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

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

Growth beyond bound

DAI VIET DVG GROUP JOINT STOCK COMPANY

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

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REPORT OF THE BOARD OF MANAGEMENT

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

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

1. General information

Dai Viet Group Joint Stock Company, formerly known as Son Dai Viet Group Joint Stock Company (hereinafter referred to as "the Company"), is a joint stock company established under the Enterprise Law of Vietnam and operates under the Enterprise Registration Certificate No. 0500478210 initially issued by the Department of Planning and Investment of Hanoi City on 27th February 2006, and the 16th amended registration issued on 8th September 2025.

The Company's charter capital is VND 280,000,000,000 (In words: Two hundred and eighty billion Vietnamese dong), equivalent to 28,000,000 shares, with a par value of VND 10,000 per share.

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

The member of the Board of Directors, Board of Management and Board of Supervisors who directed the operations of the Company during the accounting period and up to the date of this report include:

Board of Directors

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

Board of Management and Chief Accountant

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

Board of Supervisors

<u>Full name:</u>	<u>Position:</u>
- Mrs. Vu Thi Khanh Linh	Head of Supervisors
- Mrs. Nguyen Thi Minh Hue	Member
- Mrs. Nguyen Thi Hien	Member

3. Legal representative

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

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

4. Headquarters

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

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

Up to the date of this report, the Board of Management of the Company believes that no events have occurred that may cause the figures and information presented in the Company's reviewed Separate Interim Financial Statements to be misleading.

6. Auditing firm

PKF-TTG Auditing and Consulting Co., Ltd. has been appointed as the auditor to review the Company's Separate Interim Financial Statements for the accounting period from 1st January 2026 to 30th June 2026.

7. Disclosure of the responsibilities of the Board of Management for the Separate Interim Financial Statements

The Company's Board of Management is responsible for the preparation and presentation of the interim separate financial statements that give a true and fair view of the financial position of the Company as at 30th June 2026, as well as its results of operations and cash flows for the six-month period then ended. In preparing these interim separate financial statements, the Board of Management confirms that it has complied with the following requirements:

- Establish and maintain internal controls that the Board of Management of the Company determines are necessary to ensure that the preparation and presentation of the Separate Interim Financial Statements are free of material errors due to fraud or mistakes;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates reasonably and prudently;
- State clearly whether applicable accounting standards have been followed, and whether there are any material departures requiring disclosure and explanation in the Separate Interim Financial Statements;
- Prepare and present the Separate Interim Financial Statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements;
- Prepare the Separate Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept to fairly reflect the financial position of the Company at any time and to serve as a basis for the preparation of the Separate Interim Financial Statements in compliance with the prevailing State regulations. The Board of Management is also responsible for safeguarding the assets of the Company and has taken appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of Management commits that the Company complies with the provisions of the Securities Law and does not violate any information disclosure obligations under relevant regulations.

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

8. Board of Management opinion

In the opinion of the Company's Board of Management, the attached reviewed Separate Interim Financial Statements give a true and fair view of the financial position of the Company as at 30th June 2026, and of its results of operations and its cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

Hanoi, 28th August 2026

FOR AND ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR





No.: 23 /2026/BCSX/TTG.KD9

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: The Shareholders
Board of Directors, Board of Supervisors and Board of Management
Dai Viet Group Joint Stock Company

We have reviewed the accompanying Separate Interim Financial Statements of Dai Viet Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on 28th August 2026, which comprise the Separate Interim Statement of Financial Position as at 30th June 2026, the Separate Interim Income Statement, the Separate Interim Cash Flow Statement for the six-month accounting period then ended, and the Notes to the Separate Interim Financial Statements, presented from page 7 to page 31.

These reviewed Separate Interim Financial Statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Board of Management's Responsibility

The Company's Board of Management is responsible for the preparation and true and fair presentation of these Separate Interim Financial Statements in accordance with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the Separate Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Basis for Qualified Conclusion

As at 30th June 2026, we were unable to observe the physical inventory count because the Company did not conduct a physical count as at 30th June 2026. The alternative audit procedures did not provide us with sufficient appropriate evidence to evaluate the existence, completeness, and valuation of the aforementioned inventory items. Accordingly, we were unable to evaluate the existence and valuation of the inventory items, including raw materials and finished goods, as at 1st January 2026 and 30th June 2026 amounting to VND 36,847,837,519 and VND 38,059,588,443 respectively. Furthermore, we were unable to determine the amount of inventory provision required to be recognized as at 1st January 2026 and 30th June 2026 (if any).

