

NHA BE GARMENT CORPORATION - JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

Ho Chi Minh City, August 2026

Signature Not Verified

Ký bởi: TỔNG CÔNG TY MAY NHÀ BÈ - CÔNG TY CỔ PHẦN
Ký ngày: 27/8/2026 18:07:00



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Nha Be Garment Corporation - Joint Stock Company presents this report together with the Corporation's reviewed the interim financial statements for the period ended 30 June 2026.

THE CORPORATION

Nha Be Garment Corporation - Joint Stock Company (hereinafter referred to as the "Corporation") is a company formed through the equitization process of a state-owned enterprise, which used to be Nha Be Garment Company under Decision No.74/2004/QĐ-BCN on 08 August 2004 and the Decision No. 88/2004/QĐ-BCN on 08 September 2004 BCN of the Ministry of Industry (now is Ministry of Industry and Trade). The Corporation operates under the Business Registration Certificate No. 0300398889 issued by the Planning and Investment Department of Ho Chi Minh City on 24 March 2005 and changed for the 27th time on 04 September 2025.

The Corporation's Charter capital under the Certificate of enterprise registration for Joint-stock company number 0300398889 changed for the 27th time on 04 September 2025 is VND 200,000,000,000 (*In words: Two hundred billion Vietnam Dongs*).

The Corporation's abbreviated name is NHABECO.

The Corporation's shares are currently listed on the UPCOM with stock code: MNB.

The Corporation's registered office is located at No.4, Ben Nghe Street, Tan Thuan Ward, Ho Chi Minh City.

BOARDS OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF GENERAL DIRECTORS

Members of the Boards of Management, Board of Supervisors and Board of General Directors who held the Corporation during the period and at the date of this report are as follows:

The Board of Management

Mr. Pham Phu Cuong	Chairman
Mr. Nguyen Ngoc Lan	Member
Mr. Nguyen Xuan Dong	Member
Mr. Doan Minh Duc	Member
Mr. Nguyen Huu Tam	Member

The Board of Supervisors

Mr. Phan Van Hai	Head of the Board
Ms. Pham Thi Thanh Phuong	Member
Ms. Nguyen Thi Ngoc Thao	Member

The Board of General Directors

Mr. Nguyen Ngoc Lan	General Director
Ms. Le Thi Ngoc Dieu	Deputy General Director
Ms. Duong Thi Tuyet	Deputy General Director
Mr. Le Thanh Hoang	Deputy General Director
Mr. Mai Van Hoang Dung	Deputy General Director
Ms. Le Thi Ha Chi	Deputy General Director
Mr. Doan Minh Duc	Deputy General Director
Mr. Dao Duy Le	Deputy General Director
Mr. Nguyen Huu Tam	Deputy General Director

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, other than the events disclosed in Note 7.1 in the interim financial statements, there have been no other significant events occurring after the interim balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30 June 2026.

AUDITORS

The Corporation's interim financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Corporation's Board of General Directors is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Corporation as at 30 June 2026 as well as of its interim income and cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements. In preparing these interim financial statements, the Board of Management is required to:

- Select appropriate accounting policies and apply them consistently
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the interim financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of the interim financial statements to obtain reasonable assurance that the interim financial statements are free of material misstatements caused by even frauds and errors; and
- Prepare the interim financial statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim financial statements.

For and on behalf of the Board of General Directors,



Nguyen Ngoc Lan
General Director
Ho Chi Minh City, 26 August 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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REVIEW REPORT OF THE INTERIM FINANCIAL INFORMATION

To: **Shareholders**
The Board of Management, Board of Supervisors and Board of General Directors
Nha Be Garment Corporation - Joint Stock Company

We have reviewed the accompanying Interim financial statements of Nha Be Garment Corporation - Joint Stock Company as set out on page 05 to page 50, prepared on 26 August 2026, including the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, and Interim Cash Flows Statement for the period then ended, and Notes to the Interim financial statements.

Responsibility of the Board of General Directors

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

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnam Standards on Review Engagements No. 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.

Opinion of Auditors

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



Bui Thi Thuy

Deputy General Director

Audit Practising Registration Certificate

No: 0580-2023-137-1

Letter of Authorization No. 04/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An Independent Member Firm of IMPACT

Hanoi, 26 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	30 June 2026	01 January 2026
			VND	VND
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		1,958,941,298,961	1,888,737,285,056
I. Cash and cash equivalents	110	5.1	204,168,483,885	313,276,951,138
1. Cash	111		50,168,483,885	218,353,951,138
2. Cash equivalents	112		154,000,000,000	94,923,000,000
II. Short-term financial investments	120	5.2	33,927,815,068	30,081,082,000
1. Investments held to maturity	123	5.2a	33,927,815,068	30,081,082,000
III. Short-term receivables	130		1,056,834,678,689	991,473,575,732
1. Short-term receivables from customers	131	5.3	889,525,716,563	836,268,546,131
2. Prepayments to sellers in short-term	132	5.4	38,964,443,578	37,719,296,422
3. Other short-term receivables	135	5.5	135,925,436,137	122,692,647,239
4. Short-term allowances for doubtful debts	136	5.9	(7,580,917,589)	(5,206,914,060)
IV. Inventories	140	5.6	548,169,570,209	464,127,497,909
1. Inventories	141		549,843,967,553	465,801,895,253
2. Allowances for devaluation of inventories	142		(1,674,397,344)	(1,674,397,344)
V. Short-term biological assets	150		-	-
VI. Other current assets	160		115,840,751,110	89,778,178,277
1. Short-term deferred expenses	161	5.7	7,155,292,823	6,885,316,024
2. Deductible value added tax	162		104,686,421,989	77,150,858,493
3. Tax and other receivables from government budget	163	5.14	3,999,036,298	5,742,003,760
B - LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)	200		403,512,775,295	406,034,651,870
I. Long-term receivables	210		15,023,665,469	15,085,265,469
1. Other long-term receivables	215	5.5	15,023,665,469	15,085,265,469
II. Fixed assets	220		165,597,845,069	164,531,575,878
1. Tangible fixed assets	221	5.10	152,773,736,935	155,646,565,624
- Historical Costs	222		748,241,696,334	755,236,272,505
- Accumulated depreciation	223		(595,467,959,399)	(599,589,706,881)
2. Intangible fixed assets	227	5.11	12,824,108,134	8,885,010,254
- Historical Costs	228		51,366,818,863	46,766,818,863
- Accumulated amortization	229		(38,542,710,729)	(37,881,808,609)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		10,098,158,041	9,877,358,041
1. Construction in progress	252	5.8	10,098,158,041	9,877,358,041
VI. Long-term investments	260		175,392,897,175	176,775,130,338
1. Investments in subsidiaries	261	5.2b	113,985,268,520	113,985,268,520
2. Investments in joint ventures and associates	262	5.2b	84,516,920,657	79,216,920,657
3. Investments in equity of other entities	263	5.2b	31,256,863,385	31,256,863,385
4. Allowances for long-term investments	264	5.2b	(54,389,155,387)	(47,706,922,224)
5. Long - term held to maturity Investments	265	5.2a	23,000,000	23,000,000
VII. Other Long-term assets	270		37,400,209,541	39,765,322,144
1. Long-term deferred expenses	271	5.7	37,400,209,541	39,765,322,144
TOTAL ASSETS (280 = 100+200)	280		2,362,454,074,256	2,294,771,936,926

