluation of customer receivables based on debt age and debt recovery ability to set up provisions | | | | |

4 Other receivables

a Other short-term receivables

| | 30/06/2025 | | 01/01/2025 | |
|---|---------------|---------------|-------------|---------------|
| | Value | Preventive | Value | Preventive |
| Other receivables | 3.291.361.955 | (688.801.336) | 686.595.192 | (639.433.952) |
| Glass Association | 37.048.000 | (37.048.000) | 37.048.000 | 0 |
| 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 | 2.570.000.000 | | 0 | |
| Other Objects | 166.915.143 | (134.354.524) | 132.148.380 | (122.035.140) |
| Advance | 115.253.479 | 0 | 113.153.487 | 0 |
| Total | 3.406.615.434 | (688.801.336) | 799.748.679 | (639.433.952) |
| Total value of overdue loans receivable that are unlikely to be recovered | | | | |
| BAD DEBT | | | | |

Object

| | 30/06/2025 | | 01/01/2025 | |
|--|----------------|-------------------|----------------|-------------------|
| | Original price | Recoverable value | Original price | Recoverable value |
| | VND | VND | VND | VND |

| | | | | |
|-------------------------------------|----------------|---|----------------|---|
| Vinafacade Joint Stock Company | 1.965.805.871 | 0 | 1.965.805.871 | 0 |
| Nhat Trang Company Limited | 1.906.898.389 | 0 | 1.906.898.389 | 0 |
| Than Hoang Hai | 988.838.287 | 0 | 988.838.287 | 0 |
| Viglacera Glasskote Company Limited | 1.754.289.128 | 0 | 1.754.289.128 | 0 |
| Other objects | 8.121.235.513 | 0 | 7.974.575.289 | 0 |
| | 14.737.067.188 | 0 | 14.590.406.964 | 0 |

7 Inventory

| | 30/06/2025 | | 01/01/2025 | |
|--------------------------|----------------|------------------|----------------|------------------|
| | Original price | Preventive | Original price | Preventive |
| Raw materials, materials | 6.837.892.138 | (4.709.113.921) | 6.837.892.138 | (4.709.113.921) |
| Tools, equipment | 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 products | 6.710.105.094 | (4.378.631.953) | 7.041.174.130 | (4.537.309.762) |
| Goods | | | 0 | |
| Goods sent for sale | 824.776.791 | (240.330.695) | 824.776.791 | (240.330.695) |
| Inventory total | 19.847.391.974 | (14.480.484.402) | 20.178.461.010 | (14.639.162.211) |
| Inventory total | 5.366.907.572 | | | |

NOTES TO FINANCIAL STATEMENTS
Quarter II, 2025

8 Tangible fixed assets

| Target | Original price | | Accumulated depreciation | | Remaining Value | |
|--------------------------------|------------------------|------------------------|--------------------------|---|------------------------------|--------------------------|
| | Beginning balance | Closing balance | Beginning balance | Closing balance | At the beginning of the year | At the end of the period |
| Houses, buildings | VND 74.797.403.693 | VND 74.797.403.693 | 74.797.403.693 | 64.797.780.720 550.081.640 65.347.862.360 | 9.999.622.973 | 9.449.541.333 |
| Machinery and equipment | VND 228.084.382.007 | VND 228.084.382.007 | 228.084.382.007 | 226.541.879.649 138.115.252 226.679.994.901 | 1.542.502.358 | 1.404.387.106 |
| Means of transport | VND 2.015.823.774 | VND 2.015.823.774 | 2.015.823.774 | 2.015.823.774 | 0 | 0 |
| Management equipment and tools | VND 956.212.840 | VND 956.212.840 | 956.212.840 | 956.212.840 | 0 | 0 |
| Add | VND 305.853.822.314 | VND 305.853.822.314 | 305.853.822.314 | 294.311.696.983 688.196.892 294.999.893.875 | 11.542.125.331 | 10.853.928.439 |

