

No.: 99/CBTT- 2026

Ho Chi Minh City, July 22, 2026

PERIODIC INFORMATION DISCLOSURE
FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated Nov.16th, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Garmex Saigon Corporation hereby discloses the Financial Statements ("FS") for the second Quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: GARMEX SAIGON CORPORATION

- Securities code: GMC
- Address: 252 Nguyen Van Luong, Go Vap Ward, Ho Chi Minh City
- Contact telephone/Tel: 028-39844822 Fax: 02839844746
- Email: headoffice@garmex.vn Website: <https://www.garmex.vn>

2. Contents of information disclosure:

- FS for the second Quarter of 2026
 - Separate FS ☒
 - Consolidated FS ☒
- Profit after corporate income tax in the Q2/2026 Income Statement recorded a loss, changing by 10% or more compared to the Q2/2025 loss:
 - Yes ☒ No ☐
 - Explanatory document:
 - Yes ☒ No ☐

This information was published on the Company's electronic information portal on July 22, 2026 at the link: <https://www.garmex.vn/vi/quan-he-co-dong/>

Attached Documents:

- Separate and Consolidated Financial Statements for Q2/2026
- Explanation Document No. 98/CV- 2026

Organization representative
Legal representative
GENERAL DIRECTOR



NGUYEN MINH HANG



GARMEX SAIGON CORPORATION

252 Nguyen Van Luong Street, Go Vap Ward, Ho Chi Minh City.

SEPARATE FINANCIAL STATEMENTS
SECOND QUARTER 2026



CONTENTS

	Pages
- Statement Of Financial Position	1-4
- Separate Income Statement	5
- Separate Cash Flow Statement	6-7
- Notes to The Separate Financial Statements	8-35

STATEMENT OF FINANCIAL POSITION
As at 30 Jun 2026

VND

Content	Code	Notes	Ending balance	Beginning balance
A. Current assets	100		128,002,161,920	156,086,272,547
I. Cash and cash equivalents	110	V.1	25,367,080,031	12,960,987,763
1. Cash	111	V.1	5,050,131,286	5,487,719,080
2. Cash equivalents	112	V.1	20,316,948,745	7,473,268,683
II.Short-term financial investments	120	V.5	11,508,330,959	53,929,451,054
1. Trading securities	121		-	-
2. Allowance for decline in value of trading	122		-	-
3. Held to maturity investments	123	V.5	11,508,330,959	53,929,451,054
4.Provision for short-term investments held to maturity (*)	124		-	-
5.Other short-term investments	125		-	-
6.Provision for losses on other short-term investments (*)	126		-	-
III.Short-term receivables	130		51,188,166,452	50,183,790,907
1. Short-term trade receivables	131	V3	4,790,134,118	4,475,313,557
2. Short-term advances to suppliers	132	V4	53,285,797,450	52,600,541,319
3. Short-term intercompany receivables	133		-	-
4. Receivables based on stages of construction contract schedule	134		-	-
5. Other short-term receivables	135	V.6	58,365,521	54,066,668
6. Provision for doubtful short-term receivables	136	V7	(6,946,130,637)	(6,946,130,637)
7. Shortage of assets awaiting solution	137		-	-
IV. Inventories	140	V.8	27,912,845,725	28,024,774,638
1. Inventories	141		42,526,967,996	42,638,896,909
2. Provision for obsolete inventories	142		(14,614,122,271)	(14,614,122,271)
V. Biological assets	150		-	-
1.Short-term, one-off production livestock	151		-	-
2.Seasonal and short-term, single-harvest crops	152		-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	160		12,025,738,753	10,987,268,185
1.Short-term prepaid expenses	161	V.10	482,562,574	174,609,233
2. Value-added tax deductible	162	V.15	10,294,190,068	10,248,138,219
3. Taxes and other receivable from the state	163	V.15.2	1,248,986,111	564,520,733
4.Transactions to buy, resell government bonds	164		-	-
5.Other restricted assets	165		-	-
B. Non-current assets	200		201,317,898,289	205,771,345,182
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3.Paid in capital in dependence units	213		-	-
4. Long-term Internal Receivables	214		-	-
5. Other Long-term Receivables	215		-	-
6. Provision for doubtful long-term debts	216		-	-

STATEMENT OF FINANCIAL POSITION

As at 30 Jun 2026

VND

Content	Code	Notes	Ending balance	Beginning balance
II. Fixed assets	220		63,611,884,816	67,911,925,083
1. Tangible fixed assets	221	V.11	63,349,135,031	67,592,871,778
- Cost	222		259,233,722,841	260,167,295,205
- Accumulated depreciation	223		(195,884,587,810)	(192,574,423,427)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible assets	227	V.12	262,749,785	319,053,305
- Cost	228		5,644,262,740	5,644,262,740
- Accumulated depreciation	229		(5,381,512,955)	(5,325,209,435)
III. Long-term biological assets	230		-	-
1. Long-term, regular production livestock	231		-	-
(a).Long-term, regular production livestock - Immature stage	232		-	-
(b).Long-term, regular production livestock - Mature stage	233		-	-
- Cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term, one-off production livestock	236		-	-
3. Long-term seasonal or single-harvest crops	237		-	-
4. Provision for impairment of long-term biological assets (*)	238		-	-
IV. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
IV. Long-term asset in progress	250		13,380,169,682	13,380,169,682
1.Non-current work in progress	251		-	-
2. Construction in progress	252	V9	13,380,169,682	13,380,169,682
VI. Long-term investments	260	V.5	117,303,625,812	117,268,662,212
1. Investments in subsidiaries	261		101,000,000,000	101,000,000,000
2. Investment in an associate	262		24,970,850,000	24,970,850,000
3. Investments in other entities	263		15,395,180,000	15,395,180,000
4. Provision for long-term investments	264		(24,062,404,188)	(24,097,367,788)
5. Held to maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	270		7,022,217,979	7,210,588,205
1. Long-term prepaid expenses	271	V.10	6,843,672,579	7,024,842,755
2. Deferred tax assets	272	V.21	178,545,400	185,745,450
3. Non-current equipment, supplies and spare parts for replacement	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280=100+200)	280		329,320,060,209	361,857,617,729

STATEMENT OF FINANCIAL POSITION
As at 30 Jun 2026

VND

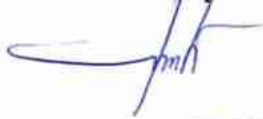
Content	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	300		4,687,291,680	13,758,259,291
I. Current liabilities	310		3,794,564,680	12,829,532,041
1.Short-term trade payables	311	V.13	809,944,847	9,333,813,344
2. Short-term advances from customers	312	V.14	93,407,420	154,587,420
3. Dividends and profits payable	313		-	-
4. Short - term Statutory obligations	314	V.15.1	297,677,835	251,056,153
5. Payables to employees	315	V.17	354,612,301	368,957,197
6. Short-term accrued expenses	316	V.16	47,500,000	314,036,607
7. Short-term intra-company payables	317		-	-
8.Short-term construction contract payables based on agreed progress billings	318		-	-
9. Short -term deferred revenues	319		-	-
10. Other short-term payables	320	V.18	2,132,839,776	2,131,340,146
11. Short-term loans	321		-	-
12. Short-term provision	322		-	-
13. Bonus and welfare fund	323	V.19	58,582,501	275,741,174
14. Price stabilization fund	324		-	-
15. Government bond repurchase transaction	325		-	-
II. Long-Term Liabilities	330		892,727,000	928,727,250
1. Long-term trade payables	331	V.13	-	-
2. Long-term inter-company liabilities	332		-	-
3. Long- term Statutory obligations	333		-	-
4.Long-Term Accrued Expenses	334	V.16	-	-
5. Internal Payables for Operating Capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenues	337		-	-
8. Other non-current payable	338	V.18	-	-
9. Long-term loans and finance leases	339		-	-
10 . Convertible bonds	340		-	-
11. Preference stocks	341		-	-
12. Deferred tax liabilities	342	V.21	-	-
13.Long-term provisions	343	V.20	892,727,000	928,727,250
14. Science and Technology Development Fund	344		-	-

