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CONSOLIDATED FINANCIAL STATEMENTS

ROYAL MANUFACTURE AND INVESTMENT JOINT STOCK COMPANY
For the period from 01/01/2026 to 30/09/2026
(Self-Prepareded)

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**2,137,361,160,184**	**1,822,770,219,684**
110	**I. Cash and cash equivalents**	**3**	**10,975,066,265**	**11,341,224,253**
111	1. Cash		10,975,066,265	11,341,224,253
120	**II. Short-term investments**	**4**	**256,567,000,512**	**240,003,304,691**
123	1. Short-term held-to-maturity investments		256,567,000,512	240,003,304,691
130	**III. Short-term receivables**		**969,957,364,683**	**729,070,437,014**
131	1. Short-term trade receivables	5	819,279,317,879	554,587,397,321
132	2. Short-term prepayments to suppliers	6	93,714,617,934	131,834,408,576
135	3. Other short-term receivables	7	57,067,963,884	42,648,631,117
136	4. Allowance for short-term doubtful debts		(104,535,014)	-
140	**IV. Inventories**	**9**	**861,699,763,924**	**797,041,054,075**
141	1. Inventories		861,699,763,924	797,041,054,075
160	**V. Other short-term assets**		**38,161,964,800**	**45,314,199,651**
161	1. Short-term deferred expenses	14	3,243,058,954	4,539,551,863
162	2. Deductible VAT		34,345,950,366	40,065,567,185
163	3. Short-term taxes and other receivables from State budget	19	572,955,480	709,080,603
200	**B. NON-CURRENT ASSETS**		**1,126,682,640,518**	**1,170,546,523,936**
210	**I. Long-term receivables**		**4,595,360,132**	**6,599,939,016**
215	1. Other long-term receivables	7	4,595,360,132	6,599,939,016
220	**II. Fixed assets**		**930,153,610,373**	**982,890,850,772**
221	1. Tangible fixed assets	11	845,144,309,825	877,210,670,469
222	- *Historical costs*		*1,348,355,146,569*	*1,321,102,221,158*
223	- *Accumulated depreciation*		*(503,210,836,744)*	*(443,891,550,689)*
224	2. Finance lease fixed assets	12	25,629,505,946	44,830,872,122
225	- *Historical costs*		*36,805,760,791*	*61,226,836,858*
226	- *Accumulated depreciation*		*(11,176,254,845)*	*(16,395,964,736)*
227	3. Intangible fixed assets	13	59,379,794,602	60,849,308,181
228	- *Historical costs*		*68,245,571,219*	*68,245,571,219*
229	- *Accumulated amortization*		*(8,865,776,617)*	*(7,396,263,038)*
250	**III. Long-term assets in progress**	**10**	**4,570,289,659**	**5,741,634,327**
252	1. Construction in progress		4,570,289,659	5,741,634,327
260	**IV. Long-term investments**	**4**	**162,184,498,733**	**138,486,128,623**
262	1. Investments in joint ventures and associates		162,184,498,733	138,486,128,623
270	**V. Other long-term assets**		**25,178,881,621**	**36,827,971,198**
271	1. Long-term deferred expenses	14	19,625,241,031	30,817,065,752
272	2. Deferred income tax assets	35.a	236,301,157	-
279	3. Good will	15	5,317,339,433	6,010,905,446
280	**TOTAL ASSETS**		**3,264,043,800,702**	**2,993,316,743,620**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**2,436,904,598,093**	**2,223,297,414,014**
310	**I. Current liabilities**		**2,087,107,265,785**	**1,798,133,492,974**
311	1. Short-term trade payables	17	439,560,375,965	317,828,268,210
312	2. Short-term prepayments from customers	18	114,673,701,190	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	19	15,237,945,510	15,001,512,775
315	5. Payables to employees		13,486,515,418	14,794,229,597
316	6. Short-term accrued expenses	20	28,132,630,128	17,395,665,814
320	7. Other short-term payables	21	41,653,095,476	17,286,442,932
321	8. Short-term borrowings and finance lease liabilities	16	1,411,510,870,912	1,313,609,291,220
323	9. Bonus and welfare fund		22,646,631,186	22,646,631,186
330	**II. Non-current liabilities**		**349,797,332,308**	**425,163,921,040**
331	1. Long-term trade payables	17	10,547,848,708	49,216,060,600
338	2. Other long-term payables	21	5,220,000,000	5,220,000,000
339	3. Long-term borrowings and finance lease liabilities	16	321,516,305,909	357,897,819,695
342	4. Deferred income tax liabilities	35.b	12,513,177,691	12,830,040,745
400	**D. OWNER'S EQUITY**	**22**	**827,139,202,609**	**770,019,329,606**
411	1. Contributed capital		526,499,670,000	450,000,000,000
411a	*Ordinary shares with voting rights*		*526,499,670,000*	*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		127,047,601,515	148,677,194,664
420a	*Retained earnings accumulated to previous year*		*72,177,524,664*	*111,306,389,924*
420b	*Retained earnings of the current period*		*54,870,076,851*	*37,370,804,740*
429	5. Non - controlling interests	23	39,184,775,271	36,934,979,119
440	**TOTAL CAPITAL**		**3,264,043,800,702**	**2,993,316,743,620**