| 9 Short-term trade payables | 30/06/2025 | | 01/01/2025 |
|--|----------------|---------------------------------|----------------|
| | Value | Amount capable of repaying debt | Value |
| a Payables to related parties | | | |
| VIGLACERA Mineral Joint Stock Company | 16.467.426.676 | 16.467.426.676 | 16.086.198.144 |
| Viglacera Van Hai Joint Stock Con | 638.235.561 | 638.235.561 | 638.235.561 |
| VIGLACERA Investment And Import - Export Joint Stock Company | 1.905.678.922 | 1.905.678.922 | 1.905.678.922 |
| Viglacera Glazing one member Limited Liability Company | 13.923.512.193 | 13.923.512.193 | 13.526.983.272 |
| b Payable to external vendors | 0 | 0 | 15.300.389 |
| Bac Ninh Petroleum Branch | 20.766.909.094 | 20.766.909.094 | 20.718.309.094 |
| Payable other objects | 13.812.047.586 | 13.812.047.586 | 13.812.047.586 |
| Total | 6.954.861.508 | 6.954.861.508 | 6.906.261.508 |
| 10 Short-term advance payment bu | 37.234.335.770 | 37.234.335.770 | 36.804.507.238 |
| Tuan Tan Thanh Private Enterprise | 850.143.850 | 850.143.850 | 850.143.850 |
| Nguyen Huu Minh | 0 | 0 | 92.657.244 |
| Nguyen Thi Phuong | 0 | 0 | 0 |
| Other objects | 2.376.652.196 | 2.376.652.196 | 1.541.881.175 |
| Add | 3.226.796.046 | 3.226.796.046 | 2.484.682.269 |
| 11 Short-term payable expenses | | | |
| Discounts payable for goods sold, selling expenses | | | |
| Remuneration expenses for the board of directors and supervisors | | | |
| Other expenses | | | |
| Total | 116.576.975 | 116.576.975 | 116.576.975 |
| 12 Other short-term payables | | | |
| a Short term | | | |
| Union Fund | 79.318.478 | 79.318.478 | 69.361.798 |
| Social Insurance | 40.353.036 | 40.353.036 | 66.321.522 |
| Health Insurance | 7.121.124 | 7.121.124 | 11.703.798 |
| Unemployment Insurance | - | - | 6.473.688 |
| Payables for Advances | 47.078.085 | 47.078.085 | 8.699.363 |
| Other Payables | 11.745.529.703 | 11.745.529.703 | 11.934.886.563 |
| Total | 11.923.413.370 | 11.923.413.370 | 12.097.446.732 |
| Details of other payables | | | |
| Bac Ninh Provincial Social Insurance | 11.745.529.703 | 11.745.529.703 | 11.934.886.563 |
| Viglacera Corporation - JSC | 1.230.647.331 | 1.230.647.331 | 1.590.774.591 |
| Viglacera Ha Long Joint Stock Company | 1.198.802.778 | 1.198.802.778 | 1.198.802.778 |
| Other objects | 3.004.169.000 | 3.004.169.000 | 3.004.169.000 |
| Add | 6.311.910.594 | 6.311.910.594 | 6.141.140.194 |
| | 11.745.529.703 | 11.745.529.703 | 11.934.886.563 |

