



NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

Tel: 02583.727241 - Fax: 02583.727227

Website: nhatrangtex.com - Email: info@vina-ntt.com

GENERAL FINANCIAL REPORT

2nd Quarter 2025

For the fiscal period ending June 30, 2025.

Khanh Hoa Province, Junly 28, 2025.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY
Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.
GENERAL FINANCIAL REPORT OF THE 2nd QUARTER
For the fiscal period ending June 30, 2025.

CONTENTS

	<u>Page</u>
1. CONTENTS	01
2. GENERAL FINANCIAL REPORT	
2.1 Combined balance sheet	02-03
2.2 General income statement	04
2.3 General cash flow statement	05
2.4 Notes to the general financial statements	06-31

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.****COMBINED BALANCE SHEET***As at June 30, 2025**Currency unit: VND*

<u>ITEM</u>	<u>Code</u>	<u>Note</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
<u>ASSETS</u>				
A Current assets	100		753.329.264.556	739.726.368.206
I. Cash and cash equivalents	110	V.1	66.796.988.946	34.093.204.093
1. Cash	111		47.723.988.946	15.020.204.093
2. Cash equivalents	112		19.073.000.000	19.073.000.000
II Short-term financial investments	120		57.250.000.000	67.570.000.000
3. Held-to-maturity investments	123		57.250.000.000	67.570.000.000
III. Accounts receivable – short-term	130		234.286.908.345	221.765.407.615
1. Accounts receivable from customers	131	V.3.1	231.878.008.710	215.527.975.102
2. Prepayments to suppliers	132	V.4	3.480.941.300	7.175.025.129
6. Other receivables	136	V.5.1	206.904.449	341.353.498
7. Allowance for doubtful debts	137	V.5.2	(1.278.946.114)	(1.278.946.114)
IV. Inventories	140		352.704.807.004	389.790.016.266
1. Inventories	141	V.6	352.704.807.004	389.790.016.266
V. Other current assets	150		42.290.560.261	26.507.740.232
1. Short-term prepaid expenses	151	V.7.1	1.594.959.356	1.923.249.180
2. Deductible value added tax	152	V.11.1	38.665.376.617	22.647.003.884
3. Taxes and other receivables from State Treasury	153	V.11.2	2.030.224.288	1.937.487.168
B Long-term assets	200		529.460.138.062	495.087.207.114
I. Accounts receivable – long-term	210		1.360.190.724	1.360.190.736
1. Accounts receivable from customers – long-term	211	V.3.2	1.360.190.724	1.360.190.736
II. Fixed assets	220	V.21	453.931.644.785	458.879.271.336
1. Tangible fixed assets	221		452.298.759.920	457.225.169.805
- Cost	222		858.115.038.578	843.477.479.940
- Accumulated depreciation	223		(405.816.278.658)	(386.252.310.135)
2. Intangible fixed assets	227		1.632.884.865	1.654.101.531
- Cost	228		1.909.500.000	1.909.500.000
- Accumulated depreciation	229		(276.615.135)	(255.398.469)
III. Long-term work in progress	240		54.586.425.150	10.363.652.038
1. Construction in progress	242	V.8	54.586.425.150	10.363.652.038
IV. Long-term financial investments	250		1.221.725.000	1.221.725.000
1. Equity investments in other entities	253	V.2	1.221.725.000	1.221.725.000
V. Other long-term assets	260		18.360.152.403	23.262.368.004
1. Long-term prepaid expenses	261	V.7.2	18.360.152.403	23.262.368.004
TOTAL ASSETS	270		1.282.789.402.618	1.234.813.575.320

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

COMBINED BALANCE SHEET

As at June 30, 2025

Currency unit: VND

<u>ITEM</u>	<u>Code</u>	<u>Note</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
RESOURCES				
C. Liabilities	300		1.066.340.970.766	1.047.062.952.526
I. Current liabilities	310		722.796.476.961	727.975.733.941
1. Accounts payable to suppliers	311	V.10.1	279.761.101.194	291.719.372.225
2. Advances from customers	312	V.9	13.376.639.786	12.806.721.598
3. Taxes payable to State Treasury	313	V.11.3;4	21.542.525.875	7.775.066.080
4. Payables to employees	314		16.027.178.866	16.646.117.775
5. Accrued expenses	315	V.12	946.290.257	2.839.354.124
8. Unearned revenue – short-term	318		12.729.378.750	-
9. Other payables – short-term	319	V.12	3.816.357.883	3.421.220.760
10. Short-term borrowings, bonds and finance lease liabilities	320	V.16.1;3	374.059.896.897	392.251.140.426
11. Provisions – short-term	321		20.117.500	95.311.000
12. Bonus and welfare funds	322	V.17	516.989.953	421.429.953
II. Long-term liabilities	330		343.544.493.805	319.087.218.585
1. Long-term accounts payable to suppliers	331	V.10.2	175.875.976.580	176.011.644.887
3. Long-term accrued expenses	333	V.13	2.432.902.431	-
7. Other payables – long-term	337	V.14	8.823.427.397	8.823.427.397
8. Long-term borrowings, bonds and finance lease liabilities	338	V.16.2;3	156.412.187.397	134.252.146.301
D OWNER'S EQUITY	400		216.448.431.852	187.750.622.794
I. Capital	410	V.18	216.448.431.852	187.750.622.794
1. Owners' invested equity	411		235.000.000.000	235.000.000.000
- Ordinary shares with voting rights	411a		235.000.000.000	235.000.000.000
2. Surplus of stock capital	412		1.820.000.000	1.820.000.000
8. Investment and development fund	418		23.696.115.722	23.696.115.722
11. Retained earnings	421		(44.067.683.870)	(72.765.492.928)
- Accumulated retained earnings of previous year	421a		(72.765.492.928)	(102.277.248.584)
- Retained earnings of this year	421b		28.697.809.058	29.511.755.656
TOTAL RESOURCES	440		1.282.789.402.618	1.234.813.575.320

Khánh Hòa Province, Junly 28, 2025.

Preparer

Chief Accountant

Chairman of the Board of Management



DIEP TU MY LIEN



NGUYEN THI HOANG QUYEN



DANG VU HUNG

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.****GENERAL INCOME STATEMENT***2nd quarter 2025**Currency unit: VND*

ITEMS	Code	Note	2nd QUARTER		ACCUMULATED	
			Current year	Previous Year	Current year	Previous year
1. Revenue from sales of goods and provision of services	01	VI.1	417.692.272.620	303.952.991.293	814.253.995.375	563.462.396.668
2. Revenue deductions	02	VI.2	35.625.000	100.135.380	56.002.500	1.180.579.897
3. Net revenue	10	VI.3	417.656.647.620	303.852.855.913	814.197.992.875	562.281.816.771
4. Cost of sales	11	VI.4	371.871.446.741	269.219.985.879	727.083.924.615	505.600.317.618
5. Gross profit/(loss)	20		45.785.200.879	34.632.870.034	87.114.068.260	56.681.499.153
6. Financial income	21	VI.5	2.419.079.826	2.389.818.238	5.990.403.853	3.121.438.328
7. Financial expenses	22	VI.6	17.490.076.435	10.957.910.377	30.626.826.027	18.249.699.656
<i>In which: Interest expense</i>	23		6.756.283.965	6.340.636.415	13.747.548.309	12.514.689.249
8. Selling expenses	25	VI.7	8.183.383.053	3.276.819.665	14.271.197.350	5.890.729.922
9. General and administration expenses	26	VI.8	5.503.302.191	5.395.294.807	10.842.401.997	10.037.751.828
11. Net operating profit/(loss)	30		17.027.519.026	17.392.663.423	37.364.046.739	25.624.756.075
12. Other income	31	VI.9	136.672.806	(322.495.805)	247.351.555	430.182.346
13. Other expenses	32	VI.10	99.648.803	(391.811.970)	1.405.320.981	530.668.562
14. Results of other activities	40		37.024.003	69.316.165	(1.157.969.426)	(100.486.216)
15. Accounting profit/(loss) before tax	50		17.064.543.029	17.461.979.588	36.206.077.313	25.524.269.859
16. Current corporate income tax expense	51		5.894.817.772	-	7.508.268.254	-
17. Net profit/(loss) after tax	60		11.169.725.257	17.461.979.588	28.697.809.059	25.524.269.859
21 Basic earnings per share (*)	70		475	743	1.221	1.086
22. Diluted earnings per share (*)	71		-	-	-	-

