



INTERIM CONSOLIDATED FINANCIAL STATEMENTS

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

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

(Reviewed)



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

**INTERIM CONSOLIDATED
FINANCIAL STATEMENTS**

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

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

(Reviewed)



CONTENTS

	Pages
Report of The Board of Management	02-03
Review Report On Interim Financial Information	04-05
Reviewed Interim Consolidated Financial Statements	06-53
Interim Consolidated Statement of Financial position	06-07
Interim Consolidated Statement of Income	08
Interim Consolidated Statement of Cash flows	09-10
Notes to the Interim Consolidated Financial Statements	11-53

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Royal Manufacture and Investment Joint Stock Company (“the Company”) presents its report and the Company’s Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Royal Manufacture and Investment Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 3501459505 initially issued by the Department of Planning and Investment of Dong Nai Province on 20 January 2010 and amended for the 16th time by the Department of Finance of Dong Nai City on 18 May 2026.

The Company’s head office is located at: Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF AUDIT COMMITTEE

Members of The Board of Directors, The Board of Management and Board of Audit Committee during the period and to the reporting date are:

Board of Directors

Mr. Dinh Viet Anh	Chairman
Mr. Pham Huu Phu	Independent Member
Mr. Trinh Xuan Hung	Member

Board of Management

Mr. Truong Van Viet	General Director
Mr. Phan Ba Hieu	Vice General Director
Ms. Nguyen Thi Kim Loan	Chief Accountant
Mr. Vo Anh Minh	Head of Internal Audit

Audit Committee

Mr. Pham Huu Phu	Chairman of the Audit Committee
Mr. Dinh Viet Anh	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and until the preparation of this Consolidated Financial Statements is Mr. Dinh Viet Anh – Chairman of the Board of Directors.

Mr. Truong Van Viet - General Director is authorized by Mr. Dinh Viet Anh to sign this Financial Statements for the accounting period ended 30 June 2026, pursuant to Power of Attorney No. 0104/2026/GUQ-RYG dated 01/04/2026.

AUDITORS

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

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, The Board of Management are responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Director and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Trương Văn Việt

General Director (Power of Attorney No. 0104/2026/GUQ-RYG dated 01/04/2026)

Approved, 28 August 2026

No.: 280826.027/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, The Board of Directors and The Board of Management
Royal Manufacture and Investment Joint Stock Company**

We have reviewed the Interim Consolidated Financial Statements of Royal Manufacture and Investment Joint Stock Company prepared on 28 August 2026, from page 06 to page 53 including: Interim Consolidated Statement of Financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Consolidated Financial Statements.

The Board of Management's responsibility

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

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Royal Manufacture and Investment Joint Stock Company as at 30 June 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		2,088,023,044,289	1,822,770,219,684
110	I. Cash and cash equivalents	3	15,449,964,738	11,341,224,253
111	1. Cash		15,449,964,738	11,341,224,253
120	II. Short-term investments	4	260,623,024,624	240,003,304,691
123	1. Short-term held-to-maturity investments		260,623,024,624	240,003,304,691
130	III. Short-term receivables		880,464,313,873	729,070,437,014
131	1. Short-term trade receivables	5	680,334,381,077	554,587,397,321
132	2. Short-term prepayments to suppliers	6	152,606,085,430	131,834,408,576
135	3. Other short-term receivables	7	47,628,382,380	42,648,631,117
136	4. Allowance for short-term doubtful debts		(104,535,014)	-
140	IV. Inventories	8	887,130,947,500	797,041,054,075
141	1. Inventories		887,130,947,500	797,041,054,075
160	V. Other short-term assets		44,354,793,554	45,314,199,651
161	1. Short-term deferred expenses	13	4,351,521,929	4,539,551,863
162	2. Deductible VAT		39,371,208,435	40,065,567,185
163	3. Short-term taxes and other receivables from State budget	18	632,063,190	709,080,603
200	B. NON-CURRENT ASSETS		1,130,916,162,100	1,170,546,523,936
210	I. Long-term receivables		4,741,527,795	6,599,939,016
215	1. Other long-term receivables	7	4,741,527,795	6,599,939,016
220	II. Fixed assets		946,738,967,868	982,890,850,772
221	1. Tangible fixed assets	10	860,229,967,988	877,210,670,469
222	- Historical costs		1,346,466,715,626	1,321,102,221,158
223	- Accumulated depreciation		(486,236,747,638)	(443,891,550,689)
224	2. Finance lease fixed assets	11	26,639,367,419	44,830,872,122
225	- Historical costs		36,805,760,791	61,226,836,858
226	- Accumulated depreciation		(10,166,393,372)	(16,395,964,736)
227	3. Intangible fixed assets	12	59,869,632,461	60,849,308,181
228	- Historical costs		68,245,571,219	68,245,571,219
229	- Accumulated amortization		(8,375,938,758)	(7,396,263,038)
250	III. Long-term assets in progress	9	6,511,323,527	5,741,634,327
252	1. Construction in progress		6,511,323,527	5,741,634,327
260	IV. Long-term investments	4	143,334,693,922	138,486,128,623
262	1. Investments in joint ventures and associates		143,334,693,922	138,486,128,623
270	V. Other long-term assets		29,589,648,988	36,827,971,198
271	1. Long-term deferred expenses	13	23,804,819,727	30,817,065,752
272	2. Deferred income tax assets	34.a	236,301,157	-
279	3. Good will	14	5,548,528,104	6,010,905,446
280	TOTAL ASSETS		3,218,939,206,389	2,993,316,743,620

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		2,403,024,820,422	2,223,297,414,014
310	I. Current liabilities		2,031,989,639,763	1,798,133,492,974
311	1. Short-term trade payables	16	367,091,457,116	317,828,268,210
312	2. Short-term prepayments from customers	17	119,906,000,239	79,365,951,240
313	3. Dividends and profits payable		205,500,000	205,500,000
314	4. Short-term taxes and other payables to State budget	18	15,090,087,122	15,001,512,775
315	5. Payables to employees		14,208,436,604	14,794,229,597
316	6. Short-term accrued expenses	19	31,966,692,622	17,395,665,814
320	7. Other short-term payables	20	22,624,392,822	17,286,442,932
321	8. Short-term borrowings and finance lease liabilities	15	1,438,250,442,052	1,313,609,291,220
323	9. Bonus and welfare fund		22,646,631,186	22,646,631,186
330	II. Non-current liabilities		371,035,180,659	425,163,921,040
331	1. Long-term trade payables	16	21,095,697,415	49,216,060,600
338	2. Other long-term payables	20	5,220,000,000	5,220,000,000
339	3. Long-term borrowings and finance lease liabilities	15	332,100,684,535	357,897,819,695
342	4. Deferred income tax liabilities	34.b	12,618,798,709	12,830,040,745
400	D. OWNER'S EQUITY	21	815,914,385,967	770,019,329,606
411	1. Contributed capital		450,000,000,000	450,000,000,000
411a	Ordinary shares with voting rights		450,000,000,000	450,000,000,000
412	2. Share Premium		40,010,480,000	40,010,480,000
418	3. Development and investment funds		94,396,675,823	94,396,675,823
420	4. Retained earnings		190,104,027,196	148,677,194,664
420a	Retained earnings accumulated to previous year		148,677,194,664	111,306,389,924
420b	Retained earnings of the current period		41,426,832,532	37,370,804,740
429	5. Non - controlling interests	22	41,403,202,948	36,934,979,119
440	TOTAL CAPITAL		3,218,939,206,389	2,993,316,743,620

Huynh Thi Hai Yen
Preparer

Nguyen Thi Kim Loan
Chief Accountant

Truong Van Viet
General Director



Approved, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

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

Code	ITEM	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of services	24	1,275,903,273,221	1,008,522,591,113
02	2. Revenue deductions	25	106,119,999	12,060,317
10	3. Net revenue from sales of goods and provision of services		1,275,797,153,222	1,008,510,530,796
11	4. Cost of goods sold and provision of services	26	1,094,310,430,969	890,210,733,999
20	5. Gross profit from sales of goods and provision of services		181,486,722,253	118,299,796,797
22	7. Financial income	27	6,890,763,768	6,069,745,050
23	8. Financial expense	28	66,986,266,891	37,737,745,324
24	In which: Borrowings expense		66,227,973,941	37,018,482,945
25	9. Selling expense	29	38,711,881,020	33,984,807,427
26	10. General and administrative expenses	30	35,301,773,685	32,761,090,660
27	11. Share of joint ventures and associates' profit or loss		4,848,565,299	2,544,384,408
30	12. Net profit from operating activities		52,226,129,724	22,430,282,844
31	13. Other income	31	119,044,981	12,323,091
32	14. Other expense	32	923,655,219	222,043,509
40	15. Other profit		(804,610,238)	(209,720,418)
50	16. Total net profit before tax		51,421,519,486	22,220,562,426
51	17. Current corporate income tax expenses	33	5,974,006,318	6,422,615,222
52	18. Deferred corporate income tax expenses	34.c	(447,543,193)	158,779,125
60	19. Profit after corporate income tax		45,895,056,361	15,639,168,079
61	20. Profit after tax attributable to owners of the parent		41,426,832,532	15,617,321,986
62	21. Profit after tax attributable to non-controlling interest		4,468,223,829	21,846,093
70	22. Basic earnings per share	35	921	347

