NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom – Happiness
No: 182/DMNĐ-TCKT	*Nam Dinh.W, November 11th, 2026*
Reg: Adjustments to Financial Statements for the year 2025 as per the Notice from the State Audit Office	

Kính gửi: - State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to:

- Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Minister of Finance providing guidance on information disclosure in the securities market;

- Audit Minutes on the audit of the 2025 financial statements and activities related to the management and use of state capital and assets, and the thematic audit of investment in technological innovation and digital transformation at Nam Dinh Textile Garment Joint Stock Corporation dated 7 August 2026;

- Notice No. 463/TB-KTNN dated 28 September 2026 of the State Audit Office of Vietnam regarding the audit results at Nam Dinh Textile Garment Joint Stock Corporation.

Nam Dinh Textile Garment Joint Stock Corporation (hereinafter referred to as the "Corporation" or "Natexco") hereby provides this explanation regarding the adjustments to the 2025 financial statements in accordance with the conclusions and recommendations of the State Audit Office of Vietnam, as follows:

I. Conclusions and recommendations of the State Audit Office of Vietnam

Following the audit, the State Audit Office of Vietnam issued conclusions and recommendations relating to certain items in the Corporation's 2025 financial statements. The principal adjustments are as follows:

1. Inventories and cost of goods sold: Decreased by VND 495,490,943 because the allocation of general production overheads to product costs was not in compliance with the provisions of Circular No. 200/2014/TT-BTC issued by Ministry of Finance.

2. Depreciation of tangible fixed assets: Increased by VND 344,929,420 because the depreciation periods applied to certain fixed assets were not in compliance with the applicable regulations.

3. Undistributed post-tax profits: Increased by VND 150,461,523 as a result of the audit and the aggregate effect of the related adjustments".

II. Implementation of adjustments to the 2025 financial statements

Natexco has reviewed itsthe accounting figures and adjusted the 2025 separate financial statements of the company and the 2025 consolidated financial statements in accordance with the conclusions and recommendations of the State Audit Office of

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Vietnam. The Corporation has also updated the relevant items to ensure consistency of figures across the adjusted financial statements.

II. Implementation of adjustments to the 2025 financial statements

Natexco has reviewed its accounting figures and adjusted the 2025 separate financial statements and the 2025 consolidated financial statements in accordance with the conclusions and recommendations of the State Audit Office of Vietnam. The Corporation has also updated the relevant items to ensure consistency of figures across the adjusted financial statements.

III. The Corporation's undertaking

Natexco takes the conclusions and recommendations of the State Audit Office of Vietnam seriously and will implement them. It will continue to improve its accounting practices and strengthen controls over the allocation of general production overheads, product costing and depreciation of fixed assets, with a view to improving the quality of financial information and preventing similar errors from recurring.

Nam Dinh Textile Garment Joint Stock Corporation respectfully submits this report to the State Securities Commission of Vietnam and the Hanoi Stock Exchange for their information and monitoring.

Respectfully.

Recipients:
- As above;
- Filed: Recep, Acc&F Department

GENERAL DIRECTOR



Vu Ngoc Tuan