Huynh Thi Hai Yen	**Nguyen Thi Kim Loan**	**Truong Van Viet**
Preparer	Chief Accountant	General Director (Authorization Letter No. 007/2026/UQ-HG dated January 2, 2026)
		Approved, 29 October 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

ITEM	Note	Q3-2026	Q3-2025	This period	Previous period
		VND	VND	VND	VND
1. Revenue from sales of goods and provision	**25**	**760,803,175,568**	**538,242,535,139**	**2,036,706,448,789**	**1,546,765,126,252**
2. Revenue deductions	**26**	**23,703,667**	**36,870,112**	**129,823,666**	**48,930,429**
3. Net revenue from sales of goods and		**760,779,471,901**	**538,205,665,027**	**2,036,576,625,123**	**1,546,716,195,823**
4. Cost of goods sold and provision of services	**27**	**686,057,286,585**	**464,490,830,856**	**1,780,367,717,554**	**1,354,701,564,855**
5. Gross profit from sales of goods and		**74,722,185,316**	**73,714,834,171**	**256,208,907,569**	**192,014,630,968**
7. Financial income	28	3,548,401,889	8,547,269,582	10,439,165,657	14,617,014,632
8. Financial expense	29	40,690,217,468	30,307,306,059	112,508,012,255	68,045,051,383
In which: Borrowings expense		*40,309,457,617*	*29,916,197,026*	*111,368,959,454*	*66,934,679,971*
9. Selling expense	30	14,727,103,658	17,802,503,960	53,438,984,678	51,787,311,387
10. General and administrative expenses	31	20,747,591,343	16,697,807,182	56,049,365,028	49,458,897,842
11. Share of joint ventures and associates' profit or loss		18,849,804,811	852,326,061	23,698,370,110	3,396,710,469
12. Net profit from operating activities		**20,955,479,547**	**18,306,812,613**	**68,350,081,375**	**40,737,095,457**
13. Other income	32	225,411,130	186,723,432	344,456,111	199,046,523
14. Other expense	33	684,437,400	367,504,695	1,608,092,619	589,548,204
15. Other profit		**(459,026,270)**	**(180,781,263)**	**(1,263,636,508)**	**(390,501,681)**
16. Total net profit before tax		**20,496,453,277**	**18,126,031,350**	**67,086,444,867**	**40,346,593,776**
17. Current corporate income tax expenses	34	4,545,729,757	6,055,065,110	10,519,736,075	12,477,680,332
18. Deferred corporate income tax expenses	35.c	(105,621,018)	(105,621,018)	(553,164,211)	53,158,107
19. Profit after corporate income tax		**16,056,344,538**	**12,176,587,258**	**57,119,873,003**	**27,815,755,337**
20. Profit after tax attributable to owners of the parent		**18,274,772,215**	**12,176,587,258**	**54,870,076,851**	**27,793,909,244**
21. Profit after tax attributable to non-controlling interest		**(2,218,427,677)**		**2,249,796,152**	**21,846,093**
22. Basic earnings per share	**36**	**-**		**1,213**	**618**

M.S.D.N: 3501459505 - C.T.C.P
CÔNG TY CỔ PHẦN SẢN XUẤT VÀ ĐẦU TƯ HOÀNG GIA
THÀNH PHỐ ĐỒNG NAI

Nguyen Thi Kim Loan
Chief Accountant

Truong Van Viet
General Director (Authorization Letter No. 007/2026/UQ-HG dated January 2, 2026)

Approved, 29 October 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/09/2026

(Indirect method)

Code	ITEM	Note	This period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***67,086,444,867***	***40,346,593,776***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		56,429,921,577	38,285,383,687
03	- Allowances and provisions		104,535,014	-
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		366,801,580	35,714,271
05	- Gains / losses from investment activities		(33,436,117,433)	(9,834,173,430)
06	- Borrowing costs		111,368,959,454	66,934,679,971
08	***3. Operating profit before changes in working capital***		***201,920,545,059***	***135,768,198,275***
09	- Increase/decrease in receivables		(233,145,601,198)	(238,670,449,305)
10	- Increase/decrease in inventories		(64,658,709,849)	62,971,612,228
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		150,274,843,805	(5,382,421,296)
12	- Increase/decrease in deferred expenses		12,488,317,630	(11,881,234,609)
14	- Interest paid		(107,058,231,791)	(65,593,735,688)
15	- Corporate income tax paid		(9,299,384,555)	(8,000,000,001)
20	***Net cash flows from operating activities***		***(49,478,220,899)***	***(130,788,030,396)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(3,772,789,738)	(264,022,924,608)
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		(64,309,636,500)	(244,499,268,161)
24	4. Collection of loans and resale of debt instrument of other entities		44,616,768,161	161,435,580,071
27	5. Interest and dividend received		9,358,597,690	3,865,861,101
30	***Net cash flows from investing activities***		***(12,401,968,995)***	***(343,220,751,597)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		1,507,661,417,120	1,297,704,457,446
34	2. Repayment of principal		(1,395,158,974,302)	(862,599,162,049)
35	3. Repayment of financial principal		(50,982,376,912)	-
40	***Net cash flows from financing activities***		***61,520,065,906***	***435,105,295,397***
50	**Net cash flows in the period**		**(360,123,988)**	**(38,903,486,596)**