As at 30th June 2026, the Company recognized an investment in TCTC Investment Joint Stock Company amounting to VND 215,791,544,000 and a corresponding provision for impairment of investment amounting to VND 605,924,458. The provision was determined by the Company based on the Financial Statements of TCTC Investment Joint Stock Company. In the reviewed Financial Statements for the six-month period of this subsidiary, the auditor issued a qualified conclusion regarding the valuation and recoverability of inventory items amounting to VND 78,079,558,526, as well as the inability to determine the corresponding provision amount (if any). Additionally, the auditor included an emphasis of matter paragraph regarding going concern, as TCTC Investment Joint Stock Company did not generate any revenue or have significant business operations during the period. These matters may affect the recoverability of the investment in the Subsidiary as well as the corresponding provision for impairment of investment. Alternative audit procedures could not be performed. Consequently, we do not express a conclusion on the completeness and valuation of the provision for impairment of investment recognized by the Company as at 30th June 2026.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the 'Basis for Qualified Conclusion' paragraph, nothing has come to our attention that causes us to believe that the accompanying Separate Interim Financial statements do not give a true and fair view of the interim separate financial position of the Company as at 30th June 2026, and of its Separate Interim results of operations and its Separate Interim cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Other Matter

The Interim Separate Financial Statements for the six-month period ended 30th June 2025 were reviewed by an auditor of another audit firm, who issued a qualified conclusion on these Interim Separate Financial Statements on 29th August 2025.

The Separate Financial Statements for the financial year ended 31st December 2025 were audited by an auditor of another audit firm, who issued a qualified audit opinion on these Separate Financial Statements on 30th March 2026.

Hà Nội, 28th August 2026

FOR AND ON BEHALF OF

PKF-TTG AUDITING AND CONSULTING CO., LTD.



Nguyễn Ngọc Tu
Deputy General Director
Audit practice registration certificate
No. 2305-2023-330-1

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh (Attached to Circular No. 99/2025/TT-BTC
Residential Group, Chuong My Ward, Hanoi City, Vietnam dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
A. CURRENT ASSETS	100		61,242,839,287	62,560,012,025
I. Cash and cash equivalents	110	5.1	889,734,157	300,893,971
Cash	111		889,734,157	300,893,971
III. Current receivables	130		22,288,587,246	25,393,735,091
Short-term trade receivables	131	5.2	13,718,729,072	23,301,853,287
Short-term advances to suppliers	132	5.3	8,569,858,174	2,091,881,804
IV. Inventories	140		38,059,588,443	36,847,837,519
Inventories	141	5.5	38,059,588,443	36,847,837,519
VI. Other current assets	160		4,929,441	17,545,444
Short-term prepaid expenses	161	5.4	4,880,000	17,496,003
Tax and other receivables from the State budget	163	5.11	49,441	49,441
B. NON-CURRENT ASSETS	200		241,605,331,398	243,163,384,992
II. Fixed assets	220		26,419,711,856	27,723,836,180
Tangible fixed assets	221	5.6	17,579,954,582	18,832,071,296
- Cost	222		35,440,647,047	35,440,647,047
- Accumulated depreciation	223		(17,860,692,465)	(16,608,575,751)
Intangible fixed assets	227	5.7	8,839,757,274	8,891,764,884
- Cost	228		9,661,500,000	9,661,500,000
- Accumulated amortization	229		(821,742,726)	(769,735,116)
VI. Long-term financial investments	260	5.8	215,185,619,542	215,439,548,812
Investments in subsidiaries	261		215,791,544,000	215,791,544,000
Provision for impairment of long-term investments	264		(605,924,458)	(351,995,188)
TOTAL ASSETS	280		302,848,170,685	305,723,397,017

These Separate Interim Financial Statements should be read in conjunction with the accompanying notes 8

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh (Attached to Circular No. 99/2025/TT-BTC
Residential Group, Chuong My Ward, Hanoi City, Vietnam dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30/06/2026

EQUITY AND LIABILITIES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
C. LIABILITIES	300		2,574,501,129	4,393,047,373
I. Current liabilities	310		2,574,501,129	4,393,047,373
Short-term trade payables	311	5.9	342,368,580	2,918,331,538
Short-term advances from customers	312	5.10	69,156,285	19,888,522
Short-term tax and other payables to the State budget	314	5.11	43,302,905	261,223,693
Payables to employees	315		38,940,423	-
Short-term accrued expenses	316	5.12	464,444,454	520,000,012
Other short-term payables	320	5.13	173,133,044	84,340,744
Bonus and welfare fund	323		1,443,155,438	589,262,864
D. EQUITY	400	5.14	300,273,669,556	301,330,349,644
Owner's contributed capital	411		280,000,000,000	280,000,000,000
- Shares with voting rights	411a		280,000,000,000	280,000,000,000
Share premium	412		(30,000,000)	(30,000,000)
Investment and development fund	418		721,577,719	294,631,432
Retained earnings	420		19,582,091,837	21,065,718,212
- Retained earnings at the end of the prior year	420a		19,784,879,351	17,814,585,052
- Retained earnings for the current period	420b		(202,787,514)	3,251,133,160
TOTAL EQUITY AND LIABILITIES	440		302,848,170,685	305,723,397,017