Huynh Thi Hai Yen
Preparer

Nguyen Thi Kim Loan
Chief Accountant

Truong Van Viet
General Director



Approved, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	This period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		51,421,519,486	22,220,562,426
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		37,724,944,468	18,592,146,773
03	- Allowances and provisions		104,535,014	-
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		394,423,288	(44,846,830)
05	- Gains / losses from investment activities		(11,257,104,812)	(6,320,331,367)
06	- Borrowing costs		66,227,973,941	37,018,482,945
08	3. Operating profit before changes in working capital		144,616,291,385	71,466,013,947
09	- Increase/decrease in receivables		(148,915,303,826)	(165,080,364,731)
10	- Increase/decrease in inventories		(90,089,893,425)	(6,847,422,621)
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		81,318,289,217	(8,275,220,975)
12	- Increase/decrease in deferred expenses		7,200,275,959	8,856,017,163
14	- Interest paid		(67,782,167,075)	(36,623,482,421)
15	- Corporate income tax paid		(4,796,929,580)	(110,312,826)
20	Net cash flows from operating activities		(78,449,437,345)	(136,614,772,464)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(3,825,392,663)	(155,511,395,969)
22	2. Proceeds from disposals of fixed assets and other long-term assets		1,705,091,392	-
23	3. Loans and purchase of debt instruments from other entities		(51,679,636,500)	(243,121,699,172)
24	4. Collection of loans and resale of debt instrument of other entities		31,046,768,161	161,435,580,071
27	5. Interest and dividend received		6,473,365,768	2,972,442,979
30	Net cash flows from investing activities		(16,279,803,842)	(234,225,072,091)
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		917,945,036,526	836,591,302,173
34	2. Repayment of principal		(789,946,670,986)	(502,129,273,821)
35	3. Repayment of financial principal		(29,154,349,868)	-
40	Net cash flows from financing activities		98,844,015,672	334,462,028,352
50	Net cash flows in the period		4,114,774,485	(36,377,816,203)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code ITEM	Note	This period	Previous period
		VND	VND
60 Cash and cash equivalents at the beginning of the year		11,341,224,253	42,242,862,847
61 Effect of exchange rate fluctuations		(6,034,000)	44,846,830
70 Cash and cash equivalents at the end of the period	3	15,449,964,738	5,909,893,474


Huynh Thi Hai Yen
Preparer


Nguyen Thi Kim Loan
Chief Accountant


Trương Văn Việt
General Director

Approved, 28 August 2026

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION

1.1 . Form of Ownership

Royal Manufacture and Investment Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 3501459505 initially issued by the Department of Planning and Investment of Dong Nai Province on 20 January 2010 and amended for the 16th time by the Department of Finance of Dong Nai City on 18 May 2026.

The Company's head office is located at: Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam.

The Company's charter capital as registered is VND 450,000,000,000, and the contributed charter capital as of 30 June 2026 is VND 450,000,000,000; equivalent to 45,000,000 shares, with a par value of VND 10,000 per share.

The number of employees of the Parent Company and its subsidiaries as at 30 June 2026 was 694 people (as at 01 January 2026: 689 people).

1.2 . Business field

Manufacturing ceramic, granite, and porcelain tiles, as well as construction materials from clay.

1.3 . Business activities

Main business activities of the Company include:

- Manufacture of clay-based construction materials. Details: Production of ceramic and granite tiles;
- Manufacture of other general-purpose machinery. Details: Manufacture of industrial machinery and equipment;
- Wholesale of materials and other installation equipment in construction;
- Manufacture of beds, wardrobes, tables, and chairs. Details: Production of wooden products (furniture, handicrafts, etc.);
- Construction of all types of buildings;
- Construction of other civil engineering works.

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

In the first 6 months of 2026, due to the official operation of the 4.0 large-format Porcelain tile factory project, the Company's revenue scale grew by 26.51% from VND 1,008.5 billion to VND 1,275.9 billion while the cost of goods increased by 22.93% from VND 890 billion to VND 1,094 billion. Because the Large Porcelain 4.0 tile product has a higher profit margin than the Company's traditional brick products, the Company's gross profit increased by 63.19 billion VND, equivalent to an increase of 53.41%.

1.5 . Group structure

- The Group's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30 June 2026 include:

<u>Name of company</u>	<u>Address</u>	<u>Proportion of ownership</u>	<u>Proportion of voting rights</u>	<u>Principal activities</u>
Royal Sintered Stone Manufacture and Investment Joint Stock Company	Nhon Trach II Industrial Park, Nhon Phu, Nhon Trach Commune, Dong Nai City	92.00%	92%	Production and trading of construction materials, real estate business for lease.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.

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

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from January 01, 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 41 and Appendix I of the Consolidated Financial Statements.

2.4 . Basis for the preparation of the Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

Non – controlling interests

Non - controlling interests represent the portion of profit or loss and net assets not held by owners.

2.5 . Accounting estimates

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

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

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated income tax.

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

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables and loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

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

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

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

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

2.8 . Cash

Cash comprises cash on hand, demand deposits.

2.9 . Business combination and goodwill

The goodwill or gain from a bargain purchase is defined as the difference between the cost of the business combination and acquirer's interest in the net fair value of the subsidiary's identifiable net assets at the acquisition date held by Parent. Gain from a bargain purchase (if any) will be recognized in the Consolidated income statement. Goodwill is amortized on a straight-line basis over an estimated useful life of 10 years. Periodically, the Company will assess goodwill for impairment at the subsidiary, if there is evidence that the impairment loss of goodwill exceeds the annual amortization amount, impairment loss shall be recognized in the period in which it arises.

2.10 . Financial investments

Investments held to maturity comprise term deposits, loans, etc. held to maturity to earn profits periodically.

In the Consolidated Financial Statements, investments in associates are accounted for using equity method. Under this method, the investments are initially recognized on the Consolidated Statement of Financial Position at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in associates from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.

For the adjustment of the value of investments in associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of associates; share of profits related to transactions of associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of associates and immediately recognizes in the Consolidated Income Statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

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

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.11 . Receivables

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

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

2.12 . Inventories

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

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs necessary to make the sale.

The cost of inventory is calculated using weighted average method

Method for valuation of work in process at the end of the period: Production costs in progress are accumulated based on the actual costs incurred for each type of unfinished product.

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

2.13 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

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

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

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred relating to the lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses to ensure full capital recovery.

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

- Buildings, structures	05 - 30 years
- Machinery, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 05 years
- Leasehold Advantage	35 years
- Management software	03 - 05 years

2.14 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.15 . Operating lease

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

2.16 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Deferred expenses related to the use of trademarks are amortized on a straight-line basis over the contractual period.
- Deferred expenses are the cost of renting infrastructure that is recorded according to the actual value incurred and allocated according to the time specified in the infrastructure lease contract.
- Deferred expenses are repair costs recorded according to the actual value incurred and allocated by the straight-line method for a useful period of 01 year to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.17 . Payables

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

2.18 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.19 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

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

2.20 . Borrowing costs

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

2.21 . Accrued expenses

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

2.22 . Owner's equity

Owner's contributed capital is recognized at the amount actually contributed by the owners.

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

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

2.23 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably;

Financial income

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

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

2.24 . Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period include: sales returns.

Sales return incurred in the same year of sale of goods and provision of services are recorded as a decrease in revenue in the incurring year. In case goods and services are sold in the previous years, but until the next year they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting year (the previous year); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring year (the next year).

2.25 . Cost of goods sold and provision of services

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

2.26 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs; interest on deferred payment purchases, interest on leased assets;
- Losses from sale of foreign currency, exchange loss, etc.

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

2.27 . Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.28 . Corporate income tax

a) Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilized. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law. In which:

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

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the period from 01 January 2026 to 30 June 2026.

2.29 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.30 . Related Parties

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

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

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

Detailed information about related parties and related party transactions is presented on the Company's Consolidated Financial Statements for the accounting period ended 30/06/2026 published by the Company at the same time as the Consolidated Financial Statements and Separate Financial Statements for the accounting period ended 30/06/2026.