STATEMENT OF FINANCIAL POSITION
As at 30 Jun 2026

VND

Content	Code	Notes	Ending balance	Beginning balance
D. OWNERS' EQUITY	400		324,632,768,529	348,099,358,438
I. Owner's Equity	411	V.22	330,002,590,000	330,002,590,000
- Shares with voting rights	411a		330,002,590,000	330,002,590,000
- Preferred stock	411b		-	-
2. Share premium	412		72,687,827,370	72,687,827,370
3. Bond conversion option	413		-	-
4. Owners' other capital	414		-	-
5. Treasury shares	415		(863,138,686)	(863,138,686)
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Investment and development fund	418	V.22.4	67,754,774,402	67,754,774,402
9. Enterprise reorganization assistance fund	419		-	-
11. (Accumulated losses) undistributed earnings	420		(144,949,284,557)	(121,482,694,648)
- (Losses)/Undistributed earnings by the end of prior year	420a		(121,700,294,648)	(107,043,215,775)
- (Losses)/Undistributed earnings of the current year	420b		(23,248,989,909)	(14,439,478,873)
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	440		329,320,060,209	361,857,617,729

Preparer


Tran Thi Thu Tram

Chief Accountant


Tran Thi My Hanh

Legal Representative


Nguyen Minh Hang



Ho Chi Minh, Date 22, Jul 2026

SEPARATE INCOME STATEMENT
For the six-month period ended as at 30 June 2026

VND

Content	Code	Notes	Second Quarter 2026	Second Quarter 2025	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
1. Revenues from sale of goods and rendering of services	01	VI.1	591,443,072	552,721,976	1,009,372,496	896,637,888
2. Revenue deduction	02					
3. Net revenues from sale of goods and rendering of services (10=01-02)	10		591,443,072	552,721,976	1,009,372,496	896,637,888
4. Cost of goods sold and services rendered	11	VI.2	20,578,425	79,686,060	49,561,116	131,400,382
5. Gross (loss) profit from sale of goods and rendering of services	20		570,864,647	473,035,916	959,811,380	765,237,506
6. Gain or loss on disposal of investment property	21				-	-
7. Finance income	22	VI.3	1,093,149,826	590,246,421	1,777,049,392	1,371,722,927
8. Finance expenses	23	VI.4	(149,283,400)	392,883,995	(34,963,600)	115,634,495
- In which: Interest expense	24				-	-
9. Selling expenses	25	VI.7	-		-	-
10. General and administrative expenses	26	VI.7	20,922,594,206	5,886,207,114	26,306,529,676	12,219,289,588
11. Operating (loss) profit (30=20+(21+22)-(23+25+26))	30		(19,109,296,333)	(5,215,808,772)	(23,534,705,304)	(10,197,963,650)
12. Other income	31	VI.5	57,726,726	1,354,289,169	375,850,362	1,355,627,231
13. Other expenses	32	VI.6	82,934,917	-	82,934,917	-
14. Other profit (40=31-32)	40		(25,208,191)	1,354,289,169	292,915,445	1,355,627,231
15. Accounting (loss) profit before tax (50=30+40)	50		(19,134,504,524)	(3,861,519,603)	(23,241,789,859)	(8,842,336,419)
16. Current corporate income tax expense	51	VI.9				
17. Deferred tax (income) expense	52	VI.10	-		7,200,050	-
18. Net (loss) profit after tax (60=50-51-52)	60		(19,134,504,524)	(3,861,519,603)	(23,248,989,909)	(8,842,336,419)

Preparer

Tran Thi Thu Tram

Chief Accountant

Tran Thi My Hanh



Ho Chi Minh, Date 22, Jul 2026

Legal Representative

Nguyen Minh Hang

CASH FLOW STATEMENT

(According to the indirect method)

For the six-month period ended as at 30 June 2026

VND

Content	Code	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1.Accounting (loss) profit before tax	01	(23,241,789,859)	(8,842,336,419)
2. Adjustments for :			
- Depreciation and amortization of fixed assets	02	4,300,040,267	4,646,175,575
- Provisions	03	(67,044,100)	335,124,770
- Foreign exchange losses (gains) arising from revaluation of monetary accounts denominated in foreign currencies	04	(35,023,195)	(222,949,553)
- Profits from investing activities	05	(2,053,324,940)	(2,491,720,879)
- Interest expense	06	-	-
- Other payments for operating activity	07	-	-
3. Operating (loss) profit before changes in working capital	08	(21,097,141,827)	(6,575,706,506)
- (Increase)/Decrease in receivables	09	(1,676,527,251)	48,081,088
- (Increase)/Decrease in inventories	10	111,928,913	(7,416,799)
- (Increase)/Decrease in payables	11	(8,821,728,438)	185,451,126
- (Increase)/Decrease in prepaid expenses	12	(126,783,165)	53,259,448
- Interest expense	14	-	-
- Corporate income tax paid	15	-	-
- Other cash outflows for operating activities	17	(434,758,673)	(237,400,000)
Net cash flows from operating activities	20	(32,045,010,441)	(6,533,731,643)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1.Purchase and construction of fixed assets	21	-	-
2. Proceeds from disposals of fixed assets	22	311,600,000	1,363,888,889
3. Cash outflow for buying debt instruments	23	(11,208,330,959)	(62,338,975,695)
4. Cash recovered from lending, selling debt instruments of other companies	24	53,629,451,054	-
5. Investment in other entities	25	-	-
6. Proceeds from de-investment in a subsidiary	26	-	-
7. Dividends and interest received	27	1,683,359,419	1,146,835,989
Net cash flows used in investing activities	30	44,416,079,514	(59,828,250,817)

CASH FLOW STATEMENT

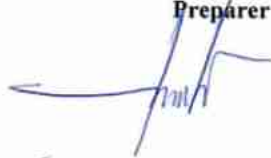
(According to the indirect method)

For the six-month period ended as at 30 June 2026

VND

Content	Code	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Contributed capital	31	-	-
2. Capital withdrawal, buying back issued stocks	32	-	-
3. Drawdown of borrowings	33	-	-
4. Repayment of borrowings	34	-	-
5. Repayment of obligations under finance leased	35	-	-
6. Dividends paid	36	-	-
Net cash flows used in financing activities	40	-	-
Net cash flows during the fiscal year (50 = 20+30+40)	50	12,371,069,073	(66,361,982,460)
Cash at beginning of year	60	12,960,987,763	78,452,374,341
Impact of exchange rate fluctuation	61	35,023,195	115,468,336
Cash at end of year (70=50+60+61)	70	25,367,080,031	12,205,860,217

Preparer


Tran Thi Thu Tram

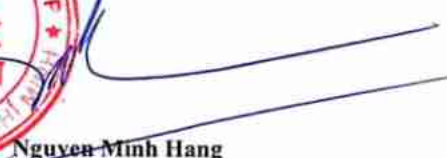
Chief Accountant


Tran Thi My Hanh

Legal Representative



Ho Chi Minh, Date 22, Jul 2026


Nguyen Minh Hang

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

I. Company's Operational Overview

1. Ownership Structure

Garmex Saigon Joint Stock Company ("The Company") is a joint-stock company established through the equitization of a state-owned enterprise - Saigon Garment Manufacturing and Import-Export Company, pursuant to Decision No. 1663/QĐ-UB dated May 5, 2003, by the Chairman of the Ho Chi Minh City People's Committee. The Company currently operates under Business Registration Certificate ("BRC") No. 0300742387 issued by the Department of Planning and Investment of Ho Chi Minh City on January 7, 2004, and subsequent amended BRCs.