Preparer


DIEP TU MY LIEN

Chief Accountant


NGUYEN THI HOANG QUYEN

Chairman of the Board of Management

**DANG VI HUNG**

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

GENERAL CASH FLOW STATEMENT(Direct method)
2nd quarter 2025

Currency unit: VND

ITEMS		Code	Note	ACCUMULATED	
				Current year	Previous Year
I CASH FLOWS FROM OPERATING ACTIVITIES					
1	Sales receipts	01		835.798.924.236	571.501.473.949
2	Cash paid to suppliers	02		(670.822.548.914)	(138.927.426.144)
3	Cash paid to employees	03		(54.630.514.219)	(32.050.081.476)
4	Interest paid	04		(11.449.505.369)	(10.942.299.008)
5	Corporation income tax paid	05		(5.282.305.006)	-
6	Receipts from other items	06		105.058.032.483	208.124.368.481
7	Expenses on other items	07		(134.320.710.436)	(230.606.768.423)
	Net cash flows from operating activities	20		64.351.372.775	367.099.267.379
II CASH FLOWS FROM INVESTING ACTIVITIES					
1	Acquisition of fixed assets and other long-term assets	21		(59.407.021.061)	(29.688.974.481)
2	Proceeds from sale of fixed assets	22		115.500.000	827.955.000
3	Payments for borrowings	23		-	(2.450.000.000)
4	Recovery from borrowings	24		10.320.000.000	-
5	Proceeds from investments	27		348.206.199	782.214.061
	Net cash flows from investing activities	30		(48.623.314.862)	(30.528.805.420)
III CASH FLOWS FROM FINANCING ACTIVITIES					
2	Proceeds from borrowings	33		722.496.353.017	82.006.074.807
3	Debt payments	34		(705.552.437.005)	(441.292.301.440)
	Net cash flows from financing activities	40		16.943.916.012	(359.286.226.633)
	Net cash flows in the period (20+30+40)	50		32.671.973.925	(22.715.764.674)
	Cash at the beginning of the period	60		34.093.204.093	58.132.985.214
	Effect of foreign exchange difference on cash	61		31.810.928	143.046.298
	Cash at the end of the period	70	V.1	66.796.988.946	35.560.266.838

Khanh Hoa Province, Junly 28, 2025.

Preparer



DIEP TU MY LIEN

Chief Accountant



NGUYEN THI HOANG QUYEN

Chairman of the Board of Management



ĐẶNG VU HUNG

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

NOTES TO THE GENERAL FINANCIAL STATEMENTS

2nd quarter 2025

These notes form an integral part of and should be read along with the accompanying combined financial statements.

I INFORMATION ABOUT THE BUSINESS

1 General information :

Nha Trang Textile and Garment Joint Stock Company is an enterprise equitized from the State Enterprise Nha Trang Textile Company under the Decision No. 3956/QD-BCN dated 02 December 2005 of the Ministry of Industry and Trade. The Company is operating under the Enterprise Registration Certificate No. 3703000219 first certificate dated 08 August 2006 issued by the Khanh Hoa Provincial Department of Planning and Investment.

During its operation, the Company was granted the following additional Enterprise Registration Certificate by the Khanh Hoa Provincial Department of Planning and Investment:

Change business registration

- Enterprise Registration Certificate No. 3703000219 the second Amendment dated 27 September 2007
- Enterprise Registration Certificate No. 4200237973 and tax registration the third Amendment dated 22 December 2009
- Enterprise Registration Certificate No. 4200237973 the fourth Amendment dated 11 June 2014
- Enterprise Registration Certificate No. 4200237973 the fifth Amendment dated 23 March 2018
- Enterprise Registration Certificate No. 4200237973 the sixth Amendment dated 22 March 2019
- Enterprise Registration Certificate No. 4200237973 the seventh Amendment dated 03 August 2020
- Enterprise Registration Certificate No. 4200237973 the eighth Amendment dated 30 October 2020
- Enterprise Registration Certificate No. 4200237973 the ninth Amendment dated 15 April 2022.
- Enterprise Registration Certificate No. 4200237973 the tenth Amendment dated 25 June 2025.

The Company's charter capital according to the first Business Registration Certificate is 185.000.000.000 VND.

- Par value of shares: 10.000 VND
- Total shares: 18.500.000 shares

From April 15, 2022, the Company's charter capital according to the 9th change of business registration certificate is 235.000.000.000 VND.

- Par value of shares: 10.000 VND
- Total shares : 23.500.000 shares
- Stock code: NTT
- Stock exchange : UPCOM
- Business field :

The Company operates in industrial manufacturing, trading and service fields.

The Company's business activities are:

- Manufacture of garments;
- Manufacture of all kinds of raw materials and accessories for the textile industry;
- Manufacture of footwear;
- Commercial brokerage, consignment purchase and sale agent, consignment trading agent;
- Construction of civil works, industrial works, industrial parks, urban areas, tourist areas;
- Manufacture of cotton, fiber, yarn;
- Manufacture of fabrics;

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

- Finishing of textiles;
- Manufacture of machinery, equipment and packaging for textile and apparel production;
- Manufacture of chemical products (except strong toxic chemicals), dyes for the textile industry;
- Buy and sell fabrics, garments, and shoes
- Trading of machinery, equipment, supplies, spare parts, packaging for the textile industry;
- Trading of chemicals (except chemicals with strong toxicity), dyes for the textile industry;
- Trading of all kinds of cotton, fiber, yarn, raw materials and accessories for the textile industry;
- Trading of house business and commercial center. Renting office house, factory, warehouse;
- Installation and repair services of factory machinery and equipment;
- Freight transport by road;
- Industrial liquid waste, domestic wastewater treatment;
- Travel, hotels, resorts services;
- Restaurants;
- Trading of petroleum and fuel;
- Trading of construction materials;
- Production of knitted fabrics, crochet fabrics and other non-woven fabrics
- Sewing costumes (except costumes from fur)
- Manufacture of knitted, crocheted and non-woven;
- Direct printing on textiles;
- Water exploitation, treatment and supply
- Operation of canteens and self-service restaurants; and
- Dry cleaning, wet cleaning, ironing... all kinds of clothes and textiles, washed by hand, by

The Company's head office and factory are located at Km 1447 National Road No.1, Bac Nha Trang Ward, Khanh Hoa Province.

The number of officers and employees of the Company as of June 30, 2025 is: 915 people (as of January 1, 2025: 887 people).

During the year, the Company's main business activities are producing garments, cotton, yarn, yarn and providing services, renting factories and warehouses.

Dependent units of the Company :

+ Ho Chi Minh City Branch

Address : 54 Ton That Tung Street, Ben Thanh Ward, Ho Chi Minh City

+Khanh Hoa Branch

Address : 12 Nguyen Gia Thieu Street, Nha Trang Ward, Khanh Hoa Province.

