AUDIT AND ASSURANCE

HUU NGHI GARMENT JOINT STOCK COMPANY

Interim Financial Statements
for the period from 01 January 2026 to 30 June 2026
Has been reviewed

CÔNG TY TNHH KIỂM TOÁN NVA

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Huu Nghi Garment Joint Stock Company (the "Company") presents its report and the Company's financial statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Huu Nghi Garment Joint Stock Company was a State-owned enterprise converted into a joint stock company under Decision No. 211/QD-TTg dated March 21, 2002 of the Prime Minister.

Business registration certificate number 0302641539 issued on June 5, 2002, the 12th amended business registration certificate issued on February 18, 2025 by the Department of Planning and Investment of Ho Chi Minh City.

Head office: 636 - 638 Nguyen Duy Street, Phu Dinh Ward, Ho Chi Minh City, Viet Nam.

The Board of Managements, the Board of General Directors and Supervisory Board during the period and as at the date of this report are:

The Board of Managements

Mr. Ha Van Duyet	Chairman
Mr. Ha Van Nghia	Member
Ms. Vu Thi Thuy Duong	Member
Mr. Ha Van Long	Member
Mr. Le Mac Thuan	Member

The Board of General Directors

Mr. Ha Van Duyet	General Director
Mr. Ha Van Long	Deputy General Director
Mr. Ha Van Nghia	Deputy General Director
Mr. Pham Duc Ha	Deputy General Director
Mr. Ha Hai Ninh	Operating Director
Mr. Kieu Ngoc Manh Hung	Operating Director

The Supervisory Board

Mr. Duong Thanh Tung	Head of Board
Ms. Nguyen Thi Hang Nga	Member
Ms. Vu Thi Nu	Member

Legal Representative

The Company's legal representative during the reporting period and up to the date of this report was Mr. Ha Van Duyet, who served as the Chairman of the Board of Directors and General Director.

Auditors

NVA Auditing Company Limited has reviewed the company's financial statements.

REPORT OF THE BOARD OF GENERAL DIRECTORS (continued)

Statement of the board of General Director's responsibility in respect of the financial statements

The Board of General Director is responsible for the financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its results of operations and cash flows for the year. In preparing those financial statements, the board of general director is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of General Directors confirms that the financial statements give a true and fair view of the financial position of the Company as at 30 June 2026, its results of operations and cash flows for the period six months then ended in accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

On behalf of the Board of General Directors

CÔNG TY CỔ PHẦN MAY HỮU NGHỊ

Ha Van Duyet
General Director

Dated 10 August 2026

NVA
AUDIT AND ASSURANCE

NVA AUDITING COMPANY LIMITED
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No. 46-2/BCKT/TC

INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To: **Shareholders, The Board of Managements and the Board of General Directors**
Huu Nghi Garment Joint Stock Company

We have reviewed the accompanying interim financial statements of Huu Nghi Garment Joint Stock Company, prepared on 10 August 2026 and set out on pages 05 to 25, which comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Profit or Loss, the Interim Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Interim Financial Statements.

The Board of General Director's responsibilities

The Company's Board of Directors is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of General Directors determines necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Huu Nghi Garment Joint Stock Company as at 30 June 2026 and of its results of operations and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

NVA Auditing Company Limited
Deputy Director

M.S.D.N: 0305213884 - C.T.N.H.H.
CÔNG TY
TNHH
KIỂM TOÁN
NVA
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Ngoc Tuan
Registered Auditor No. 2837-2024-152-1

Ho Chi Minh City, dated 10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**611,859,074,343**	**624,387,760,545**
I. Cash and cash equivalents	**110**	V.1	**141,782,407,710**	**335,399,301,943**
1. Cash	111		141,782,407,710	183,399,301,943
2. Cash equivalents	112		-	152,000,000,000
II. Short-term investments	**120**		**20,000,000,000**	**-**
1. Investments held to maturity	123	V.2	20,000,000,000	-
II. Short-term accounts receivable	**130**		**242,112,801,153**	**189,939,711,138**
1. Receivable from customers	131	V.3	210,251,781,825	160,454,015,272
2. Short-term prepayments to suppliers	132	V.4	149,766,854	1,939,108,303
3. Other receivable	136	V.5	31,711,252,474	27,546,587,563
III. Inventories	**140**	V.6	**149,278,213,271**	**54,572,964,061**
1. Inventories	141		149,278,213,271	54,572,964,061
IV. Other current assets	**160**		**58,685,652,209**	**44,475,783,403**
1. VAT deductible	162		58,596,128,366	44,386,259,560
2. Taxes and accounts receivable from the State	163	V.14	89,523,843	89,523,843
B. LONG-TERM ASSETS	**200**		**195,125,455,230**	**203,640,994,088**
I. Fixed assets	**220**		**169,609,424,622**	**174,786,641,045**
1. Tangible assets	221	V.8	161,281,517,979	166,326,677,715
- Cost	222		482,599,649,111	468,201,779,639
- Accumulated depreciation	223		(321,318,131,132)	(301,875,101,924)
2. Intangible assets	227	V.9	8,327,906,643	8,459,963,330
- Cost	228		11,368,644,950	11,368,644,950
- Accumulated depreciation	229		(3,040,738,307)	(2,908,681,620)
II. Long-term assets in progress	**250**		**21,042,418,477**	**23,347,158,477**
1. Construction in progress	252	V.10	21,042,418,477	23,347,158,477
III. Other long-term assets	**270**		**4,473,612,131**	**5,507,194,566**
1. Long-term prepaid expenses	271	V.7	4,473,612,131	5,507,194,566
TOTAL ASSETS	**280**		**806,984,529,573**	**828,028,754,633**