The Company's charter capital according to the Business Registration Certificate is: 330,002,590,000 VND

The Company's contributed capital as of Jun 30, 2026, is: 330,002,590,000 VND

The Company's headquarters is located at 252 Nguyen Van Luong Street, Go Vap Ward, Ho Chi Minh City.

2. Business Lines

Manufacturing and Trading.

3. Business Activities

- Wholesale of machinery, equipment, and other machine parts. Details: Trading of materials, machinery, and equipment for the garment industry.
- Wholesale of fabrics, ready-made garments, and footwear.
- Real estate business, trading of land use rights under ownership, use, or lease. (Pursuant to Article 11 of the Law on Real Estate Business No. 66/2014/QH13, excluding investment in the construction of technical infrastructure for cemeteries and burial grounds for the transfer of land use rights associated with technical infrastructure).
- Wholesale of other specialized goods not yet classified. Details: Trading of raw materials and accessories for the garment industry.
- Garment manufacturing (excluding garments made from fur and leather). Details: Garment industry, main products: various types of ready-to-wear clothing;(main sector)
- Management consulting services. Details: Business consulting; Import-export freight forwarding services (excluding financial, accounting, and legal consulting).
- Textile product finishing. Details: Laundry and cleaning services (not operated at the headquarters).
- Woven fabric production. Details: Textile industry of various types of fabrics.
- Road freight transport. Details: Transportation services (excluding liquid and gas transportation).
- Other road passenger transport.
- Retail in general business stores: Details: Retail in supermarkets, convenience stores, general business stores (excluding retail of gas cylinders, liquefied petroleum gas (LPG), oil sludge, gold bars, guns, ammunition for hunting or sports, and metal coins; excluding retail of chemicals at the headquarters; excluding retail of products such as cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals, gemstones, pharmaceuticals, explosives, crude oil and refined oil, rice, cane sugar, and beet sugar).
- Retail of clothing, footwear, leather, and imitation leather goods in specialized stores.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

- Manufacturing of beds, wardrobes, tables, and chairs. Details: Manufacturing of beds, wardrobes, tables, and chairs made of wood, metal, or other materials.
- Agency, brokerage, and auction of goods. Details: Agency and brokerage of garment products (excluding the sale of products such as cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and gemstones, pharmaceuticals, explosives, crude oil and refined oil, rice, cane sugar, and beet sugar).
- Production of knitted fabrics, crocheted fabrics and other non-woven fabrics.
- Wholesale of other household goods. Details: exercising the right to export, the right to import, the right to wholesale distribution of goods not on the list of prohibited exports, imports, distribution according to the provisions of Vietnamese law or not restricted under international treaties to which Vietnam is a member.
- Retail sale of pharmaceuticals, medical equipment, cosmetics and toiletries in specialized stores. Details: Implement the right to retail distribute goods not on the list of goods not allowed to be distributed according to the provisions of Vietnamese law or not restricted under international commitments in international treaties to which Vietnam is a member.
- Operation of general clinics, specialized clinics and dental clinics: Details: medical and dental services, general medical services, specialized medical services.
- Warehousing and storage of goods. Details: Warehousing services
- Other support services related to transportation. Details: Freight transport agency services
- Rental of machinery, equipment and other tangible goods without an operator. Details: Leasing or rental services of other machinery and equipment without an operator
- Retail sale of sports and fitness equipment in specialized stores
- Restaurants and mobile food services
- Other food services; beverage services; sports and entertainment education

4. Normal business production cycle: 12 months.

5. Characteristics of the Company's operations during the fiscal year affecting the Financial Statements:

6. Company Structure.

a/ The organizational structure of the Company includes 02 direct subsidiaries with details as follows.
Number of directedly invested subsidiaries: 02 companies.

List of separate subsidiaries.

-(1) *Garmex Quang Nam Co., Ltd.*

+ Address: 252 Nguyen Van Luong, Go Vap Ward, Ho Chi Minh City.

+ Parent company's interest rate: 100%.

+ Parent company's voting rights: 100%.

-(2) *Tan My Garment Co., Ltd.*

+ Address: Industrial Cluster, Hac Dich Industrial Park, Tan Thanh Ward, Ho Chi Minh City

+ Parent company's interest rate: 100%.

+ Parent company's voting rights: 100%.



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

b/ List of joint ventures and associates

- Phu My Joint Stock Company

+ Address: Trang Cat Quarter, Tan Thanh Ward, Ho Chi Minh City

+ Parent company's interest rate: 27,39%

+ Parent company's voting rights: 27,39%.

c/ List of affiliated units without legal status and dependent accounting

<u>Branch</u>	<u>Address</u>
- Binh Tien Garment Factory	55E Minh Phung Street, Binh Tay Ward, Ho Chi Minh City
- An Phu Garment Factory	14/5 Le Quang Dao, Hamlet 43, Tan xuan commune, Ho Chi Minh City
- An Nhon Logistic Centre	252 Nguyen Van Luong Street, Go Vap Ward, Ho Chi Minh City.
- Hong Bang Logistic Centre	213 Hong Bang, Cho Lon Ward, Ho Chi Minh City

7. The number of employees

The number of employees of the Company as of Jun 30, 2026 is 21 people.

II. Accounting period, currency used in accounting.

1. Form of accounting books applied.

The Company utilizes the General Journal accounting book format.

2. Accounting Period

The Company's fiscal year commences on January 1st and concludes on December 31st annually.

3. Currency

The monetary unit employed in accounting records is the Vietnamese Dong (VND).

III Accounting Standards and System

1. Accounting System

The Company adheres to the corporate accounting system as stipulated in Circular No. 99/2025/TT/BTC dated Oct 27, 2025, issued by the Ministry of Finance, along with its supplementary, amendatory, and guiding circulars.

2. Declaration of Compliance with Accounting Standards and System

The Company has implemented Vietnamese Accounting Standards (VAS) and associated guidance documents issued by the State. Financial statements are prepared and presented in accordance with the regulations of applicable standards, guiding circulars, and the current accounting system.

IV. Applied Accounting Policies

1. Cash and Cash Equivalents

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

Cash and cash equivalents encompass cash on hand, bank deposits, and short-term investments with original maturities of three months or less, characterized by high liquidity, easy convertibility into known amounts of cash, and minimal conversion risk.

2. Receivables

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful receivables.

The provision for doubtful receivables represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases and decreases to the provision balance are recorded into general and administrative expenses in the separate income statement.

3. Inventory

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realizable value.

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

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, tools and supplies, consumables and goods for resale: cost of purchase on a weighted average basis.

Finished goods and work-in process: cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the company, based on appropriate evidence of impairment available at the balance sheet date. Increases or decreases to the provision balance are recorded into the cost of goods sold in the separate income statement.

4. Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the the separate income statement.

5. Intangible Fixed Assets

Intangible fixed assets are stated at cost less accumulated amortization.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

The cost of an intangible asset comprises its purchase price and any directly attributable costs of preparing the intangible asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement

6. Depreciation and Amortization

Depreciation of tangible fixed assets and amortization of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	5 - 50 years
Machinery and equipment	3 - 8 years
Means of transportation	3 - 10 years
Office equipment	3 - 8 years
Computer software	4 - 8 years

7. Borrowing Costs

Borrowing costs consist of interest and other costs that the company incurs in connection with the borrowing of the fund and are recorded as expense during the year in which they are incurred.

8. Prepaid Expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortized over the period for which the amounts are paid or the year in which economic benefits are generated in relation to these expenses.

Prepaid land lease

Prepaid land lease includes the unamortized balance of the land lease payment made under the land lease agreements signed with Phu My Joint Stock Company, No. 02/HĐ-TĐ on October 26, 2007, for a term of 43 years. This prepaid land lease is recognized as a long-term prepaid expense and is amortized over the remaining lease term in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, guiding the management, use, and depreciation of fixed assets.

9. Investments

Investments in Subsidiaries

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

Investments in subsidiaries over which the company has control are accounted for using the cost method.