Khanh Hoa Branch has ceased operations since March 24, 2025 according to Notice No. 8880/25 of Khanh Hoa Department of Finance - Enterprise Management Department.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

2 **The Executive Board :**

The members of the Executive Board of the Company during the year and at the date of this report are:

The Board of Directors :

Full name	Position	Date of appointment/ reappointment	Date of resignation
Mr. Dang Vu Hung	Chairman	22/04/2022	-
Mr. Tran Hoang Thao	Member	22/04/2022	-
Mrs. Nguyen Thi Hong Phuong	Member	22/04/2022	-
Mr. Phan Minh Tien	Member	22/04/2022	-

The Board of Supervision :

Full name	Position	Date of appointment/ reappointment	Date of resignation
Ms. Phan Thi Kieu Oanh	Head member	29/04/2022	-
Ms. Mai Thi Tinh	Member	29/04/2022	25/04/2025
Ms. Nguyen Thi Cam Van	Member	29/04/2022	-
Ms. Le Thi Ha Anh	Member	25/04/2025	-

The Board of Management :

Full name	Position	Date of appointment	Date of resignation
Ms. Dang Thi Ngoc Bich	Deputy General Director	25/09/2019	-
Ms. Pham Thi Huong Lan	Deputy General Director	20/08/2020	-
Mr. Nguyen Hai Son	Deputy General Director	24/02/2021	-
Mr. Phan Minh Tien	Executive Director	18/03/2019	-

Chief Accountant :

Full name	Position	Date of appointment	Date of resignation
Ms. Nguyen Thi Hoang Quyen	Chief Accountant	01/05/2020	-

3 **Comparative information in general financial statements :**

Comparable because from January 1, 2015, the Company recorded accounting books, prepared and presented financial statements according to Circular No. 200/2014/TT-BTC issued by the Ministry of Finance guiding the accounting regime. new business.

II **ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING**

1 **Financial year :**

The financial year of the Company is from 01 January and ended 31 December annually.

2 **Accounting currency :**

The Company maintains its accounting records in Vietnam Dong (VND) due to the revenues and expenditures are made primarily by currency VND.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

III APPLICABLE ACCOUNTING STANDARDS AND REGIME

1 Applicable accounting standards and regime :

The Company applied Vietnamese Accounting Standards, Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing Circular No. 200/2014/TT-BTC issued by the Ministry of Finance providing guidance on enterprise accounting system and other circulars providing guidance on implementation of accounting standards of the Ministry of Finance relevant to preparation and presentation of the financial statements.

2 Applicable accounting book form :

The Company's registered accounting book form is the general journal.

3 Statement of compliance with Accounting Standards and Accounting System :

The financial statements are presented on the basis of historical cost and in accordance with generally accepted accounting principles in Vietnam.

These principles include regulations in Vietnamese Accounting Standards, Vietnam Enterprise Accounting System and current accounting regulations in Vietnam.

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Basis of preparation the financial statements

The financial statements are prepared, except for cash flow information, under the accrual basis of accounting.

The dependent units have to organize separate accounting and dependent accounting.

The combined financial statements of the Company shall be made on the basis of aggregate financial statements of the dependent units.

Revenue and balances between dependent units are eliminated in preparing the combined financial statements.

2 Foreign currency transactions

Transactions in foreign currencies during the year have been translated into VND at exchange rates ruling at the date of the transaction. At year-end, monetary assets and liabilities denominated in foreign currencies are translated into VND at the exchange rates as announced at the balance sheet date.

Exchange rate differences incurred from transactions in currencies other than VND during the year are recorded in financial income or financial expense. Exchange rate differences incurred due to revaluation of accounts derived from foreign currencies at year-end are recorded net amount after offsetting gain and loss on exchange differences in financial income or financial expenses.

Exchange rates used for conversion of transactions in foreign currencies are actual transaction exchange rates at the date of the transaction. Actual transaction exchange rates are determined as follows:

- Real exchange rate when buying or selling foreign currency (spot contracts of foreign exchange sale, forward contracts, futures contracts, options contracts, and swap contracts) is exchange rate concluded in contract of foreign exchange sale between the Company and commercial bank.
- If the contract does not specify the exchange rate of payment:

Real exchange rate upon capital contribution or receipt of contributed capital: buying exchange rate of the bank where the Company opens the account to receive capital from investors at the date of the contribution of capital.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

- Real exchange rate upon recording receivables: buying exchange rates of commercial bank where the Company assigned customers to make payment at the time of incurred transactions.
 - Real exchange rate upon recording liabilities: selling exchange rates of commercial bank where the Company expects to conduct transactions at the time of incurred transactions.
- The principles for determining real exchange rate upon re-determining accounts derived from foreign currencies at the balance sheet date:
- For foreign currencies deposited in bank: buying exchange rate of JSC Bank for Foreign Trade of Vietnam - Khanh Hoa Branch. Exchange rate as at June 30, 2025 is 25.890 VND/USD
 - For foreign currencies classified as other assets : buying exchange rates of JSC Bank for Foreign Trade of Vietnam – Khanh Hoa Branch. Exchange rate as at June 30, 2025 is 25.890 VND/USD.
 - For foreign currencies classified as liabilities: selling exchange rates of JSC Bank for Foreign Trade of Vietnam – Khanh Hoa Branch. Exchange rate as at June 30, 2025 is 26.250 VND/USD.; 31.393,91 VND/EUR.

3 Cash and cash equivalents

Cash comprises cash on hand, cash at banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of less than three months from the date of investment that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value at the balance sheet date.

4 Investments

+ Investments in equity of other companies

Investments in equity of other companies include investments which the Company have no control, co-control or significant influence on the investee.

Investments in equity of other companies are initially recorded at cost, including purchase price or capital contributions plus the costs directly related to investment. Dividends and profits from previous years of the investments before being purchased are accounted for the decrease in value of the investments. Dividends and profits of the following year are after being purchased is recognized in revenue. Dividends which received by shares are only followed up by the number of shares increases without recognizing the value of shares.

Provision for diminution in value of long-term investments in equity of other companies is appropriated as follows:

- For investments in listed shares or the fair value of the investments is determined reliably, the provision is based on the market value of shares
- For investments have not determined the fair value at the time of reporting, the provision are made based on the loss of the investment at the rate equal to the difference between actual capital companies in other company and the equity ratio multiplied with the Company's capital contribution to the total actual capital contributions of all parties in other investee enterprise.

Increase or decrease in provision for diminution in value of long-term investments have recorded at the closing day, and is recognized in the financial expenses.

+ Loans

Loans are determined at cost less provisions for bad debts. Provision for bad debts of loans is established based on the expected level of loss that may occur.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

+ Held to maturity investments

Investments are classified as held to maturity when the Company has the intent and to be ability to hold to maturity. Held to maturity investments include term deposits (including treasury bills, promissory notes), bonds, preference shares which the issuer is required to re-buy them in a certain time in the future and held to maturity loans to earn profits periodically and other held to maturity investments.

Held to maturity investments are initially recognized at cost including purchase price and the expenses related to the purchase of the investments. After initial recognition, these investments are recorded at their recoverable value. Interest income from held to maturity investments after the acquisition date is recognized in income statement on an estimate basis. Income before Company owns is deducted into the cost at acquisition.

When there is evidence surely about a part or all of the investment may be not recoverable and having damage can be measured reliably, the loss is recognized in financial expenses in the year and reduced direct investment values.

5 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts.

The classification of receivables is trade receivables and other receivables, which is complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase-sale between the Company and buyer (an independent unit against the Company), including receivables from sale of exported goods given by the trustor through the trustee.
- Internal receivables reflect receivables from dependent accounting units.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and not to be related to the purchase – sale transactions.

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the balance sheet date.

Increases and decreases to the provision balance are recognized as general and administration expenses in the income statement at the balance sheet date.

Provision for doubtful bad debts is made for each doubtful debt based on the aging of overdue debts or the estimated losses that may occur, specifically as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from over 6 months to less than 1 year
 - 50% of the value for receivables overdue from 1 year to less than 2 years
 - 70% of the value for receivables overdue from 2 years to less than 3 years
 - 100% of value for receivables overdue for more than 3 years
- For receivables that are not overdue but are difficult to collect, the Company estimates the level of unrecoverable losses to set up provisions

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

6 Inventories

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

The cost of inventories is determined as follows :

- Materials and goods: comprising all costs of purchase and related expenses directly incurred in bringing the inventories to their present location and condition.
- Finished goods: including the cost of materials, direct labor and general manufacturing costs related to allocate on normal levels.
- Cost of production and business in progress: includes the cost of main raw materials, labor costs and general production costs for semi-finished products remaining on the production line at the time of reporting.