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/09/2026
(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**	**10,975,066,265**	**3,384,223,081**

Huynh Thi Hai Yen	**Nguyen Thi Kim Loan**	**Truong Van Viet**
Preparer	Chief Accountant	General Director (Authorization Letter No. 007/2026/UQ-HG dated January 2, 2026)
		Approved, 29 October 2026

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

1 . GENERAL INFORMATION

1.1 . Form of Ownership

Royal Manufacture and Investment Joint Stock Company was established and operating activities under the Business License No 3501459505 initially issued by the Department of Planning and Investment of Dong Nai Province on 20 January 2010 and amended for the 17th time by the Department of Finance of Dong Nai City on 24 September 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 registered charter capital is VND 526.499.670.000, of which the fully contributed charter capital as at 30 September 2026 amounted to VND 526,499,670,000, equivalent to 52,649,967 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 September 2026 was 580 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 nine months of 2026, the stable operation of the Company's large-format Porcelain tile 4.0 factory contributed to revenue growth. Compared with the same period in 2025, the Company's revenue increased by 31.67%, from VND 1,546.8 billion to VND 2,036.7 billion, while the cost of goods sold rose by 31.42%, from VND 1,354.7 billion to VND 1,780.3 billion. As large-format Porcelain tiles produced by the new factory have a higher profit margin than the Company's traditional tile products, gross profit increased to VND 256.4 billion, up VND 64.3 billion, or 33.47%, compared with the same period last year.

1.5 . Group structure

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

Name of company	Address	Proportion of ownership	Proportion of voting rights	Principal activities
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 30/09/2026. 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 includecash, 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 dongs 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 September 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 30/09/2026 published by the Company at the same time as the Consolidated Financial Statements and Separate Financial Statements for the accounting period ended 30/09/2026.

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

	Ending balance	Beginning balance
	VND	VND
Cash on hand	1,357,783,123	2,487,894,403
Demand deposits	9,617,283,142	8,853,329,850
	10,975,066,265	**11,341,224,253**

	Currency	Value
		VND
Demand deposits		
- Woori Bank Vietnam Limited - Bac Ninh Branch	VND	8,456,382,300
- Other banks	VND, USD	1,160,900,842
		9,617,283,142

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Original Cost	Recoverable Value	Allowance	Original Cost	Recoverable Value	Allowance
Term deposits	256,567,000,512	251,331,136,500	-	240,003,304,691	240,003,304,691	-
	256,567,000,512	**251,331,136,500**	**-**	**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		6.8% - 6.9%	20,801,200,412
- An Binh Commercial Joint Stock Bank	VND		7.5%	29,516,410,956
- Woori Bank Vietnam Limited	VND		4.3%	24,913,249,315
- Vietnam International Commercial Joint Stock Bank	VND		4.7% - 5.25%	63,178,952,262
- United Overseas Bank (Vietnam) Limited - Ho Chi Minh City Branch	VND		3.8% - 5%	45,458,038,086
- KASIKORNBANK Public Company Limited – Ho Chi Minh City Branch	VND		5.1% - 5.6%	32,155,284,934
- Military Commercial Joint Stock Bank	VND		5.1% - 5.6%	29,820,000,000
- Other banks	VND		3.8% - 7.5%	10,723,864,547
				256,567,000,512

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%	162,184,498,733	Dong Nai	45%	45%	138,486,128,623
				162,184,498,733				**138,486,128,623**

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	***53,879,811,148***	-	***29,930,696,362***	-
Vinagres Corporation	33,797,729,608	-	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	7,917,500,836	-	8,112,400,836	-
Others	***765,399,506,731***	***(104,535,014)***	***524,656,700,959***	-
Top Tile Joint Stock Company	294,627,868,365	-	217,644,030,270	-
Royal Champion Joint Stock Company	41,474,034,849	-	57,736,976,114	-
Rc Flooring Distributor	15,793,500,661	-	15,781,680,622	-
Care About Trading Co., Ltd	39,557,452,500	-	41,802,339,604	-
Mylux Vietnam Company Limited	16,221,173,089	-	36,288,673,532	-
New Pacific Marble & Title	18,377,431,849	-	18,383,739,962	-
Minh Loi Raw Materials Trading Company Limited	39,774,802,116	-	-	-
Dai An Loc Raw Materials Trading Company Limited	22,941,209,552	-	-	-
Other customers	276,632,033,750	(104,535,014)	137,019,260,855	-
	819,279,317,879	**(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	-	-	***34,219,138,861***	-