Distributions received by the Company from the accumulated net income of subsidiaries after the date the company obtained control are recognized in the company's income statement. Other distributions are considered a return of investment and are deducted from the investment's carrying amount.

Investments in Associates

Investments in associates, over which the Company has significant influence, are accounted for using the cost method.

Distributions from the associate's accumulated net profits after the date the Company obtained significant influence are recognized in the Company's separate income statement. Other distributions are treated as a recovery of investment and deducted from the investment's carrying amount.

Investment in other entities

Investments in other entities are recorded at cost.

Provision for diminution in value of investments

An allowance is established for impairment of investments at the end of the reporting period in accordance with Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, issued by the Ministry of Finance. Increases and decreases to the provision balance are recorded as finance expenses in the separate income statement.

10. Construction in progress

Construction in progress represents fixed assets under construction and is stated at cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until such time as the relevant assets are completed and put into operation.

11. Payables and accruals

Payables and accruals are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the company.

12. Severance pay payable

The severance pay to employee is accrued at the end of each reporting year for all employees who have been in service for more than 12 months up to the balance sheet date at the rate of one-half of the average monthly salary for each year of service up to 31 December 2008 in accordance with the Labour Code and related implementing guidance. The average monthly salary used in this calculation will be revised at the end of each reporting period following the average monthly salary of the 6-month period up to the reporting date. Any increase to the accrued amount will be taken to the separate income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 46 of the Labour Code.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

13. Retrenchment allowance

Retrenchment allowance is provided at the rate of one month's salary for each working year up to 31 December 2008 and the minimum amount for each employee is two months' salary in accordance with the Labour Code and related implementing guidance. Increases or decreases to the provision balance other than actual payment to employee are recorded as general and administrative expense in the separate income statement.

Retrenchment allowance is provided at the rate of one month's salary for each working year up to 31 December 2008 and the minimum amount for each employee is two months' salary in accordance with the Labour Code and related implementing guidance. Increases or decreases to the provision balance other than actual payment to employee are recorded as general and administrative expense in the separate income statement.

14. Foreign currency transactions

Transactions in currencies other than the company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transactions resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment

At the end of the accounting year, monetary items denominated in foreign currencies are revalued at the average transfer exchange rate as of the date of the statement of financial position.

- Monetary assets are translated at buying exchange rate of the commercial bank where the company conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the company conducts transactions regularly.

All foreign exchange differences incurred are taken to the separate income statement.

15. Shares repurchased from oneself

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, re-issue or cancellation of the company's own equity instruments.

16. Appropriation of net profit

Net profit after tax is available for appropriation to shareholders after approval in the shareholders' meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The company maintains the following reserve funds which are appropriated from the company's net profit after tax as proposed by the Board of Directors and subject to approval by shareholders at the Annual General Meeting:

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

Investment and development fund

This fund is set aside for use in the company's expansion of its operations or in-depth investments.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouragement, common benefits and improvement of the employees' benefits, and presented as a liability on the separate balance sheet.

17. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue is recognized when services are rendered and completed.

Interest

Revenue is recognized as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognized when the company's entitlement as an investor to receive the dividend is established.

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

18. Taxation

Current income tax

Current income tax assets and liabilities for current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the company to set off current tax assets against current tax liabilities and when the company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purpose.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

+ Where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and

+ In respect of taxable temporarily differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

+ Where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and

+ In respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of deferred tax asset to be utilised. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case it is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the company to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the company intends to either settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future year in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

19. Related parties

Parties are considered to be related parties of the Company if one party has the ability to control, directly or indirectly, the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including their close family members.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE FINANCIAL STATEMENT

VND

1. CASH

	Ending balance	Beginning balance
- Cash on hand	44,744,741	19,860,939
- Cash in banks	5,005,386,545	5,467,858,141
+ (VND)	600,507,467	1,097,830,150
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch	374,207,231	945,673,368
First Commercial Bank Ho Chi Minh City	2,895,090	2,893,643
Vietnam Export-Import Commercial Joint Stock Bank (Eximbank)	14,395,143	5,797,947
Hong Kong & Shanghai Bank (HSBC)	-	-
Military Commercial Joint Stock Bank (MB) - North Saigon Branch	65,628,074	4,388,308
Orient Commercial Joint Stock Bank (OCB)	28,837,900	23,854,706
Bao Viet Securities Joint Stock Company (BVSC) - Ho Chi Minh City Branch	114,544,029	115,222,178
+ (USD)	4,404,879,078	4,370,027,991
Hong Kong & Shanghai Bank (HSBC)	-	-
First Commercial Bank Ho Chi Minh City	149,726,896	148,536,417
Military Commercial Joint Stock Bank (MB) - North Saigon Branch	3,529,463,540	3,501,400,774
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch	725,688,642	720,090,800
- Cash equivalents (term <= 3 months)	20,316,948,745	7,473,268,683
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thong Nhat transaction office, Tan Son Nhat Branch	8,500,000,000	4,200,000,000
Military Commercial Joint Stock Bank (MB) - North Saigon Branch	-	-
Vietnam Export-Import Commercial Joint Stock Bank (Eximbank)	2,000,000,000	-
Orient Commercial Joint Stock Bank (OCB)	9,816,948,745	3,273,268,683
TOTAL	25,367,080,031	12,960,987,763

2. FINANCIAL INVESTMENTS

	Ending balance		Beginning balance	
	Original price	Book value	Original price	Book value
- Cash equivalents (maturity < 3 months)	11,508,330,959	11,508,330,959	53,929,451,054	53,929,451,054
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thong Nhat transaction office, Tan Son Nhat Branch	4,700,000,000	4,700,000,000	-	-
Military Commercial Joint Stock Bank (MB) - North Saigon Branch	-	-	14,300,000,000	14,300,000,000
Orient Commercial Joint Stock Bank (OCB)	308,330,959	308,330,959	33,100,000,000	33,100,000,000
Joint Stock Commercial Bank for Import and Export of Vietnam (Eximbank)	6,500,000,000	6,500,000,000	6,529,451,054	6,529,451,054
	11,508,330,959	11,508,330,959	53,929,451,054	53,929,451,054

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

3 . SHORT-TERM TRADE RECEIVABLES

	Ending balance	Beginning balance
a. Other trade receivables	4,238,838,768	4,209,509,057
- NHA BE TECHNOLOGY CONSULTING JOINT STOCK COMPANY	4,100,968	4,100,968
- VIETNAM JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE - HO CHI MINH CITY BRANCH	29,329,711	-
- SY NAM COMPANY LIMITED	1,005,053	1,005,053
- TOPO DESIGNS	4,071,336,819	4,071,336,819
- JSP VIETNAM COMPANY LIMITED	133,066,217	133,066,217
b. Receivables from related party customers	551,295,350	265,804,500
- BLUE SAI GON LLC	-	-
- PHU NHUAN TRADING JOINT STOCK COMPANY BRANCH – PHU NHUAN WEDDING & CONFERENCE CENTER	43,959,341	-
- VINAPRINT JOINT STOCK COMPANY	507,336,009	265,804,500
TOTAL	4,790,134,118	4,475,313,557