Net realizable value represents the estimated selling price of inventory during the normal production and business less the estimated costs to completion and the estimated costs necessary to consume them.

Cost is determined by the weighted average method and the perpetual inventory method is used to record inventories.

Provision for impairment of inventories is made for each inventory with the cost greater than the net value realizable. Increase or decrease in the balance of provision for impairment of inventories should be set aside at the financial year end and is recognized in cost of goods sold.

7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

The costs incurred after the initial recognition is only recorded as capitalized on fixed assets if these costs will undoubtedly lead to economic benefits in the future due to the use of these assets. The costs incurred which aren't satisfied these conditions are recognized as cost of production and business in year.

When assets are sold or liquidated, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement.

Depreciation of fixed assets is calculated on a straight-line basis over the estimated useful life of these assets, which are as follows :

- Buildings and structure	05 - 50	years
- Machinery and equipment	03 - 15	years
- Means of transport	05 - 10	years
- Office equipment	03 - 20	years
- Other tangible fixed assets	10	years

8 Intangible fixed assets

Intangible fixed assets determined at the initial costs less amortization.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Costs relating to intangible assets incurred after initial recognition are recognized to the income statement, except for costs which are related to the specific intangible assets and increase benefits economic from these assets.

When intangible fixed assets are sold or liquidated, their cost and accumulated amortization are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

The company's intangible fixed assets include:

Land use rights :

The land use right reflects all the actual expenses related to the used land such as expenses to obtain the land use right, expenses for house removal and land clearance, expenses on ground levelling, registration fees, etc. The land use right is amortized under the straight-line basic.

The Company's land use right includes: Parcel of land No. 55, map No.6, Address Dac Loc Hamlet, Vinh Phuong Commune, Nha Trang City, Khanh Hoa Province, with area 5.053,7 m² - Certificate of land use rights No. CO 333731 dated 13/11/2018 - Purpose : Land for growing annual crops -Duration to 15/10/2063 .

9 Construction in progress

Construction in progress presents the cost of unfinished construction, machinery which are being installed for production, lease, and management purposes, as well as the cost of repairment of fixed assets. Construction in progress is stated at cost and no depreciation is made on it.

10 Prepaid expenses

Prepaid expenses include expenses actually incurred but they are related to operation output of many accounting period. Prepaid expenses of the Company include:

- Short-term prepaid expenses

Tools and supplies expenses, repair expenses, insurance expenses and other expenses have been put into use are amortized to expenses under the straight-line method to time allocation not exceeding 12 months.

- Long-term prepaid expenses

Tools and supplies expenses, repair expenses and other expenses incurred once to have a large value are amortized to expense under the straight-line method from 18 months to 36 months.

11 Operating lease assets

Leases are classified as operating leases if the risks and benefits associated with ownership of assets belonging to the lessor.

Lease operating expenses are reflected as expenses under the straight-line method over the lease time, regardless of the method of rental payment.

12 Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment being installed for production, leasing and management purposes, as well as costs related to repairs of fixed assets in progress.

Construction in progress is stated at cost and no depreciation is made on it.

13 Accounts payables and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services.

Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payables reflect the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and an independent seller, including payable when imported through a trustee.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

- Accrued expenses reflect the payables for goods and services received from the seller or provided with the
- purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
 - Other payables reflect the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

14 Corporate income tax

Current income tax

Current income tax is the tax amount is calculated on assessable income.

Assessable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

15 Capital

Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

Share premium

Share premium is recorded at the difference between the issuance price and the face value upon the initial issuance, additional issuance or the difference between re-issuance price and the net book value of treasury shares and convertible bond capital component at maturity. Direct expenses related to additional issuance and re-issuance of treasury shares are recorded as a decrease in share premium.

16 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when it approved by the General Meeting of Shareholders.

17 Revenue

Revenue from the sale of goods

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions can be measured reliably.

In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognized in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from leasing operations

Revenue from operating leases is recognized on a straight-line basis over the lease term.

Rental income received in advance for multiple years is allocated to revenue in accordance with the lease term.

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profits received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution.

Dividends which received by shares, only follow up the number of shares increases, no recognition of the value of shares.

18 Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

Borrowing costs are recognized as expenses when incurred.

19 Basic earnings per share

Basic earnings per share amount is computed by dividing net profit for the year attributable to ordinary shareholders after deducting appropriation of bonus and welfare funds, by the weighted average number of ordinary shares outstanding during the period.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.****V- Additional information to items in the Combined Balance sheet**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
1. Cash and cash equivalents		66.796.988.946	34.093.204.093
	<i>In which,</i>		
- Cash on hand – VND		108.471.354	160.865.067
- Cash in banks – VND		47.615.517.592	14.859.339.026
- Transferring money		-	-
- Cash equivalents		19.073.000.000	19.073.000.000
	<i>In which,</i>		
- Foreign currency bank deposits		Original currency	Original currency
	- USD	760.317,86	196.484
		Equivalent to	Equivalent to
	- VND	19.684.629.342	4.961.423.924
2. Investment in other entities		1.221.725.000	1.221.725.000
	<i>In which,</i>		
- Tay Nguyen Cotton Joint Stock Company (2.688 share)		266.915.000	266.915.000
- Contribute charter capital for establishment Phong Phu Trading and Investment Promotion Corporation (90.000share)		954.810.000	954.810.000
3.1 Short-term trade receivables		231.878.008.710	215.527.975.101
	<i>In which,</i>		
- Phong Phu Corporation		3.325.311.939	159.037.772
- Phong Phu International Joint Stock Company		185.166.869	786.551.283
- Vinatex International Fabric Company Limited		28.169.140.165	30.621.296.428
- Vinatex International Joint Stock Company		2.407.753.332	3.011.312.997
- Phong Viet Sewing Thread JSC		5.184.493.248	6.165.881.436
- Sinnika Vietnam Joint Stock Company		27.613.793.201	29.739.899.825
- Vinh Phuong Trading Production Company Limited		8.300.423.978	5.470.868.566
- Gloria Jeans		7.796.717.578	35.612.158.997
- Viet Hung Textile Company Limited		8.789.109.218	3.634.036.453
- Norwest Industries Limited		25.783.604.268	-
- Canadian Tire (Ina international LTD.,)		36.916.104.915	11.766.655.665
- Helly Hansen As		35.328.076.005	30.608.208.981
- Eberjey		13.544.704.568	26.407.292.782
- Other customers		28.533.609.426	31.544.773.916
* Details, the balance of short-term receivables of customers originating in foreign currency is:			
		Original currency	Original currency
	- USD	5.149.075,78	4.824.162
		Equivalent to	Equivalent to
	- VND	133.309.571.944	121.814.912.643
3.2 Long-term trade receivables		1.360.190.724	1.360.190.736
	<i>In which,</i>		
- Phong Phu Corporation		1.360.190.724	1.360.190.736