2.31 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Cash on hand	1,634,308,109	2,487,894,403
Demand deposits	13,815,656,629	8,853,329,850
	<u>15,449,964,738</u>	<u>11,341,224,253</u>

	<u>Currency</u>	<u>Value</u>
		VND
Demand deposits		
- Military Commercial Joint Stock Bank - Phu Nhuan Branch	VND	2,150,391,218
- Woori Bank Vietnam Limited - Bac Ninh Branch	VND	8,007,723,466
- United Overseas Bank (Vietnam) Limited – Ho Chi Minh City Branch	VND,	1,558,487,595
	USD	
- Other banks	VND,	2,099,054,350
	USD	
		<u>13,815,656,629</u>

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Interim Consolidated Financial Statements
for the period from 01/01/2026 to 30/06/2026

4 . FINANCIAL INVESTMENTS
a) Held to maturity investments

	Ending balance			Beginning balance		
	Original Cost	Recoverable Value	Allowance	Original Cost	Recoverable Value	Allowance
Term deposits	260,623,024,624	260,623,024,624	-	240,003,304,691	240,003,304,691	-
	260,623,024,624	260,623,024,624	-	240,003,304,691	240,003,304,691	-

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term Deposits

	Currency	Term	Interest Rate	Values
				VND
- Prosperity and Development Joint Stock Commercial Bank (PGBank)	VND	6 months - 1 year	6.8% - 6.9%	20,622,307,431
- An Binh Commercial Joint Stock Bank	VND	6 months	7.5%	33,028,123,335
- Woori Bank Vietnam Limited	VND	6 months	4.3%	24,653,128,767
- Vietnam International Commercial Joint Stock Bank	VND	12 months	4.7% - 5.25%	69,799,907,063
- United Overseas Bank (Vietnam) Limited - Ho Chi Minh City Branch	VND	6 months	3.8% - 5%	34,470,246,853
- KASIKORNBANK Public Company Limited – Ho Chi Minh City Branch	VND	6 months	5.1% - 5.6%	32,544,990,955
- Military Commercial Joint Stock Bank	VND	6 months	5.1% - 5.6%	29,820,000,000
- Other banks	VND	Less than 1 year	3.8% - 7.5%	15,684,320,220
				260,623,024,624

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY
Interim Consolidated Financial Statements

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

c) Equity investments in associates

	Ending balance				Beginning balance			
	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method
				VND				VND
- Royal House Manufacture and Investment Joint	Dong Nai	45%	45%	143,334,693,922	Dong Nai	45%	45%	138,486,128,623
				<u>143,334,693,922</u>				<u>138,486,128,623</u>

Material transactions between the Company and associates in the period: Note No.40

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	56,827,411,914	-	29,930,696,362	-
Vinagres Corporation	36,945,330,374	-	8,621,739,958	-
Royal American Wholesale	12,164,580,704	-	2,282,921,075	-
Bao Son Green JSC	-	-	10,913,634,493	-
Western Royal Investment and Production Joint Stock Company	7,717,500,836	-	8,112,400,836	-
Others	623,506,969,163	(104,535,014)	524,656,700,959	-
Top Tile Joint Stock Company	202,365,111,917	-	217,644,030,270	-
Royal Champion Joint Stock Company	39,042,509,842	-	57,736,976,114	-
Care About Trading Co., Ltd	37,993,658,339	-	41,802,339,604	-
Mylux Vietnam Company Limited	24,764,735,512	-	36,288,673,532	-
Minh Loi Raw Materials Trading Company Limited	22,479,914,636	-	-	-
Dai An Loc Raw Materials Trading Company Limited	22,941,209,552	-	-	-
Other customers	273,919,829,365	(104,535,014)	171,184,681,439	-
	680,334,381,077	(104,535,014)	554,587,397,321	-

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	18,472,087,416	-	35,997,676,983	-
Bao Son Green JSC	-	-	1,778,538,122	-
Royal House Manufacture And Investment Joint Stock Company	18,472,087,416	-	34,219,138,861	-

**ROYAL MANUFACTURE AND INVESTMENT JOINT
STOCK COMPANY**

Interim Consolidated Financial Statements
for the period from 01/01/2026 to 30/06/2026

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
<i>Others</i>	134,133,998,014	-	95,836,731,593	-
Hoang Quan Manufacture and Investment Service Joint Stock Company	7,045,833,094	-	6,895,833,094	-
Trang Minh Anh Company Limited	-	-	4,941,943,291	-
Top Tile Joint Stock Company	39,840,057,076	-	-	-
Tung Thinh Phat Trading and Services Co., Ltd.	-	-	3,899,999,996	-
Royal Green Manufacture and Investment Joint Stock Company	57,401,945,339	-	46,996,192,659	-
Others	29,846,162,505	-	33,102,762,553	-
	152,606,085,430	-	131,834,408,576	-

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
Advances	713,508,160	-	549,575,600	-
Receivables from interest of deposit	-	-	-	-
Assignment of construction and acquisition of assets (1)(2)	36,000,000,000	-	36,000,000,000	-
Receivables related to financial leasing	1,067,010,344	-	1,067,010,344	-
Undeclared input VAT	-	-	3,484,598,081	-
Others	9,847,863,876	-	1,547,447,092	-
- <i>Service & Marketing Department</i>	3,345,604,670	-	-	-
- <i>Mr. Nguyen Minh Tuyen</i>	4,416,522,000	-	216,552,000	-
- <i>Royal Crystal Joint Stock Company</i>	800,000,000	-	-	-
Others	1,285,737,206	-	1,330,895,092	-
	47,628,382,380	-	42,648,631,117	-

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
b) Long-term				
Mortgages	4,741,527,795	-	6,599,939,016	-
	<u>4,741,527,795</u>	<u>-</u>	<u>6,599,939,016</u>	<u>-</u>
c) In which: Other receivables from related parties				
Mr. Huynh Son Tung (1)	30,000,000,000	-	30,000,000,000	-
Mrs. Nguyen Thi Bich Tram (2)	6,000,000,000	-	6,000,000,000	-
Royal House Manufacture and Investment Joint Stock Company	223,470,272	-	278,281,352	-
Mr. Nguyen Minh Tuyen	4,416,522,000	-	216,552,000	-
	<u>40,639,992,272</u>	<u>-</u>	<u>36,494,833,352</u>	<u>-</u>

(1) The agreement and assignment to Mr. Huynh Son Tung under Agreement Minutes No. 01/CTCP HST/BBTT dated 07 September 2022, regarding Mr. Huynh Son Tung, the owner of the land lot at 716 Nguyen Thi Dinh Street, Cat Lai Ward, Ho Chi Minh City, to construct an office building and showroom on this land, and upon completion of the project, to transfer the land use rights and the assets formed on the land to the Company.

The purpose of this arrangement is to implement the investment project of constructing an office building and showroom to expand the Company's office space and product display showroom, meeting the Company's business development needs in the near future.

The value of the land use rights is VND 24 billion, while the estimated construction cost of the building is VND 12 billion, subject to adjustment upon final settlement.

The Company advanced VND 30 billion to Mr. Huynh Son Tung and has completed the acquisition of the land and construction of the building. At present, the construction has been completed and interior installation and equipment fitting are underway according to the Company's management requirements. Meanwhile, the Company is also preparing the procedures to transfer ownership from Mr. Huynh Son Tung to the Company's assets.

(2) The agreement and assignment to Ms. Nguyen Thi Bich Tram according to the Memorandum of Agreement No. 06/HGK-NTBT/BBTT dated 31/05/2022 on the fact that Ms. Nguyen Thi Bich Tram, the owner of Land Plot No. 123, Map No. 43, Long Phuoc Ward, Ho Chi Minh City, will build an office building and showroom on this land and after the completion of the project, it will proceed transfer of land use rights and assets formed on land to the Company.

The purpose of the above work is to implement the Royal Sintered Stone Showroom Office Project. In which, the value of land use rights is 6 billion VND.

Ms. Tram has completed the purchase of the land lot and is in the process of planning the construction. Because the Company is focusing on implementing the 4.0 Large-format Porcelain Panel Factory Project, the construction process of the Royal Sintered Stone Showroom Office Project will be carried out after the 4.0 Large-format Porcelain Panel Factory Project comes into operation. The company has also recovered a part of the money assigned to Ms. Nguyen Thi Bich Tram in the amount of 8.3 billion VND to focus on finance for this project.

8 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	87,399,858	-	71,666,218	-
Raw materials and supplies	212,803,416,241	-	192,937,245,665	-
Tools and instruments	41,152,768,057	-	36,448,969,915	-
Work in progress expenses	13,729,920,978	-	45,685,159,066	-
Finished goods	334,973,938,967	-	284,246,694,039	-
Merchandise	284,088,003,017	-	232,029,129,867	-
Goods on consignments	295,500,382	-	5,622,189,305	-
	887,130,947,500	-	797,041,054,075	-

9 . LONG-TERM ASSET IN PROGRESS

Construction in progress

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Construction in	2,035,822,873	2,035,822,873	2,035,822,873	2,035,822,873
Alignment	1,962,538,873	1,962,538,873	1,962,538,873	1,962,538,873
Equipment Large Tiles				
Cost of using Misa Amis software, e-invoice software and software implementation package	73,284,000	73,284,000	73,284,000	73,284,000
Construction in progress	4,475,500,654	4,475,500,654	3,705,811,454	3,705,811,454
Projects, Factories, Offices	1,973,900,654	1,973,900,654	1,924,211,454	1,924,211,454
Royal Sintered Stone				
Construction of roofing, foundation, and flooring for two 60-ton bone crushers	1,781,600,000	1,781,600,000	1,781,600,000	1,781,600,000
Construction of glazed conveyor	720,000,000	720,000,000	-	-
	6,511,323,527	6,511,323,527	5,741,634,327	5,741,634,327