4 . SHORT-TERM ADVANCES TO SUPPLIERS

	Ending balance	Beginning balance
a.Prepayments to other customers	3,153,771,616	3,085,568,451
- LAC VIET COMPUTING CORPORATION	741,727,000	741,727,000
- 4/10 FIRE PROTECTION EQUIPMENT CENTER	1,768,852,080	1,768,852,080
- MY PHU ARCHITECTURE COMPANY LIMITED	125,400,000	125,400,000
- CACH KIEM PRODUCTION SERVICE TRADING COMPANY LIMITED	75,000,000	75,000,000
- CHUAN VIET VALUATION COMPANY LIMITED	38,500,000	38,500,000
- LE PHAN INDUSTRIAL TRADING COMPANY LIMITED	66,150,400	66,150,400
- DONG DUONG CONSTRUCTION JOINT STOCK COMPANY	185,000,000	185,000,000
- VETC AUTOMATIC TOLL COLLECTION COMPANY LIMITED	1,792,220	1,955,355
- THINH PHAT LOC TRADING AND SERVICE CO., LTD (BINH DUONG PROVINCE) - NGUYEN OANH CONSTRUCTION CONSTRUCTION	14,485,800	14,119,500
- A.N.S.I TECHNOLOGY COMPANY LIMITED	25,642,500	25,642,500
- HOCMON ELECTRICITY COMPANY	16,221,616	16,221,616
- A&C AUDITING AND CONSULTING COMPANY LIMITED	-	27,000,000
- SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES COMPANY LIMITED (AASCS)	95,000,000	-
b.Advances from related parties	50,132,025,834	49,514,972,868
Tan My Garment Company Limited	50,132,025,834	49,514,972,868
TOTAL	53,285,797,450	52,600,541,319

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

5 . LONG-TERM INVESTMENTS

	Ending balance			Beginning balance		
	Cost of investment	Provision	Fair value	Cost of investment	Provision	Fair value
<i>a. Investment in subsidiaries</i>	<i>101,000,000,000</i>	<i>(15,000,000,000)</i>	<i>86,000,000,000</i>	<i>101,000,000,000</i>	<i>(15,000,000,000)</i>	<i>86,000,000,000</i>
Tan My Garment Company Limited	15,000,000,000	(15,000,000,000)	-	15,000,000,000	(15,000,000,000)	-
Garmex Quangnam Company Limited	86,000,000,000		86,000,000,000	86,000,000,000	-	86,000,000,000
<i>b. Investment in an associate</i>	<i>24,970,850,000</i>	<i>(9,062,404,188)</i>	<i>15,908,445,812</i>	<i>24,970,850,000</i>	<i>(9,062,404,188)</i>	<i>15,908,445,812</i>
Phu My Corporation	24,970,850,000	(9,062,404,188)	15,908,445,812	24,970,850,000	(9,062,404,188)	15,908,445,812
<i>c. Investment in other entities</i>	<i>15,395,180,000</i>		<i>15,395,180,000</i>	<i>15,395,180,000</i>	<i>(34,963,600)</i>	<i>15,360,216,400</i>
Joint Stock Commercial Bank for Foreign Trade of Vietnam (56.920. shares)	1,269,730,000	-	1,269,730,000	1,269,730,000	-	1,269,730,000
Viet A Joint Stock Commercial Bank (381.066 shares)	3,998,050,000	-	3,998,050,000	3,998,050,000	(34,963,600)	3,963,086,400
Gia Dinh Development Corporation (843.950 shares)	10,127,400,000	-	10,127,400,000	10,127,400,000	-	10,127,400,000
TOTAL	141,366,030,000	(24,062,404,188)	117,303,625,812	141,366,030,000	(24,097,367,788)	117,268,662,212

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

6 . OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
- Employee advances	-	-	10,900,000	-
+Nguyen Anh Tuan	-	-	10,900,000	-
- Others	58,365,521	-	43,166,668	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch	5,856,164	-	21,496,987	-
Orient Commercial Joint Stock Bank (OCB)	36,762,781	-	21,669,681	-
Vietnam Export-Import Commercial Joint Stock Bank (Eximbank)	15,746,576	-	-	-
TOTAL	58,365,521	-	54,066,668	-

7 . PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Nha Be Consultancy and Technology JSC	4,100,968	(4,100,968)	4,100,968	(4,100,968)
A.N.S.I Technology Co., Ltd.	25,642,500	(25,642,500)	25,642,500	(25,642,500)
Cach Kiem Production and Trading Service Co., Ltd.	75,000,000	(75,000,000)	75,000,000	(75,000,000)
Lac Viet Computing Corporation	741,727,000	(741,727,000)	741,727,000	(741,727,000)
My Phu Architecture	125,400,000	(125,400,000)	125,400,000	(125,400,000)
Fire Protection Equipment Center 4/10	1,768,852,080	(1,768,852,080)	1,768,852,080	(1,768,852,080)
JSP Vina Company Limited	133,066,217	(133,066,217)	133,066,217	(133,066,217)
Sy Nam Company Limited	1,005,053	(1,005,053)	1,005,053	(1,005,053)
Topo Designs	4,071,336,819	(4,071,336,819)	4,071,336,819	(4,071,336,819)
TOAL	6,946,130,637	(6,946,130,637)	6,946,130,637	(6,946,130,637)

8 . INVENTORIES

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
- Tools and supplies	633,885,558	-	634,094,408	-
- Merchandise goods	-	-	115,151,858	-
- Finished goods	41,893,082,438	(14,614,122,271)	41,889,650,643	(14,614,122,271)
TOTAL	42,526,967,996	(14,614,122,271)	42,638,896,909	(14,614,122,271)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

9 . CONSTRUCTION IN PROGRESS

	Ending balance	Beginning balance
+ Construction cost at 213 Hong Bang	1,529,569,682	1,529,569,682
+ Land cost at 213 Hong Bang (*)	10,020,000,000	10,020,000,000
+ Land cost for workers housing project at Hac Dich Industry Zone (**)	1,830,600,000	1,830,600,000
TOTAL	13,380,169,682	13,380,169,682

Note

(*) This is the amount that the Company has paid to State's budget to receive land use right at No. 213 Hong Bang Street, Cho Lon Ward, Ho Chi Minh City. The Company is waiting for the specific guidance from relevant bodies.

(**) This is the amount that the Company has paid to Phu My Corporation to lease two (2) land plots No. 479 and No. 450 located at Group 8, Trang Cat Quarter, Tan Thanh Ward, Ho Chi Minh City Province to build houses for workers.

10 . PREPAID EXPENSES

	Ending balance	Beginning balance
10.1. Short-term		
- Machine and equipment	-	-
- Tools and suppliers	36,760,168	-
- Software costs	-	-
- Property insurance costs	445,802,406	174,609,233
Total	482,562,574	174,609,233
10.2. Long-term		
- Prepaid land rentals	6,843,672,579	6,960,992,677
- Tools and suppliers	-	55,856,123
- Others	-	7,993,955
Total	6,843,672,579	7,024,842,755

Note: In year, the Company recorded the allocation of tools and supplies in the period of narrowing down the operations as general and administrative expenses in the period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

11 . TANGIBLE FIXED ASSETS

Notes	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Orther	Total
Cost						
Beginning balance	140,229,429,519	92,962,592,805	13,031,692,135	13,943,580,746	-	260,167,295,205
Increase in period	-	-	-	-	-	-
- New purchases	-	-	-	-	-	-
- Transfer from construction in progress	-	-	-	-	-	-
- Other	-	-	-	-	-	-
Disposals	-	-	900,260,364	33,312,000	-	933,572,364
- Liquidation and sale	-	-	900,260,364	33,312,000	-	933,572,364
Ending balance	140,229,429,519	92,962,592,805	12,131,431,771	13,910,268,746	-	259,233,722,841
Accumulated depreciation						
Beginning balance	75,816,266,077	91,275,060,741	12,798,358,821	12,684,737,788	-	192,574,423,427
Depreciation for the year	2,838,691,800	1,025,990,351	49,999,998	329,054,598	-	4,243,736,747
Disposals	-	-	900,260,364	33,312,000	-	933,572,364
- Liquidation and sale	-	-	900,260,364	33,312,000	-	933,572,364
Ending balance	78,654,957,877	92,301,051,092	11,948,098,455	12,980,480,386	-	195,884,587,810
Net carrying amount						
Beginning balance	64,413,163,442	1,687,532,064	233,333,314	1,258,842,958	-	67,592,871,778
Ending balance	61,574,471,642	661,541,713	183,333,316	929,788,360	-	63,349,135,031

Note: In year, the Company recorded the depreciation in the period of narrowing down the operations as general and administrative expenses in the period.