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
4. Short-term advances to suppliers		3.480.941.300	7.175.025.129
	<i>In which,</i>		
- Tri Union Managerment Co.LTD		441.361.898	842.262.681
- IDP Joint Stock Company		-	1.256.692.152
- Ha Noi Technology Transfer Technical Company Limited		700.000.000	700.000.000
- Timtex Trading Co., Ltd		-	2.135.273.492
- Unispin Card Clothing India PVT LTD		884.870.998	884.870.998
- Other suppliers		1.454.708.404	1.355.925.806
<i>* Details of balance of short-term advances to suppliers in foreign currencies are as follows:</i>			
	Original currency	Original currency	
- USD	62.895,08	146.898	
- EUR	17.414,37	30.291	
	Equivalent to	Equivalent to	
- VND	1.581.774.027	3.913.205.373	
- VND	498.286.789	842.469.341	
5.1 Other short-term receivables		206.904.449	341.353.498
	<i>In which,</i>		
- Advances to employees		176.822.257	119.969.936
- Other receivables		30.082.192	221.383.562
5.2 Provision for doubtful short-term debts		1.278.946.114	1.278.946.114
	<i>In which,</i>		
- Hai Phong Hapaco Textile and Garment Joint Stock Company		787.538.760	787.538.760
- Northern Cotton JSC		30.000.000	30.000.000
- Tan Binh Export - Import Material JSC		35.875.532	35.875.532
- Vinatex Da Nang JSC		39.314.957	39.314.957
- Hung Thanh Dat Manufacture - Commerce - Service - Importing		209.661.832	209.661.832
- Hung Phu Khanh Hoa private enterprise		6.177.999	6.177.999
- Tran Phong Production Trading Service Company Limited		7.189.618	7.189.618
- Delta Sports Equipment Joint Stock Company		4.000.000	4.000.000
- Thai Binh PL&TB Garment Fabric Company Limited		3.955.600	3.955.600
- Chanh Trung Materials Company Limited		155.231.816	155.231.816
- Other short-term doubtful receivables provisions		-	-
<i>* Movements of provision for doubtful short-term debts are as follows:</i>			
	Opening balance	1.278.946.114	1.278.946.114
	Provision in year	-	-
	Reversal of provisions	-	-
	Delete accounts receivable	-	-
	Closing balance	1.278.946.114	1.278.946.114
6. Inventories		352.704.807.004	389.790.016.266
	<i>In which,</i>		
- Raw materials		204.059.780.894	212.020.200.141
- Tools and supplies		804.011.011	92.387.764
- Short-term work in progress		76.650.799.598	79.638.835.055
- Finished good		68.510.064.022	98.025.731.048
- Merchandise		2.680.151.479	12.862.258

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
7.1 Short-term prepaid expenses		1.594.959.356	1.923.249.180
	<i>In which,</i>		
- Insurance expenses		207.912.540	212.501.887
- Tools and supplies expenses		471.328.748	653.955.613
- Repair expenses		296.367.991	561.861.811
- Other short-term expenses		619.350.077	494.929.869
7.2 Long-term prepaid expenses		18.360.152.403	23.262.368.004
	<i>In which,</i>		
- Training expenses		2.997.763.602	4.055.797.818
- Tools and supplies expenses		6.681.370.089	8.308.363.352
- Repair expenses		4.429.729.148	5.891.127.935
- Other long-term expenses		4.251.289.564	5.007.078.899
8. Construction in progress		54.586.425.150	10.363.652.038
	<i>In which,</i>		
- Construction in progress		54.586.425.150	10.363.652.038
+ Construction in progress_Investment project to build factories for rent		54.586.425.150	10.363.652.038
+ Other projects		-	-
9. Short-term advances from customers		13.376.639.786	12.806.721.598
	<i>In which,</i>		
- Phong Phu International Joint Stock Company		11.956.126.621	10.936.392.266
- Lucky Star Textile Company Limited		637.161.180	637.161.180
- Other customers		783.351.985	1.233.168.152
* Details the short-term advance payment debit balance of the buyer originating in foreign currency is:			
	Original currency	Original currency	
- USD	375,66	375,66	
	Equivalent to	Equivalent to	
- VND	8.746.602	8.746.602	
10.1 Short-term trade payables		279.761.101.194	291.719.372.225
	<i>In which,</i>		
- Phong Phu International Joint Stock Company		120.181.668.794	120.926.142.719
- Phong Phu Corporation		1.675.214.569	-
- Vinatex International Joint Stock Company		11.604.026.357	6.644.560.540
- Thuan Hai Energy Joint Stock Company		19.052.581.506	13.540.336.330
- Vinatex International Knitting Fabric Joint Stock Company		4.237.427.185	23.920.037.022
- Phuc Minh Construction Services & Trading Company Limited		7.336.878.754	1.742.573.700
- Vinatex Hoang Mai Garment Joint Stock Company		5.520.783.724	3.948.832.169
- Bach Khoa Environmental Technology Trading and Service JSC		3.704.826.549	2.851.884.634
- IDP Joint Stock Company		10.695.184.456	-
- Sinnika Vietnam Joint Stock Company		6.783.047.174	-
- Nghia Thanh Mechanical Production and Trading Company Limited		10.424.497.705	11.119.309.505
- Top Sports Textile Vietnam Co., Ltd		10.209.705.551	2.443.788.564
- Vinatex International Fabric Company Limited		927.493.694	2.107.500.662
- Maxim Vietnam Labeling and Packaging Company Limited		120.738.754	4.431.635.823
- High Hope Zhongtian Corporation		18.134.813	214.371.101
- Jiangyin Hanxin Textile Co., Ltd		30.478.514.063	18.415.227.100
- Sumtex Industrial Limited		-	1.566.353.975
- Other suppliers		36.790.377.547	77.846.818.381
* Detail the short-term payable debit balance of the seller originating in foreign currency is:			
	Original currency	Original currency	
- USD	1.385.770,58	2.195.460,27	
	Equivalent to	Equivalent to	
- VND	36.376.477.725	56.096.205.357	

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
10.2 Long-term trade payables		175.875.976.580	176.011.644.887
	<i>In which,</i>		
- Phong Phu International Joint Stock Company		64.177.512.782	64.898.276.633
- Bentex Trading		22.661.100.000	22.057.667.280
- Saurer Spinning Solutions Gmbh & Co.Kg		89.037.363.798	77.251.918.667
- Truetzschler Gmbh & Co.Kg		-	11.803.782.307
<i>* Detail the long-term outstanding debit payable to the seller in foreign currency is</i>			
	Original currency	Original currency	
- USD	863.280,00	863.280,00	
- EUR	2.836.134,90	3.269.484,90	
	Equivalent to	Equivalent to	
- VND	22.661.100.000	22.057.667.280	
- VND	89.037.363.798	89.055.700.974	
11.1 Value added tax		38.665.376.617	22.647.003.884
	<i>In which,</i>		
- Input value added tax deductible		38.665.376.617	22.647.003.884
11.2 Taxes, receivables from the State		2.030.224.288	1.937.487.168
	<i>In which,</i>		
- Land and housing taxes		-	6.705.002
- Import duty		1.929.082.648	1.929.082.648
- Value Added Tax (VAT)		-	1.699.518
- Other taxes, fees, charges and other amounts payable		101.141.640	-
11.3 Taxes and payables to the State		21.542.525.875	7.775.066.080
	<i>In which,</i>		
- Value Added Tax		11.362.818.204	3.908.813.469
- Corporate income tax		5.894.817.772	3.668.327.521
- Personal income tax		99.743.538	197.925.090
- Foreign contractor tax		4.183.832.546	-
- Fees, charges and other taxes		1.313.815	-
12. Short-term accrued expenses payables		946.290.257	2.839.354.124
	<i>In which,</i>		
- Advance deduction of interest expenses		243.385.737	402.784.781
- Audit fee		20.000.000	70.000.000
- Electricity cost deduction		482.043.075	2.348.569.342
- Other short-term expenses		200.861.445	18.000.001
13. Long-term payable expenses		2.432.902.431	-
	<i>In which,</i>		
- Advance deduction of interest expenses		2.432.902.431	-
- Other long-term payable expenses		-	-
14. Other long-term payables		8.823.427.397	8.823.427.397
	<i>In which,</i>		
- Long-term interest expense		8.823.427.397	8.823.427.397
- Other long-term payables		-	-
15. Other short-term payables		3.816.357.883	3.421.220.760
	<i>In which,</i>		
- Trade union fees		1.736.955.227	2.964.699.595
- Social insurance		1.282.531.980	34.043.308
- Health insurance		288.029.900	48.431.882
- Unemployment insurance		48.965.414	1.961.411
- Others Payable		459.875.362	372.084.564
<i><u>Detail :</u></i>			
+ Short-term deposit received		-	13.000.000
+ Other short-term payables		459.875.362	359.084.564