Approved, 28th August 2026

PREPARED BY

(Sign, full name)

Tran Thi Thanh

CHIEF ACCOUNTANT

(Sign, full name)

Nguyen Hong Phong

GENERAL DIRECTOR

(Sign, full name, seal)



Du Thi Van

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam (Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF INCOME

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

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
1. Revenue from sales of goods and rendering of services	01	6.1	60,850,441,935	30,698,157,946
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and rendering of services	10		60,850,441,935	30,698,157,946
4. Cost of sales	11	6.2	59,254,728,029	29,593,573,547
5. Gross profit/(loss) from sales of goods and rendering of services	20		1,595,713,906	1,104,584,399
6. Gain/(loss) on disposal of investment property	21		-	-
7. Financial income	22	6.3	33,687	20,603
8. Financial expenses	23	6.4	253,929,270	-
In which: Interest expense	24		-	-
9. Selling expenses	25	6.5	1,046,773,551	1,090,230,460
10. General and administrative expenses	26	6.6	445,715,949	848,604,805
11. Net profit/(loss) from operating activities	30		(150,671,177)	(834,230,263)
12. Other income	31		-	-
13. Other expenses	32	6.7	52,116,337	1,646,109
14. Other profit/(loss)	40		(52,116,337)	(1,646,109)
15. Profit/(loss) before tax	50		(202,787,514)	(835,876,372)
16. Current income tax expense	51	6.8	-	-
17. Deferred income tax expense	52		-	-
18. Profit/(loss) after tax	60		(202,787,514)	(835,876,372)

Approved, 28th August 2026

PREPARED BY

(Sign, full name)

Tran Thi Thanh

CHIEF ACCOUNTANT

(Sign, full name)

Nguyen Hong Phong

GENERAL DIRECTOR

(Sign, full name, seal)



Du Thi Van

These Separate Interim Financial Statements should be read in conjunction with the accompanying notes 10

SEPARATE INTERIM FINANCIAL OF CASH FLOWS

(Indirect method)

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

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	01		(202,787,514)	(835,876,372)
Adjustments for:				
Depreciation and amortization	02		1,304,124,324	1,329,329,258
Provisions	03		253,929,270	-
Gain/(loss) from investing activities	05		(33,687)	(20,603)
Operating profit before changes in working capital	08		1,355,232,393	493,432,283
Increase, decrease in receivables	09		3,105,147,845	607,555,438
Increase, decrease in inventories	10		(1,211,750,924)	(1,781,384,936)
Increase, decrease in payables (excluding interest and corporate income tax)	11		(2,672,438,818)	692,420,442
Increase, decrease in prepaid expenses	12		12,616,003	(21,896,001)
Net cash flows from operating activities	20		588,806,499	(9,872,774)
II. Cash flows from investing activities				
Interest and dividends received	27		33,687	20,603
Net cash flows from investing activities	30		33,687	20,603
III. Cash flows from financing activities				
Net cash flows from financing activities	40		-	-
Net cash flows during the period	50		588,840,186	(9,852,171)
Opening balance of cash and cash equivalents	60	5.1	300,893,971	756,318,217
Effects of exchange rate changes	61		-	-
Closing balance of cash and cash equivalents	70	5.1	889,734,157	746,466,046

Approved, 28th August 2026

PREPARED BY

(Sign, full name)



Tran Thi Thanh

CHIEF ACCOUNTANT

(Sign, full name)



Nguyen Hong Phong

GENERAL DIRECTOR

(Sign, full name, seal)



Du Thi Van

These Separate Interim Financial Statements should be read in conjunction with the accompanying notes 11

Address: No. 9, Lane 61 Phuong Bai Street, Yen Thanh Residential Group, Chuong My Ward, Hanoi City, Vietnam (Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

1.1. Forms of capital ownership

Dai Viet Group Joint Stock Company, formerly known as Son Dai Viet Group Joint Stock Company (hereinafter referred to as "the Company"), is a joint stock company established under the Enterprise Law of Vietnam and operates under the Enterprise Registration Certificate No. 0500478210 initially issued by the Department of Planning and Investment of Hanoi City on 27th February 2006, and the 16th amended registration issued on 8th September 2025.

The Company's charter capital is VND 280,000,000,000 (In words: Two hundred and eighty billion Vietnamese dong), equivalent to 28,000,000 shares, with a par value of VND 10,000 per share.

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the stock code DVG since 19th March 2020.

1.2. Business sector

The Company is engaged in manufacturing, trading and services.

1.3. Principal business activities

The principal activities of the Company during the current period are:

- Manufacture of paints, varnishes and similar coatings, printing ink and mastics. In detail: Manufacture of construction paints; manufacture of mastic putty, varnishes and similar coatings;
- Wholesale of materials.