- Historical costs of tangible fixed assets fully depreciated but still in use

144,803,007,299

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

12 . CHANGES IN INTANGIBLE FIXED ASSETS

Notes	Right land use	Right release	Copyright, patent	Software	Intangible assets other	Total
Cost						
Beginning balance	-	-	-	5,644,262,740	-	5,644,262,740
Ending balance	-	-	-	5,644,262,740	-	5,644,262,740
Accumulated depreciation						
Beginning balance	-	-	-	5,325,209,435	-	5,325,209,435
Depreciation for the year	-	-	-	56,303,520	-	56,303,520
Ending balance	-	-	-	5,381,512,955	-	5,381,512,955
Net carrying amount						
Beginning balance	-	-	-	319,053,305	-	319,053,305
Ending balance	-	-	-	262,749,785	-	262,749,785

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

13 . TRADE PAYABLES

	Ending balance		Beginning balance	
	Cost	Possible numbers repay debt	Cost	Possible numbers repay debt
a. Due to other customers	809,944,847	809,391,945	368,757,814	368,757,814
- HAI BON BAY JOINT STOCK Company	211,811	207,547	112,724	112,724
- DA LUEN INTERNATIONAL CORP.	-	-	3,191,617	3,191,617
- NO. 1 INSECTICIDE COMPANY LIMITED	-	-	15,012,000	15,012,000
- ASIA ENVIRONMENTAL SERVICES COMPANY LIMITED	-	-	594,000	594,000
- SAIGON WATER CORPORATION - ONE MEMBER LIMITED LIABILITY COMPANY	548,638	-	-	-
- HUY THUOC CONSTRUCTION COMPANY LIMITED	80,000,000	80,000,000	80,000,000	80,000,000
- THUAN LOI PHAT PACKAGING PRODUCTION TRADING COMPANY LIMITED	19,129,200	19,129,200	19,129,200	19,129,200
- LONG HOANG SECURITY SERVICES JOINT STOCK COMPANY	166,860,000	166,860,000	166,860,000	166,860,000
- HO CHI MINH CITY URBAN ENVIRONMENT ONE MEMBER COMPANY LIMITED	605,000	605,000	605,000	605,000
- BRANCH OF NOI BAI TRADING AND COURIER JOINT STOCK COMPANY IN BINH DUONG	3,256,742	3,256,742	3,256,742	3,256,742
- NAM NAM PHAT INVESTMENT COMPANY LIMITED	1,675,350	1,675,350	1,675,350	1,675,350
- VIETNAM BOILER JOINT STOCK COMPANY	4,184,250	4,184,250	4,184,250	4,184,250
- BIG STAR INFORMATION COMPANY LIMITED	1,360,000	1,360,000	1,360,000	1,360,000
- THANH SON ONE MEMBER COMPANY LIMITED	1,690,800	1,690,800	1,690,800	1,690,800
- VU NGOC TRUNG	848,786	848,786	848,786	848,786
- THIEN PHU GIA INVESTMENT CONSULTING JOINT STOCK COMPANY	7,454,545	7,454,545	7,454,545	7,454,545
- VIET VUONG 2 COMPANY LIMITED	3,289,000	3,289,000	3,289,000	3,289,000
- HAI DANG ENVIRONMENTAL TECHNOLOGY TRADING SERVICE CO., LTD.	-	-	26,568,000	26,568,000
- LIEN HIEP INSURANCE COMPANY BRANCH IN HO CHI MINH CITY	484,886,795	484,886,795	-	-
DISTRICT 5 PUBLIC UTILITY SERVICES ONE-MEMBER LIMITED LIABILITY COMPANY	1,018,130	1,018,130		
- BACH KHOA ENVIRONMENTAL TECHNOLOGY	32,745,800	32,745,800	32,745,800	32,745,800
- ORTHERS	180,000	180,000	180,000	180,000
b. Due to related party vendors	-	-	8,965,055,530	8,965,055,530
- GARMEX QUANGNAM COMPANY LIMITED	-	-	8,965,055,530	8,965,055,530
TOTAL	809,944,847	809,391,945	9,333,813,344	9,333,813,344

14 . CUSTOMER PREPAYMENTS

	Ending balance	Beginning balance
- HB VINA COMPANY LIMITED	378,493	378,493
- TAN HUNG NGOC EMBROIDERY AND PRINTING COMPANY	1,028,927	1,028,927
- UNCLE EIGHT JOINT STOCK COMPANY	-	61,180,000
- PHAN QUOC KHANH	92,000,000	92,000,000
TOTAL	93,407,420	154,587,420

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

15 . TAXES AND AMOUNTS PAYABLE AND RECEIVABLE TO THE STATE

	Beginning balance	Payable amount during the year	Paid amount during the year	Ending balance
16.1. Taxes and payable accounts				
Personal income tax	251,056,153	142,500,877	95,879,195	297,677,835
Land rental, land tax	-	-	-	-
Others	-	-	-	-
TOTAL	251,056,153	142,500,877	95,879,195	297,677,835
16.2. Taxes and receivable accounts				
Corporate income tax	447,199,792	-	-	447,199,792
Personal income tax	-	-	-	-
Land rental, land tax	117,320,941	17,493,869,545	18,178,334,923	801,786,319
TOTAL	564,520,733	17,493,869,545	18,178,334,923	1,248,986,111

** On 25 May 2026, the Company received Notice No. 22841/TB-TPHCM regarding additional land rental for the period from 1 January 1996 to 31 December 2025 at 213 Hong Bang, Cho Lon Ward, with a total amount of VND 35,185,830,823. Settlement is scheduled in two installments: VND 15,032,767,208 due on 24 June 2026, and VND 17,592,915,411 due by 22 August 2026. The Company has accrued this liability and paid the first installment on 24 June 2026

** The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the Financial Statements may be subject to change at the discretion of the tax authorities.

16 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
- Annual leave salary	-	58,656,499
- Audit fee	47,500,000	150,000,000
- Others	-	105,380,108
TOTAL	47,500,000	314,036,607

17 . PAYABLES TO EMPLOYEES

	Ending balance	Beginning balance
Salary payable	354,612,301	368,957,197
TOTAL	354,612,301	368,957,197

18 . OTHER PAYABLES

	Ending balance	Beginning balance
Short term		
- Trade union fee	14,841,424	15,000,024
- Social insurance, health insurance, unemployment insurance	299,374,594	297,636,364
- Maternity allowance	208,995,216	208,995,216
- Dividends payable	55,588,425	55,588,425
- Other payables	1,554,040,117	1,554,120,117
+ Tan My Garment Company Limited	32,200,000	32,200,000
+ Remuneration to Board of Directors, management and Board of Supervision	1,520,540,117	1,663,340,117
+ Other	1,300,000	-
Cộng	2,132,839,776	2,131,340,146

19 . BONUS AND WELFARE FUND

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
Beginning balance	275,741,174	513,141,174
Fund utilization	(217,158,673)	(237,400,000)
TOTAL	58,582,501	275,741,174

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

20 PROVISION

	Ending balance	Beginning balance
20.1. Short-term provision		
- Retrenchment allowance	-	-
Cộng	-	-
20.2. Long-term provisions		
- Unemployment benefits, severance pay, annual leave salary	892,727,000	928,727,250
TOTAL	892,727,000	928,727,250

21 DEFERRED TAX ASSETS

	Beginning balance	Number of tax bases	Recorded in business results for the year/period	Offset against deferred tax liability	Number of tax bases	Ending balance
Severance allowance	99,229,450			7,200,050	36,000,250	92,029,400
Retrenchment allowance	86,516,000			-		86,516,000
TOTAL	185,745,450	-	-	7,200,050	36,000,250	178,545,400
	Ending balance			Beginning balance		
DEFERRED TAX ASSETS						
- Corporate income tax rate used to determine the value of deferred tax assets		20%		20%		
- Deferred tax assets relate to deductible temporary differences		178,545,400		185,745,450		
Deferred tax assets	178,545,400			185,745,450		