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Interim Consolidated Financial Statements

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

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	236,014,652,288	1,070,102,981,822	7,656,469,791	4,183,847,222	3,144,270,035	1,321,102,221,158
- Purchase in the period	137,500,000	971,584,580	553,408,122	-	-	1,662,492,702
- Completed construction investment	-	1,149,000,000	-	-	-	1,149,000,000
- Acquisition of financial leasing assets	-	24,665,286,828	-	-	-	24,665,286,828
- Liquidation, disposal	-	(1,916,191,312)	-	-	-	(1,916,191,312)
- Others decrease	-	(196,093,750)	-	-	-	(196,093,750)
Ending balance	236,152,152,288	1,094,776,568,168	8,209,877,913	4,183,847,222	3,144,270,035	1,346,466,715,626
Accumulated depreciation						
Beginning balance	95,719,973,529	336,715,500,904	7,198,276,897	3,136,109,347	1,121,690,012	443,891,550,689
- Depreciation in the period	5,637,509,273	26,010,797,934	389,500,711	193,307,422	157,213,500	32,388,328,840
- Increase due to repurchase of finance- leased fixed assets	-	10,124,133,930	-	-	-	10,124,133,930
- Liquidation, disposal	-	(159,422,071)	-	-	-	(159,422,071)
- Others decrease	-	(7,843,750)	-	-	-	(7,843,750)
Ending balance	101,357,482,802	372,683,166,947	7,587,777,608	3,329,416,769	1,278,903,512	486,236,747,638
Net carrying amount						
Beginning balance	140,294,678,759	733,387,480,918	458,192,894	1,047,737,875	2,022,580,023	877,210,670,469
Ending balance	134,794,669,486	722,093,401,221	622,100,305	854,430,453	1,865,366,523	860,229,967,988

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Interim Consolidated Financial Statements
for the period from 01/01/2026 to 30/06/2026

Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/ disposal during the period are as follows:

<u>Assets name</u>	<u>Status during the period</u>	<u>Historical cost (VND)</u>	<u>Carrying amount (VND)</u>	<u>Carrying amount of disposed assets (VND)</u>	<u>Proceeds from disposal (VND)</u>
High-end ceramic production line system	In use	63,163,932,500			
Sacmi Machine System	In use	464,433,092,596	441,211,437,964		
Other assets at RRS	In use	300,871,484,938	277,858,646,632		
Other assets at RYG	In use	514,282,003,824	138,088,837,308		
Choongnam Warehouse Fire Alarm System under Contract No. 32/HĐKT/2023/PTL-HG dated 25 November 2023 – Contracts No. 78 & 13	Disposal	339,540,000		254,655,000	60,000,000

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 130,711,593,776.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 309,277,334,471.

11 . FINANCE LEASE FIXED ASSETS

	Machinery, equipments VND	Transportation equipment VND	Total VND
Historical cost			
Beginning balance	48,263,364,404	12,963,472,454	61,226,836,858
Purchase of finance lease fixed assets	(24,421,076,067)	-	(24,421,076,067)
Ending balance of the period	23,842,288,337	12,963,472,454	36,805,760,791
Accumulated depreciation			
Beginning balance	14,949,370,360	1,446,594,376	16,395,964,736
Depreciation in the period	3,176,186,226	718,376,340	3,894,562,566
Repurchase of finance-leased fixed assets	(10,124,133,930)	-	(10,124,133,930)
Ending balance of the period	8,001,422,656	2,164,970,716	10,166,393,372
Net carrying amount			
Beginning balance	33,313,994,044	11,516,878,078	44,830,872,122
Ending balance	15,840,865,681	10,798,501,738	26,639,367,419

Details of financial leased fixed assets at the end of the period are as follows:

Assets name	Status during the period	Historical cost (VND)	Carrying amount (VND)
Investment cost of 6AV2-124-1MC01-0AX0 press - workshop 2	In use	9,905,891,274	6,686,476,610
500x500@New King Time Architect Printer SBL010202301025	In use	7,692,614,935	5,256,620,206
Car LUXUS 51L-222.44	In use	8,840,587,909	7,440,828,157
Other Assets	In use	10,366,666,673	7,255,442,447

12 . INTANGIBLE FIXED ASSETS

	Management Software VND	Leasehold Advantage (*) VND	Total VND
Historical cost			
Beginning balance	606,348,000	67,639,223,219	68,245,571,219
Ending balance	606,348,000	67,639,223,219	68,245,571,219
Accumulated amortization			
Beginning balance	567,303,000	6,828,960,038	7,396,263,038
- Amortization in the period	4,110,000	975,565,720	979,675,720
Ending balance	571,413,000	7,804,525,758	8,375,938,758
Net carrying amount			
Beginning balance	39,045,000	60,810,263,181	60,849,308,181
Ending balance	34,935,000	59,834,697,461	59,869,632,461

In which:

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period: VND 565,248,000

(*) The value of the advantage of the right to lease land in the industrial park on the Certificate of Land Use Rights, Ownership of Houses and Other Land-attached Assets No. CK 292958 issued by the Department of Natural Resources and Environment of Dong Nai Province on 25/12/2017 - the term is 35 years and 02 months, determined according to the valuation certificate of Hoang Gia Khang Production and Investment Joint Stock Company No. 22/05/02/DN dated 31/05/2022 of Vietnam Valuation and Investment Consulting Joint Stock Company.

13 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
Infrastructure and operating lease expenses	297,353,497	-
Insurance Expenses	597,802,357	299,193,548
Dispatched tools and supplies	1,957,596,614	3,549,928,275
Periodic repair and maintenance expenses of fixed assets	1,353,901,175	-
Others	144,868,286	690,430,040
	4,351,521,929	4,539,551,863
b) Long-term		
Dispatched tools and supplies	2,740,234,893	2,877,278,743
Brand rental expenses (*)	17,000,000,000	23,000,000,000
Software program expenses	1,809,559,348	2,684,403,166
Others	2,255,025,486	2,255,383,843
	23,804,819,727	30,817,065,752

(*) The cost of using the trademark from the License Contract for the transfer of the right to use the trademark No. 011222/CQSDNH/TT-HG dated 01/12/2022 between the Company and Top Tile Joint Stock Company has a term of 5 years from the time of 12/2022 and prepayment of the entire contract value with an amount of 60 billion VND.

14 . GOODWILL

	Royal Sintered Stone Manufacture and Investment Joint Stock Company VND	Total VND
Historical cost		
- Beginning balance	9,247,546,840	9,247,546,840
- Ending balance	9,247,546,840	9,247,546,840
Accumulated allocation		
- Beginning balance	3,236,641,394	3,236,641,394
- Allocation in the period	462,377,342	462,377,342
- Ending balance	3,699,018,736	3,699,018,736
Carrying amount		
- Beginning balance	6,010,905,446	6,010,905,446
- Ending balance	5,548,528,104	5,548,528,104

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY
Interim Consolidated Financial Statements

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

15 . BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
	Amount	Increase	Decrease	Amount
	VND	VND	VND	VND
a) Short-term borrowings				
- Short-term borrowings	1,262,626,914,308	917,945,036,526	788,431,670,986	1,392,140,279,848
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (1)	325,474,299,640	265,067,256,800	191,076,308,559	399,465,247,881
- Saigon Treasure Commercial Joint Stock Bank - Dong Nai Branch (2)	108,213,759,906	71,335,749,169	70,159,831,247	109,389,677,828
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thong Nhat Branch (3)	129,589,320,447	106,044,498,216	117,889,320,447	117,744,498,216
- Prosperity and Development Joint Stock Commercial Bank-Vung Tau Branch (4)	121,001,183,109	77,226,478,917	75,826,935,103	122,400,726,923
- Military Commercial Joint Stock Bank - Gia Dinh Branch (5)	148,378,102,383	58,959,398,338	59,962,433,792	147,375,066,929
- An Binh Commercial Joint Stock Bank - Saigon Branch (6)	99,979,746,331	99,953,697,784	99,979,746,331	99,953,697,784
- Woori Bank Vietnam Limited (7)	79,999,969,184	-	-	79,999,969,184
- Vietnam International Commercial Joint Stock Bank Saigon Branch (8)	149,996,827,296	70,751,176,634	84,911,943,342	135,836,060,588
- United Overseas Bank (Vietnam) - Ho Chi Minh City Branch (09)	99,993,706,012	88,613,055,055	88,625,152,165	99,981,608,902
- KASIKORNBANK Public Company Limited – Ho Chi Minh City Branch (10)	-	79,993,725,613	-	79,993,725,613
- Current portion of long-term borrowings	50,982,376,912	24,282,135,160	29,154,349,868	46,110,162,204
- Sacombank - Leasing Company Limited (11)	5,163,131,200	2,058,566,100	2,581,565,600	4,640,131,700
- Chailease International Leasing Co., Ltd	4,884,215,208	1,221,053,808	6,105,269,016	-
- BIDV Sumi Trust Leasing Company Limited (12)	1,935,030,504	967,515,252	967,515,252	1,935,030,504
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (13)	39,000,000,000	20,035,000,000	19,500,000,000	39,535,000,000
	1,313,609,291,220	942,227,171,686	817,586,020,854	1,438,250,442,052
b) Long-term borrowings				
- Sacombank - Leasing Company Limited (11)	8,511,322,628	-	2,581,565,600	5,929,757,028
- Chailease International Leasing Co., Ltd	6,105,269,016	-	6,105,269,016	-
- BIDV Sumi Trust Leasing Company Limited (12)	7,417,616,954	-	967,515,252	6,450,101,702
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (13)	386,845,988,009	-	21,015,000,000	365,830,988,009
	408,880,196,607	-	30,669,349,868	378,210,846,739
Amount due for settlement within 12 months	(50,982,376,912)	(24,282,135,160)	(29,154,349,868)	(46,110,162,204)
Amount due for settlement after 12 months	357,897,819,695			332,100,684,535

c) Detailed information related to short-term borrowings:

Contract number	Contract Date	Loan Limit (VND)	Balance as at 30/06/2026 (Original currency)	Balance converted into VND as at 30/06/2026 (VND)	Loan purpose	Term	Annual interest	Security
(1) Joint Stock Commercial Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch				399,465,247,881				
01/2024-HDCVHM/NHCT682 – HOANGGIA and supplementing the contract	21/11/2024	150,000,000,000	VND 149,490,890,625	149,490,890,625	Supplementing working capital to serve ceramic tile production and business	31/07/2026	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
02/2025-HDCVHM/NHCT682-RSS	29/12/2025	250,000,000,000	VND 249,974,357,256	249,974,357,256	Supplementation of working capital for production and business activities	29/12/2026	Adjustable interest rate	The collateral is detailed in specific mortgage contracts.
(2) Saigon Treasure Commercial Joint Stock Bank - Dong Nai Branch				109,389,677,828				
202025393705/L1/03	24/02/2025	110,000,000,000	VND 103,305,184,127 and USD 229,899	109,389,677,828	Supplementing working capital, guarantee, opening L/C	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
(3) Joint Stock Commercial Bank for Investment and Development of Vietnam - Thong Nhat Branch				117,744,498,216				
01/2025/7856791/HĐTD	05/08/2025	150,000,000,000	VND 117,744,498,216	117,744,498,216	Supplementing working capital, guarantee, opening L/C	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
(4) Prosperity and Development Joint Stock Commercial Bank - Vung Tau Branch				122,400,726,923				
VN0010144.250/25/DN	28/11/2025	155,000,000,000	VND 115,737,805,294 and USD 251,754	122,400,726,923	Supplementing working capital, guarantee, opening L/C	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
(5) Military Joint Stock Commercial Bank-Gia Dinh Branch				147,375,066,929				
385328.26.220.828327.TD	12/03/2026	70,000,000,000	VND 58,959,398,338	58,959,398,338	Supplementing working capital for the production and trading of ceramic tiles	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
353225.25.220.32929618.TD	12/11/2025	150,000,000,000	VND 88,415,668,591	88,415,668,591	Serving the business of producing Porcelain Tiles	12/11/2026	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.

c) Detailed information related to short-term borrowings (continued):

(6) An Binh Joint Stock Commercial Bank-Saigon Branch				99,953,697,784				
0812/26/TD/SME/029	23/03/2026	100,000,000,000	VND 99,953,697,784	99,953,697,784	Financing additional working capital for the production and trading of ceramic tiles of all kinds	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
(7) Woori Bank Vietnam Limited				79,999,969,184				
VN12401531/2025/WBV N300	12/11/2025	80,000,000,000	VND 79,999,969,184	79,999,969,184	Supplementation of working capital for production and business	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.
(8) Vietnam International Commercial Joint Stock Bank Saigon Branch				135,836,060,588				
1013953.26	11/05/2026	150,000,000,000	VND 135,836,060,588	135,836,060,588	Supplementing working capital for brick production and trading	12 months	Specified on each Debt Receipt	Deposit contracts, Revolving Inventory, and revolving receivables are owned by the Company.
(9) United Overseas Bank (Vietnam) Limited - Ho Chi Minh City Branch				99,981,608,902				
UOB/HCMC/CMB-HG-1004	09/01/2025	100,000,000,000	VND 99,981,608,902	99,981,608,902	Supplement working capital for production and business.	12 months	Specified on each Debt Receipt	Deposit contracts, floating receivables and personal guarantees worth VND 100 billion implemented by Mr. Dinh Viet Anh.
(10) KASIKORNBANK Public Company Limited – Ho Chi Minh City Branch				79,993,725,613				
257/2026/FA.01	10/02/2026	80,000,000,000	VND 79,993,725,613	79,993,725,613	Supplement working capital for production and business.	12 months	Specified on each Debt Receipt	The collateral is detailed in specific mortgage contracts.

d) Detailed information related to long-term borrowings and financial leases:

Contract No	Contract Date	Loan limit	Balance as at 30/06/2026	Long-term debt due (VND)	Loan purpose	Term	Annual interest	Security
(11) Sacombank - Leasing Company Limited			5,929,757,028	4,640,131,700				
SBL010202210047	28/10/2022	584,800,000	73,100,000	73,100,000	Investment in a truck (double cabin pickup) of FORD brand, type number RANGER TRABCH2P0C3CXKL1, license plate number 60C-637.38	48 months	8.5%/year	Investment in a truck (double cabin pickup) of FORD brand, type number RANGER TRABCH2P0C3CXKL1, license plate number 60C-637.38
SBL010202208067	31/08/2022	6,821,071,780	1,349,696,500	1,349,696,500	Invested in 01 set of hydraulic press, HLT brand, model YP 3609, SX HLT INDUSTRY CO., LTD	48 months	9%/year	Invested in 01 set of hydraulic press, HLT brand, model YP 3609, SX HLT INDUSTRY CO., LTD
SBL01020230310	10/03/2023	4,549,159,200	511,651,200	511,651,200	Invested 03 packaging machines, 02 KEDA brand belt tying machines of Xincheng International Co.,Ltd	52 months	10.5%/year	Invested 03 packaging machines, 02 KEDA brand belt tying machines of Xincheng International Co.,Ltd
SBL010202307039	01/08/2023	2,361,051,828	658,995,328	439,330,400	Investment in Rong Zhi Cheng Co., Ltd brand brick compensation system, 100% new ZNCP288 model, made in China, manufactured in 2023	48 months	10.5%/year	Investment in Rong Zhi Cheng Co., Ltd brand brick compensation system, 100% new ZNCP288 model, made in China, manufactured in 2023
SBL010202311033	21/11/2023	1,078,707,101	303,386,000	202,257,600	Investing in tile coolers used in ceramic tile production lines, SMAC brand, model KRYO 2.0 S.90, serial number 1012BN, 100% new, produced in 2023, made in Italy	48 months	9.7%/year	Investing in tile coolers used in ceramic tile production lines, SMAC brand, model KRYO 2.0 S.90, serial number 1012BN, 100% new, produced in 2023, made in Italy
SBL010202301025	31/01/2023	8,962,800,000	1,663,200,000	1,663,200,000	Invested 01 digital injection machine, 01 dry enamel coating machine, manufacturer Foshan Sanshui Yingjie Precision Machinery Co., Ltd	48 months	10.5%/year	Invested 01 digital injection machine, 01 dry enamel coating machine, manufacturer Foshan Sanshui Yingjie Precision Machinery Co., Ltd

d) Detailed information related to long-term borrowings and financial leases (continued)

Contract No	Contract Date	Loan limit	Balance as at 30/06/2026 (Original)	Long-term debt due (VND)	Loan purpose	Term	Annual interest	Security
LA010202510069	31/10/2025	2,004,480,000	1,369,728,000	400,896,000	Investment in NOBLELIFT brand forklifts, model: CPCD25-AS1/ CPCD25, manufactured in 2024/2025, made in China, 100% new	48 months	8%/year	NOBLELIFT brand forklift, model: CPCD25-AS1/ CPCD25, manufactured in 2024/2025, made in China, 100% new
(12) BIDV-SUMI TRUST Leasing Company Limited - Ho Chi Minh City Branch			6,450,101,702	1,935,030,504				
2182400068	25/09/2024	9,513,900,000	6,450,101,702	1,935,030,504	Lexus Car, License No. 51L-222.44	60 months	8.10%/year	Lexus Car, License No. 51L-222.44
(13) Joint Stock Commercial Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch			365,830,988,009	39,535,000,000				
07/2023-HĐCVDADT/NHCT682-HG-MAYIN	19/01/2023	3,315,969,200	2,780,969,200	535,000,000	Investment in the project to buy printers under foreign trade contract No. KER-ROYAL-221130.	60 months	12.5%/year	Mortgaged assets are specified in specific mortgage contracts.
08/2023-HĐCVDADT/NHCT682-HGK	06/09/2023	400,000,000,000	363,050,018,809	39,000,000,000	Used to pay for legal investment costs of the Large Format Porcelain Panel Factory Project 4.0	144 months	Specified on each Debt Receipt	Mortgaged assets are specified in specific mortgage contracts.