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

EQUITY AND LIABILITIES	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**318,073,785,943**	**300,710,363,053**
I. Current liabilities	**310**		**318,073,785,943**	**300,710,363,053**
1. Short-term payable to suppliers	311	V.11	79,241,093,297	75,618,297,280
2. Short-term advances from customers	312	V.12	40,275,025,104	37,157,319,787
3. Dividends and profit payable	313	V.13	16,138,600	-
4. Taxes and other obligations to the State Budget	314	V.14	14,256,630,051	20,301,972,641
5. Payable to employees	315		74,289,711,574	114,151,052,857
6. Other payable	320	V.15	1,304,304,506	1,200,630,679
7. Short-term borrowings	321	V.16	47,467,074,586	-
8. Bonus and welfare funds	323		61,223,808,225	52,281,089,809
D. OWNER'S EQUITY	**400**		**488,910,743,630**	**527,318,391,580**
I. Owner's equity	**410**	V.17	**488,910,743,630**	**527,318,391,580**
1. Owner's contribution capital	411		237,789,000,000	237,789,000,000
- Common shares with voting right	411a		237,789,000,000	237,789,000,000
- Preferred shares	411b		-	-
2. Treasury stocks	415		(11,000,000)	(11,000,000)
3. Development investment fund	418		175,242,547,211	165,869,028,795
4. Retained profit after tax	420		75,890,196,419	123,671,362,785
- Retained profit after tax accumulated by the end of the previous period	420a		55,516,670,428	29,936,178,621
- Retained profit after tax of the current period	422b		20,373,525,991	93,735,184,164
TOTAL EQUITY AND LIABILITIES	**440**		**806,984,529,573**	**828,028,754,633**

Prepared by/ Chief Accountant

Vu Thi Ngat

General Director

M.S.D.N: 0302641536 CÔNG TY CỔ PHẦN MAY HỮU NGHỊ T.C.P P. PHÚ ĐỊNH - T.P HỒ CHÍ MINH

Ha Van Duyet

Dated 10 August 2026

INCOME STATEMENT

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

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering services	**01**		**438,926,662,324**	**549,653,512,212**
2. Deductions	02		-	-
3. Net sales	**10**	VI.1	**438,926,662,324**	**549,653,512,212**
4. Costs of goods sold and services rendered	11	VI.2	**386,544,433,296**	**484,062,979,267**
5. Gross profit	**20**		**52,382,229,028**	**65,590,532,945**
6. Gain/(Loss) on disposal of investment property	**21**		-	-
7. Financial income	22	VI.3	4,754,939,507	11,476,458,797
8. Financial expenses	23	VI.4	1,762,609,135	1,541,486,231
In which: Loan interest expenses	24		169,194,957	961,225
9. Selling expenses	25	VI.5	6,554,428,729	7,371,778,634
10. General administration expenses	26	VI.6	23,242,613,003	36,251,971,798
11. Net operating profit	**30**		**25,577,517,668**	**31,901,755,079**
12. Other income	31	VI.7	292,918,344	403,818,682
13. Other expense	32	VI.8	1,476,227	79,293,208
14. Other profit	**40**		**291,442,117**	**324,525,474**
15. Profit before tax	**50**		**25,868,959,785**	**32,226,280,553**
16. Current corporate income tax expense	51	VI.9	5,495,433,794	6,745,256,111
17. Deferred corporate income tax expenses	52		-	-
18. Profit after corporate income tax	**60**		**20,373,525,991**	**25,481,024,442**
19. Earnings per Share	**70**	VI.10	**771**	**964**