14 Loans and financial leases

| | 1/1/2025 | | 30/06/2025 | |
|--|---------------|---------------------------------|---------------|---------------------------------|
| | Value | Amount capable of repaying debt | Value | Amount capable of repaying debt |
| a Short-term loans | | | | |
| Bank loans | 1.181.924.446 | 1.181.924.446 | 181.924.446 | 181.924.446 |
| Vay other objects | 0 | 0 | 0 | 0 |
| Total | 1.181.924.446 | 1.181.924.446 | 181.924.446 | 181.924.446 |
| <i>Short-term loan details</i> | 1.181.924.446 | 1.181.924.446 | 181.924.446 | 181.924.446 |
| Vietinbank - Bac Ninh Branch (1) | | | | |
| Agribank - Hanoi City | 0 | 0 | 0 | 0 |
| Borrow from SHB Bank | 0 | 0 | 0 | 0 |
| Other objects (5) | 1.181.924.446 | 1.181.924.446 | 181.924.446 | 181.924.446 |
| Long-term loans and liabilities due | 0 | 0 | 0 | 0 |
| Total | 1.181.924.446 | 1.181.924.446 | 181.924.446 | 181.924.446 |
| b Long term loan | | | | |
| | Value | Amount capable of repaying debt | Value | Amount capable of repaying debt |
| Amount due after 12 months | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 |
| Yen My Industrial Park Development Investment Joint Stock Company - Hung Yen | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 |
| Total | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 |
| 22 Preferred stock is classified as a liability. | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 | 7.000.000.000 |

24 Deferred tax assets and deferred tax liabilities

15 Owner's capital

a Equity Fluctuation Reconciliation Table

| | Owner's capital contribution | Share capital surplus | Undistributed profits | Add |
|-----------------------------------|------------------------------|-----------------------|-----------------------|------------------|
| | VND | VND | VND | VND |
| Last year's opening balance | 300.000.000.000 | 43.118.293.083 | (328.071.187.845) | 15.047.105.238 |
| Capital increase in previous year | - | - | - | - |
| Loss in previous year | - | - | (18.649.193.340) | (18.649.193.340) |
| Capital increase issuance cost | - | - | - | - |
| Other increase | - | - | - | - |
| Last year ending balance | 300.000.000.000 | 43.118.293.083 | (346.720.381.185) | (3.602.088.102) |
| Beginning balance of this year | 300.000.000.000 | 43.118.293.083 | (346.720.381.185) | (3.602.088.102) |
| Loss in this period | - | - | (3.522.193.362) | (3.522.193.362) |
| This period's ending balance | 300.000.000.000 | 43.118.293.083 | (350.242.574.547) | (7.124.281.464) |

b, Owner's equity details

| | 30/06/2025 VND | Rate % | 1/1/2025 VND | Rate % |
|-----------------------------|-----------------|--------|-----------------|--------|
| Viglacera Corporation - JSC | 259.225.000.000 | 86,41 | 259.225.000.000 | 86,41 |
| Other shareholders | 40.775.000.000 | 13,59 | 40.775.000.000 | 13,59 |

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

| | 30/06/2025 | 01/01/2025 |
|--|-----------------|-----------------|
| | VND | VND |
| Owner's investment capital | 300.000.000.000 | 300.000.000.000 |
| <i>Capital Contribution at Beginning of Year</i> | 300.000.000.000 | 300.000.000.000 |
| <i>Capital Contribution at End of Year</i> | 300.000.000.000 | 300.000.000.000 |

d, Share

| | 30/06/2025 | 01/01/2025 |
|---|------------|------------|
| Number of shares registered for issuance | 30.000.000 | 30.000.000 |
| Number of shares sold to the public | 30.000.000 | 30.000.000 |
| - <i>Common stock</i> | 30.000.000 | 30.000.000 |
| Number of shares outstanding | 30.000.000 | 30.000.000 |
| - <i>Common stock</i> | 30.000.000 | 30.000.000 |
| - Par value of outstanding shares: 10,000 VND/share | | |

VI Additional information for items presented in the Income Statement

1 Total sales and service revenue

| | 1/1-30/06/2025 | 1/1-30/06/2024 |
|---|----------------------|----------------------|
| | VND | VND |
| Revenue from sales of finished glass products | 321.983.101 | 2.260.836.415 |
| Revenue from provision of services, other | 886.090.910 | 259.396.364 |
| Revenue from sales of materials and goods | | 0 |
| Revenue from installation | 0 | 0 |
| Total | 1.208.074.011 | 2.520.232.779 |