1.4. Normal operating cycle

The Company's normal operating cycle is carried out within a period not exceeding 12 months.

1.5. Corporate structure

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

As at 30th June 2026, the Company has subsidiaries and dependent accounting units, specifically as follows:

Subsidiaries, joint ventures and associates

Name of company	Place of incorporation	Ownership Interest (%)	Voting right (%)	Business activities
Direct subsidiaries				
1 TCTC Investment Joint Stock Company	Quang Tri province	84.01 %	84.01 %	Agriculture and forestry

Dependent units

	Name of unit	Address
1	Hai Phong Branch	Hamlet 5, Luu Kiem Ward, Hai Phong City
2	Thanh Hoa Business Location	National Highway 1A, Hoang Phu Commune, Thanh Hoa Province

1.6. Number of employees

The total number of employees of the Company as at 30/06/2026 was 8 employees.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS, ACCOUNTING PERIOD, ACCOUNTING CURRENCY AND GOING CONCERN ASSUMPTION**2.1. Basis of preparation of the Separate Financial Statements**

The accompanying Separate Financial Statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of Separate Financial Statements.

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

2.2. Accounting period and accounting currency

The Company's annual accounting period starts on 1st January and ends on 31st December of the calendar year.

These Separate Interim Financial Statements are prepared for the accounting period from 1st January 2026 to 30th June 2026.

2.3. Going concern assumption

There are no events that cast significant doubt on the Company's ability to continue as a going concern, and the Company has neither the intention nor the need to cease operations, or to curtail materially the scale of its operations.

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM**3.1. Applied Accounting Standards and System**

The Company applies Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

Accordingly, these Separate Interim Financial Statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3.2. Application of new guidance on the Corporate Accounting System

On 27th October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting system. Circular 99 takes effect from 1st January 2026 and applies to financial years beginning on or after 1st January 2026. This Circular replaces the following documents:

- Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance ("Circular 200") guiding the corporate accounting system;
- Circular No. 75/2015/TT-BTC dated 18th May 2015 issued by the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21st March 2016 issued by the Ministry of Finance amending and supplementing certain articles of Circular 200.

In the assessment of the Board of Management, the application of Circular 99 in the current accounting period does not have a material impact on the Company's Separate Interim Financial Statements.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

3.3. Statement of compliance with Vietnamese Accounting Standards and the Accounting System

The Company's Board of Management ensures that it has fully complied with the requirements of Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied in the preparation and presentation of these Separate Interim Financial Statements.

The accounting policies applied in the preparation and presentation of these Separate Interim Financial Statements are consistent with those applied in the preparation and presentation of the Financial Statements for the most recent year.

4.1. Accounting estimates

The preparation and presentation of the interim separate financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and statutory requirements relevant to the preparation and presentation of the interim separate financial statements require the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

4.2. Cash and cash equivalents

Cash comprises cash on hand and demand bank deposits (Non-term deposit).

Cash equivalents are short-term investments with a recovery or maturity period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the reporting date.

4.3. Financial investments***Investments in subsidiaries;***

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies, generally accompanying a shareholding of more than one half of the voting rights. The assessment of control takes into account the potential voting rights at the current time.

Investments in subsidiaries are initially recognized at cost, including the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are measured at cost less provision for impairment of investments. A provision for impairment is made when the investee incurs a loss that may lead to the Company losing its capital, unless there is evidence that the value of the investment has not been impaired. The provision for impairment is reversed when the investee subsequently generates profits to offset the losses for which the provision was previously made. The provision is reversed only to the extent that the carrying amount of the investment does not exceed what its carrying amount would have been had no provision been recognized.

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

4.4. Receivables

Receivables are presented in the Separate Interim Financial Statements at the carrying amounts of the Company's trade receivables from customers and other receivables, together with the provision for doubtful debts. At the reporting date, if:

- Receivables with a recovery or payment period of 1 year or less (or within one normal operating cycle) are classified as Short-term assets;
- Receivables with a recovery or payment period of more than 1 year (or more than one normal operating cycle) are classified as Long-term assets;

The provision for doubtful debts represents the estimated loss due to non-payment by customers concerning the outstanding receivable balances at the end of the accounting period.

The provision for doubtful debts is made for receivables that are overdue for 6 months or more, or receivables that the debtors are unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

4.5. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories comprises costs of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory system to account for inventories, with the value determined as follows: Raw materials and finished goods are determined using the weighted average method.

The provision for decline in value of inventories is made for supplies and goods whose cost is higher than their net realizable value in accordance with Vietnamese Accounting Standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated 8th August 2019 issued by the Ministry of Finance guiding the appropriation and use of provisions for decline in value of inventories, loss of financial investments, doubtful debts and warranties for products, goods and construction works at enterprises.