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 VND
C - LIABILITIES (300 = 310+330)	300		1,911,491,596,952	1,874,470,110,872
I. Short-term liabilities	310		1,685,634,776,958	1,648,704,173,822
1. Short-term trade payables	311	5.12	269,135,410,944	236,120,548,976
2. Short-term prepayments from customers	312	5.13	12,465,116,930	11,173,391,216
3. Short-term Taxes and other payables to State budget	314	5.14	5,562,243,508	7,278,877,066
4. Payables to employees	315		68,912,164,409	97,841,558,435
5. Short-term accrued expenses	316	5.15	47,947,125,630	41,997,737,799
6. Short-term deferred revenues	319	5.16	12,922,950,616	13,834,555,940
7. Other short-term payments	320	5.17	13,978,112,402	10,988,196,937
8. Short-term borrowings and finance lease liabilities	321	5.18	1,226,759,028,811	1,208,154,083,943
9. Bonus and welfare funds	323		27,952,623,708	21,315,223,510
II. Long-term liabilities	330		225,856,819,994	225,765,937,050
1. Long-term deferred revenues	337	5.16	24,879,444,994	24,879,437,050
2. Other long-term payables	338	5.17	3,400,000,000	3,400,000,000
3. Long-term borrowings and finance lease liabilities	339	5.18	17,850,000,000	17,850,000,000
4. Convertible bonds	340	5.19	179,727,375,000	179,636,500,000
D - OWNERS' EQUITY	400	5.20	450,962,477,304	420,301,826,054
1. Contributed capital	411		200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a		200,000,000,000	200,000,000,000
2. Development and investment funds	418		51,522,303,046	48,242,591,185
3. Undistributed profit after tax	420		199,440,174,258	172,059,234,869
- Undistributed profit after tax brought forward	420a		156,972,560,310	106,464,997,657
- Undistributed profit after tax for the current year	420b		42,467,613,948	65,594,237,212
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		2,362,454,074,256	2,294,771,936,926

Ho Chi Minh City, 26 August 2026

Preparer

Chief Accountant

General Director



Nguyen Ngoc Hieu



Dang Minh Tuyen



Nguyen Ngoc Lan

INTERIM INCOME STATEMENT
For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1. Revenues from sales and services rendered	01	6.1	1,477,275,615,986	1,251,588,294,226
2. Revenue deductions	02	6.2	2,303,691,604	3,630,796,557
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	1,474,971,924,382	1,247,957,497,669
4. Cost of goods sold	11	6.4	1,195,406,051,859	1,001,120,800,638
5. Gross revenues from sales and services rendered (20 = 10-11)	20		279,565,872,523	246,836,697,031
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.5	42,393,074,984	35,938,102,777
8. Financial expenses	23	6.6	42,921,306,627	34,184,899,153
<i>In which: borrowing costs</i>	24		32,432,057,128	25,930,064,647
9. Selling expenses	25	6.7	114,045,134,398	112,499,104,519
10. General administrative expenses	26	6.7	118,399,499,698	104,822,390,291
11. Net profits from operating activities {30 = 20+21+(22-23)-(25+26)}	30		46,593,006,784	31,268,405,845
12. Other income	31	6.8	1,735,035,682	3,309,723,365
13. Other expenses	32	6.9	21,568,910	19,302,817
14. Other profits (40 = 31-32)	40		1,713,466,772	3,290,420,548
15. Total net profit before tax (50 = 30+40)	50		48,306,473,556	34,558,826,393
16. Current corporate income tax expenses	51	6.11	5,838,859,608	3,305,368,432
17. Deferred corporate income tax expenses	52		-	-
18. Profits after enterprise income tax (60 = 50-51-52)	60		42,467,613,948	31,253,457,961

Ho Chi Minh City, 26 August 2026

Preparer

Chief Accountant

General Director



Nguyen Ngoc Hieu



Dang Minh Tuyen



Nguyen Ngoc Lan

INTERIM CASH FLOWS STATEMENT

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		48,306,473,556	34,558,826,393
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		13,573,851,431	16,522,500,847
- Provisions	03		9,056,236,692	(264,247,087)
- Gains, losses on investing activities	05		(27,073,499,971)	(23,041,498,775)
- Borrowing costs	06		32,432,057,128	25,930,064,647
3. Operating profit before changes in working capital	08		76,295,118,836	53,705,646,025
- Increase, decrease in receivables	09		(87,916,473,700)	184,203,787,429
- Increase, decrease in inventories	10		(84,042,072,300)	(52,281,610,376)
- Increase, decrease in payables	11		4,954,370,928	1,113,330,360
- Increase, decrease deferred expenses	12		1,869,501,550	1,015,351,013
- Borrowing costs paid	14		(27,311,045,141)	(25,930,064,647)
- Corporate income tax paid	15		(4,135,101,509)	(9,455,927,701)
- Other payments on operating activities	17		(5,169,562,500)	(3,117,000,000)
Net cash flows from operating activities	20		(125,455,263,836)	149,253,512,103
II. Cash flows from investing activities			-	-
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(14,943,967,870)	(18,568,299,515)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		739,553,588	651,523,860
3. Expenditures on loans and purchase of debt instruments from other entities	23		(27,302,815,068)	(18,500,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		23,456,082,000	5,000,000,000
5. Expenditures on equity investments in other entities	25		(5,300,000,000)	-
6. Proceeds from interests, dividends and distributed profits	27		21,092,999,065	19,149,769,550
Net cashflow from investing activities	30		(2,258,148,285)	(12,267,006,105)

INTERIM CASH FLOWS STATEMENT (CONTINUED)