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

22 . EQUITY**22.1. Statement of Changes in Equity**

	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings (accumulated losses)	Total
Beginning balance of the previous	330,002,590,000	72,687,827,370	(863,138,686)	67,754,774,402	(107,043,215,775)	362,538,837,311
- Net Profit /(Net loss) for the year	-	-	-	-	(14,439,478,873)	(14,439,478,873)
- Remuneration of Board of Directors and Board of Supervisors last year	-	-	-	-	-	-
- Exchange rate differences arising	-	-	-	-	-	-
Current year	330,002,590,000	72,687,827,370	(863,138,686)	67,754,774,402	(121,482,694,648)	348,099,358,438
- Net Profit /(Net loss) for the year	-	-	-	-	(23,248,989,909)	(23,248,989,909)
-Remuneration of the Board of Directors and the Supervisory Board in the previous year					(217,600,000)	(217,600,000)
Ending balance	330,002,590,000	72,687,827,370	(863,138,686)	67,754,774,402	(144,949,284,557)	324,632,768,529

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

22.2. Transactions with owners and distribution of dividends and profit sharing

	Current year	Previous year
- Contributed share capital		
+ Beginning balance	330,002,590,000	330,002,590,000
+ Ending balance	330,002,590,000	330,002,590,000

22.3. Shares

	Ending balance	Beginning balance
- Authorized shares	33,000,259	33,000,259
- Issued and paid-up shares	33,000,259	33,000,259
+ <i>Ordinary shares</i>	33,000,259	33,000,259
- Treasury shares	49,260	49,260
+ <i>Ordinary shares</i>	49,260	49,260
- Shares in circulation	32,950,999	32,950,999
+ <i>Ordinary shares</i>	32,950,999	32,950,999

22.4. Enterprise funds

	Ending balance	Beginning balance
Investment and development fund	67,754,774,402	67,754,774,402

23 . OFF-BALANCE SHEET ITEMS

Foreign currencies of all kinds

	Ending balance	Beginning balance
- USD	167,575.10	167,581.70

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

VI . SUPPLEMENTARY INFORMATION TO ITEMS PRESENTED IN THE STATEMENT OF COMPREHENSIVE INCOME

VND

1 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
1.1.REVENUES	-	-
- Garment revenue	-	-
- Revenue from Pharmaceutical and Medical Product Sale	64,534,437	176,694,710
- Service Revenue	210,975,063	211,702,153
- Other Revenue (Sales of used and Liquidated Equipment)	-	-
Total	275,509,500	388,396,863
1.2.. Revenue from Related Parties		
Vinaprint Joint Stock Company	588,214,572	508,241,025
Phu Nhuan Trading Joint Stock Company Branch – Phu Nhuan Wedding & Conference Center	145,648,424	-
Total	733,862,996	508,241,025
TOTAL :	1,009,372,496	896,637,888

2 . COST OF GOODS SOLD AND SERVICES RENDERED

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Cost of goods sold and services rendered	49,561,116	137,405,425
- Provision (reversal of provision) for obsolete inventories	-	(6,005,043)
TOTAL	49,561,116	131,400,382

3 . Finance income

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Interest income	1,741,724,940	1,146,835,989
- Foreign exchange gains	35,040,502	223,120,521
- Payment discount	283,950	1,766,417
TOTAL	1,777,049,392	1,371,722,927

4 . FINANCE EXPENSES

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Foreign exchange losses	-	-
- Provision for investment	(34,963,600)	1,577,495,495
- Reversal of provision for devaluation of trading securities	-	(1,461,861,000)
TOTAL	(34,963,600)	115,634,495

5 . OTHER INCOME

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Gains from disposal of fixed assets	311,600,000	1,344,884,890
- Gains from disposal of tools and equipment	60,480,475	10,740,741
- Other income	3,769,887	1,600
TOTAL	375,850,362	1,355,627,231

6 . OTHER EXPENSE

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
-Donated pharmaceuticals to social protection establishments	82,934,917	-
TOTAL	82,934,917	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

7 . SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
7.1. Selling expenses		
- Others		
TOTAL		
7.2. General and administrative expenses		
- Labour cost	2,629,361,869	2,771,378,675
- Depreciation and amortization	4,300,040,267	4,646,175,575
- Tool and supplies	23,943,773	127,612,109
- External services	1,713,875,128	1,625,676,802
- Others	17,639,308,639	2,822,951,109
- Provision for doubtful receivables		225,495,318
Cộng	26,306,529,676	12,219,289,588

8 . PRODUCTION AND OPERATING COSTS

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Raw materials		
- Labour costs	2,629,361,869	2,771,378,675
- Depreciation and amortization	4,300,040,267	4,646,175,575
- Tools and supplies	23,943,773	127,612,109
- External services	1,763,436,244	1,763,082,227
- Others	17,639,308,639	2,822,951,109
- Provision for doubtful receivables		225,495,318
Cộng	26,356,090,792	12,356,695,013

9 . CURRENT CORPORATE INCOME TAX EXPENSE

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Total accounting profit before tax	(23,241,789,859)	(8,842,336,419)
+ <i>Increasing Adjustments</i> :	263,411,292	406,016,116
Non - deductible expenses	28,107,994	26,282,000
Provision for annual leave salary, retrenchment allowance, severance allowance	(32,080,500)	-
Reversal of interest on revaluation of foreign currency deposits and debts last year	267,383,798	379,734,116
+ <i>Decreasing adjustments</i>	38,942,945	223,040,182
Provision for annual leave salary, retrenchment allowance, severance allowance had paid	3,919,750	-
Foregin exchange (gains) losses arising from revaluation of monetary accounts denominated in foreign currency	35,023,195	223,040,182
- Transfer of previous years losses	(112,441,917,122)	(103,782,556,637)
- Total taxable income	(135,459,238,634)	(112,441,917,122)
- Current CIT payable on taxable income of this period	0	0

10 . DEFERRED INCOME TAX EXPENSE

	For the six-month period ended as at 30 June 2026	For the six-month period ended as at 30 June 2025
- Deferred corporate income tax income arising from deductible temporary differences	7,200,050	
Total	7,200,050	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

VII . OTHER INFORMATION

1 . Contingent liabilities, commitments and other financial information

2 . Events after the balance sheet date: No

3 . Information about related parties

Related parties	Relationship
Tan My Garment Company	Subsidiary
Garmex Quangnam Company Limited	Subsidiary
Transimex Corporation	Same key personnel
Vinaprint Joint Stock Company	Same key personnel
Phu Nhuan Trading Joint Stock Company Branch – Phu Nhuan Wedding & Conference Center	Same key personnel
Phu My Joint Stock Company	List of joint ventures and associates

Transactions with related parties

Significant transactions with related parties during the current years were as follows:

Related party	Transaction	For the six-month period ended as at 30 June 2026
Vinaprint Joint Stock Company	Profit sharing	588,214,572
Phu Nhuan Trading Joint Stock Company Branch – Phu Nhuan Wedding & Conference Center	Profit sharing	145,648,424

As at reporting date, receivables and payables between the Company and related parties are as follows:

Related parties	Transaction	As at 30 Jun, 2026
Tan My Garment Company Limited	Advances to suppliers	50,132,025,834
Vinaprint Joint Stock Company	Trade receivables	507,336,009
Phu Nhuan Trading Joint Stock Company Branch – Phu Nhuan Wedding & Conference Center	Trade receivables	43,959,341

- Remuneration to members of the Board of Directors, Management and the Board of Supervisors during the year were as follows