2 Revenue deductions

| | 1/1-30/06/2025 | 1/1-30/06/2024 |
|--|----------------|----------------|
| | VND | VND |
| Trade Discounts on Products from Glass Manufacturing | | |
| Trade Discounts on Goods | - | - |
| Discounts on Sales | - | - |
| Returned Sales | | |

Total

Net revenue

| | | |
|--|----------------|----------------|
| | 0 | 0 |
| | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |

Revenue from sales of finished glass products
Revenue from provision of services
Revenue from sales of materials and goods
Revenue from glass installation

Total

| | | |
|--|---------------|---------------|
| | 321.983.101 | 2.260.836.415 |
| | 886.090.910 | 259.396.364 |
| | - | - |
| | - | - |
| | 1.208.074.011 | 2.520.232.779 |

3 Cost of goods sold

| | 1/1-30/06/2025 | 1/1-30/06/2024 |
|----------------------------------|----------------|----------------|
| | VND | VND |
| Cost of finished glass products | 331.069.036 | 1.674.153.187 |
| Cost of services provided | | 105.005.204 |
| Cost of materials and goods sold | | - |

| | | |
|---|-----------------------|------------------------|
| Cost of construction and installation | - | - |
| Preventive inventory | (158.677.809) | (702.847.684) |
| Other cost reductions | - | - |
| Total | 172.391.227 | 1.076.310.707 |
| 4 Financial activity revenue | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |
| Interest on deposits, loans | 24.639.633 | 71.923.397 |
| Dividends, profits shared | 0 | 0 |
| Exchange rate differential | 0 | 0 |
| Total | 24.639.633 | 71.923.397 |
| 5 Financial costs | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |
| Interest Expense | 317.688.019 | 409.535.909 |
| Interest on Deferred Payment of Goods | | |
| Foreign Exchange Loss PS | | |
| Foreign Exchange Loss on Revaluation of Closing Balance | | |
| Preventive Financial Investment | 396.297.330 | 556.940.391 |
| Total | 1.137.806.266 | 4.124.820.813 |
| | 1.851.791.615 | 5.091.297.113 |
| Other profits | 1/1-30/06/2025 | 1/1-30/06/2024 |
| Other income | (815.142.983) | (2.445.674.593) |
| | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |
| Liquidation sale of fixed assets | - | - |
| Project costs of 250T/day are exempted | - | - |
| Land rent exemption | - | - |
| Other income | - | - |
| Interest and debt exemption | - | - |
| Total | - | - |
| 7 Other costs | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |
| Fines and compensations | - | - |
| Sale of fixed assets | - | - |
| Board of Directors and Supervisory Board remuneration | - | - |
| Reward for saving on recovered materials | - | - |
| Depreciation costs for fixed assets stopped from production at 120 and 80 | 678.185.430 | 2.369.996.502 |
| Penalties for late payment of insurance and taxes | 136.957.553 | 48.917.091 |
| Other expenses | | 26.761.000 |
| Total | 815.142.983 | 2.445.674.593 |
| 8 Selling and administrative expenses | 1/1-30/06/2025 | 1/1-30/06/2024 |
| a Cost of sales | VND | VND |
| Employee costs | 453.477.577 | 313.201.438 |
| Materials and packaging costs | 17.500.000 | 55.470.000 |
| Tools and supplies costs | - | - |

| | | |
|------------------------------------|-----------------------|-----------------------|
| Fixed asset depreciation costs | 5,005.728 | 15,518.102 |
| Transportation costs | | |
| Outsourced service costs | 18,033.001 | 20,828.287 |
| Other cash costs | 39,740.652 | 34,058.612 |
| Total | 533,756.958 | 439,076.439 |
| b Business management costs | 1/1-30/06/2025 | 1/1-30/06/2024 |
| | VND | VND |
| Management staff costs | 683,471.983 | 517,298.254 |
| Management material costs | 116,439.181 | 128,246.317 |
| Fixed asset depreciation costs | 5,005.734 | 15,518.103 |
| Taxes, fees and charges | 199,127.500 | 199,127.500 |
| Provision reversal costs | 146,660.224 | 1,144,539.928 |
| Outsourcing service costs | (3,511.687) | 68,052.425 |
| Other cash costs | 234,631.288 | 277,589.591 |
| Total | 1,381,824,223 | 2,350,372,118 |