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Tangible fixed assets

The cost of tangible fixed assets comprises their purchase price and any directly attributable costs of bringing the assets to their working condition for their intended use. The cost of self-constructed or manufactured tangible fixed assets comprises actual construction or manufacturing costs incurred plus installation and test running costs. Costs of upgrading tangible fixed assets are capitalized and added to the cost of the fixed assets; maintenance and repair costs are charged to the results of operations in the year. When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off and any gain or loss resulting from their disposal is recognized in the results of operations.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

The estimated useful lives of the Company's tangible fixed assets are as follows:

- | | |
|---|---------------|
| - Buildings and structures: | 07 - 40 years |
| - Machinery and equipment: | 03 - 12 years |
| - Means of transportation and transmission: | 06 - 10 years |

Intangible fixed assets

The cost of intangible fixed assets comprises their purchase price and any directly attributable costs of preparing the assets for their intended use. Upgrading costs are capitalized into the cost of fixed assets; other costs are charged to the results of operations in the period. When intangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off and any gain or loss resulting from their disposal is recognized in the results of operations.

The Company's intangible fixed assets include:

Land use rights

Land use rights comprise all actual costs incurred by the Company directly related to the land being used, including: amounts paid to obtain the land use rights, compensation for site clearance, land leveling, registration fees, etc.

Land use rights granted by the State with land use fee payment are amortized using the straight-line method based on the land allocation period; land use rights with indefinite term are not amortized.

Computer software

Costs associated with computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software includes all costs incurred by the Company up to the time the software is brought into use. Computer software is amortized using the straight-line method over 03 - 05 years.

4.7. Prepaid expenses

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses on the Company's Separate Interim Statement of Financial Position, and mainly consist of infrastructure rental expenses, insurance expenses, tools and supplies, returnable packaging, etc., and other short-term and long-term prepaid expenses. The allocation of prepaid expenses to production and business costs of each period is based on the nature and extent of each type of expense corresponding to the ability to generate economic benefits from these expenses.

4.8. Trade payables and other payables

Payables are presented in the Separate Interim Financial Statements at the carrying amount payable to the Company's suppliers and other payables, and are detailed for each payable entity. At the reporting date, if:

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

- A payable has a payment term of 1 year or less (or within one normal operating cycle), it is classified as short-term;
- A payable has a payment term of more than 1 year (or more than one normal operating cycle), it is classified as long-term.

4.9. Accrued expenses

Accrued expenses include the value of expenses that have been charged to operating expenses in the accounting period but have not been actually paid at the end of the accounting period. When such expenses are actually incurred, if there is a difference from the accrued amount, the accountant shall record an additional amount or a decrease in expenses corresponding to the difference.

4.10. Owner's equity

The Company's initial investment capital is recognized at the contributed value of the contributing parties when transformed into/established as a joint stock company. During the operation process, the Company's investment capital is recognized as increasing according to the increased contributed value of the shareholders.

Share premium is recognized at the difference between the re-issue price and the par value of shares upon initial issuance or additional issuance; the difference between the re-issue price and the carrying amount of treasury shares; and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and re-issuance of treasury shares are recorded as a decrease in share premium.

When repurchasing shares issued by the Company, the amount paid, including costs related to the transaction, is recognized as treasury shares and is reflected as a deduction in owner's equity. Upon re-issuance, the difference between the re-issue price and the carrying amount of treasury shares is recorded in "Share premium".

Profit after corporate income tax is distributed to the contributing parties after making appropriations to funds in accordance with the Company's Charter as well as legal regulations and approved by the Resolution of the General Meeting of Shareholders.

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

Goods and services produced and provided by the Company are subject to a Value Added Tax rate of: 8%

Corporate Income Tax (CIT):

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

The corporate income tax rate for the Company's accounting period is: 20%

The corporate income tax expense in the accounting period is the current income tax expense.

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)*For the accounting period from 01/01/2026 to 30/06/2026*

Deferred income tax is the corporate income tax expected to be payable or recoverable on temporary differences between the carrying amounts of assets and liabilities for the purpose of the Separate Interim Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Other taxes: in accordance with current Vietnamese regulations.

The Company's tax finalization will be subject to inspection by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be interpreted in various ways, the tax amounts presented in the Separate Interim Financial Statements may be subject to change upon the decision of the tax authorities.