Borrowings from banks have been secured by mortgage/pledge/guarantee contracts with lenders and have been fully registered for secured transactions.

16 . TRADE PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term		
<i>Related parties</i>		
Royal House Manufacture and Investment Joint Stock Company	634,879,299	291,890,381
<i>Others</i>	366,456,577,817	317,536,377,829
Fit Hue Joint Stock Company	15,395,303,280	15,861,531,790
PetroVietnam Low Pressure Gas Distribution Joint Stock Company - Nhon Trach Low Pressure Gas Distribution	20,846,769,233	8,928,768,073
Hexagon Technologies Joint Stock Company	589,548,547	1,503,830,519
Forwell International (HK) Co., LTD	70,215,118,529	46,238,674,300
Truong Thinh Construction Investment and Trading JSC	9,667,241,320	15,629,946,608
Fritta Viet Nam Co., LTD	96,645,065	20,900,129,831
Southern Energy Construction Development Investment Joint Stock Company	20,906,094,585	-
Others	228,739,857,258	208,473,496,708
	<u>367,091,457,116</u>	<u>317,828,268,210</u>
b) Long-term		
<i>Others</i>		
Forwell International (HK) Co., LTD	21,095,697,415	49,216,060,600
	<u>21,095,697,415</u>	<u>49,216,060,600</u>

17 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
<i>Related parties</i>	-	101,810,248
Royal Crystal Joint Stock Company	-	101,810,248
<i>Others</i>	119,906,000,239	79,264,140,992
Vinamen Ceramic Tile Co., Ltd	-	4,268,271,141
Thanh Phat Trading and Building Materials Co., Ltd	9,103,463,004	14,234,870,531
Hung Ngoc Materials Company Limited	9,304,190,110	11,541,690,394
Sai Gon Hung Thinh Import-Export And Trading Investment Company Limited	20,688,269,599	-
Hoa Phat Dat Trade Service and Investment Company Limited	4,497,806,123	7,307,470,047
Others	76,312,271,403	41,911,838,879
	<u>119,906,000,239</u>	<u>79,365,951,240</u>

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam

Interim Consolidated Financial Statements

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

18 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value added tax	639,343,694	-	1,960,092,648	1,943,596,286	622,847,332	-
Export, import duties	275,610	-	46,322,324	46,046,714	-	-
Business income tax	-	13,291,791,110	5,974,006,318	4,796,929,580	-	14,468,867,848
Personal income tax	-	1,709,721,665	87,306,984	1,248,514,364	9,215,858	557,730,143
Other taxes	69,461,299	-	132,950,430	-	-	63,489,131
	709,080,603	15,001,512,775	8,200,678,704	8,035,086,944	632,063,190	15,090,087,122

The Company's tax finalization will be subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the amount of tax presented in the interim consolidated financial statements may be subject to change based on the decision of the tax authorities.

19 . ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Borrowing costs	-	1,554,193,134
- Accrued expenses of electricity	1,483,965,371	1,963,089,842
- Accrued expenses of Low Pressure Gas	7,505,419,258	6,204,602,562
- Accrued expenses of dry Gas	2,747,265,266	6,764,661,692
- Accrued land rental expenses	1,711,271,356	-
- Accrued processing expenses	18,346,402,276	-
- Other accrued expenses	172,369,095	909,118,584
	31,966,692,622	17,395,665,814

20 . OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Surplus of assets awaiting resolution	1,546,664	-
- Trade union fee	6,356,386,222	6,077,441,572
- Social insurance	3,031,093,142	1,141,841,203
- Health insurance	431,211,068	200,307,013
- Unemployment insurance	184,632,599	86,603,703
- Payables to individuals	7,439,000,000	3,729,627,778
+ <i>Mrs. Le Thi Vi Na</i>	3,100,000,000	3,279,627,778
+ <i>Mr. Phan Ba Hieu</i>	2,839,000,000	-
+ <i>Mrs. Le Huynh Thuy Trang</i>	1,000,000,000	-
+ <i>Others</i>	500,000,000	450,000,000
- Others	5,180,523,127	6,050,621,663
	22,624,392,822	17,286,442,932
b) Long-term		
- Long-term deposits, collateral received	5,220,000,000	5,220,000,000
+ <i>Minh Phat 2 Co., Ltd</i>	5,000,000,000	5,000,000,000
+ <i>Others</i>	220,000,000	220,000,000
	5,220,000,000	5,220,000,000
c) In which: Other payables to related parties		
- Mr. Phan Ba Hieu	2,839,000,000	-
- Royal House Manufacture and Investment JSC	-	689,185,205
	2,839,000,000	689,185,205

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Street No. 8, Nhon Trach II Industrial Zone, Nhon Phu, Nhon Trach commune, Dong Nai City, Vietnam

Interim Consolidated Financial Statements

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

21 . OWNER'S EQUITY
a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Non controlling interest	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	450,000,000,000	40,010,480,000	57,353,390,932	163,414,518,842	36,939,774,492	747,718,164,266
Profit for previous period	-	-	-	15,617,321,986	21,846,093	15,639,168,079
Profit distribution	-	-	37,043,284,891	(45,686,718,032)	-	(8,643,433,141)
Ending balance of previous period	450,000,000,000	40,010,480,000	94,396,675,823	133,345,122,796	36,961,620,585	754,713,899,204
Beginning balance of current period	450,000,000,000	40,010,480,000	94,396,675,823	148,677,194,664	36,934,979,119	770,019,329,606
Profit for current period	-	-	-	41,426,832,532	4,468,223,829	45,895,056,361
Ending balance of current period	450,000,000,000	40,010,480,000	94,396,675,823	190,104,027,196	41,403,202,948	815,914,385,967

b) Details of Contributed capital

	30/06/2026	Rate	01/01/2026	Rate
	VND	(%)	VND	(%)
Mr. Dinh Viet Anh	93,600,000,000	20.80%	93,600,000,000	20.80%
Mrs. Le Thi Vi Na	10,000,000,000	2.22%	10,000,000,000	2.22%
Mrs. Nguyen Thi Le	48,160,000,000	10.70%	48,160,000,000	10.70%
Mr. Huynh Quang Bau	16,200,000,000	3.60%	16,200,000,000	3.60%
Mr. Nguyen Minh Tuyen	23,491,000,000	5.22%	-	0.00%
Other shareholders	258,549,000,000	57.46%	282,040,000,000	62.68%
	450,000,000,000	100%	450,000,000,000	100%

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

	Ending balance	Beginning balance
	VND	VND
Owner's contributed capital	450,000,000,000	450,000,000,000
- At the beginning of period	450,000,000,000	450,000,000,000
- At the ending of period	450,000,000,000	450,000,000,000
+ Dividend payable from last year's profit	205,500,000	205,500,000
- Dividend payable at the end of the period	205,500,000	205,500,000

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	45,000,000	45,000,000
Quantity of issued shares and full capital contribution	45,000,000	45,000,000
- Common shares	45,000,000	45,000,000
Quantity of outstanding shares in circulation	45,000,000	45,000,000
- Common shares	45,000,000	45,000,000
Par value per share (VND)	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
Investment and development fund	94,396,675,823	94,396,675,823
	<u>94,396,675,823</u>	<u>94,396,675,823</u>

22 . NON-CONTROLLING INTERESTS

Detailed information on non – controlling interest as at 30/06/2026 as follows:

	Non-controlling interest in contributed capital	Profit attributable to non-controlling interests	Adjustments to non-controlling interests	Total
	VND	VND	VND	VND
Royal Sintered Stone Manufacture and Investment Joint Stock Company	29,586,100,000	4,468,223,829	7,348,879,119	41,403,202,948
	<u>29,586,100,000</u>	<u>4,468,223,829</u>	<u>7,348,879,119</u>	<u>41,403,202,948</u>

23 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

The Company leases 90,171 m² of land for the construction of factories at Nhon Trach II – Nhon Phu Industrial Park, Dong Nai. As at 30 June 2026, the future lease payments under the operating lease agreement are presented as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Under 1 year	3,641,400,000	5,863,681,548
- From 1 year to 5 years	14,565,600,000	25,282,726,740
- Over 5 years	93,509,156,712	163,179,486,178

	<u>111,716,156,712</u>	<u>194,325,894,466</u>
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b) Foreign currencies

	<u>Ending balance</u>	<u>Beginning balance</u>
- USD	31,813.73	12,956.92

24 . REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue from sale of finished goods	543,080,417,066	382,744,517,004
Revenue from sale of merchandise	226,613,937,819	228,149,850,551
Revenue from sale of raw material	504,826,968,885	395,685,302,932
Revenue from rendering of services	1,381,949,451	1,942,920,626

	<u>1,275,903,273,221</u>	<u>1,008,522,591,113</u>
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In which: Revenue from sales of goods and services to related parties

(Details as in Notes 40)

	<u>138,220,083,656</u>	<u>224,445,632,598</u>
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25 . REVENUE DEDUCTIONS