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
III. Cash flows from financing activities			-	-
1. Proceeds from borrowings	33		1,258,440,350,013	1,119,349,189,753
2. Repayment of financial principal	34		(1,239,835,405,145)	(1,270,195,504,830)
<i>Net cashflow from financing activities</i>	<i>40</i>		<i>18,604,944,868</i>	<i>(150,846,315,077)</i>
Net cashflow during the period (50 = 20+30+40)	50		(109,108,467,253)	(13,859,809,079)
Cash and cash equivalents at beginning of the period	60	5.1	313,276,951,138	189,258,492,532
Cash and cash equivalents at end of the period (70 = 50+60+61)	70	5.1	204,168,483,885	175,398,683,453

Ho Chi Minh City, 26 August 2026

Preparer



Nguyen Ngoc Hieu

Chief Accountant



Dang Minh Tuyen

General Director



Nguyen Ngoc Lan

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. CORPORATION INFORMATION**1.1 Structure of ownership**

Nha Be Garment Corporation - Joint Stock Company is a company formed through the equitization process of a state-owned enterprise, which used to be Nha Be Garment Company under Decision No.74/2004/QĐ-BCN on 08 August 2004 and the Decision No. 88/2004/QĐ-BCN on 08 September 2004 BCN of the Ministry of Industry (now is Ministry of Industry and Trade). The Corporation operates under the Business Registration Certificate No. 0300398889 issued by the Planning and Investment Department of Ho Chi Minh City on 24 March 2005 and changed for the 27th time on 04 September 2025.

The Corporation's Charter capital under the Certificate of enterprise registration for Joint-stock company number 0300398889 changed for the 27th time on 04 September 2025 is VND 200,000,000,000 (In words: Two hundred billion Vietnam Dongs).

The Corporation's abbreviated name is NHABECO.

The Corporation's shares are currently listed on the UPCOM with stock code: MNB.

The Corporation's registered office is located at No.4, Ben Nghe Street, Tan Thuan Ward, Ho Chi Minh City.

1.2 Operating industries and principal activities

The main businesses of the Corporation includes many fields, mainly focusing on the following areas:

- Producing and trading textile and garment products, raw materials, machinery, equipment and spare parts for textile and garment;
- Washing, bleaching, printing on embroidery;
- Buying and selling products processed from agriculture - forestry - seafood, machinery and equipment, household appliances and electronics, information technology;
- Building and trading houses;
- Real estate brokerage;
- Warehouse services;
- Trading petroleum transportation by automobile and inland waterway;
- Business in restaurants, tourist accommodation, hotels;
- Trading in domestic and international travel;...

The principal activities of the Corporation during the period: Producing, trading in textile and garment products, raw materials, machinery, equipment, spare parts, and components for the textile and garment industry.

1.3 Normal operating cycle

The Corporation's normal operating cycle is 12 months.

1.4 Number of employees at the end of the period

Total number of the Corporation's employees as at 30 June 2026 is 2,716 (as at 31 December 2025 is 2,746 employees).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.5 The Corporation structure

As at 30 June 2026, The Corporation has subsidiaries, associates and dependent units as follows:

Name	Address	Major business lines	Voting Ratio	Capital contribution ratio
Direct Subsidiaries				
Nha Be - Hau Giang Garment JSC	Industrial Complex - Handicraft, Vi Thanh Ward, Can Tho City, Vietnam	Garment processing	55.56%	55.56%
Tam Quan Garment JSC	Tam Quan Industrial Complex, Tam Quan Ward, Gia Lai Province, Vietnam	Garment processing	51.00%	51.00%
Nha Be Laundry Co., Ltd	Binh Tao Hamlet Trung An Commune, Trung An Ward, Dong Thap Province, Vietnam	Garment processing	51.00%	51.00%
Binh Thuan - Nha Be Garment JSC	No. 204, Thong Nhat Street, La Gi Ward, Lam Dong Province, Vietnam	Garment processing	51.00%	51.00%
Binh Dinh Garment JSC	No. 105, Tran Hung Dao Street, Quy Nhon Ward, Gia Lai Province, Vietnam	Garment processing	51.84%	51.84%
Gia Lai Garment JSC	Ly Thai To Street, Hamlet 12, Dien Hong Ward, Gia Lai Province, Vietnam	Garment processing	51.00%	51.00%
Da Lat Garment JSC	No. 9 Phu Dong Thien Vuong Street, Lam Vien - Da Lat Ward, Lam Dong Province, Vietnam	Garment processing	55.00%	55.00%

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.5 The Corporation structure (Continued)

Name	Address	Major business lines	Voting Ratio	Capital contribution ratio
Associates				
Song Tien Garment JSC	Binh Tao Hamlet, Trung An Ward, Dong Thap Province, Vietnam	Garment processing	43.89%	43.89%
Nha Be - Soc Trang Garment JSC	National Highway 60, Soc Trang Ward, Can Tho City, Vietnam	Garment processing	48.62%	48.62%
Travel NBC Cam Binh Resort JSC	Mui Da Village, Phuoc Hoi Ward, Lam Dong Province, Vietnam	Accommodation business	47.00%	47.00%
Gia Phuc Garment JSC	No. 4 Ben Nghe Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Garment processing	47.50%	47.50%
An Nhon Garment JSC	No. 71, Nguyen Dinh Chieu Street, Binh Dinh Ward, Gia Lai Province, Vietnam	Garment processing	45.90%	45.90%
9 Garment JSC	No. 215, Hang Thao, Nam Dinh Ward, Ninh Binh Province, Vietnam	Garment processing	26.78%	26.78%
NBC Logistics JSC	No. 4 Ben Nghe Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Transportation, logistics	28.58%	28.58%
Nha Be Technology And Equipment JSC	No. 90 Ton That Thuyen Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam	Purchase of machinery and equipment	40.98%	40.98%
Nha Be Consultancy and Technology JSC	No. 4 Ben Nghe Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Purchase of machinery and equipment	30.00%	30.00%
Dependent units		Address		
Branch of Nha Be Garment Corporation - JSC - Binh Phat Garment Enterprise		Lot 1, Binh An Textile Industrial Park, Ngai Thang Neighborhood, Dong Hoa Ward, Ho Chi Minh City, Vietnam		
Branch of Nha Be Garment Corporation - JSC - Bao Loc Garment Enterprise		No. 54, Pham Ngoc Thach Street, Ward 1 Bao Loc, Lam Dong Province, Vietnam.		
Branch of Nha Be Garment Corporation - JSC - Kon Tum Garment Enterprise		Km3 - National Highway 14, Dak Bla Ward, Quang Ngai Province, Vietnam.		
Nha Be Garment Corporation - JSC - Binh Dinh Garment Branch		No. 105 Tran Hung Dao Street, Quy Nhon Ward, Gia Lai Province.		
Nha Be Garment Corporation - JSC - Northern Branch		No. 02, No. 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam.		
Branch of Nha Be Garment Corporation - JSC in Hanoi		No. 02, No. 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam.		
Nha Be Garment Corporation - JSC Representative Office in UK		2nd Floor Prospect House, Columbus Quay, Riverside Drive, Liverpool, L13 4DB		

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.6 Statement of information comparability on the interim financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to fiscal years beginning on or after 1 January 2026.