4.12. Revenue

Revenue is recognized when the outcome of the transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

- (i) Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer, and the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the costs incurred in respect of the transaction can be measured reliably.
- (ii) Revenue from the rendering of services is recognized when the significant risks and rewards have been transferred to the customer, the services have been provided and accepted by the customer, and the costs incurred for the transaction and the costs to complete the service rendering transaction can be measured reliably. Revenue from consulting services is recognized based on the value of issued financial invoices, minutes of acceptance of completed work volume, and acceptance of payment by customers.
- (iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, foreign exchange gains, and interest on deferred sales... Interest is recognized on an accrual basis taking into account the principal outstanding and the applicable interest rate; foreign exchange gains and interest earned from late payments by customers are based on contracts and confirmation minutes with customers; Dividends and distributed profits are recognized when the Company establishes the right to receive dividends or profits from capital contribution. For stock dividends (in the case of a Joint Stock Company), only the increase in the number of shares is tracked, and the value of the received shares is not recognized.

4.13. Cost of goods sold

Cost of goods sold is recognized in matching with the revenue from the sale of goods and rendering of services and ensuring the prudence principle.

For direct material costs consumed above the normal level, labor costs, and fixed manufacturing overheads that are not allocated to the value of products transferred to inventory, they are recognized immediately in the cost of goods sold (after deducting compensations, if any) even if the products or goods have not yet been determined as sold.

4.14. Financial expenses

The Company's financial expenses include interest expenses, foreign exchange losses, and other financial expenses not capitalized according to regulations incurred during the accounting period.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)*For the accounting period from 01/01/2026 to 30/06/2026***4.15. Selling and general administrative expenses**

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

4.16. Segment reporting

A segment reporting is a separately identifiable component of the Company that is engaged in providing related goods or services (business segment) or providing goods or services within a particular economic environment (geographical segment). Each of these segments is subject to risks and returns that are different from those of other segments.

The Company's principal activities are manufacturing and trading construction paints, mastic putty and other construction materials. These activities are carried out under a common process and operate within a single geographical segment (Hanoi City). Therefore, the Company does not prepare segment reporting for the accounting period ended 30th June 2026.

4.17. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Cases considered as related parties include:

- Enterprises - including parent companies, subsidiaries, associates - and individuals that, directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company.
- Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel of the Company, close family members of such individuals or associates, or companies associated with these individuals are also considered related parties.

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)*For the accounting period from 01/01/2026 to 30/06/2026***5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION****5.1. Cash and cash equivalents**

	Closing balance (VND)	Opening balance (VND)
- Cash	888,701,372	279,041,853
- Demand deposits	1,032,785	21,852,118
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	754,625	1,283,561
+ Military Commercial Joint Stock Bank	252,204	226,662
+ Other banks	25,956	20,341,895
Total	889,734,157	300,893,971

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.2. Short-term trade receivables

	Closing balance (VND)		Opening balance (VND)	
	Carrying amount	Provision	Carrying amount	Provision
+ Hung Dai Nam Joint Stock Company	3,718,003,040	-	5,718,003,040	-
+ Sendai Group Joint Stock Company	3,505,428,751	-	2,489,917,199	-
+ Son Trieu Son Trading Service Company Limited	172,403,923	-	2,877,083,853	-
+ International Candy Joint Stock Company	-	-	112,576,464	-
+ Newton International Joint Stock Company	39,243,374	-	1,970,652,205	-
+ Vietin Group Joint Stock Company	3,560,599,887	-	3,513,485,126	-
+ Sudo Vietnam Joint Stock Company	-	-	1,341,891,437	-
+ Other trade receivables	2,723,050,097	-	5,278,243,963	-
Total	13,718,729,072	-	23,301,853,287	-

5.3. Advances to suppliers

	Closing balance (VND)	Opening balance (VND)
+ Dai Viet Petroleum Investment Joint Stock Company	6,587,404,008	1,895,779,637
+ My Dream Company Limited	1,928,463,999	-
+ Other advances to suppliers	53,990,167	196,102,167
Total	8,569,858,174	2,091,881,804

5.4. Short-term prepaid expenses

	Closing balance (VND)	Opening balance (VND)
- Tools and supplies in use	4,880,000	13,496,000
- Software maintenance expenses	-	4,000,003
Total	4,880,000	17,496,003

DAI VIET DVG GROUP JOINT STOCK COMPANY

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

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.5. Inventories

	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Provision	Original cost	Provision
- Raw materials and supplies	38,016,017,881	-	36,845,496,418	-
- Finish goods	43,570,562	-	2,341,101	-
Total	38,059,588,443	-	36,847,837,519	-

5.6. Increases, decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Total
Historical cost				
Opening balance	3,197,882,000	30,016,495,956	2,226,269,091	35,440,647,047
Closing balance	3,197,882,000	30,016,495,956	2,226,269,091	35,440,647,047
Accumulated depreciation				
Opening balance	(1,221,719,845)	(13,160,586,815)	(2,226,269,091)	(16,608,575,751)
Depreciation in the period	(89,908,092)	(1,162,208,622)	-	(1,252,116,714)
Closing balance	(1,311,627,937)	(14,322,795,437)	(2,226,269,091)	(17,860,692,465)
Net carrying amount				
Opening balance	1,976,162,155	16,855,909,141	-	18,832,071,296
Closing balance	1,886,254,063	15,693,700,519	-	17,579,954,582