Prepared by/ Chief Accountant

Vu Thi Ngat

Deputy General Director

M.S.D.N: 0302641539 CÔNG TY CỔ PHẦN MAY HỮU NGHỊ P. PHÚ ĐỊNH - T.P HỒ CHÍ MINH

Ha Van Duyet

Dated 10 August 2026

CASH FLOWS STATEMENT

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

Unit: VND

Items	Code	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flows from operating activities			
1. Profit before tax	**01**	**25,868,959,785**	**32,226,280,553**
2. Adjustments for			
- Depreciation	02	20,194,461,375	12,789,257,591
- Gain and loss from exchange rate differences due to reevaluate monetary items denominated in foreign currencies	04	-	(311,741,741)
- Gains/losses from investing activities	05	(2,292,679,353)	(3,473,578,301)
- Loan interest expenses	06	169,194,957	961,225
3. Profit from operating activities before changes in working capital	**08**	**43,939,936,764**	**41,231,179,327**
- Increase/decrease in receivables	09	(66,382,958,821)	(157,713,609,474)
- Increase/Decrease in inventory	10	(94,705,249,210)	(14,721,721,299)
- Increase/Decrease in payables	11	(28,705,642,048)	38,643,565
- Increase/Decrease in prepaid expense	12	1,033,582,435	3,022,895,714
- Interest paid	14	(169,194,957)	(961,225)
- Income tax paid	15	(15,836,161,858)	(19,438,322,006)
- Other cash outflows from operating activities	17	(2,282,855,525)	(3,019,916,117)
Net cash flows from operating activities	**20**	**(163,108,543,220)**	**(150,601,811,515)**
II. Cash flows from investing activities			
1. Purchases and construction of fixed assets	21	(12,712,504,952)	(12,917,665,621)
2. Proceeds from disposals of fixed assets	22	20,280,454	-
3. Loans granted	23	(20,000,000,000)	-
4. Receipts of loans given, dividends and profit shared	27	2,272,398,899	3,473,578,301
Net cash flows from investing activities	**30**	**(30,419,825,599)**	**(9,444,087,320)**
III. Cash flows from financial activities			
1. Receipts from loans	33	47,467,074,586	13,223,107,127
2. Repayment of borrowings	34	-	-
3. Dividends and profit shared to the owners	36	(47,555,600,000)	(35,666,700,000)
Net cash flows from financial activities	**40**	**(88,525,414)**	**(22,443,592,873)**
Net cash flows during the period	**50**	**(193,616,894,233)**	**(182,489,491,708)**
Beginning cash and cash equivalents	**60**	**335,399,301,943**	**323,365,091,248**
Effects of fluctuations in foreign exchange rates	61	-	316,887,896
Ending cash and cash equivalents	**70**	**141,782,407,710**	**141,192,487,436**

Prepared by/ Chief Accountant

Vu Thi Ngat

Deputy General Director

M.S.D.N: 0302547539 - C.T.C.P. CÔNG TY CỔ PHẦN MAY HỮU NGHỊ P. PHÚ ĐỊNH - T.P HỒ CHÍ MINH

Ha Van Duyet

Dated 10 August 2026

NOTES TO THE FINANCIAL STATEMENTS

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

I. BACKGROUND

1. The Company

Huu Nghi Garment Joint Stock Company is a State-owned enterprise converted into a joint stock company under Decision No. 211/QD-TTg dated March 21, 2002 of the Prime Minister.

Business registration certificate number 0302641539 issued on June 5, 2002, the 12th amended business registration certificate issued on February 18, 2025 by the Department of Planning and Investment of Ho Chi Minh City.

Head office: 636 - 638 Nguyen Duy Street, Phu Dinh Ward, Ho Chi Minh City, Viet Nam.

As at 30 June 2026, the Company had 2,399 employees (2,524 employees as at 31 December 2025).

2. Principal activities

Principal activities of the Company were manufacturing, trading, and services.

3. Business field

The business operation of the Company includes: Producing garment industry products; printing various types of labels; trading in equipment, sewing machine parts, and garment industry materials. Renting out factories, offices, residential houses, garment industry machinery and equipment, cars, and trucks; real estate business; constructing civil and industrial projects.

4. Operating period

The normal operating period: 12 months.

5. Corporate Structure

As at **30 June 2026**, the Company had the following factories:

Factory	Address
Garment Factory No. 6	No. 17, Nguyen Sinh Sac Street, Tan Duong Commune, Dong Thap Province, Vietnam.
Garment Factory No. 7	Phuoc Hung 2 Hamlet, My Loc Commune, Tay Ninh Province, Vietnam.

6. Notes to the Interim Financial Statements và Independent Auditor's Review Report

As disclosed in Note III.1 to the interim financial statements, effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 ("Circular 99"), which provides guidance on the corporate accounting regime. Circular 99 became effective on 1 January 2026 and applies to financial years beginning on or after 1 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 ("Circular 200"), which provides guidance on the corporate accounting regime.

II. ACCOUNTING PERIOD AND ACCOUNTING MONETARY UNIT

1. Accounting period

Annual accounting period commences from 1st January and ends on 31st December.

2. Accounting monetary unit

The Company maintains its accounting records in VND

NOTES TO THE FINANCIAL STATEMENTS (continued)

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Enterprise Accounting Regime as promulgated under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime in Vietnam, and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance amending certain provisions of Circular No. 200/2014/TT-BTC.

2. Announcement on compliance with Vietnamese accounting standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING PRINCIPLE

1. The exchange rate applied in the accounting

Transactions denominated in currencies other than VND during the period are translated into VND at exchange rates approximating the actual exchange rates prevailing on the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average bank transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts as at the end of the reporting period. Foreign currency demand deposits are translated into VND at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains its deposit accounts as at the end of the reporting period.

All foreign exchange differences arising from translation are recognised in the Statement of Profit or Loss.

2. Recognition of cash and cash equivalents

Transactions in currencies other than Vietnam dong are recorded at the rate of exchange ruling at the dates of transactions. Monetary assets denominated in foreign currencies are revalued at the bank buying rate issued by the Bank which the Company has account at the balance sheet date.

3. Financial Investments

Held-to-maturity Investments

Investments classified as held-to-maturity investments are those for which the Company has the positive intention and ability to hold until maturity.

Held-to-maturity investments comprise term deposits with banks; valuable papers (including treasury bills, promissory notes and certificates of deposit); bonds; preference shares classified as liabilities; loans held to maturity for the purpose of earning periodic interest income; other held-to-maturity investments or investments of a similar nature, and exclude derivative financial instruments.