The Corporation has applied the guidance under Circular No. 99/2025/TT-BTC from 1 January 2026. Where the application of this Circular results in changes in the presentation of the financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the separate interim financial statements are comparable, as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

The Corporation's fiscal year applicable for the preparation of its interim financial statements starts on 1 January and ends on 31 December of the solar year.

The Corporation's interim financial statements are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying interim financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting System**

The Corporation applies the Vietnamese Enterprise Accounting System issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation the interim financial statements**

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

The interim financial statements of the Corporation are prepared on the basis of the summary of the interim financial statements of the dependent units and the interim financial statements of the Office of the Corporation. All transactions and balances between the Office of the Corporation and its dependent units as well as between the dependent units have been eliminated when preparing and presenting the Corporation's interim financial statements.

The accompanying interim financial statements are the Corporation's ones, therefore, they do not include the interim financial statements of subsidiaries. Users of the interim financial statements should read them together with the Corporation's interim consolidated financial statements for the period ended 30 June 2026 to obtain full information of the Corporation's financial position as well as the results of operations and cash flows during the reporting period.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Accounting estimates**

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates and assumptions.

The type of exchange rates applied in accounting

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

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND using the average telegraphic transfer buying and selling rates quoted by the commercial bank with which the Corporation regularly transacts. The Corporation does not translate part or all of the value of foreign currency-denominated receivables for which an allowance for doubtful debts has been made.

Foreign currency demand deposit balances are translated using the average telegraphic transfer buying and selling rates at the end of the accounting period quoted by the commercial bank where the Corporation maintains its deposit accounts.

Foreign exchange differences arising from the translation of monetary items denominated in foreign currencies are recognised in profit or loss for the period and presented on a net basis in the interim income statement.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits on demand.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of fewer than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments***Held to maturity investments***

Held to maturity investments are those that the Corporation has intention and ability to hold until maturity. Held to maturity investments includes: Term bank deposits with original maturities of more than 03 months.

Held-to-maturity investments are initially recognized at cost and subsequently measured at their carrying amount, including principal and accrued interest up to the financial statement date, net of any allowance for impairment losses (if any). Provision for impairment of investments held to maturity is presented separately in the interim statement of financial position.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments (Continued)***Investments in subsidiaries, associates, and other entities*

Investments in subsidiaries over which the Corporation has control, investments in associates, and joint ventures over which the Corporation has significant influence are stated at cost method in the interim financial statements.

Profit distributions that the Corporation received from the accumulated profits of the subsidiaries after the Corporation obtains control rights are recognized in the Income Statement. Other distributions are considered a recovery of investment and are deducted from the investment value.

Profit distributions that the Corporation received from the accumulated profits of the associates after the Corporation obtains control rights are recognized in the Income Statement. Other distributions are considered a recovery of investment and are deducted from the investment value.

Investments in subsidiaries, associates, and other investments are presented at cost less allowance for diminution in value (if any) in the interim balance sheet.

Other investments:

Recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Held-to-maturity investments: An impairment allowance is recognised when there are indications or evidence that part or all of an investment may not be recoverable in accordance with the agreed terms.

Investments in subsidiaries, investments in other entities: An impairment allowance is recognised when there are indications or evidence that an investment is impaired as at the interim separate financial reporting date. The impairment loss is determined in accordance with prevailing accounting regulations, taking into account the nature of each investment.

For investees that are parent companies, the impairment allowance is determined based on the investee's interim consolidated financial statements.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy, or similar difficulties.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined by using the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling, and distribution.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost and presented at cost less accumulated depreciation. The historical cost of a fixed asset comprises all expenditures incurred by the Corporation to bring the asset to the location and condition necessary for it to be capable of operating as intended by the Corporation.

Tangible fixed assets are depreciated using a straight-line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings and structures	05 - 50
Machinery and equipment	03 - 15
Motor vehicles	03 - 30
Others	03 - 10

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

The Corporation's intangible assets are land-use rights, trademarks, copyrights, patents, and computer software are stated at historical cost less accumulated amortization.

The cost of intangible fixed assets comprises all expenditures incurred by the Corporation to acquire the intangible asset and bring it to the location and condition necessary for it to be capable of operating as intended by the Corporation.

Intangible fixed assets are land use rights for definite term, which are amortized on a straight-line basis over the validity period of the land use right certificates.

Trademarks, copyrights, patents,... software is amortized on a straight-line basis over its estimated useful life of 10 years.

Computer software is amortized on a straight-line basis over its estimated useful life of 10 years.

Leases

The assessment of whether an arrangement contains a lease is based on the substance of the arrangement at inception: whether the fulfillment of the arrangement depends on the use of a specific asset and whether the arrangement conveys the right to use that asset.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

A lease is classified as a finance lease if the lease agreement transfers substantially all the risks and rewards incidental to ownership of the asset to the lessee. All other lease arrangements are classified as operating leases.

Corporation is the lessee

Payments under operating lease agreements are recognized in the interim consolidated statement of profit or loss on a straight-line basis over the lease term.

Corporation is the lessor

Assets subject to operating lease arrangements are recognized as investment property in the interim consolidated statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognized in the interim consolidated statement of profit or loss when incurred.

Lease income from operating leases is recognized in the interim consolidated statement of profit or loss on a straight-line basis over the lease term.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees and interest fees to the Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Corporation's deferred expenses includes:

Tools and supplies

Tools and supplies are recorded as expenses and depreciated on a straight-line basis with a useful life of not exceeding 36 months.

Fixed assets major repairs expenses

Fixed assets major repairs expenses which have significant value incurring one time which is recorded to expenses and amortized on a straight-line basis over 36 months.

Land lease rent

Prepaid land rent represents the land rent paid for the land the Corporation is using. Prepaid land rent is amortized to expenses on a straight-line basis over the lease period.

Prepaid service rental costs for many periods

Advertising costs, insurance costs, prepaid space rental for many accounting periods are amortized to expenses on a straight-line method over the service life.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Comprise obligations arising from the purchase of goods, services, or assets from suppliers (independent entities). Trade payables also include amounts payable between the parent company and its subsidiaries, joint ventures, and associates.
- Other payables: Comprise non-trade obligations that do not relate to transactions for the purchase or supply of goods or services.