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
16.1 Short-term loans and liabilities		374.059.896.897	392.251.140.426
<i>In which,</i>			
* Short-term loans		357.595.900.761	363.166.915.289
- JSC Bank for Foreign Trade of Vietnam - Khanh Hoa Branch		182.188.571.075	184.496.276.143
+ <i>VCB Khanh Hoa – VND</i>		182.188.571.075	184.496.276.143
- JSC Bank for Investment and Development of Vietnam - Khanh Hoa Branch		38.100.148.106	57.246.749.847
+ <i>BIDV Khanh Hoa – VND</i>		38.100.148.106	57.246.749.847
- Joint Stock Commercial Bank for Industry and Trade - Thu Thiem Branch		59.158.063.679	105.423.889.299
+ <i>Vietinbank Thu Thiem – VND</i>		4.290.126.107	100.599.695.695
+ <i>Vietinbank Thu Thiem – USD</i>		54.867.937.572	4.824.193.604
- Vietnam Technological and Commercial Joint Stock Bank - Cho Lon Branch		56.424.099.008	-
+ <i>Techcombank - Cho Lon Branch - USD</i>		56.424.099.008	-
- Asia Commercial Bank - HCM city Branch		21.725.018.893	-
+ <i>ACB - HCM city Branch _ VND</i>		21.725.018.893	-
- Other short-term loans		-	16.000.000.000
+ <i>Short-term loans from related parties Phong Phu International JSC</i>		-	16.000.000.000
* Current portion of long-term loans liabilities		16.463.996.136	29.084.225.137
- JSC Bank for Foreign Trade of Vietnam - Khanh Hoa Branch		16.255.396.136	28.667.025.137
+ <i>VCB Khanh Hoa – VND</i>		12.213.459.461	18.089.459.461
+ <i>VCB Khanh Hoa – USD</i>		4.041.936.675	10.577.565.676
<i>In which, outstanding investment loans:</i>			
+ Project : Investment in a knitted fabric factory		625.800.000	1.251.600.000
+ Investment project to improve the efficiency of yarn production		417.200.000	834.400.000
- JSC Bank for Investment and Development of Vietnam - Khanh Hoa Branch		208.600.000	417.200.000
+ <i>BIDV Khanh Hoa – VND</i>		208.600.000	417.200.000
<i>In which, outstanding investment loans:</i>			
- Buy machinery and equipment		208.600.000	417.200.000
16.2 Long-term loans and finance lease liabilities		156.412.187.397	134.252.146.301
<i>In which,</i>			
* Long-term loans		156.412.187.397	134.252.146.301
- JSC Bank for Foreign Trade of Vietnam - Khanh Hoa Branch		61.737.187.397	63.892.146.301
+ <i>VCB Khanh Hoa – VND</i>		61.737.187.397	63.892.146.301
<i>In which, outstanding investment loans:</i>			
+ Investment project to improve the efficiency of yarn production		61.737.187.397	63.892.146.301
- Other long-term loans and liabilities		94.675.000.000	70.360.000.000
+ <i>Long-term loans from Phong Phu International JSC - VND</i>		94.675.000.000	70.360.000.000

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.**

	<u>As at</u>	<u>30/06/2025</u>	<u>01/01/2025</u>
17. Bonus and welfare funds		516.989.953	421.429.953
As at 01/01/2024		421.429.953	389.339.753
Distributed in year		-	-
Other increase		147.896.000	143.610.200
Used in year		(52.336.000)	(111.520.000)
	<i>In which,</i>		
17.1 Bonus fund		97.956.081	127.052.081
As at 01/01/2024		127.052.081	125.972.081
Other increase		1.404.000	1.080.000
Used in year		(30.500.000)	-
17.2 Welfare fund		419.033.872	294.377.872
As at 01/01/2024		294.377.872	263.367.672
Other increase		146.492.000	142.530.200
Used in year		(21.836.000)	(111.520.000)
18.1 Owner's equity		235.000.000.000	235.000.000.000
	<i>In which,</i>		
- Contributed capital of Phong Phu Corporation		56.143.750.000	56.143.750.000
- Contributed capital of Phong Phu International JSC		45.381.320.000	45.381.320.000
- Contributed capital of Vinatex International JSC		94.845.000.000	94.845.000.000
- Other contributed capital		38.629.930.000	38.629.930.000
18.2 Enterprise funds		25.516.115.722	25.516.115.722
	<i>In which,</i>		
- Investment and development fund		23.696.115.722	23.696.115.722
- Surplus of stock capital		1.820.000.000	1.820.000.000
19. Shares		23.500.000	23.500.000
- Ordinary shares circulating at the beginning of the year		23.500.000	23.500.000
	<i>In which,</i>		
+ Shareholders Phong Phu Corporation		5.614.375	5.614.375
+ Shareholders Phong Phu International Joint Stock Company		4.538.132	4.538.132
+ Shareholders Vinatex International Joint Stock Company		9.484.500	9.484.500
+ Other Shareholders		3.862.993	3.862.993
- Ordinary shares circulating on average during the year		23.500.000	23.500.000
* Par value of shares (VND/Share) :		10.000	10.000
20 Off combined balance sheet items			
20.1 Outsourced assets		2.981.040.000	5.173.000.000
20.2 Foreign currencies			
- U.S Dollar (USD)		760.317,86	196.484,25
20.3 Written off bad debts		1.254.389.058	1.254.389.058
- Nam Phuc Trading and Service Company Limited		122.968.739	122.968.739
- Mr. Phan The Thong		137.134.108	137.134.108
- Mr. Le Trung Hai		179.714.987	179.714.987
* Reason: Debit collector not found			
- Phu Tra Production and Trading Joint Stock Company		814.571.224	814.571.224
* Reason : The customer's business registration certificate was revoked			

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

11.4 The Company's performance of tax obligations and state budget payments during the period is as follows:

ITEM	01/01/2025		Incurred in year		30/06/2025	
	Receivable	Payable	Payables	Paid / deductible	Receivable	Payable
Tax must be paid to the State	1.937.487.168	7.775.066.080	47.950.547.991	34.277.139.131	2.030.224.288	21.541.212.060
Value added tax - Headquarters	-	3.908.813.469	33.503.240.338	26.049.235.603	-	11.362.818.204
Value added tax - Khanh Hoa Branch	1.699.518	-	1.851.000	151.482	-	-
Value added tax - Ho Chi Minh Branch	-	-	518.577.347	518.577.347	-	-
- Value added tax on domestic goods	1.699.518	3.908.813.469	34.023.668.685	26.567.964.432	-	11.362.818.204
- Value added tax on imports	-	-	403.052.134	403.052.134	-	-
- Special Tax focus	-	-	-	-	-	-
- Import duty	1.929.082.648	-	122.923.837	122.923.837	1.929.082.648	-
- Corporate income tax	-	3.668.327.521	7.508.795.257	5.282.305.006	-	5.894.817.772
- Resource tax	-	-	151.515.480	252.657.120	101.141.640	-
- Land and housing taxes	6.705.002	-	4.190.537.548	-	-	4.183.832.546
- License tax	-	-	5.000.000	5.000.000	-	-
- Personal income tax	-	197.925.090	316.371.722	414.553.274	-	99.743.538
- Other taxes	-	-	1.228.683.328	1.228.683.328	-	-
<i>In which,</i>						
+ Foreign contractor tax	-	-	-	-	-	-
+ Other taxes	-	-	1.228.683.328	1.228.683.328	-	-

* Export - import duty :The Company declared and paid according to the notice of Customs.

* The Company's tax settlements are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, amounts reported in the financial statements could be changed upon the final determination by the tax authorities.