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Trade discounts	102,491,199	-
Sales returns	3,628,800	12,060,317

	<u>106,119,999</u>	<u>12,060,317</u>
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26 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Costs of finished goods sold	425,977,729,234	238,409,352,338
Costs of merchandise sold	170,663,423,683	251,533,567,941
Costs of raw material sold	494,908,996,940	398,858,862,836
Cost of provision of services	2,760,281,112	1,408,950,884

	<u>1,094,310,430,969</u>	<u>890,210,733,999</u>
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In which: Purchase from related parties

(Details as in Notes 40)

Total purchase value:

	<u>32,826,969,692</u>	<u>31,566,852,384</u>
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27 . FINANCIAL INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest on deposits, loans	6,460,217,362	3,775,946,959
Gains on exchange difference in the period	430,546,406	2,248,951,261
Gains on exchange difference at the period-end	-	44,846,830
	<u>6,890,763,768</u>	<u>6,069,745,050</u>

28 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	66,227,973,941	37,018,482,945
Payment discount	-	250,000,000
Loss on exchange difference in the period	362,825,062	468,278,445
Loss on exchange difference at the period-end	394,423,288	-
Other financial expenses	1,044,600	983,934
	<u>66,986,266,891</u>	<u>37,737,745,324</u>

29 . SELLING EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	1,467,067,920	1,627,761,480
Labour expenses	7,715,041,583	5,570,551,389
Depreciation expenses	429,433,367	463,409,750
Expenses of outsourcing services	27,307,550,409	25,763,256,722
Other expenses in cash	1,792,787,741	559,828,086
	<u>38,711,881,020</u>	<u>33,984,807,427</u>

30 . GENERAL AND ADMINISTRATIVE EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	265,118,340	475,420,518
Labour expenses	13,858,557,336	11,918,020,805
Depreciation expenses	1,813,531,789	2,335,462,737
Provision expenses	104,535,014	-
Tax, Charge, Fee	221,010,620	6,000,000
Expenses of outsourcing services	17,548,297,249	17,137,202,102
Other expenses in cash	1,028,345,995	426,607,156
Goodwill allocation	462,377,342	462,377,342
	<u>35,301,773,685</u>	<u>32,761,090,660</u>

31 . OTHER INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Liquidation, disposal of fixed assets	97,522,606	-
Others	21,522,375	12,323,091
	<u>119,044,981</u>	<u>12,323,091</u>

32 . OTHER EXPENSE

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Expenses from liquidation, disposal of fixed assets	149,200,455	-
Non-deductible VAT expenses	320,859,010	-
Fines	44,919,295	139,180,133
Costs incurred after delivery	134,104,636	-
Expenses for liquidation of tools and supplies	126,555,011	-
Others	148,016,812	82,863,376
	<u>923,655,219</u>	<u>222,043,509</u>

33 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
- Current corporate income tax expense in parent company	5,974,006,318	6,404,565,759
- Current corporate income tax expense in Royal Sintered Stone Manufacture and Investment Joint Stock Company	-	18,049,463
Current corporate income tax expense	<u>5,974,006,318</u>	<u>6,422,615,222</u>

34 . DEFERRED CORPORATE INCOME TAX EXPENSES

a) Deferred income tax assets

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	236,301,157	-
Deferred income tax assets	<u>236,301,157</u>	<u>-</u>

b) Deferred income tax liabilities

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	12,618,798,709	12,830,040,745
Deferred income tax liabilities	<u>12,618,798,709</u>	<u>12,830,040,745</u>

c) Deferred income tax expenses

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Deferred CIT expense relating to taxable temporary difference	-	370,021,161
Deferred CIT income arising from deductible temporary difference	(447,543,193)	(211,242,036)
	<u>(447,543,193)</u>	<u>158,779,125</u>

35 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Net profit after tax	41,426,832,532	15,617,321,986
Profit distributed for common stocks	41,426,832,532	15,617,321,986
Average number of outstanding common shares in circulation in the period	45,000,000	45,000,000
Basic earnings per share	<u>921</u>	<u>347</u>

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

36 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	228,916,374,797	150,032,058,320
Labour expenses	72,036,592,063	56,661,256,384
Depreciation and amortisation	37,262,567,126	18,129,769,431
Expenses of outsourcing services	86,987,130,233	74,480,204,135
Other expenses by cash	3,175,337,526	1,605,693,583
	<u>428,378,001,745</u>	<u>300,908,981,853</u>

37 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may be exposed to market risks such as: exchange rates and interest rates.

Exchange rate risk

The Company is exposed to foreign exchange risk when transactions are denominated in currencies other than Vietnamese Dong, such as borrowings, revenue, expenses, and the import of materials, goods, machinery and equipment, etc.

Interest rate risk

The Company is exposed to interest rate risk as the fair value of future cash flows of financial instruments may fluctuate due to changes in market interest rates when the Company has term or non-term deposits, borrowings and interest-bearing liabilities with floating interest rates. The Company manages interest rate risk by analyzing market competition to obtain favorable interest rates for its purposes.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and	13,815,656,629	-	-	13,815,656,629
Trade	727,858,228,443	4,741,527,795	-	732,599,756,238
receivables, other				
receivables				
Loans	260,623,024,624	-	-	260,623,024,624
	<u>1,002,296,909,696</u>	<u>4,741,527,795</u>	<u>-</u>	<u>1,007,038,437,491</u>
As at 01/01/2026				
Cash	8,853,329,850	-	-	8,853,329,850
Trade	601,491,064,968	6,599,939,016	-	608,091,003,984
receivables, other				
receivables				
Loans	235,748,268,161	-	-	235,748,268,161
	<u>846,092,662,979</u>	<u>6,599,939,016</u>	<u>-</u>	<u>852,692,601,995</u>

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	<u>Under 1 year</u>	<u>From 1 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	1,770,351,126,587	332,100,684,535	-	2,102,451,811,122
Trade payables, other payables	389,921,349,938	26,315,697,415	-	416,237,047,353
Accrued expenses	31,966,692,622	-	-	31,966,692,622
	<u>2,192,239,169,147</u>	<u>358,416,381,950</u>	<u>-</u>	<u>2,550,655,551,097</u>
As at 01/01/2026				
Borrowings and debts	1,313,609,291,220	357,897,819,695	-	1,671,507,110,915
Trade payables, other payables	335,320,211,142	54,436,060,600	-	389,756,271,742
Accrued expenses	17,395,665,814	-	-	17,395,665,814
	<u>1,666,325,168,176</u>	<u>412,333,880,295</u>	<u>-</u>	<u>2,078,659,048,471</u>

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

38 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

The Company's Board of Directors issued Resolution No. 19/2026/NQ-HĐQT dated 14 July 2026 approving the additional plan for the public offering of shares to existing shareholders in 2026 and the plan for the use of proceeds from the offering. The number of shares to be offered is 22,500,000 shares at an offering price of VND 10,000 per share. The offering will be made to existing shareholders and is expected to be carried out in the third and fourth quarters of 2026.

The Company's Board of Directors issued Resolution No. 21/2026/NQ-HĐQT dated 30 July 2026 on the implementation of the charter capital increase plan through the issuance of shares to pay dividends for 2024 and 2025. The number of shares registered for issuance is 7,650,000 shares, equivalent to an issuance ratio of 17%, funded from retained earnings as at 31 December 2025. The issuance is expected to be carried out in the third quarter of 2026.

39 . SEGMENT REPORTING

Under business fields

	<u>Ceramic Tile products</u>	<u>Porcelain Tile Products</u>	<u>Other activities</u>	<u>Grant total</u>
	VND	VND	VND	VND
Net revenue from sales to external customers	241,351,003,764	409,523,570,572	624,922,578,886	1,275,797,153,222
Direct segment expenses	206,928,631,707	276,511,176,575	610,870,622,687	1,094,310,430,969
Profit from business activities	<u>34,422,372,057</u>	<u>133,012,393,997</u>	<u>14,051,956,199</u>	<u>181,486,722,253</u>

	Ceramic Tile products VND	Porcelain Tile Products VND	Other activities VND	Grand total VND
The total cost of acquisition of fixed assets				2,811,492,702
Direct segment assets	531,336,383,845	901,569,787,129	1,375,772,621,906	2,808,678,792,879
Unallocated assets				410,260,413,510
Total assets	531,336,383,845	901,569,787,129	1,375,772,621,906	3,218,939,206,389
Segment liabilities	447,457,227,973	759,243,917,862	1,158,586,956,279	2,365,288,102,114
Unallocated liabilities		-	-	37,736,718,308
Total liabilities	447,457,227,973	759,243,917,862	1,158,586,956,279	2,403,024,820,422

Under geographical areas

	Domestic VND	Export VND	Grant total VND
Net revenue from sales and provision of services	1,235,046,233,092	40,750,920,130	1,275,797,153,222
Segment assets	-	-	3,218,939,206,389
The total cost of acquisition of fixed assets	-	-	2,811,492,702