At the end of the reporting period, the Corporation remeasures the carrying amounts of these liabilities, which are monetary items denominated in foreign currencies, using the average transfer buying and selling exchange rates quoted by the commercial bank with which the entity regularly conducts transactions.

Dividends and profit payable

Dividends are recognised as liabilities when the Corporation's Board of Directors issues a dividend distribution notice under the authorisation of the General Meeting of Shareholders and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, and financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation monitors loan amounts and financial liabilities in detail by each type and classifies them into short-term and long-term according to repayment terms.

Expenses directly related to the loan are recognized as financial expenses, except for expenses incurred from a loan for investment, construction, or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the interim Income Statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not paid to ensure that when these expenses occur, they will not have a significant influence on operating expenses based on the matching principle between income and expenses.

The Corporation recognizes Accrued expenses as follows: Processing costs, costs of purchasing raw materials, promotional expenses, discounts, interest expenses, and other costs.

Deferred revenues

Deferred revenue includes revenue received in advance (such as the amount of money collected in advance from customers in many accounting periods for space leasing) not included: money received in advance from buyers but the Corporation has not provided products, goods, and services; Uncollected revenue from asset leasing and service provision for many periods.

Periodically, the Corporation calculates, determines, and recognizes the deferred revenue in the revenue in the period is suitable for the rental period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Convertible bonds**

Convertible bonds are bonds that may be converted into common shares of the same issuer under the conditions identified in the released plan.

Cost of issuing convertible bonds is gradually allocated in accordance with bond life under the straight line method (or real interest rate – depend on each issuer), and recorded in the financial expense (or capitalized).

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premium is recognized as the excess (or deficit) of the actual issuance price over the par value of shares when the entity issues shares for the first time, issues additional shares, or reissues its own treasury shares.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Corporation's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Revenue and other income

The Corporation's revenue includes revenue from selling products, goods (garments), and service provision (rental space).

Revenue from sale of goods and products

Revenue from the sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Corporation has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Corporation; and;
- (e) Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- (c) Identify the completed work as at the interim balance sheet; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received, and other income:

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue deductions**

Revenue deductions includes:

- Trade discount: Is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Returned goods: Due to violation of commitments, economic contracts, low quality, or incorrect types and specifications.

In case goods sold or services provided in the previous year but sales discounts, sales allowances, or sales returns incur in the following year, the Corporation recognizes the following principles:

- If incurred before issuance of Interim financial statements: Reducing revenue in the Interim financial statements of the reporting period.
- If incurred after issuance of Interim financial statements: Reducing the revenue of the occurrence period.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, and investment property sold during the period is recorded corresponding to revenue.

Financial expenses

Financial expenses represent costs incurred during the period, primarily including borrowing costs, provisions for investment losses in other entities, foreign exchange losses arising from the settlement of payables or the recovery of receivables, payment discounts, and other financial expenses.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): are total current and deferred income tax expenses (or total current and deferred tax) in determining the profit or loss of a period.

Current income tax expenses are corporate income tax payable calculated on taxable profit during the period and the current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. The difference between taxable income and accounting profit is from an adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

A party is considered a related party of the Corporation in case that party can control the Corporation or cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM BALANCE SHEET**5.1 Cash and cash equivalents**

	30 June 2026 VND	01 January 2026 VND
Cash on hand	10,492,797,519	15,360,129,726
Bank deposits (i)	39,675,686,366	202,993,821,412
Cash equivalents (ii)	154,000,000,000	94,923,000,000
Total	204,168,483,885	313,276,951,138

(i) Details of bank deposits:

	30 June 2026 VND	01 January 2026 VND
JSC Bank for Foreign Trade of Viet Nam - Ho Chi Minh City Branch	7,597,029,126	41,665,581,016
Vietnam JSC Bank for Industry and Trade - Ho Chi Minh City Branch No. 4	5,703,996,946	26,570,722,492
Other Joint Stock Commercial Banks	26,374,660,294	134,757,517,904
Total	39,675,686,366	202,993,821,412

(ii) Details of cash equivalents:

	30 June 2026 VND	01 January 2026 VND
Asia Commercial Joint Stock Bank	25,000,000,000	30,000,000,000
Vietnam JSC Bank for Industry and Trade - Ho Chi Minh City Branch No. 4	55,000,000,000	20,000,000,000
JSC Bank for Foreign Trade of Viet Nam - Ho Chi Minh City Branch	20,000,000,000	20,000,000,000
Mb Securities JSC	25,000,000,000	-
Other JSC Bank	29,000,000,000	24,923,000,000
Total	154,000,000,000	94,923,000,000

(i) Cash equivalents are deposits with terms from 01 to 03 months at joint-stock commercial banks with interest rate of 4% to 7% per annum.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments

a. Held to maturity investments

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
a) Short-term	33,927,815,068	33,927,815,068	-	30,081,082,000	30,081,082,000	-
<i>Term deposits</i>	<i>33,927,815,068</i>	<i>33,927,815,068</i>	<i>-</i>	<i>30,081,082,000</i>	<i>30,081,082,000</i>	<i>-</i>
Military Commercial JSC - Exchange 2 Branch	11,000,000,000	11,000,000,000	-	15,000,000,000	15,000,000,000	-
Asia Commercial JSC	5,206,815,068	5,206,815,068	-	-	-	-
Southeast Asia Commercial JSC - Ho Chi Minh City Branch	5,000,000,000	5,000,000,000	-	2,500,000,000	2,500,000,000	-
JSC Bank for Foreign Trade of Viet Nam - Ho Chi Minh City Branch	5,000,000,000	5,000,000,000	-	-	-	-
Fortune Vietnam JSC Bank - Thang Long Branch	7,721,000,000	7,721,000,000	-	12,581,082,000	12,581,082,000	-
b) Long-term	23,000,000	23,000,000	-	23,000,000	23,000,000	-
<i>Term deposits</i>	<i>23,000,000</i>	<i>23,000,000</i>	<i>-</i>	<i>23,000,000</i>	<i>23,000,000</i>	<i>-</i>
Fortune Vietnam JSC Bank - Thang Long Branch	23,000,000	23,000,000	-	23,000,000	23,000,000	-
Total	33,950,815,068	33,950,815,068	-	30,104,082,000	30,104,082,000	-

(i) Term deposits with terms from 06 to 13 months at joint-stock commercial banks with interest rate of 2.4% to 8,25% per annum. Term deposits with a total amount of VND 7,744,000,000 (as 01 January 2026 is VND 15,104,082,000) at Loc Phat Vietnam Commercial Joint Stock Bank - Thang Long Branch is being pledged and mortgaged to guarantee the performance of the economic contract of the Corporation.