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.****16.1 Details of short-term and long-term loans**

No	Bank	01/01/2025	Borrow during the period	Paid	Re-evaluate original debit foreign currency	Debit repayment/Classification of due long-term debt	30/06/2025
1	Short-term loans	363.166.915.289	708.991.934.602	712.588.679.918	1.974.269.212	714.562.949.130	357.595.900.761
1.1	VCB Khanh Hoa – VND	184.496.276.143	256.798.400.399	259.106.105.467	-	259.106.105.467	182.188.571.075
1.2	BIDV Khanh Hoa – VND	57.246.749.847	66.874.560.973	86.021.162.714	-	86.021.162.714	38.100.148.106
1,3	Vietinbank Thu Thiem – VND	100.599.695.695	63.241.566.643	159.551.136.231	-	159.551.136.231	4.290.126.107
1.4	Vietinbank Thu Thiem – USD	4.824.193.604	111.737.680.118	60.245.270.888	1.448.665.261	61.693.936.149	54.867.937.572
1,5	Techcombank - Cho Lon Branch - USD	-	175.614.707.577	118.665.004.618	525.603.951	119.190.608.569	56.424.099.008
1.6	ACB - HCM Branch – VND	-	21.725.018.893	-	-	-	21.725.018.893
1.7	Other short-term loans	16.000.000.000	13.000.000.000	29.000.000.000	-	29.000.000.000	-
		-	-	-	-	-	-
2	Current portion of long-term loans liabilities	29.084.225.137	7.975.000.000	20.761.100.000	(165.870.999)	20.595.229.001	16.463.996.136
2.1	VCB Khanh Hoa – VND	18.089.459.461	7.975.000.000	13.851.000.000	-	13.851.000.000	12.213.459.461
2.2	VCB Khanh Hoa – USD	10.577.565.676	-	6.701.500.000	(165.870.999)	6.535.629.001	4.041.936.675
2,3	BIDV Khanh Hoa – VND	417.200.000	-	208.600.000	-	208.600.000	208.600.000
		-	-	-	-	-	-
3	Long-term loans	134.252.146.301	30.159.041.096	7.999.000.000	-	7.999.000.000	156.412.187.397
3.1	VCB Khanh Hoa – VND	63.892.146.301	5.844.041.096	7.999.000.000	-	7.999.000.000	61.737.187.397
3.2	VCB Khanh Hoa – USD	-	-	-	-	-	-
3.3	BIDV Khanh Hoa – VND	-	-	-	-	-	-
3.4	Other long-term loans	70.360.000.000	24.315.000.000	-	-	-	94.675.000.000
	TOTAL	526.503.286.727	747.125.975.698	741.348.779.918	1.808.398.213	743.157.178.131	530.472.084.294

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY*Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.***GENERAL FINANCIAL REPORT OF THE 2nd QUARTER****For the fiscal period ending June 30, 2025.****18 - Comparison schedule for changes in owner's equity**

Item	Owners' invested equity	Surplus of stock capital	Investment development fund	Retained earnings	Total
As at 01 January 2024	235.000.000.000	1.820.000.000	23.696.115.722	(102.277.248.584)	158.238.867.138
- Capital increase	-	-	-	-	-
- Profit /Loss in year	-	-	-	29.511.755.656	29.511.755.656
- Increase other capital	-	-	-	-	-
- Reward and welfare deductions	-	-	-	-	-
- Dividend distribution	-	-	-	-	-
- Other capital reductions	-	-	-	-	-
As at 31 December 2024	235.000.000.000	1.820.000.000	23.696.115.722	(72.765.492.928)	187.750.622.794
As at 01 January 2025	235.000.000.000	1.820.000.000	23.696.115.722	(72.765.492.928)	187.750.622.794
- Capital increase	-	-	-	-	-
- Profit /Loss in year	-	-	-	28.697.809.058	28.697.809.058
- Increase other capital	-	-	-	-	-
- Distribute to bonus and welfare fund	-	-	-	-	-
- Dividend distribution	-	-	-	-	-
- Other capital reductions	-	-	-	-	-
As at 30 June 2025	235.000.000.000	1.820.000.000	23.696.115.722	(44.067.683.870)	216.448.431.852

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

21.1 Increase/ Decrease of tangible fixed assets

Item	Building, structures	Machinery, equipment	Means of transport and transmission	Office equipment	Other assets	Total
<u>Cost</u>						
+ Opening Balance	184.003.730.838	609.005.397.598	13.005.915.162	4.357.433.647	33.105.002.695	843.477.479.940
+ Increase in year	-	2.013.105.832	-	-	13.340.452.806	15.353.558.638
- Purchased during the period	-	2.013.105.832	-	-	3.569.233.152	5.582.338.984
- Transfer from construction in progress	-	-	-	-	-	-
- Other increase	-	-	-	-	9.771.219.654	9.771.219.654
+ Decreased during in year	-	-	716.000.000	-	-	716.000.000
- Liquidation and sale of assets	-	-	716.000.000	-	-	716.000.000
- Other reduction	-	-	-	-	-	-
+ Closing Balance	184.003.730.838	611.018.503.430	12.289.915.162	4.357.433.647	46.445.455.501	858.115.038.578
<u>Accumulated depreciation (*)</u>						
+ Opening Balance	81.363.467.935	289.642.432.100	10.623.963.645	2.517.912.462	2.104.533.993	386.252.310.135
+ Increase in year	2.497.572.074	15.688.557.781	309.629.453	133.351.710	1.632.572.865	20.261.683.883
- Charge for the year	2.497.572.074	15.688.557.781	309.629.453	133.351.710	1.632.572.865	20.261.683.883
- Other increase	-	-	-	-	-	-
+ Decreased during in year	-	-	697.715.360	-	-	697.715.360
- Liquidation and sale of assets	-	-	697.715.360	-	-	697.715.360
- Other reduction	-	-	-	-	-	-
+ Closing Balance	83.861.040.009	305.330.989.881	10.235.877.738	2.651.264.172	3.737.106.858	405.816.278.658
<u>Net Asset Value</u>						
- Opening Balance	102.640.262.903	319.362.965.498	2.381.951.517	1.839.521.185	31.000.468.702	457.225.169.805
- Closing Balance	100.142.690.829	305.687.513.549	2.054.037.424	1.706.169.475	42.708.348.643	452.298.759.920

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

21.2 Increase/ Decrease of intangible fixed assets

Item	Land use rights	Publishing rights	Copyright, patent	Other intangible assets	Total
<u>Cost</u>						
+ Opening Balance	1.909.500.000	-	-	-	-	1.909.500.000
+ Increase in year	-	-	-	-	-	-
- Purchased during the period	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
+ Decreased during in year	-	-	-	-	-	-
- Liquidation and sale of assets	-	-	-	-	-	-
- Other reduction	-	-	-	-	-	-
+ Closing Balance	1.909.500.000	-	-	-	-	1.909.500.000
<u>Accumulated depreciation (*)</u>						
+ Opening Balance	255.398.469	-	-	-	-	255.398.469
+ Increase in year	21.216.666	-	-	-	-	21.216.666
- Charge for the year	21.216.666	-	-	-	-	21.216.666
- Other increase	-	-	-	-	-	-
+ Decreased during in year	-	-	-	-	-	-
- Liquidation and sale of assets	-	-	-	-	-	-
- Other reduction	-	-	-	-	-	-
+ Closing Balance	276.615.135	-	-	-	-	276.615.135
<u>Net Asset Value</u>						
- Opening Balance	1.654.101.531	-	-	-	-	1.654.101.531
- Closing Balance	1.632.884.865	-	-	-	-	1.632.884.865

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER**For the fiscal period ending June 30, 2025.****VI - Additional information for items shown in the Combined Income Statement**