10 Production and business costs by factor

| | 1/1-30/06/2025 | 1/1-30/06/2024 |
|--------------------------------|----------------------|----------------------|
| Raw material costs | 133,939.181 | 183,716.317 |
| Labor costs | 1,136,949.560 | 830,499.692 |
| Fixed asset depreciation costs | 10,011.462 | 31,036.205 |
| Outsourced service costs | 14,521.314 | 193,885.916 |
| Cash costs | 274,371.940 | 311,648.203 |
| Add | 1,569,793.457 | 1,550,786.333 |

11 EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

There have been no material events occurring after the reporting date that require adjustment to or disclosure in the separate financial statements for this period.

12 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

During the period, the Company had the following transactions and balances at the end of the accounting period with related parties:

Transactions during the period:

| | Relationship | 1/1-30/06/2025 | 1/1-30/06/2024 |
|--|---------------------|-------------------|-----------------|
| Sales and service revenue | | 0 | 0 |
| Interest expense | | 244,999,998 | 297,511,998 |
| Viglacera Yen My Industrial Park Development Joint Stock Corporation | Same Corporation | 244,999,998 | 297,511,998 |
| Purchase of goods and services | | 34,101,588 | 140,356,487 |
| Viglacera Glazing one member Limited Liability Company | subsidiary | 34,101,588 | 140,356,487 |
| Short-term trade receivables | Relationship | 30/06/2025 | 1/1/2025 |
| | | 2,469,335,258 | 2,469,335,258 |

| | | | |
|--|----------------------|----------------------|---------------|
| Viglacera Infrastructure Investment and Development Company - General Corporation Branch | Same Corporation | 209.814.166 | 209.814.166 |
| Viglacera Glazing one member Limited Liability Company | subsidiary | 272.540.221 | 272.540.221 |
| Viglacera Mechanical Excution Company | Same Corporation | 21.175.000 | 21.175.000 |
| Vinafacade Joint Stock Company | Affiliated companies | 1.965.805.871 | 1.965.805.871 |
| Other short-term receivables | | 2.570.000.000 | 0 |
| Viglacera Glazing One Member Limited Liability Company | subsidiary | 2.570.000.000 | 0 |

Balance at the end of the accounting period (continued):

| | Relationship | 30/06/2025 | 1/1/2025 |
|--|------------------|----------------|----------------|
| Short-term payables to | | | |
| Viglacera Van Hai Joint Stock Company | Same Corporation | 16.467.426.676 | 16.086.198.144 |
| VIGLACERA Mineral Joint Stock Company | Same Corporation | 1.905.678.922 | 1.905.678.922 |
| Viglacera Investment And Import - Export Joint Stock Company | Same Corporation | 638.235.561 | 638.235.561 |
| Viglacera Glazing one member Limited Liability Company | subsidiary | 0 | 13.526.983.272 |
| Other payables | | | |
| Viglacera Ha Long Joint Stock Company | Same Corporation | 5.887.743.906 | 5.641.779.497 |
| Viglacera Glazing one member Limited Liability Company | subsidiary | 3.004.169.000 | 3.004.169.000 |
| Viglacera Yen My Industrial Park Development Joint Stock Company | Same Corporation | 4.728.138 | 3.763.727 |
| Viglacera Corporation - JSC | Parent company | 1.198.802.778 | 1.198.802.778 |

Apart from the transactions with the above related parties, other related parties did not have any transactions during the period and had no balance at the end of the accounting period with the Company.

13 Comparative figures

Comparative figures are figures taken from the 2024 separate Financial Statements of Dap Cau Glass Joint Stock Company audited by AASC Auditing Company Limited.

Preparer/Accounting Manager

Hoàng Thị Hằng

Hoang Thi Hang