Royal House Manufacture And Investment Joint Stock Company	-	-	34,219,138,861	-

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others	***93,714,617,934***	-	***97,615,269,715***	-
Trang Minh Anh Company Limited□	4,941,943,291	-	4,941,943,291	-
Royal Green Manufacture and Investment Joint Stock Company	41,896,551,715	-	46,996,192,659	-
Others	46,876,122,928	-	45,677,133,765	-
	93,714,617,934	-	**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	860,594,600	-	549,575,600	-
	Assignment of construction and acquisition of assets (1)(2)	35,200,000,000	-	36,000,000,000	-
	Receivables related to financial leasing	752,466,344	-	1,067,010,344	-
	Undeclared input VAT	-	-	3,484,598,081	-
	Others	20,254,902,940	-	1,547,447,092	-
	- Service & Marketing Department	2,296,530,858	-	-	-
	- Mr. Nguyen Minh Tuyen	4,416,522,000	-	216,552,000	-
	- Royal Crystal Joint Stock Company	800,000,000	-	-	-
	Others	12,741,850,082	-	1,330,895,092	-
		57,067,963,884	-	**42,648,631,117**	-

		Ending balance		Beginning balance	
		Book value	Allowance	Book value	Allowance
		VND	VND	VND	VND
b)	**Long-term**				
	Mortgages	4,595,360,132	-	6,599,939,016	-
		4,595,360,132	**-**	**6,599,939,016**	**-**
c)	**In which: Other receivables from related parties**				
	Mr. Huynh Son Tung (1)	29,200,000,000	-	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	-
		39,839,992,272	**-**	**36,494,833,352**	**-**

(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 Đinh 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.

SHORTAGE OF ASSETS AWAITING RESOLUTION

	Ending balance		Beginning balance	
	Quantity	Value	Quantity	Value
		VND		VND
- Inventories	-	-	-	-
		-		-

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	184,910,587	-	71,666,218	-
Raw materials and supplies	164,810,536,555	-	192,937,245,665	-
Tools and instruments	35,349,001,698	-	36,448,969,915	-
Work in progress expenses	68,634,765,185	-	45,685,159,066	-
Finished goods	323,936,111,815	-	284,246,694,039	-
Merchandise	268,578,163,939	-	232,029,129,867	-
Goods on consignments	206,274,145	-	5,622,189,305	-
	861,699,763,924	**-**	**797,041,054,075**	**-**

10 . 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	**74,388,000**	**74,388,000**	**2,035,822,873**	**2,035,822,873**
Alignment Equipment Large Tiles	-	-	1,962,538,873	1,962,538,873
Cost of using Misa Amis software, e-invoice software and software implementation package	74,388,000	74,388,000	73,284,000	73,284,000

Construction in progress	**4,495,901,659**	**4,495,901,659**	**3,705,811,454**	**3,705,811,454**
Projects, Factories, Offices Royal Sintered Stone	1,924,211,454	1,924,211,454	1,924,211,454	1,924,211,454
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	-	-
Interior construction works under Construction Contract No. 01/2026/HĐTC-ST-RSS dated January 17, 2026	70,090,205	70,090,205	-	-
	4,570,289,659	**4,570,289,659**	**5,741,634,327**	**5,741,634,327**

11 . 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	133,000,000	1,109,084,580	553,408,122	-	-	1,795,492,702
- Completed construction investment	-	1,149,000,000	1,755,430,943	-	-	2,904,430,943
- 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	**236,147,652,288**	**1,094,914,068,168**	**9,965,308,856**	**4,183,847,222**	**3,144,270,035**	**1,348,355,146,569**
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	8,452,826,409	39,814,821,218	567,819,769	291,130,300	235,820,250	49,362,417,946
- 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	**104,172,799,938**	**386,487,190,231**	**7,766,096,666**	**3,427,239,647**	**1,357,510,262**	**503,210,836,744**
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	**131,974,852,350**	**708,426,877,937**	**2,199,212,190**	**756,607,575**	**1,786,759,773**	**845,144,309,825**

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:

Assets name	Status during the period	Historical cost (VND)	Carrying amount (VND)	Carrying amount of disposed assets (VND)	Proceeds from disposal (VND)
High-end ceramic production line system	In use	63,163,932,500			
Sacmi Machine System	In use	464,433,092,596	435,406,024,306		
Other assets at RRS	In use	303,748,240,148	276,129,761,292		
Other assets at RYG	In use	514,282,003,824	131,393,506,506		
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.