An allowance for held-to-maturity investments is recognised at the reporting date when there is objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable. Such allowance is recognised as finance costs for the period.

4. Recognition of receivables

Receivables are carried at their carrying amounts and comprise trade receivables arising from the sale of goods and the rendering of services, and other receivables of a non-trade nature that are not related to the sale of goods or the rendering of services.

NOTES TO THE FINANCIAL STATEMENTS (continued)

An allowance for doubtful receivables is recognised for each receivable based on the number of days past due in accordance with the original contractual payment terms (without taking into account any extension of payment terms agreed between the parties), or based on the estimated loss that may be incurred. The allowance for doubtful receivables is determined at the reporting date and recognised in administrative expenses.

Receivables are classified as current or non-current in the Statement of Financial Position based on their remaining maturities as at the reporting date.

5. Principle of evaluating inventories

Inventories are stated at original cost. Where the net realisable value is lower than original cost, inventories are stated at the net realisable value. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventory at the year-end is calculated by weighted average method.

Inventories are accounted for using the perpetual inventory method.

An allowance for inventory obsolescence is recognised for the excess of the cost of inventories over their net realisable value.

6. Recognition and allocation of prepaid expenses

Prepaid expenses represent actual costs incurred that relate to the operating results of multiple accounting periods and are amortised to operating expenses over subsequent accounting periods.

The recognition and amortisation of prepaid expenses to operating expenses in each accounting period are determined based on the nature and significance of each type of expense in order to select an appropriate amortisation method and basis. Prepaid expenses are amortised on a straight-line basis.

Prepaid expenses are classified as current or non-current in the Statement of Financial Position based on the expected amortisation period from the date the expenses are initially recognized.

7. Recording principle of tangible and intangible fixed assets

Fixed assets are stated at the original cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

- Building and structures	05 - 25 years
- Machinery and equipment	03 - 07 years
- Means of transportation	06 - 10 years
- Office equipment	03 - 07 years
- Computer software	03 - 05 years

8. Payables

Payables are classified based on the nature of the underlying economic transactions, including:

- Trade payables, which comprise liabilities arising from commercial transactions for the purchase of materials, goods, assets and services, including amounts payable for imports through entrusted import agents;

- Other payables, which comprise liabilities of a non-trade nature that are not related to the purchase of materials, goods, assets or services.

Payables are classified as current or non-current in the Statement of Financial Position based on their remaining maturities as at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Recognition and capitalization of borrowing costs

Borrowing costs are recognised as production and operating expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalised as part of the cost of those assets when the recognition criteria set out in Vietnamese Accounting Standard No. 16 – Borrowing Costs are satisfied.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets and are capitalised as part of the cost of those assets include loan interest, the amortisation of discounts or premiums arising on the issuance of bonds, and ancillary costs incurred in connection with borrowing arrangements.

10. Dividends and Profit Distribution Payable

Dividends payable are recognised for amounts to be distributed to the Company's shareholders, whether in cash or non-cash assets. The balance also reflects the settlement status of cash dividends payable as at the reporting date.

11. Recognition of owner's equity

Owner's equity is recognized by the real contributed capital.

Treasury shares are the Company's own shares that have been issued and subsequently repurchased by the Company. Treasury shares are recognised at cost and presented in the Statement of Financial Position as a deduction from equity.

12. Principles of recording revenue

Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner 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;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where the rendering of services extends over more than one accounting period, revenue is recognised in each period by reference to the stage of completion of the transaction as at the date of the Interim Statement of Financial Position. The outcome of a service transaction can be measured reliably when all of the following conditions have been 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 stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.
- The stage of completion of the transaction is determined based on the assessment of work performed

Financial income

Finance income arising from interest, royalties, dividends, profit distributions and other finance income is recognised when both of the following conditions have been satisfied:

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Recognition cost of goods sold

Cost of goods sold reflects the cost value of products, goods and services sold in the period.

Provision for devaluation inventories is charged to cost of goods sold on the basis of the amount of inventories and the difference between the net value realizable lower than the cost of inventories.

When determining the amount of inventory devaluation should make provision, accountants must exclude inventory volume has signed contracts on sales (net worth not less than the realizable value book) but not yet transferred to the customer if there is solid evidence regarding the customer will not give up the contract performance.

14. Principles and methods of recoding financial expenses

Finance costs comprise expenses and losses incurred in connection with financial investment activities, including the cost of acquiring trading securities, borrowing costs that are not eligible for capitalisation in accordance with applicable accounting regulations, losses on the disposal of financial investments, transaction costs relating to the disposal of financial investments, allowances for diminution in the value of trading securities and impairment losses on investments in other entities, foreign exchange losses arising from the sale of foreign currencies or the retranslation of foreign currency monetary items at the end of the reporting period, and settlement discounts granted to customers.

15. Principles of selling expenses, administrative expenses

Selling expenses represent actual expenses incurred in connection with the sale of products and goods and the rendering of services, including marketing and promotional expenses, product advertising expenses, sales commissions, product and goods warranty expenses (excluding construction contracts), storage, packaging and transportation expenses, and other related selling expenses.