NHA BE GARMENT CORPORATION - JOINT STOCK COMPANY

No.04, Ben Nghe Street, Tan Thuan Ward,
Ho Chi Minh City

Form No. B 09a - DN

Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 by The Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments (Continued)**b. Investments in equity of other entities**

	Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Investment in Subsidiaries			113,985,268,520	98,685,268,520	(15,300,000,000)	113,985,268,520	98,685,268,520	(15,300,000,000)
Hau Giang - Nha Be Garment JSC	55.6%	55.6%	27,782,000,000	27,782,000,000	-	27,782,000,000	27,782,000,000	-
Tam Quan Garment JSC	51.0%	51.0%	17,850,000,000	17,850,000,000	-	17,850,000,000	17,850,000,000	-
Nha Be Laundry Co., Ltd	51.0%	51.0%	15,300,000,000	-	(15,300,000,000)	15,300,000,000	-	(15,300,000,000)
Binh Thuan - Nha Be Garment JSC	51.0%	51.0%	25,500,000,000	25,500,000,000	-	25,500,000,000	25,500,000,000	-
Binh Dinh Garment JSC	51.8%	51.8%	11,535,620,000	11,535,620,000	-	11,535,620,000	11,535,620,000	-
Gia Lai Garment JSC	51.0%	51.0%	10,200,000,000	10,200,000,000	-	10,200,000,000	10,200,000,000	-
Da Lat Garment JSC	55.0%	55.0%	5,817,648,520	5,817,648,520	-	5,817,648,520	5,817,648,520	-
Investments in Associates			84,516,920,657	48,182,256,031	(36,334,664,626)	79,216,920,657	48,749,883,407	(30,467,037,250)
Song Tien Garment JSC	43.9%	43.9%	15,360,000,000	15,360,000,000	-	15,360,000,000	15,360,000,000	-
Nha Be Soc Trang Garment JSC (i)	48.6%	48.6%	20,420,000,000	-	(20,420,000,000)	15,120,000,000	-	(15,120,000,000)
Travel NBC Cam Binh Resort JSC	47.0%	47.0%	14,900,000,000	9,956,689,352	(4,943,310,648)	14,900,000,000	9,956,689,352	(4,943,310,648)
Gia Phuc Garment JSC	47.5%	47.5%	9,500,000,000	-	(9,500,000,000)	9,500,000,000	-	(9,500,000,000)
An Nhon Garment JSC	45.9%	45.9%	9,180,000,000	9,180,000,000	-	9,180,000,000	9,180,000,000	-
9 Garment JSC	26.8%	26.8%	5,227,920,657	3,756,566,679	(1,471,353,978)	5,227,920,657	4,324,194,055	(903,726,602)
NBC Logistics JSC	28.6%	28.6%	3,429,000,000	3,429,000,000	-	3,429,000,000	3,429,000,000	-
Nha Be Technology and Equipment JSC	41.0%	41.0%	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
Nha Be Consultancy and Technology JSC	30.0%	30.0%	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-

(i) During the period, the Corporation acquired additional equity interest in Nha Be Garment – Soc Trang Joint Stock Company pursuant to the Board of Directors' Resolution No. 61/2025/NQ-HĐQT dated 24 December 2025.

NHA BE GARMENT CORPORATION - JOINT STOCK COMPANYNo.04, Ben Nghe Street, Tan Thuan Ward,
Ho Chi Minh City**Form No. B 09a - DN**Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 by The Ministry of Finance**NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30 June 2026

5.2 Financial investments (Continued)**b. Investments in equity of other entities**

	Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Investments in other entities			31,256,863,385	28,502,372,624	(2,754,490,761)	31,256,863,385	29,316,978,411	(1,939,884,974)
Binh An garment Textile material Accessories JSC			7,161,920,000	5,564,016,269	(1,597,903,731)	7,161,920,000	6,378,622,056	(783,297,944)
Binh Thang Investment and Development JSC			5,802,843,385	5,802,843,385	-	5,802,843,385	5,802,843,385	-
Viet Thang Corporation - JSC			5,337,100,000	5,337,100,000	-	5,337,100,000	5,337,100,000	-
Nha Be Retail Trading JSC			5,250,000,000	5,250,000,000	-	5,250,000,000	5,250,000,000	-
An Phat Invest JSC			4,225,000,000	4,225,000,000	-	4,225,000,000	4,225,000,000	-
Lien Phuong Textile & Garment Corporation			3,480,000,000	2,323,412,970	(1,156,587,030)	3,480,000,000	2,323,412,970	(1,156,587,030)
Total			229,759,052,562	175,369,897,175	(54,389,155,387)	224,459,052,562	176,752,130,338	(47,706,922,224)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
BMB Clothing Group	32,899,085,856	-	32,899,085,856	-
Nha Be - Duc Linh Garment Co., Ltd	31,923,853,447	-	31,894,672,484	-
Haggar Clothing Co	43,392,514,920	-	12,176,974,594	-
Motives International (Hong Kong) Ltd.	31,801,093,652	-	47,040,393,729	-
Mango Mng, S.A.	112,058,009,634	-	153,492,509,524	-
Gia Lai Garment JSC	2,158,880,194	-	2,158,880,194	-
Nha Be - Soc Trang Garment JSC	131,030,080,791	-	91,591,078,012	-
Vinatex Textile and Garment Southern Corporation Limited Liability Company	1,391,439,115	-	325,569,621	-
Other entities	502,870,758,954	(7,442,825,303)	464,689,382,117	(5,068,821,774)
Total	889,525,716,563	(7,442,825,303)	836,268,546,131	(5,068,821,774)

In which: Trade receivables from related parties (Details in Note 7.2)

	223,027,493,131	-	192,880,420,399	-
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5.4 Short-term repayments to suppliers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Nha Be Laundry Co. Ltd	15,195,548,126	-	15,195,548,126	-
Nha Be - Soc Trang Garment JSC	-	-	5,900,862,573	-
Nha Be - Hau Giang Garment JSC	17,308,034,806	-	8,426,629,158	-
Other entities	6,460,860,646	-	8,196,256,565	-
Total	38,964,443,578	-	37,719,296,422	-

In which: Repayments to suppliers from related parties (Details in Note 7.2)