12 . FINANCE LEASE FIXED ASSETS

	Buildings	Machinery, equipments	Transportation equipment	Total
	VND	VND	VND	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	-	3,826,859,529	1,077,564,510	4,904,424,039
Repurchase of finance-leased fixed assets		(10,124,133,930)	-	(10,124,133,930)
Ending balance of the period	**-**	**8,652,095,959**	**2,524,158,886**	**11,176,254,845**
Net carrying amount				
Beginning balance	-	33,313,994,044	11,516,878,078	44,830,872,122
Ending balance	**-**	**15,190,192,378**	**10,439,313,568**	**25,629,505,946**

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	6,438,829,328
500x500@New King Time Architect Printer SBL010202301025	In use	7,692,614,935	5,064,304,832
Car LUXUS 51L-222.44	In use	8,840,587,909	7,219,813,459
Other Assets	In use	10,366,666,673	6,906,558,327

13 . INTANGIBLE FIXED ASSETS

	Management Software	Leasehold Advantage (*)	Total
	VND	VND	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	6,165,000	1,463,348,579	1,469,513,579
Ending balance	**573,468,000**	**8,292,308,617**	**8,865,776,617**
Net carrying amount			
Beginning balance	39,045,000	60,810,263,181	60,849,308,181
Ending balance	**32,880,000**	**59,346,914,602**	**59,379,794,602**

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.

14 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Insurance Expenses	396,376,546	299,193,548
	Dispatched tools and supplies	1,240,333,412	3,549,928,275
	Others	1,606,348,996	690,430,040
		3,243,058,954	**4,539,551,863**
b)	**Long-term**		
	Dispatched tools and supplies	2,085,882,606	2,877,278,743
	Brand rental expenses (*)	14,000,000,000	23,000,000,000
	Software program expenses	1,372,137,439	2,684,403,166
	Others	2,167,220,986	2,255,383,843
		19,625,241,031	**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.

15 . GOODWILL

	Subsidiary 1	Subsidiary 2	Royal Sintered Stone Manufacture and Investment Joint Stock Company	**Total**
	VND	VND	VND	**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	-		693,566,013	693,566,013
- Ending balance	-		**3,930,207,407**	**3,930,207,407**
Carrying amount				
- Beginning balance	-		6,010,905,446	6,010,905,446
- Ending balance	-		**5,317,339,433**	**5,317,339,433**

16 . 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**	**1,507,661,417,120**	**1,407,856,460,920**	**1,362,431,870,508**
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (1)	325,474,299,640	444,727,052,042	372,478,099,563	397,723,252,119
- Saigon Treasure Commercial Joint Stock Bank - Dong Nai Branch (2)	108,213,759,906	101,230,338,584	109,976,305,885	99,467,792,605
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thong Nhat Branch (3)	129,589,320,447	137,557,599,612	153,107,543,362	114,039,376,697
- Prosperity and Development Joint Stock Commercial Bank-Vung Tau Branch (4)	121,001,183,109	149,335,051,508	148,707,440,963	121,628,793,654
- Military Commercial Joint Stock Bank - Gia Dinh Branch (5)	148,378,102,383	147,271,536,328	148,378,102,383	147,271,536,328
- 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	122,397,562,375	149,996,827,296	122,397,562,375
- United Overseas Bank (Vietnam) - Ho Chi Minh City Branch (09)	99,993,706,012	147,964,302,811	147,998,669,524	99,959,339,299
- KASIKORNBANK Public Company Limited – Ho Chi Minh City Branch (10)	-	157,224,276,076	77,233,725,613	79,990,550,463
- **Current portion of long-term borrowings**	**50,982,376,912**	**49,079,000,404**	**50,982,376,912**	**49,079,000,404**
- Sacombank - Leasing Company Limited (11)	5,163,131,200	3,609,969,900	5,163,131,200	3,609,969,900
- Chailease International Leasing Co., Ltd	4,884,215,208	-	4,884,215,208	-
- BIDV Sumi Trust Leasing Company Limited (12)	1,935,030,504	1,935,030,504	1,935,030,504	1,935,030,504
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (13)	39,000,000,000	43,534,000,000	39,000,000,000	43,534,000,000
	1,313,609,291,220	**1,556,740,417,524**	**1,458,838,837,832**	**1,411,510,870,912**
b) Long-term borrowings				
- Sacombank - Leasing Company Limited (11)	8,511,322,628	-	3,872,348,400	4,638,974,228
- Chailease International Leasing Co., Ltd	6,105,269,016	-	6,105,269,016	-
- BIDV Sumi Trust Leasing Company Limited (12)	7,417,616,954	-	1,451,272,878	5,966,344,076
- JSC Bank for Industry and Trade of Vietnam - Bien Hoa Industrial Park Branch (13)	386,845,988,009	-	26,856,000,000	359,989,988,009
	408,880,196,607	**-**	**38,284,890,294**	**370,595,306,313**
Amount due for settlement within 12 months	(50,982,376,912)	(49,079,000,404)	(50,982,376,912)	(49,079,000,404)
Amount due for settlement after 12 months	**357,897,819,695**			**321,516,305,909**