40 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Royal American Wholesale	Mrs. Huynh Thi Dong Thi, a major shareholder of Royal American Wholesale, is the wife of Mr. Dinh Viet Anh
Vinagres Corporation	Mr. Huynh Son Tung is the Chairman of the Board of Directors, the major shareholder of Vinagres Corporation is the brother-in-law of Mr. Dinh Viet Anh
Royal House Manufacture and Investment Joint Stock Company	A ss
Bao Son Green Joint Stock Company	Mrs. Le Thi Vi Na is the General Director, a major shareholder of the Company until 10/11/2025.
Royal Crystal Joint Stock Company	Mrs. Huynh Thi Dong Thi is a member of the Board of Directors of Royal Crystal Joint Stock Company and the wife of Mr. Dinh Viet Anh
Western Royal Investment and Production Joint Stock Company	Mr. Huynh Son Tung is the Chairman of the Board of Directors, a major shareholder of Western Royal Investment and Production Joint Stock Company and is the brother-in-law of Mr. Dinh Viet Anh
Mr. Dinh Viet Anh	Chairman of the Board of Directors cum Member of the Audit Committee
Mrs. Huynh Thi Dong Thi	Mr. Dinh Viet Anh's wife - Chairman of the Board of Directors.
Mr. Trinh Xuan Hung	Member of the Board of Directors

Mr. Huynh Son Tung	Younger brother of Ms. Huynh Thi Dong Thi - wife of Mr. Dinh Viet Anh
Mr. Truong Van Viet	General Director
Mr. Phan Ba Hieu	Vice General Director
Mr. Nguyen Anh Binh	Vice General Director (dismissed on 15 August 2025)
Ms. Nguyen Thi Kim Loan	Chief Accountant
Mr. Pham Huu Phu	Member of the Board of Directors, Chairman of the Audit Committee
Mr. Nguyen Minh Tuyen	Major shareholder
Mrs. Nguyen Thi Le	Major shareholder

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

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue	138,220,083,656	224,445,632,598
Vinagres Corporation	124,794,311,930	115,945,448,928
Bao Son Green Joint Stock Company (*)	-	32,408,902,088
Royal Crystal Joint Stock Company	7,438,346,729	36,245,127,418
Western Royal Investment and Production Joint Stock Company	477,378,196	39,846,154,164
Royal House Manufacture and Investment Joint Stock Company	5,510,046,801	-
Purchase	32,826,969,692	31,566,852,384
Royal Green Manufacture and Investment Joint Stock Company	-	203,320,000
Royal Crystal Joint Stock Company	5,728,923,741	9,946,200,984
Royal House Manufacture and Investment Joint Stock Company	27,098,045,951	-
Bao Son Green Joint Stock Company (*)	-	21,417,331,400

(*) These companies ceased to be related parties of the Company in 2025.

Transactions with other related parties:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Manager's income		
Mr. Dinh Viet Anh	413,718,910	407,657,680
Mr. Phan Ba Hieu	351,386,850	323,655,150
Mr. Truong Van Viet	425,531,570	381,801,960
Mr. Nguyen Anh Binh	-	252,665,670
Ms. Nguyen Thi Kim Loan	452,299,470	331,694,230

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

41 . COMPARATIVE FIGURES

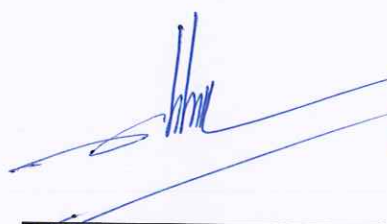
The comparative figures in the Statement of Financial Satatements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated cash flow of Company during the previous period.

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

As presented in Note 2.3, the Company applies to non-retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are presented in Appendix No.I.



Huynh Thi Hai Yen
Preparer



Nguyen Thi Kim Loan
Chief Accountant



Trương Văn Việt
General Director

Approved, 28 August 2026

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Interim Consolidated Financial Statements

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

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount VND	Code	Item	Amount VND	
	a) Balance sheet			a) Statement of financial position		Renaming
	ASSETS			ASSETS		
120	II. Short-term investments	235,748,268,161	120	II. Short-term investments	240,003,304,691	Re-presenting
123	3. Held to maturity investments	235,748,268,161	123	1. Short-term held-to-maturity investments	240,003,304,691	Renaming, Re-presenting
130	III. Short-term receivables	733,325,473,544	130	III. Short-term receivables	729,070,437,014	Re-presenting
136	3. Other short-term receivables	46,903,667,647	135	3. Other short-term receivables	42,648,631,117	Re-presenting, changing codes
150	V. Other short-term assets	45,314,199,651	160	VI. Other short-term assets	45,314,199,651	Changing codes
151	1. Short-term prepaid expenses	4,539,551,863	161	1. Short-term deferred expenses	4,539,551,863	Renaming, changing codes
152	2. Deductible VAT	40,065,567,185	162	2. Deductible VAT	40,065,567,185	Changing codes
153	3. Taxes and other receivables from State budget	709,080,603	163	3. Short-term taxes and other receivables from State budget	709,080,603	Changing codes
210	I. Long-term receivables		210	I. Long-term receivables	-	
216	1. Other long-term receivables	6,599,939,016	215	1. Other long-term receivables	6,599,939,016	Changing codes
240	IV. Long-term assets in progress	5,741,634,327	250	V. Long-term assets in progress	5,741,634,327	Changing codes
242	1. Construction in progress	5,741,634,327	252	1. Construction in progress	5,741,634,327	Changing codes
260	VI. Other long-term assets	36,827,971,198	270	VII. Other long-term assets	36,827,971,198	Changing codes
261	1. Long-term prepaid expenses	30,817,065,752	271	1. Long-term deferred expenses	30,817,065,752	Renaming, changing codes
270	TOTAL ASSETS	2,993,316,743,620	280	TOTAL ASSETS	2,993,316,743,620	Changing codes

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY

Interim Consolidated Financial Statements

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

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount VND	Code	Item	Amount VND	
	CAPITAL			CAPITAL		
300	C. LIABILITIES	2,223,297,414,014	300	C. LIABILITIES	2,223,297,414,014	
310	I. Current liabilities	1,798,133,492,974	310	I. Current liabilities	1,798,133,492,974	
313	3. Taxes and other payables to State budget	15,001,512,775	313	3. Dividends and profits payable	205,500,000	Additional indicators
314	4. Payables to employees	14,794,229,597	314	4. Short-term taxes and other payables to State budget	15,001,512,775	Renaming, changing codes
315	5. Short-term accrued expenses	17,395,665,814	315	5. Payables to employees	14,794,229,597	Changing codes
319	7. Other short-term payments	17,491,942,932	316	6. Short-term accrued expenses	17,395,665,814	Changing codes
			320	8. Other short-term payments	17,286,442,932	Re-presenting, changing codes
320	8. Short-term borrowings and finance lease liabilities	1,313,609,291,220	321	9. Short-term borrowings and finance lease liabilities	1,313,609,291,220	Changing codes
322	9. Bonus and welfare fund	22,646,631,186	323	10. Bonus and welfare fund	22,646,631,186	Changing codes
330	II. Non-current liabilities	425,163,921,040	330	II. Non-current liabilities	425,163,921,040	
337	1. Other long-term payables	5,220,000,000	338	1. Other long-term payables	5,220,000,000	Changing codes
400	D. OWNER'S EQUITY	770,019,329,606	400	D. OWNER'S EQUITY	770,019,329,606	
412	2. Share Premium	40,010,480,000	412	2. Share Premium	40,010,480,000	Renaming
421	4. Retained earnings	148,677,194,664	420	4. Retained earnings	148,677,194,664	Changing codes
421a	Retained earnings accumulated to previous year	111,306,389,924	420a	Retained earnings accumulated to previous year	111,306,389,924	Changing codes
421b	Retained earnings of the current year	37,370,804,740	420b	Retained earnings of the current period	37,370,804,740	Changing codes
440	TOTAL CAPITAL	2,993,316,743,620	440	TOTAL CAPITAL	2,993,316,743,620	

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the interim consolidated financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount VND	Code	Item	Amount VND	
b) Statement of income			b) Statement of income			
21	6. Financial income	6,069,745,050	22	7. Financial income	6,069,745,050	Changing codes
22	7. Financial expenses	37,737,745,324	23	8. Financial expenses	37,737,745,324	Changing codes
23	- In which: Interest expense	37,018,482,945	24	- In which: Borrowings expense	37,018,482,945	Renaming, changing codes
24	8. Profit or loss in joint venture, associate company	2,544,384,408	27	11. Profit or loss in a joint venture or associate company	2,544,384,408	Changing codes
c) Statement of cash flows			c) Statement of cash flows			
05	- Gains/losses from investment activities	(6,320,331,367)	05	- Gains/losses from investment and financial activities	(6,320,331,367)	Renaming
06	- Interest expenses	37,018,482,945	06	- Borrowing costs	37,018,482,945	Renaming
12	- Increase and decrease prepaid expenses	8,856,017,163	12	- Increase and decrease deferred expenses	8,856,017,163	Renaming
14	- Interest paid	(36,623,482,421)	14	- Interest paid	(36,623,482,421)	Renaming