		For the year 2026 (*)	For the year 2025
Remuneration of the Board of Directors			
Le Van Hung	- Chairman		-
Pham Van Tau	- Member of the Board of Directors	40,000,000	-
Bui Minh Tuan	- Member of the Board of Directors		-
Tran Nguyen Anh Minh	- Member of the Board of Directors	60,000,000	-
Nguyen Tran Diem My	- Member of the Board of Directors	60,000,000	-
Remuneration of Board of Supervisors			
Tu Vi Tri	Head of Board of Supervision		-
Mai Thanh Tol	Member of Board of Supervision	28,800,000	-
Tran Thi Thu Yen	Member of Board of Supervision	28,800,000	-

(*) This is the 2025 remuneration paid in 2026

		For the year 2026	For the year 2025
Remuneration of General Director and other management			
	General Director cum		
Nguyen Minh Hang	Finance Director, Deputy General Director	457,344,522	434,081,000

4 . Segment Reporting Information

- The Company primarily operates in the manufacturing and trading of garment products; therefore the Company does not present segment reporting by business line,
- Additionally, the Company's primary operating area is in Ho Chi Minh City; therefore the Company does not prepare segment reporting by geographical area to monitor and manage its operations.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the six-month period ended as at 30 June 2026

5. Company Risk Management

The Company's main financial liabilities include borrowings, payables to suppliers, and other payables. The primary purpose of these financial liabilities is to raise capital for the Company's operations. The Company has financial assets such as receivables from customers and other receivables, cash and cash equivalents, investments in listed and unlisted securities arising directly from the Company's operations.

The key risks arising from the Company's financial instruments are market risk, credit risk, and liquidity risk.

Risk management is an integral part of the Company's entire business operations. The Company has established a control system to ensure an appropriate balance between the cost of risk and the cost of risk management. The Board of Directors continuously monitors the Company's risk management process to ensure an appropriate balance between risk and risk control.

The Company's Board of Directors has reviewed and agreed to apply the following risk management policies:

5.1. Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes three types of risk: currency risk, interest rate risk, and price risk. Financial instruments affected by market risk include loans and borrowings, corporate bonds, convertible bonds, deposits, and financial investments.

The sensitivity analyses presented below are prepared based on the net debt values, with the ratio between fixed-rate debt and floating-rate debt remaining unchanged.

a. Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Company's foreign exchange risk is mainly related to its operations (when revenue or expenses are denominated in a currency other than the functional currency).

Currency Sensitivity

As the company was established and operates in Vietnam with the reporting currency being Vietnamese Dong, the main transaction currency of the Company is also Vietnamese Dong. Therefore, the Company's foreign exchange risk is insignificant. At the end of the reporting period, the Company had an insignificant balance in foreign currencies, so the Company did not perform a sensitivity analysis for foreign currency.

b. Interest Rate

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Company's interest rate risk relates primarily to cash, short-term deposits, and borrowings.

The Company manages interest rate risk by analyzing market conditions to obtain the most favorable interest rates while remaining within its risk management limits.

The Company did not perform a sensitivity analysis for interest rates because the risk from changes in interest rates at the reporting date.

c. Price Risk

Equity Price Risk:

Listed and unlisted equities held by the Company are affected by market risks arising from the uncertainty of the future value of the investment shares, leading to potential increases/decreases in the value of the investment impairment provision. The Company manages equity price risk by setting investment limits. The Company's Board of Directors also reviews and approves equity investment decisions.

The Company will analyze and present the sensitivity of the impact of share price fluctuations on the Company's business results when detailed guidance is provided by regulatory agencies.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the six-month period ended as at 30 June 2026

Real Estate Price Risk:

The Company has identified the following risks related to its real estate investment portfolio:

-Project development costs may increase if there are delays in the planning process. To mitigate this risk, the Company hires expert consultants specializing in specific planning requirements within the project scope to reduce potential risks arising during the planning process.

- Fair value risk of the real estate portfolio due to market fundamentals and buyers.

5.2. Credit Risk

Credit risk is the risk that one party to a financial instrument or transaction will fail to meet its obligations, resulting in a financial loss. The Company has credit risk from its business operations primarily relating to customer receivables and from financing activities including bank deposits, foreign exchange, and other financial instruments.

a. Customer receivables

The Company mitigates credit risk by only dealing with financially sound entities, and the accounts receivable staff regularly monitors receivables to expedite collection. On this basis, the Company's receivables relate to a large number of different customers, so credit risk is not concentrated on one customer

b. Bank deposits

The Company primarily maintains deposit balances with well-known banks in Vietnam. Credit risk relating to deposit balances with banks is managed by the Company's treasury department in accordance with Company policy. The Company considers the concentration of credit risk with respect to bank deposits to be low.

5.3. Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a shortage of funds. The Company's liquidity risk primarily arises from the mismatched maturities of financial assets and financial liabilities

The Management has ultimate responsibility for managing liquidity risk. A large portion of the Company's payment obligations are secured by deposits and short-term receivables and assets. The Company considers the concentration of liquidity risk with respect to meeting financial obligations to be low

The Company manages liquidity risk by maintaining a level of cash and cash equivalents and borrowings at a level that the Board of Directors deems sufficient to meet the Company's operational needs to mitigate the impact of fluctuations in cash flows.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted expected payment terms:

	< 1 year	From 01 - 05 Year	> 5 year	Total
Ending balance				
Trade payables	809,944,847	-	-	809,944,847
Accrued expenses	-	-	-	-
Other payables	2,132,839,776	-	-	2,132,839,776
Beginning balance				
Trade payables	9,333,813,344	-	-	9,333,813,344
Accrued expenses	314,036,607	-	-	314,036,607
Other payables	2,131,340,146	-	-	2,131,340,146

The Company considers the concentration of risk relating to debt repayment to be low. The Company has the ability to settle its maturing debts from operating cash flows and proceeds from maturing financial assets.

5.4. Secured Assets

As of the date of these interim financial statements, the Company has used assets as collateral for borrowings and holds collateral from other parties for the Company's transactions

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the six-month period ended as at 30 June 2026

6. Financial Assets and Financial Liabilities

	Carrying Amount		Fair Value	
	Ending balance	Beginning balance	Ending balance	Beginning balance
Financial assets				
Cash and cash equivalents	25,367,080,031	12,960,987,763	25,367,080,031	12,960,987,763
Trade receivables	4,790,134,118	4,475,313,557	4,790,134,118	4,475,313,557
Advances to suppliers	53,285,797,450	52,600,541,319	53,285,797,450	52,600,541,319
Other receivables	58,365,521	54,066,668	58,365,521	54,066,668
Financial liabilities				
Trade payables	809,944,847	9,333,813,344	809,944,847	9,333,813,344
Advances from customers	93,407,420	154,587,420	93,407,420	154,587,420
Loans			-	-
Payables to employees	354,612,301	368,957,197	354,612,301	368,957,197
Accrued expenses			-	-
Other payables	2,132,839,776	2,131,340,146	2,132,839,776	2,131,340,146

The fair value of financial assets and liabilities is reflected at the value at which the financial instrument could be exchanged in a current transaction between knowledgeable, willing parties.

The Company uses the following methods and assumptions to estimate fair value: the fair value of financial assets and financial liabilities is not revalued at the year-end. However, the Board of Directors believes that there is no material difference between the carrying amount and the fair value of its financial assets and financial liabilities at the balance sheet date.

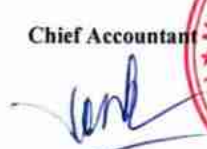
7. Adjustments to the prior year financial statements due to changes in accounting policies this period: No

8. Information on going concern

The Company has significantly reduced its scale of operations, but according to the Minutes of the General Meeting of Shareholders, the Company currently has no intention or obligation to cease operations, so this Report is prepared on a going concern basis

Preparer

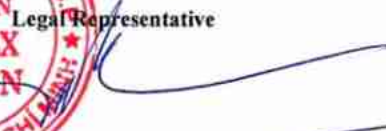
Tran Thi Thu Tram

Chief Accountant

Tran Thi My Hanh



Ho Chi Minh, Date 22, Jul 2026

Legal Representative


Nguyen Minh Hang