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)*For the accounting period from 01/01/2026 to 30/06/2026***5.7. Increases, decreases in intangible fixed assets**

	Land use rights	Computer software	Total
Historical cost			
Opening balance	9,271,500,000	390,000,000	9,661,500,000
Closing balance	9,271,500,000	390,000,000	9,661,500,000
Accumulated depreciation			
Opening balance	(411,928,664)	(357,806,452)	(769,735,116)
Depreciation in the period	(40,007,610)	(12,000,000)	(52,007,610)
Closing balance	(451,936,274)	(369,806,452)	(821,742,726)
Net carrying amount			
Opening balance	8,859,571,336	32,193,548	8,891,764,884
Closing balance	8,819,563,726	20,193,548	8,839,757,274

Cost of fully depreciated intangible fixed assets still in use as of 30/06/2026 is: VND 270,000,000 (As at 31/12/2025 is VND 270,000,000)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.8. Financial investments

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Provision	Fair value	Historical cost	Provision	Fair value
Investments in subsidiaries	215,791,544,000	(605,924,458)	(*)	215,791,544,000	(351,995,188)	(*)
<i>TCTC Investment Joint Stock Company</i>	<i>215,791,544,000</i>	<i>(605,924,458)</i>	<i>(*)</i>	<i>215,791,544,000</i>	<i>(351,995,188)</i>	<i>(*)</i>
Total	215,791,544,000	(605,924,458)	(*)	215,791,544,000	(351,995,188)	(*)

(*) According to the provisions of Circular No. 99/TT-BTC dated 27/10/2025, the fair value of investments must be disclosed. However, the Company could only evaluate the investments in listed companies as of 31/12/2025. For unlisted companies, the Company has not yet determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System have not provided specific guidance on fair value determination.

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

	Address	Direct ownership interest	Voting right	Principal activities business
Investment in subsidiaries				
- TCTC Investment Joint Stock Company	Residential Group 12, Dong Thuan Ward, Quang Tri Province, Vietnam	84.01%	84.01%	Manufacturing and trading of paint and construction materials

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.9. Short-term trade payables

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

5.10. Short-term advances from customers

	Closing balance (VND)	Opening balance (VND)
+ Hongzhan International Industry Company Limited	19,428,522	19,428,522
+ Sudo Vietnam Joint Stock Company	49,727,763	-
+ Other advances from customers	-	460,000
Total	69,156,285	19,888,522

5.11. Taxes and other payables to the State budget

Taxes and other payables to the State budget	Opening balance (VND)	Payable during the period (VND)	Paid during the period (VND)	Closing balance (VND)
- Output Value Added Tax	261,223,693	43,302,906	261,223,694	43,302,905
Total	261,223,693	43,302,906	261,223,694	43,302,905

Taxes and other receivables from the State budget	Opening balance (VND)	Payable during the period (VND)	Paid during the period (VND)	Closing balance (VND)
- Corporate income tax	49,441	-	-	49,441
Total	49,441	-	-	49,441

5.12. Short-term accrued expenses

	Closing balance (VND)	Opening balance (VND)
+ Audit expenses	-	100,000,000
+ Other expenses	464,444,454	420,000,012
Total	464,444,454	520,000,012

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.13. Other short-term payables

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

DAI VIET DVG GROUP JOINT STOCK COMPANY

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.14. Equity

Statement of change in equity

	Owner's contributed capital	Share premium	Investment and development fund	Retained earnings	Total
Opening balance of prior year	280,000,000,000	(30,000,000)	294,631,432	17,814,585,052	298,079,216,484
- Profit for prior period	-	-	-	3,251,133,160	3,251,133,160
Closing balance of current period	280,000,000,000	(30,000,000)	294,631,432	21,065,718,212	301,330,349,644
Closing balance of current year	280,000,000,000	(30,000,000)	294,631,432	21,065,718,212	301,330,349,644
- Loss for current period	-	-	-	(202,787,514)	(202,787,514)
- Profit distribution for 2025 (*)	-	-	426,946,287	(1,280,838,861)	(853,892,574)
+ Transfer to bonus fund	-	-	-	(426,946,287)	(426,946,287)
+ Transfer to welfare fund	-	-	-	(426,946,287)	(426,946,287)
+ Transfer to investment and development fund	-	-	426,946,287	(426,946,287)	-
Closing balance of current period	280,000,000,000	(30,000,000)	721,577,719	19,582,091,837	300,273,669,556

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Details of owner's contributed capital