Administrative expenses represent the Company's general administrative expenses, including salaries, wages and allowances of administrative personnel; social insurance, health insurance, unemployment insurance and trade union contributions for administrative personnel; office supplies and tools; depreciation of property, plant and equipment used for administrative purposes; land rental, business licence tax; allowances for doubtful receivables; purchased services (such as electricity, water, telephone, fax, property insurance and fire insurance); and other cash expenses (such as entertainment and customer conference expenses).

16. Principles and method of recording current income tax expense

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

17. Related parties

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

18. Use of Accounting Estimates

The preparation of the financial statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and other relevant regulations on the preparation and presentation of financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as at the end of the reporting period, and the reported amounts of revenue and expenses during the reporting period. Although these accounting estimates are based on the Board of Management's best knowledge and judgement, actual results may differ from those estimates.

The estimates and assumptions are reviewed regularly based on historical experience and other relevant factors, including expectations of future events considered reasonable in the circumstances.

NOTES TO THE FINANCIAL STATEMENTS (continued)

V. ADDITIONAL INFORMATION TO ITEMS IN BALANCE SHEET

1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	2,609,039,837	6,251,541,000
Cash in bank	139,173,367,873	177,147,760,943
Including:		
- Vietcombank	*78,032,716,426*	*106,313,826,819*
- VietinBank	*30,574,224,482*	*34,450,605,799*
- MUFG Bank, Ltd	*29,704,406,727*	*35,537,287,510*
- Other banks	*862,020,238*	*846,040,815*
Cash equivalents (*)	-	152,000,000,000
Total	**141,782,407,710**	**335,399,301,943**

2. Held-to-maturity Investments

	30/06/2026 VND	01/01/2026 VND
Term deposits (i)	20,000,000,000	-
Total	**20,000,000,000**	**-**

(i) Pursuant to Term Deposit Agreement No. 21-2026/TGKH/TCB dated 8 January 2026, the Company placed a six-month term deposit from 8 January 2026 to 8 July 2026, bearing interest at 8.2% per annum.

3. Short-term trade receivables

	30/06/2026 VND	01/01/2026 VND
Third parties		
Columbia Sportswear	202,978,036,998	144,921,356,920
Mrg Design Llc	1,703,498,574	4,490,147,601
Others (i)	5,570,246,253	11,042,510,751
Total	**210,251,781,825**	**160,454,015,272**

(i) No individual customer accounted for 10% or more of the total outstanding receivables

As at 30 June 2026 and 31 December 2025, the Company had no overdue or doubtful Short-term trade receivables.

4. Short-term Advances to suppliers

	30/06/2026 VND	01/01/2026 VND
Third parties		
Chi Thanh Technical Services Mechanical Electrical Refrigera	-	1,391,353,920
Others	149,766,854	547,754,383
Total	**149,766,854**	**1,939,108,303**

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Short-term other receivables

	30/06/2026 VND	01/01/2026 VND
Third parties	**25,596,255,646**	**21,391,911,151**
Import tax refundable (*)	24,995,703,070	21,391,911,151
Advances	600,552,576	-
Relaties parties (Notes to VIII. 1b)	**6,114,996,828**	**6,154,676,412**
Total	**31,711,252,474**	**27,546,587,563**

(*) This represents the cumulative amount of import duty on imported goods used for export that the entity has paid on an annual basis. The Company is currently carrying out procedures to claim a refund of this tax.

As at 30 June 2026 and 31 December 2025, the Company had no overdue or doubtful other receivables.

6. Inventories

	30/06/2026 VND		01/01/2026 VND	
	Cost	**Provision**	**Cost**	**Provision**
Raw material	20,782,271,030	-	9,341,139,251	-
Tools and supplies	18,550,000	-	18,550,000	-
Work in progress	62,074,114,907	-	7,415,711,453	-
Finished goods	66,403,277,334	-	36,209,167,310	-
Goods on consignment	-	-	1,588,396,047	-
Total	**149,278,213,271**	**-**	**54,572,964,061**	**-**

7. Long-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Tool and equipment	4,473,612,131	5,507,194,566
Total	**4,473,612,131**	**5,507,194,566**

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Increase, decrease in tangible fixed assets

Unit: VND

	Building and structures	Machinery and equipment	Means of transportation	Office equipment	Total
Original cost					
Opening balance	251,394,913,296	142,170,465,320	40,053,299,877	34,583,101,146	468,201,779,639
Increase	1,781,493,270	2,203,027,415	851,616,481	10,181,107,786	15,017,244,952
- Construction completed	1,781,493,270	-	-	5,511,850,000	7,293,343,270
- Purchases	-	2,203,027,415	851,616,481	4,669,257,786	7,723,901,682
Decrease	-	583,720,000	-	35,655,480	619,375,480
- Disposals		583,720,000	-	35,655,480	619,375,480
Closing balance	**253,176,406,566**	**143,789,772,735**	**40,904,916,358**	**44,728,553,452**	**482,599,649,111**
Accumulated depreciation					
Opening balance	127,736,825,215	118,010,933,655	23,920,860,056	32,206,482,998	301,875,101,924
Increase	8,605,876,163	7,377,650,441	2,585,795,670	1,493,082,414	20,062,404,688
- Depreciation	8,605,876,163	7,377,650,441	2,585,795,670	1,493,082,414	20,062,404,688
Decrease	-	583,720,000	-	35,655,480	619,375,480
- Disposals		583,720,000		35,655,480	619,375,480
Closing balance	**136,342,701,378**	**124,804,864,096**	**26,506,655,726**	**33,663,909,932**	**321,318,131,132**
Net book value					
Opening	123,658,088,081	24,159,531,665	16,132,439,821	2,376,618,148	166,326,677,715
Closing	**116,833,705,188**	**18,984,908,639**	**14,398,260,632**	**11,064,643,520**	**161,281,517,979**

The gross carrying amount of tangible fixed asset that had been fully depreciated but was still in use as at 30 June 2026 amounted to VND 231,952,033,947 (31 December 2025: VND 205,785,222,106).