17 . TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
Related parties	***15,669,512,455***	***291,890,381***
Royal House Manufacture and Investment Joint Stock Company	15,669,512,455	291,890,381
Others	***423,890,863,510***	***317,536,377,829***
Fit Hue Joint Stock Company	15,414,336,280	15,861,531,790
PetroVietnam Low Pressure Gas Distribution Joint Stock Company - Nhon Trach Low Pressure Gas Distribution	9,459,332,348	8,928,768,073
Forwell International (HK) Co., LTD	80,762,967,236	46,238,674,300
Truong Thinh Construction Investment and Trading JSC	9,667,241,320	15,629,946,608
Fritta Viet Nam Co., LTD	18,022,751,772	20,900,129,831
Southern Energy Construction Development Investment Joint Stock Company	12,231,067,800	-
Others	278,333,166,754	209,977,327,227
	439,560,375,965	**317,828,268,210**
b) Long-term		
Others	***10,547,848,708***	***49,216,060,600***
Forwell International (HK) Co., LTD	10,547,848,708	49,216,060,600
	10,547,848,708	**49,216,060,600**

18 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	***15,517,717,088***	***101,810,248***
Royal Crystal Joint Stock Company	15,517,717,088	101,810,248
Others	***99,155,984,102***	***79,264,140,992***
Thanh Phat Trading and Building Materials Co., Ltd	8,670,782,634	14,234,870,531
Sai Gon Hung Thinh Import-Export And Trading Investment Company Limited	15,232,338,889	-
Others	75,252,862,579	65,029,270,461
	114,673,701,190	**79,365,951,240**

19 . 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	-	2,271,773,909	2,120,513,550	488,083,335	-
Export, import duties	275,610	-	168,950,506	46,046,714	-	122,628,182
Business income tax	-	13,291,791,110	10,521,551,050	9,299,384,555	640,000	14,514,597,605
Personal income tax	-	1,709,721,665	611,382,558	1,720,384,500	-	600,719,723
Other taxes	69,461,299	-	132,950,430	147,721,276	84,232,145	-
	709,080,603	**15,001,512,775**	**13,706,608,453**	**13,334,050,595**	**572,955,480**	**15,237,945,510**

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.

20 . ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Borrowing costs	5,864,920,797	1,554,193,134
- Accrued expenses of electricity	2,004,798,321	1,963,089,842
- Accrued expenses of Low Pressure Gas	4,672,157,340	6,204,602,562
- Accrued expenses of dry Gas	6,515,796,066	6,764,661,692
- Accrued processing expenses	6,286,355,724	-
- Other accrued expenses	2,788,601,880	909,118,584
	28,132,630,128	**17,395,665,814**

21 . OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term	**41,653,095,476**	**17,286,442,932**
- Trade union fee	6,513,049,772	6,077,441,572
- Social insurance	5,199,825,695	1,141,841,203
- Health insurance	224,226,948	200,307,013
- Unemployment insurance	89,732,249	86,603,703
- Others	29,626,260,812	9,780,249,441
	41,653,095,476	**17,286,442,932**
b) Long-term		
- Long-term deposits, collateral received	5,220,000,000	5,220,000,000
+ Minh Phat 2 Co., Ltd	*5,000,000,000*	*5,000,000,000*
+ Others	*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**

22 . 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**
Increase in capital of previous period	-	-	-	-	-	-
Profit for previous period	-	-	-	27,793,909,244	21,846,093	27,815,755,337
Profit distribution	-	-	37,043,284,891	(45,686,718,032)	-	(8,643,433,141)
Buying treasury stock	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
Ending balance of previous period	**450,000,000,000**	**40,010,480,000**	**94,396,675,823**	**145,521,710,054**	**36,961,620,585**	**766,890,486,462**
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**
Increase in capital of this period	76,499,670,000	-	-	-	-	76,499,670,000
Profit for current period	-	-	-	54,870,076,851	2,249,796,152	57,119,873,003
Profit distribution	-	-	-	(76,499,670,000)	-	(76,499,670,000)
Other decrease	-	-	-	-	-	-
Ending balance of current period	**526,499,670,000**	**40,010,480,000**	**94,396,675,823**	**127,047,601,515**	**39,184,775,271**	**827,139,202,609**

b) Details of Contributed capital

	30/09/2026	Rate	01/01/2026	Rate
	VND	(%)	VND	(%)
Mr. Dinh Viet Anh	109,512,000,000	20.80%	93,600,000,000	20.80%
Mrs. Nguyen Thi Le	56,354,220,000	10.70%	48,160,000,000	10.70%
Other shareholders	360,633,450,000	68.50%	308,240,000,000	68.50%
	526,499,670,000	**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	526,499,670,000	450,000,000,000
- *At the beginning of period*	*450,000,000,000*	*450,000,000,000*
- *Increase in the period*	*76,499,670,000*	-
- *At the ending of period*	*526,499,670,000*	*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	52,649,967	45,000,000
Quantity of issued shares and full capital contribution	52,649,967	45,000,000
- *Common shares*	*52,649,967*	*45,000,000*
Quantity of outstanding shares in circulation	52,649,967	45,000,000
- *Common shares*	*52,649,967*	*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
	94,396,675,823	**94,396,675,823**