	<u>Q2 -2025</u>	<u>Q2 -2024</u>
1. Total sales	814.253.995.375	563.462.396.668
<i>In which,</i>		
- Revenue from sales of finished goods	690.863.824.707	446.000.609.211
- Revenue from sales of merchandises	8.879.572.542	12.900.969.751
- Revenue from services rendered	114.510.598.126	104.560.817.706
2. Less deduction	(56.002.500)	(1.180.579.897)
<i>In which,</i>		
- Sales rebates	(56.002.500)	(1.180.579.897)
3. Net revenue	814.197.992.875	562.281.816.771
4. Cost of sales	727.083.924.615	505.600.317.618
<i>In which,</i>		
- Cost of finished goods sold	630.795.931.526	418.291.573.305
- Cost of goods sold	7.082.222.792	13.076.753.905
- Cost of rendering services	89.205.770.297	74.231.990.408
5. Financial income	5.990.403.853	3.121.438.328
<i>In which,</i>		
- Interest income	461.499.971	948.525.797
- Foreign exchange gains	5.528.903.882	2.172.912.531
6. Financial expenses	30.626.826.027	18.249.699.656
<i>In which,</i>		
- Interest expenses	13.747.548.309	12.514.689.249
- Foreign exchange loss	16.879.277.718	5.735.010.407
- Other financial expenses	-	-
7. Selling expenses	14.271.197.350	5.890.729.922
<i>In which,</i>		
- Employees expenses	-	104.897.487
- Loading and unloading costs	501.890.225	494.041.548
- Outside services... (transport, LCC...)	6.024.008.977	5.254.005.683
- Commission	2.030.195.182	-
- Other expenses ...	5.715.102.967	37.785.204

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY*Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.***GENERAL FINANCIAL REPORT OF THE 2nd QUARTER****For the fiscal period ending June 30, 2025.**

	<u>Q2 -2025</u>	<u>Q2 -2024</u>
8. General and administration expenses	10.842.401.997	10.037.751.828
<i>In which,</i>		
- Employees expenses	5.253.704.039	4.151.656.122
- Cost of materials and office	136.869.618	105.122.648
- Fixed asset depreciation expense	373.715.808	375.534.839
- Taxes, fees and charges	2.678.839.848	2.669.196.415
- Outside services..	630.830.397	163.613.863
- Other expenses...	1.768.442.286	2.572.627.941
9. Other income	247.351.555	430.182.341
<i>In which,</i>		
- Gains on fixed assets disposal	86.715.360	360.219.403
- Income from reducing land rental fee	-	59.382.720
- Other income	160.636.195	10.580.218
10. Other expenses	1.405.320.981	530.668.562
<i>In which,</i>		
- Tax fines, late payment penalties of tax	1.348.131.941	79.509
- Other expenses	57.189.040	530.589.053
11. Production and business costs by element	668.472.176.305	375.080.889.233
<i>In which,</i>		
- Materials costs	440.571.812.284	229.381.988.562
- Employees costs	164.236.849.858	31.901.630.469
- Fixed assets depreciation expenses	14.829.153.606	20.793.024.540
- External services expenses	39.316.200.851	84.719.312.924
- Other expenses	9.518.159.706	8.284.932.738

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

VII - Other Information*1. Transactions and balances with related parties*

Related parties of the Company include key management members, individuals related to key management members and other related parties.

2. Transactions and balances with key management members and individuals related to key management members

Key management members include members of the Board of Management, the Board of Directors, the Board of Supervision. Individuals related to key management members include close members of the family of key management members.

Income of other key management members:

	<u>30/06/2025</u>	<u>30/06/2024</u>
Members of the Board of Management		
Remuneration	136.000.000	136.000.000
Members of the Board of Supervision		
Remuneration	52.000.000	52.000.000
Members of the Board of Directors		
Salary and bonus	2.119.169.049	1.408.811.002

*3. Transactions and balances with other related parties***Significant transactions with other related parties**

Transactions incur between the Company and other related parties as follows:

Related parties/ Transaction	<u>30/06/2025</u>	<u>30/06/2024</u>
Phong Phu Corporation		
Purchasing materials	7.207.200.000	-
Selling goods, finished goods	8.562.708.725	-
Factory rental and service provision	480.021.882	17.337.996.920
Phong Phu International Joint Stock Company		
Factory rental and service provision	25.682.522.929	5.147.219.365
Garment processing	1.099.691.309	1.275.648.644
Purchasing materials	183.490.483.461	188.975.187.440
Leasing assets expenses	1.038.000.000	-
Other services	145.263.620	-
Short-term and long-term loans	37.315.000.000	13.000.000.000
Interest expenses payables	-	-
Vinatex International Joint Stock Company		
Selling goods, finished goods	4.634.223.380	97.006.003.310
Factory rental and service provision	566.137.972	28.828.476.177
Garment and yarn processing	5.165.057.415	12.436.583.195
Purchasing materials, Fabric processing	20.606.034.783	-
Garment outsourcing hire		
Vinatex International Fabric Company Limited		
Selling goods, finished goods	137.995.909.901	121.867.312.587
Garment outsourcing hire	-	557.554.000
Purchasing materials, Fabric processing	476.908.657	-
Leasing assets expenses	1.938.000.000	2.112.000.000

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY*Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.***GENERAL FINANCIAL REPORT OF THE 2nd QUARTER****For the fiscal period ending June 30, 2025.**

Related parties/ Transaction	<u>30/06/2025</u>	<u>30/06/2024</u>
Sinnika Vietnam Joint Stock Company		
Selling goods, finished goods	68.825.530.280	2.000.000
Garment processing	217.468.125	233.640.000
Factory rental and service provision	38.094.964.711	9.021.153.803
Purchasing materials, Fabric processing	5.920.827.882	-
Phong Phu International Joint Stock Company – Da Nang Branch		
Garment processing	-	678.832.759
Vinatex International Knitted Fabric Joint Stock Company		
Selling goods, finished goods	3.589.662.605	-
Factory rental and service provision	231.070.983	-
Purchasing materials	16.623.753.490	-
<u>Balances with other related parties</u>		
<i>Receivables/ (payables) balances with other related parties</i>		
Related parties/ Transaction	<u>30/06/2025</u>	<u>01/01/2025</u>
Phong Phu Corporation		
Short-term trade receivables	3.325.311.939	159.037.772
Long-term trade receivables	1.360.190.724	1.360.190.736
Trade payables	1.675.214.569	-
Phong Phu International Joint Stock Company		
Short-term trade receivables	185.166.869	786.551.283
Buyer pays in advance	11.956.126.621	10.936.392.266
Trade payables	120.181.668.794	120.926.142.719
Long-term payables	64.177.512.782	64.898.276.633
Short-term and long-term loans	94.675.000.000	86.360.000.000
Loan interest payment	8.823.427.397	8.823.427.397
Vinatex International Joint Stock Company		
Short-term trade receivables	2.407.753.332	3.011.312.997
Trade payables	11.604.026.357	6.644.560.540
Vinatex International Fabric Company Limited		
Short-term trade receivables	28.169.140.165	30.621.296.428
Trade payables	927.493.694	2.107.500.662
Other payables	-	-
Sinnika Vietnam Joint Stock Company		
Short-term trade receivables	27.613.793.201	29.739.899.825
Trade payables	6.783.047.174	1.091.195.011
Phong Phu International Joint Stock Company – Da Nang Branch		
Short-term trade receivables	-	-
Vinatex International Knitted Fabric Joint Stock Company		
Short-term trade receivables	2.265.586.056	5.002.970.817
Trade payables	4.237.427.185	23.920.037.022

NHA TRANG TEXTILE AND GARMENT JOINT STOCK COMPANY

Add : Km 1447 National Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province, Viet Nam.

GENERAL FINANCIAL REPORT OF THE 2nd QUARTER

For the fiscal period ending June 30, 2025.

4. Events subsequent to the balance sheet date

There have been no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the general financial statements.

Preparer



DIEP TU MY LIEN

Chief Accountant



NGUYEN THI HOANG QUYEN

Khanh Hoa Province, Junly 28, 2025.
Chairman of the Board of Management



DANG VU HUNG