As at 30 June 2026 and 31 December 2025, the Company had no tangible fixed assets pledged as collateral for borrowings.

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Increase, decrease in tangible fixed assets

Unit: VND

	Land use rights	Computer software	Total
Original cost			
Opening balance	8,724,076,700	2,644,568,250	11,368,644,950
Closing balance	**8,724,076,700**	**2,644,568,250**	**11,368,644,950**
Accumulated depreciation			
Opening balance	264,113,370	2,644,568,250	2,908,681,620
Depreciation within year	132,056,687	-	132,056,687
Closing balance	**396,170,057**	**2,644,568,250**	**3,040,738,307**
Net book value			
Opening	8,459,963,330	-	8,459,963,330
Closing	**8,327,906,643**	**-**	**8,327,906,643**

The land use right for the non-agricultural production facility in Can Giuoc Commune, Tay Ninh Province has an original cost of 6,585,438,800 VND.

The land use right for the non-agricultural production facility in Rach Kien Commune, Tay Ninh Province has an original cost of 2,138,637,900 VND.

The gross carrying amount of intangible fixed asset that had been fully amortised but were still in use as at 30 June 2026 : VND 2,644,568,250 (31 December 2025: VND 2,644,568,250).

10. Construction in progress

	30/06/2026 VND	**01/01/2026** VND
The cost of purchasing an office building on state-leased land was currently undergoing procedures for property ownership and transferring the land lease contract to the Company	21,042,418,477	21,042,418,477
The renovation and expansion project of Workshops 5 and 6 of Factory 6	-	2,304,740,000
Total	**21,042,418,477**	**23,347,158,477**

11. Short-term trade payables

	30/06/2026 VND	**01/01/2026** VND
Third Parties		
Tuan Ngoc Construction Trading Service Co.,Ltd	2,301,889,289	28,953,184,519
Cam Le Trading Joint Stock Company	335,340,000	14,144,770,800
Formosa Taffeta Viet Nam Co., Ltd.	29,325,095,037	11,433,127,624
Htt Insprite (Xiamen) Imp & Exp Co,,Ltd	10,561,503,012	636,844,561
Tran Hiep Thanh Textile JSC	6,217,573,888	-
Others (*)	30,499,692,071	20,450,369,776
Total	**79,241,093,297**	**75,618,297,280**

(*) There were no trade payables from 10% or more of the total balance.

As at 30 June 2026 and 31 December 2025, there were no short-term trade payable overdue.

12. Short-term advances from customers

	30/06/2026 VND	**01/01/2026** VND
Third Parties		
Stx Company Limited - Jp	38,620,626,555	35,105,772,610
Others	1,654,398,549	2,051,547,177
Total	**40,275,025,104**	**37,157,319,787**

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Dividends and Profits Payable

	30/06/2026 VND	01/01/2026 VND
Dividends payable to Trinh Minh Tuan	16,138,600	-
Cộng	**16,138,600**	**-**

14. Tax payables and statutory obligations

Payables	01/01/2026 VND	Payable VND	Paid VND	30/06/2026 VND
Corporate Income tax	15,837,596,261	5,495,433,794	15,836,161,858	5,496,868,197
Personal Income tax	763,929,703	5,351,907,826	3,804,502,829	2,311,334,700
Foreign contract tax	28,465,036	396,434,903	272,502,893	152,397,046
Land tax	3,560,481,641	5,008,670,713	2,273,122,246	6,296,030,108
Others	111,500,000	-	111,500,000	-
Total	**20,301,972,641**	**16,252,447,236**	**22,297,789,826**	**14,256,630,051**

Receivables	01/01/2026 VND	Payable VND	Paid VND	30/06/2026 VND
Import tax	89,523,843	89,523,843	1,852,091	1,852,091
Total	**89,523,843**	**89,523,843**	**1,852,091**	**1,852,091**

15. Other short-term payables

	30/06/2026 VND	01/01/2026 VND
Third Parties		
Trade union fees	1,128,270,363	1,024,796,536
Others	176,034,143	175,834,143
Total	**1,304,304,506**	**1,200,630,679**

16. Loans and debts

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
JSC Bank for Foreign Trade of Vietnam - Saigon Branch (i)	-	47,467,074,586	-	47,467,074,586
Total	**-**	**47,467,074,586**	**-**	**47,467,074,586**

(i) Loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Saigon Branch under loan agreement No. 0171-01/SGN.KHDN/LD25 dated June 6, 2025 and the amended and supplementary agreement dated 5 June 2026. The loan facility limit is VND 50 billion, and the facility availability period is from the effective date of the Appendix to the Agreement until 14 April 2027. The interest rate is specified in each debt acknowledgement. The purpose of the loan is to supplement working capital and finance lawful, reasonable and valid short-term credit needs for the Company's production and business activities. The loan is unsecured. The outstanding principal balance as at 30 June 2026 was USD 1,806,960.23 (equivalent to VND 47,467,074,586).