23 . 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	2,249,796,152	1,589,781,077	33,425,677,229
	29,586,100,000	**2,249,796,152**	**1,589,781,077**	**33,425,677,229**

24 . 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 September 2026, the future lease payments under the operating lease agreement are presented as follows:

	Ending balance	Beginning balance
	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
	111,716,156,712	**194,325,894,466**

b) Foreign currencies

	Ending balance	Beginning balance
- USD	31,813.73	12,956.92

25 . REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of finished goods	748,888,637,426	329,290,889,177
Revenue from sale of merchandise	1,284,637,444,618	1,214,776,756,893
Revenue from sale of raw material	-	-
Revenue from rendering of services	3,180,366,745	2,697,480,182
	2,036,706,448,789	**1,546,765,126,252**
In which: Revenue from sales of goods and services to related parties	**152,527,671,141**	**135,836,609,699**

(Details as in Notes 40)

26 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Trade discounts	126,194,866	-
Sales returns	3,628,800	48,930,429
	129,823,666	**48,930,429**

27 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Costs of finished goods sold	537,306,753,644	249,330,904,786
Costs of merchandise sold	1,237,456,514,818	1,102,138,174,888
Costs of raw material sold	-	-
Cost of provision of services	5,604,449,092	3,232,485,181
	1,780,367,717,554	**1,354,701,564,855**
In which: Purchase from related parties		
(Details as in Notes 40)		
Total purchase value:	**61,926,013,391**	**31,566,852,384**

28 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest on deposits, loans	9,789,425,172	6,255,644,779
Gains on exchange difference in the period	615,676,099	8,316,523,023
Gains on exchange difference at the period-end	34,064,386	44,846,830
	10,439,165,657	**14,617,014,632**

29 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	111,368,959,454	66,934,679,971
Payment discount	-	250,000,000
Loss on exchange difference in the period	503,614,224	695,576,377
Loss on exchange difference at the period-end	400,865,966	80,561,101
Other financial expenses	234,572,611	84,233,934
	112,508,012,255	**68,045,051,383**

30 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	1,909,205,108	2,694,170,462
Labour expenses	11,468,401,515	8,471,501,275
Depreciation expenses	621,576,878	693,696,443
Expenses of outsourcing services	36,647,707,142	38,767,975,987
Other expenses in cash	2,792,094,035	1,159,967,220
	53,438,984,678	**51,787,311,387**

31 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	329,525,204	587,646,467
Labour expenses	20,793,683,677	18,719,451,584
Depreciation expenses	2,726,026,850	3,403,776,674
Provision expenses	104,535,014	-
Tax, Charge, Fee	258,521,080	5,176,114
Expenses of outsourcing services	26,656,169,040	24,828,280,875
Other expenses in cash	4,487,338,150	1,452,188,786
Goodwill allocation	693,566,013	462,377,342
	56,049,365,028	**49,458,897,842**

32 . OTHER INCOME

	This period	Previous period
	VND	VND
Liquidation, disposal of fixed assets	97,522,606	181,818,182
Collected fines	6,034,232	-
Others	240,899,273	17,228,341
	344,456,111	**199,046,523**

33 . OTHER EXPENSE

	This period	Previous period
	VND	VND
Expenses from liquidation, disposal of fixed assets	149,200,455	-
Fines	617,957,590	360,689,010
Expenses for liquidation of tools and supplies	126,555,011	-
Others	714,379,563	228,859,194
	1,608,092,619	**589,548,204**

34 . CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
- Current corporate income tax expense in parent company	10,519,736,075	11,120,278,568
- Current corporate income tax expense in Royal Sintered Stone Manufacture and Investment Joint Stock Company	-	1,357,401,764
Current corporate income tax expense	**10,519,736,075**	**12,477,680,332**

35 . DEFERRED CORPORATE INCOME TAX EXPENSES

a) Deferred income tax assets

	Ending balance	Beginning balance
	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	**236,301,157**	**-**

b) Deferred income tax liabilities

	Ending balance	Beginning balance
	VND	VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	12,513,177,691	12,830,040,745
Deferred income tax liabilities	**12,513,177,691**	**12,830,040,745**

c) **Deferred income tax expenses**

	This period	Previous period
	VND	VND
Deferred CIT expense relating to reversal of deferred income tax assets	-	53,158,107
Deferred CIT income arising from deductible temporary difference	(553,164,211)	-
	(553,164,211)	**53,158,107**

36 . BASIC EARNINGS PER SHARE

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

	This period	Previous period
	VND	VND
Net profit after tax	54,870,076,851	27,793,909,244
Profit distributed for common stocks	54,870,076,851	27,793,909,244
Average number of outstanding common shares in circulation in the period	45,253,124	45,000,000
Basic earnings per share	**1,213**	**618**

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.