	33,437,679,472	-	33,322,136,397	-
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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
a) Short-term	135,925,436,137	(138,092,286)	122,692,647,239	(138,092,286)
Dividends and profits receivable	12,087,306,000	-	7,219,707,481	-
Advance	10,582,342,369	-	9,261,967,006	-
Deposits	200,231,273	-	155,252,024	-
Others, in which:	113,055,556,495	(138,092,286)	106,055,720,728	(138,092,286)
+ <i>Receivables from Subsidiaries and associates</i>	<i>68,042,065,059</i>	-	<i>66,895,043,047</i>	-
+ <i>Global Apparel Accessories JSC (i)</i>	<i>27,470,030,000</i>	-	<i>27,470,030,000</i>	-
+ <i>Others</i>	<i>17,543,461,436</i>	<i>(138,092,286)</i>	<i>11,690,647,681</i>	<i>(138,092,286)</i>
b) Long-term	15,023,665,469	-	15,085,265,469	-
Deposits	1,493,109,916	-	1,554,709,916	-
Receivables from Subsidiaries and associates	13,530,555,553	-	13,530,555,553	-
Total	150,949,101,606	(138,092,286)	137,777,912,708	(138,092,286)

In which: Other receivables from related parties (Details in Note 7.2)

89,711,630,612	-	83,552,235,081	-
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(i) Pursuant to Investment Entrustment Agreement No. 01.24/NBC-GAA dated 25 March 2024 between the Corporation (Party A) and Toan Cau Garment Accessories Joint Stock Company (Party B), Party A entrusts Party B to use the entrusted investment funds to establish a legal entity, namely Garment Fashion Company. The Corporation is entitled to benefits based on the business results of the legal entity.

5.6 Inventories

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Provisions	Original value	Provisions
Good in transit	2,911,136	-	30,345,365	-
Raw material	122,724,289,440	-	98,056,274,587	-
Tool, supplies	6,200,873,955	-	6,315,925,024	-
Work in progress	284,237,858,017	-	267,869,607,157	-
Finish good	75,012,482,793	(1,674,397,344)	59,196,267,961	(1,674,397,344)
Good	29,476,755,091	-	4,353,494,534	-
Consigned goods	32,188,797,121	-	29,979,980,625	-
Total	549,843,967,553	(1,674,397,344)	465,801,895,253	(1,674,397,344)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.7 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	7,155,292,823	6,885,316,024
Tools and supplies	625,081,705	754,022,124
Repair expenses	608,226,406	420,536,997
Insurance expenses	1,406,997,890	2,517,143,098
Advertising expenses	454,991,664	629,358,332
Land lease expenses	1,366,629,234	225,545,898
Other deferred expenses	2,693,365,924	2,338,709,575
Long-term	37,400,209,541	39,765,322,144
Tools and supplies	7,292,692,581	8,374,265,938
Repair expenses	13,372,072,065	12,618,536,966
Land rental expenses (i)	11,325,008,746	11,550,643,000
Spare expenses	577,274,764	594,956,007
Consulting and training expenses	249,999,990	499,999,992
Advertising expenses	232,700,000	284,375,000
Other deferred expenses	4,350,461,395	5,842,545,241
Total	44,555,502,364	46,650,638,168

(i) Land rental costs at Binh An Textile Industrial Park, Ngai Thang Neighborhood, Dong Hoa Ward, Ho Chi Minh City with rental period until October 2061.

5.8 Construction in progress

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Purchase of Data Warehouse, AI Agent and Portal software	5,880,000,000	5,880,000,000	3,400,000,000	3,400,000,000
Purchase of machinery and equipment	4,098,158,041	4,098,158,041	4,098,158,041	4,098,158,041
Upgrade and renovate the Cat Trinh Industrial Cluster	-	-	2,379,200,000	2,379,200,000
Others construction in progress	120,000,000	120,000,000	-	-
Total	10,098,158,041	10,098,158,041	9,877,358,041	9,877,358,041

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.9 Bad debts

30 June 2026 (VND)					01 January 2026 (VND)			
	Overdue periods	Original value	Allowances (-)	Recoverable amount	Overdue periods	Original value	Overdue periods	Recoverable amount
1. Short-term receivables from customers		9,803,145,701	(7,442,825,303)	2,360,320,398		9,803,145,701	(5,068,821,774)	4,734,323,927
Asia Garment Company Limited	> 3 years	713,371,775	(713,371,775)	-	> 3 years	713,371,775	(713,371,775)	-
Phu Khang Garment Manufacturing and Trading Company Limited	02 - 03 years	7,558,948,169	(5,198,627,771)	2,360,320,398	01 - 02 years	7,558,948,169	(2,824,624,242)	4,734,323,927
Others	> 3 years	1,530,825,757	(1,530,825,757)	-	> 3 years	1,530,825,757	(1,530,825,757)	-
2. Other short-term receivables		138,092,286	(138,092,286)	-		138,092,286	(138,092,286)	-
Others	> 3 years	138,092,286	(138,092,286)	-	> 3 years	138,092,286	(138,092,286)	-
Total		9,941,237,987	(7,580,917,589)	2,360,320,398		9,941,237,987	(5,206,914,060)	4,734,323,927

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For the period ended 30 June 2026

5.10 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01 January 2026	286,260,802,673	360,905,346,071	104,233,756,514	3,836,367,247	755,236,272,505
Purchase	3,643,195,370	6,430,972,500	-	49,000,000	10,123,167,870
Disposal	-	(16,617,744,041)	(500,000,000)	-	(17,117,744,041)
As at 30 June 2026	289,903,998,043	350,718,574,530	103,733,756,514	3,885,367,247	748,241,696,334
ACCUMULATED DEPRECIATION					
As at 01 January 2026	202,546,245,425	309,985,938,563	83,375,671,345	3,681,851,548	599,589,706,881
Depreciation	3,750,800,214	7,013,110,950	1,872,338,388	51,065,505	12,687,315,057
Disposal	-	(16,396,322,877)	(412,739,662)	-	(16,809,062,539)
As at 30 June 2026	206,297,045,639	300,602,726,636	84,835,270,071	3,732,917,053	595,467,959,399
NET BOOK VALUE					
As at 01 January 2026	83,714,557,248	50,919,407,508	20,858,085,169	154,515,699	155,646,565,624
As at 30 June 2026	83,606,952,404	50,115,847,894	18,898,486,443	152,450,194	152,773,736,935

In which:

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026: VND 450,573,435,988 (as at 01 January 2026: VND 443,150,376,001).