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. Owner's equity

a) *Statement of fluctuations in owner's equity*

Unit: VND

	Owner's investment capital	Treasury shares	Development Investment Fund	Retained profit after tax	Total
Beginning balance of the last year	**237,789,000,000**	**(11,000,000)**	**108,439,361,400**	**135,840,049,190**	**482,057,410,590**
Profit during the previous year			-	93.735.184.164	93.735.184.164
Profit distribution in 2025			57,429,667,395	(105,903,870,569)	(48,474,203,174)
- Allocation from the Development Investment Fund			57,429,667,395	(57,429,667,395)	-
- Allocation from the Reward and Welfare Fund				(10,590,387,057)	(10,590,387,057)
- Paying dividends for year 2024				(35,666,700,000)	(35,666,700,000)
- Payment of bonuses for exceeding the planned profit to the Board of Directors, the Supervisory Board, the Secretary, and the Chief Accountant for year 2024				(2,217,116,117)	(2,217,116,117)
Ending balance of the last year	**237,789,000,000**	**(11,000,000)**	**165,869,028,795**	**123,671,362,785**	**527,318,391,580**
Profit during the current period			-	20,373,525,991	20,373,525,991
Profit distribution in current period:			9,373,518,416	(68,154,692,357)	(58,781,173,941)
- Allocation from the Development Investment Fund			9,373,518,416	(9,373,518,416)	-
- Allocation from the Reward and Welfare Fund			-	(9,373,518,416)	(9,373,518,416)
- Paying dividends for year 2025			-	(47,555,600,000)	(47,555,600,000)
- Payment of bonuses for exceeding the planned profit to the Board of Directors, the Supervisory Board, the Secretary, and the Chief Accountant for year 2025			-	(1,852,055,525)	(1,852,055,525)
Ending balance of the current period	**237,789,000,000**	**(11,000,000)**	**175,242,547,211**	**75,890,196,419**	**488,910,743,630**

NOTES TO THE FINANCIAL STATEMENTS (continued)

a) Details of owner's invested capital

	30/06/2026 VND	%	01/01/2026 VND	%
Vietnam National Textile and Garment Group	69,533,920,000	29.24	69,533,920,000	29.24
Mr. Ha Van Duyet	26,181,740,000	11.01	26,181,740,000	11.01
Others	142,073,340,000	59.75	142,073,340,000	59.75
Total	**237,789,000,000**	**100**	**237,789,000,000**	**100**

b) Capital transactions with shareholders and distribution of dividends

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Owner's equity		
Beginning balance	237,789,000,000	237,789,000,000
Increase balance	-	-
Ending balace	237,789,000,000	237,789,000,000
Divident	(47,555,600,000)	(35,666,700,000)

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
Registered number of shares issued	23,778,900	23,778,900
Number of shares sold to the public	23,778,900	23,778,900
- Common shares	23,778,900	23,778,900
Number of shares acquired	1,100	1,100
- Common shares	1,100	1,100
Number of shares in issue	23,777,800	23,777,800
- Common shares	23,777,800	23,777,800
Par value per stock: 10.000 VND		

18. Off balance sheet items

	30/06/2026 VND	01/01/2026 VND
Foreign currency (USD)	4,759,452.58	5,643,875.77

VI. ADDITIONAL INFORMATION TO ITEMS IN INCOME STATEMENT

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
1. Net revenue from sale of goods and provision of services	**438,926,662,324**	**549,653,512,212**
Net revenue from sale of goods and provision of services	438,926,662,324	549,653,512,212

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. Cost of goods sold and services provided

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of goods sold and services provided	386,544,433,296	484,062,979,267
Total	**386,544,433,296**	**484,062,979,267**

3. Financial income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest income	2,272,398,899	3,473,578,301
Interest on exchange rate difference	2,479,615,640	8,002,880,496
Others	2,924,968	-
Total	**4,754,939,507**	**11,476,458,797**

4. Financial expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest expenses	169,194,957	961,225
Exchange rate difference loss	1,387,086,838	1,540,525,006
Others	206,327,340	-
Total	**1,762,609,135**	**1,541,486,231**

5. Selling expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Expenses for external service	4,947,439,981	5,643,004,568
Others	1,606,988,748	1,728,774,066
Total	**6,554,428,729**	**7,371,778,634**

6. Administrative expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Salary expenses	12,689,693,656	26,891,338,654
Expenses of raw materials	653,325,459	529,989,867
Depreciation expenses	618,553,093	703,752,586
Expenses for external service	6,787,653,972	4,392,397,669
Others	2,493,386,823	3,734,493,022
Total	**23,242,613,003**	**36,251,971,798**

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Other income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Gain on disposal of fixed assets	20,280,454	-
Income from sales of solar energy	126,543,130	99,774,620
Others	146,094,760	304,044,062
Total	**292,918,344**	**403,818,682**

8. Other expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Late payment penalties	1,476,227	79,293,208
Total	**1,476,227**	**79,293,208**

9. Current corporate income tax expense

Annual corporate income tax is at the rate of 20% of taxable profit in the current year.

The Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations with many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

Current corporate income tax expenses are calculated as follows:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Total accounting profits before-tax	25,868,959,785	32,226,280,553
- Increases	1,608,209,183	1,500,000,000
- Decreases	-	-
Total taxable profits	27,477,168,968	33,726,280,553
Tax rate of corporate income tax	20%	20%
Current corporate income tax expenses	**5,495,433,794**	**6,745,256,111**

10. Basis earnings per share

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit after corporate income tax	20,373,525,991	25,481,024,442
Adjustments to accounting profit for determining profit attributable to ordinary shareholders (i)	(2,037,352,599)	(2,548,102,444)
Net profit attributable to ordinary shareholders	18,336,173,392	22,932,921,998
The weighted average number of ordinary shares	23,777,800	23,777,800
Basis earnings per share (ii)	**771**	**964**

(i) Adjustments reducing accounting profit for the period include the provisional appropriation to the bonus and welfare fund at a rate of 10% of the current period's after-tax profit (based on the ratio stated in the Resolution of the General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ.2026 dated April 19, 2026).

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Productions and operation costs by items

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Raw materials	258,370,765,934	251,555,154,130
Labour cost	179,319,198,042	234,795,510,055
Depreciation expenses	20,194,461,375	12,789,257,591
Expenses from external services	28,574,792,168	23,721,853,075
Other expenses	13,146,374,940	13,657,643,099
Total	**499,605,592,459**	**536,519,417,950**

VII. ADDITIONAL INFORMATION FOR THE ITEMS OF THE CASH FLOW STATEMENT

1. Amount of borrowings actually withdrawn during the period

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Proceeds from borrowings following normal borrowing contracts	47,467,074,586	13,223,107,127

VIII. INFORMATION ON RELATED PARTIES

Transactions with related parties

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

Related parties	Relationship
Vietnam National Textile and Garment Group	Equity-contributing Shareholder
Mr. Ha Van Duyet	Chairman of the Board of Directors cum General Director
Mr. Ha Van Nghia	Member of the Board of Directors
Mr. Ha Van Long	Member of the Board of Directors

1. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include members of the Board of Members, members of the Executive Board, and individuals related to key management personnel who are close family members of those personnel.

a. Transactions with key management personnel and individuals related to key management personnel

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Mr. Ha Van Nghia		
Advance payments	200,000,000	-
Settlement of advances	239,679,584	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

b. At the end of year, payments with key management personnel and individuals related to key management personnel

	30/06/2025 VND	01/01/2026 VND
Advance payment		
Mr. Ha Van Long	5,650,000,000	5,650,000,000
Mr. Ha Van Nghia	464,996,828	504,676,412
Total	**6,114,996,828**	**6,154,676,412**

c. Remuneration, salaries, bonuses, and other benefits of the Board of Managements, the Supervisory Board, the General Director, and other key management personnel during the year are as follows:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Board of the Managements	**153,000,000**	**153,000,000**
Mr. Ha Van Duyet	45,000,000	45,000,000
Mr. Ha Van Nghia	27,000,000	27,000,000
Mr. Ha Van Long	27,000,000	27,000,000
Mr. Le Mac Thuan	27,000,000	27,000,000
Ms. Vu Thi Thuy Duong	27,000,000	27,000,000
Supervisory Board	**57,000,000**	**57,000,000**
Mr. Duong Thanh Tung	27,000,000	27,000,000
Ms. Nguyen Thi Hang Nga	15,000,000	15,000,000
Ms. Vu Thi Nu	15,000,000	15,000,000
The Director	**2,397,062,723**	**3,586,255,364**
Salaries, bonuses and other benefits	2,397,062,723	3,586,255,364
Others	**5,869,212,995**	**4,692,907,031**
Salaries, bonuses and other benefits	5,869,212,995	4,692,907,031

2. Information on other related parties

a. Transactions with other related parties

During the year, the Company did not have any transactions with other related parties.

b. At the end of period, payments with other related parties

As at 30 June 2026 and 31 December 2025, the Company did not have any payments with other related parties.

IX. OTHER INFORMATION

1. The events arising after the end of fiscal year

The Board of General Directors confirms that no significant events arising after the closing of accounting books financial statements are required to be adjusted or published financial statements.

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. Segment Reporting

Business field

The Company's business activities are primarily focused on a group of garment industry products. It is not a diversified enterprise offering multiple product and service groups. Therefore, the Board of Management has decided not to apply segment reporting by business line.

Geographical area

The Company's products are primarily sold in a few geographic regions, but there are no significant differences in economic benefits or exposure to risks. Therefore, the Board of Management has also decided not to apply segment reporting by geographic region.

3. Comparative figures

The comparative figures refer to the data presented in the Company's financial statements for the fiscal year ended December 31, 2025, and for the accounting period from January 1, 2025 to June 30, 2025, which were audited and reviewed.

4. Going concern

In year, no activities or events arising that significantly affect the ability of going concern of Company. Therefore, the financial statements of the Company are prepared on the basis of going concern assumption of Company.

Prepared by/ Chief Accountant	Deputy General Director
Vu Thi Ngat	**Ha Van Duyet**
	Dated 10 August 2026

CÔNG TY CỔ PHẦN MAY HỮU NGHỊ

Digitally signed by CÔNG TY CỔ PHẦN MAY HỮU NGHỊ
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