37 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	367,244,422,450	309,485,329,246
Labour expenses	103,905,289,761	94,949,698,355
Depreciation and amortisation	49,312,443,189	37,702,039,655
Expenses of outsourcing services	178,327,193,495	104,817,571,501
Other expenses by cash	8,290,811,454	5,282,218,715
	707,080,160,349	**552,236,857,472**

38 . 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 30/09/2026				
Cash and	9,617,283,142	-	-	9,617,283,142
Trade receivables, other receivables	876,242,746,749	4,595,360,132	-	880,838,106,881
Loans	256,567,000,512	-	-	256,567,000,512
	1,142,427,030,403	**4,595,360,132**	**-**	**1,147,022,390,535**
As at 01/01/2026				
Cash	8,853,329,850	-	-	8,853,329,850
Trade receivables, other receivables	601,491,064,968	6,599,939,016	-	608,091,003,984
Loans	235,748,268,161	-	-	235,748,268,161
	846,092,662,979	**6,599,939,016**	**-**	**852,692,601,995**

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:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and debts	1,733,027,176,821	321,516,305,909	-	2,054,543,482,730
Trade payables, other payables	481,418,971,441	15,767,848,708	-	497,186,820,149
Accrued expenses	28,132,630,128	-	-	28,132,630,128
	2,242,578,778,390	**337,284,154,617**	**-**	**2,579,862,933,007**
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
	1,666,325,168,176	**412,333,880,295**	**-**	**2,078,659,048,471**

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.

39 . SEGMENT REPORTING

Under business fields

	Ceramic Tile products	Porcelain Tile Products	Other activities	**Grant total**
	VND	VND	VND	**VND**
Net revenue from sales to external customers	353,621,975,122	587,162,529,522	1,095,792,120,479	2,036,576,625,123
Direct segment expenses	294,779,467,228	422,412,923,568	1,063,175,326,758	1,780,367,717,554
Profit from business activities	**58,842,507,894**	**164,749,605,954**	**32,616,793,721**	**256,208,907,569**

	Ceramic Tile products	Porcelain Tile Products	Other activities	**Grand total**
	VND	VND	VND	**VND**
The total cost of acquisition of fixed assets				4,699,923,645
Direct segment assets	494,043,715,826	820,322,203,616	1,530,926,382,015	2,845,292,301,457
Unallocated assets				418,751,499,245
Total assets	**494,043,715,826**	**820,322,203,616**	**1,530,926,382,015**	**3,264,043,800,702**
Segment liabilities	416,555,010,923	691,658,073,043	1,290,806,937,431	2,399,020,021,397
Unallocated liabilities		-	-	37,884,576,696
Total liabilities	**416,555,010,923**	**691,658,073,043**	**1,290,806,937,431**	**2,436,904,598,093**

Under geographical areas

	Domestic	Export	**Grant total**
	VND	VND	**VND**
Net revenue from sales and provision of services	1,905,902,215,674	130,674,409,449	2,036,576,625,123
Segment assets	-	-	3,264,043,800,702
The total cost of acquisition of fixed assets	-	-	4,699,923,645

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:

	This period	Previous period
	VND	VND
Revenue	**152,527,671,141**	**224,445,632,598**
Vinagres Corporation	137,408,398,174	115,945,448,928
Bao Son Green Joint Stock Company (*)	-	32,408,902,088
Royal Crystal Joint Stock Company	7,445,391,929	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	7,196,502,842	-
Purchase	**61,926,013,391**	**31,566,852,384**
Royal Green Manufacture and Investment Joint Stock Company	-	203,320,000
Royal Crystal Joint Stock Company	5,741,657,581	9,946,200,984
Royal House Manufacture and Investment Joint Stock Company	56,184,355,810	-
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:

	This period	Previous period
	VND	VND
Manager's income		
Mr. Dinh Viet Anh	622,320,840	613,217,650
Mr. Phan Ba Hieu	529,961,990	503,276,110
Mr. Truong Van Viet	630,540,760	614,011,530
Mr. Nguyen Anh Binh	-	252,665,670
Ms. Nguyen Thi Kim Loan	684,507,210	577,180,230

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 presented in the Consolidated Statement of Financial Position and the corresponding notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. The figures presented in the Consolidated Statement of Income, Consolidated Statement of Cash Flows and the corresponding notes are those of the Consolidated Financial Statements for the accounting period from 1 January 2025 to 30 September 2025.

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 September 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	**Nguyen Thi Kim Loan**	**Truong Van Viet** General Director (Authorization Letter No. 007/2026/UQ-HG dated January 2, 2026)
Preparer	Chief Accountant	

Approved, 29 October 2026