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

Capital transactions with owners and distribution of dividends and profits

	Current period (VND)	Prior period (VND)
- Owner's investment capital		
<i>Capital contribution at the opening</i>	280,000,000,000	280,000,000,000
<i>Contributed capital increased in the period</i>	-	-
<i>Contributed capital decreased in the period</i>	-	-
<i>Contributed capital at the closing</i>	280,000,000,000	280,000,000,000
- Dividends, distributed profits	-	-

Share

	Closing balance (Share)	Opening balance (Share)
Number of shares registered for issuance	28,000,000	28,000,000
Number of shares issued to the public	28,000,000	28,000,000
Ordinary shares	28,000,000	28,000,000
Preference shares	-	-
Number of Shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	28,000,000	28,000,000
Ordinary shares	28,000,000	28,000,000
Preference shares	-	-
* Par value of outstanding shares (VND/share): VND 10,000 /share		

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE INTERIM STATEMENT OF INCOME**6.1. Revenue from sales of goods and rendering of services**

	Current period (VND)	Prior period (VND)
- Revenue from sale of goods	54,233,909,935	26,357,606,946
- Revenue from sale of finished goods	6,616,532,000	4,340,551,000
Total	60,850,441,935	30,698,157,946

6.2. Cost of sales

	Current period (VND)	Prior period (VND)
- Cost of merchandise sold	54,862,798,437	26,261,790,840
- Cost of finished goods sold	4,391,929,592	3,331,782,707
Total	59,254,728,029	29,593,573,547

6.3. Financial income

	Current period (VND)	Prior period (VND)
- Interest on bank deposits	33,687	20,603
Total	33,687	20,603

6.4. Financial expenses

	Current period (VND)	Prior period (VND)
- Provision for investment losses	253,929,270	-
Total	253,929,270	-

6.5. Selling expenses

	Current period (VND)	Prior period (VND)
- Labor costs	112,263,615	155,720,524
- Depreciation of fixed assets	934,509,936	934,509,936
Total	1,046,773,551	1,090,230,460

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6.6. General and administrative expenses

	Current period (VND)	Prior period (VND)
- Labor costs	126,674,000	111,895,507
- Cost of management materials, tools and supplies	14,536,003	4,948,000
- Depreciation of fixed assets	97,904,790	97,904,790
- Taxes, fees and charges	-	5,000,000
- Expenses for external services	204,389,056	610,012,509
- Other cash expenses	2,212,100	18,843,999
Total	445,715,949	848,604,805

6.7. Other expenses

	Current period (VND)	Prior period (VND)
- Late tax payment interest	52,116,337	1,646,109
Total	52,116,337	1,646,109

6.8. Current income tax expense

	Current period (VND)	Prior period (VND)
- Accounting profit before tax	(202,787,514)	(835,876,372)
- Tax calculated at the current corporate income tax rate	20%	20%
- Adjustments to taxable income	52,116,337	1,646,109
+ Non-deductible expenses	52,116,337	1,646,109
- Taxable corporate income	(150,671,177)	(834,230,263)
- Corporate income tax (CIT) expense		
- Current corporate income tax expense(*)	-	-

(*) The corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustments upon inspection by the tax authorities.

6.9. Production and business costs by element

	Current period (VND)	Prior period (VND)
Cost of raw materials, materials and tools	3,829,904,203	2,279,575,734
Labor costs	373,840,075	361,618,857
Depreciation of fixed assets	1,304,124,324	1,329,329,258
Taxes, fees and charges	-	5,000,000
Provision expenses	253,929,270	-
Outsourced service expenses	415,545,851	1,106,082,649
Other cash expenses	2,256,100	62,025,817
Total	6,179,599,823	5,143,632,315

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

7. OTHER INFORMATION**7.1. Events arising after the end of the accounting period**

As of the date of making this report, the Board of Management of the Company believes that no event could cause the figures and information presented in the Company's Separate Interim Financial Statements to be misrepresented.

7.2. Information about related parties

The list of related parties with the Company during the year and at the end of the accounting period includes:

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

7.3. Comparative figures

Comparative figures on the Separate Interim Statement of Financial Position and corresponding notes are derived from the Separate Financial Statements for the financial year ended 31st December 2025 of Dai Viet Group Joint Stock Company, which were audited by International Auditing and Valuation Company Limited.

Comparative figures on the Separate Interim Income Statement, Separate Interim Cash Flow Statement and corresponding notes are derived from the Separate Interim Financial Statements for the accounting period from 1st January 2025 to 30th June 2025 of Dai Viet Group Joint Stock Company, which were reviewed by International Auditing and Valuation Company Limited.

Approved, 28th August 2026

PREPARED BY
(Sign, full name)

CHIEF ACCOUNTANT
(Sign, full name)

GENERAL DIRECTOR
(Sign, full name, seal)



Tran Thi Thanh



Nguyen Hong Phong



Đu Thị Van