Net book value of tangible fixed assets used to secure bank loans as at 30 June 2026: VND 46,736,586,314 (as at 01 January 2026: VND 2,727,437,365).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.11 Intangible fixed assets

a. Increased, Decreased tangible fixed assets

	<i>Unit: VND</i>			
	Land use rights	Brand, Copyright, patents	Softwares	Total
HISTORY COST				
As at 01 January 2026	10,449,268,907	5,838,965,451	30,478,584,505	46,766,818,863
Purchase	-	-	4,600,000,000	4,600,000,000
As at 30 June 2026	10,449,268,907	5,838,965,451	35,078,584,505	51,366,818,863
ACCUMULATED AMORTIZATION				
As at 01 January 2026	6,732,496,907	5,838,965,451	25,310,346,251	37,881,808,609
Amortization	192,831,786	-	468,070,334	660,902,120
As at 30 June 2026	6,925,328,693	5,838,965,451	25,778,416,585	38,542,710,729
NET BOOK VALUE				
As at 01 January 2026	3,716,772,000	-	5,168,238,254	8,885,010,254
As at 30 June 2026	3,523,940,214	-	9,300,167,920	12,824,108,134

In which:

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30 June 2026 is VND 30,294,563,982 (as at 01 January 2026: VND 30,294,563,982).

b. List of existing intangible fixed assets with a value exceeding 10% of the total value of intangible assets:

	30 June 2026 (VND)			01 January 2026 (VND)		
Asset type and name	History cost	Amortization	Net book value	History cost	Amortization	Net book value
Softwares	4,600,000,000	153,333,332	4,446,666,668	-	-	-
Data Warehouse, AI Agent and Portal software phase 1	4,600,000,000	153,333,332	4,446,666,668	-	-	-
Total	4,600,000,000	153,333,332	4,446,666,668	-	-	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.12 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Tam Quan Garment JSC	23,733,148,356	24,817,585,531
Motives (Far East) Ltd.	12,943,323,590	3,978,300,151
Binh Thuan - Nha Be Garment JSC	4,673,507,782	5,629,256,844
Da Lat Garment JSC	13,663,404,936	13,434,853,644
Global Fashion Uk Ltd.	25,234,001,776	15,989,310,359
Other entities	188,888,024,504	172,271,242,447
Total	269,135,410,944	236,120,548,976
<i>In which: Trade payables to related parties (Details in Note 7.2)</i>	<i>72,594,979,919</i>	<i>67,996,449,794</i>

5.13 Short-term prepayments from customers

	30 June 2026 VND	01 January 2026 VND
LienViet Post Joint Stock Commercial Bank	629,761,067	1,050,150,495
Carreman International	4,097,820,000	4,097,820,000
Other entities	7,737,535,863	6,025,420,721
Total	12,465,116,930	11,173,391,216

5.14 Short-term taxes and payables to, and receivables from the government budget

	01 January 2026 VND	Additions	Paid	30 June 2026 VND
a) Payables	7,278,877,066	21,402,131,311	23,118,764,869	5,562,243,508
Value added tax	5,298,049,860	11,139,317,207	11,963,035,405	4,474,331,662
Import and Export Duties	101,678,858	642,033,263	661,247,030	82,465,091
Corporate income tax	-	4,135,101,509	4,135,101,509	-
Personal income tax	1,252,817,133	2,216,879,029	2,807,604,264	662,091,898
Land and Housing Tax	-	1,673,973,355	1,673,973,355	-
Other tax	-	168,853,487	168,853,487	-
Fees, Charges and Other Payables	626,331,215	1,425,973,461	1,708,949,819	343,354,857
b) Receivables	5,742,003,760	1,753,258,768	10,291,306	3,999,036,298
Import and Export Duties	1,749,590,044	-	10,291,306	1,759,881,350
Corporate income tax	3,662,880,347	1,703,758,099	-	1,959,122,248
Personal income tax	329,533,369	49,500,669	-	280,032,700

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.15 Short-term accrued expenses

	30 June 2026 VND	01 January 2026 VND
Accrued of materials expenses	9,366,197,253	5,746,454,798
Accrued of processing expenses	9,418,597,641	15,292,881,616
Accrued of borrowing costs	5,030,136,987	-
Expenses for electricity, water, transportation	12,057,517,018	8,170,748,938
Promotion, discount, commission expenses	11,183,752,453	12,068,752,571
Other payables	890,924,278	718,899,876
Total	47,947,125,630	41,997,737,799

5.16 Deferred revenues

	30 June 2026 VND	01 January 2026 VND
Short-term	12,922,950,616	13,834,555,940
- Other deferred Revenue	12,922,950,616	13,834,555,940
Long-term	24,879,444,994	24,879,437,050
Revenue from land sublease received in advance	24,879,444,994	24,879,437,050
- Tam Quan Garment JSC	3,096,891,200	3,096,891,200
- An Phat Invest JSC	5,187,173,826	5,187,173,826
- Delta Galil Vietnam Co., Ltd.	12,862,395,476	12,862,395,476
- PPJ-HNC Technology JSC	3,732,984,492	3,732,976,548
Total	37,802,395,610	38,713,992,990
<i>In which, Deferred revenues to related parties (Details in Note 7.2)</i>	<i>3,096,891,200</i>	<i>3,096,891,200</i>

5.17 Other payables

	30 June 2026 VND	01 January 2026 VND
Short-term	13,978,112,402	10,988,196,937
Trade Union fees	2,629,337,245	3,044,737,326
Social insurance	3,700,920,150	6,225,932
Other payables and obligations	7,647,855,007	7,937,233,679
Long-term	3,400,000,000	3,400,000,000
Deposits received	3,400,000,000	3,400,000,000
Total	17,378,112,402	14,388,196,937

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5.18 Borrowings and finance lease liabilities

	30 June 2026 VND	Increase during the year (VND)	Decrease during the year (VND)	01 January 2026 VND
a) Short-term borrowings and finance lease liabilities	1,226,759,028,811	1,258,440,350,013	1,239,835,405,145	1,208,154,083,943
<i>a1) Short-term borrowings</i>	<i>1,223,699,028,811</i>	<i>1,258,440,350,013</i>	<i>1,236,775,405,145</i>	<i>1,202,034,083,943</i>
JSC Bank for Foreign Trade of Viet Nam - Ho Chi Minh City Branch (1)	320,014,924,127	337,734,591,996	326,947,647,940	309,227,980,071
Vietnam JSC Bank for Industry and Trade - Ho Chi Minh City Branch No. 4 (2)	534,451,279,450	547,516,232,777	562,066,588,897	549,001,635,570
Asia Commercial JSC (3)	216,122,185,090	220,078,885,094	217,185,405,935	213,228,705,931
Southeast Asia Commercial JSC - Ho Chi Minh city Branch (4)	4,338,507,539	4,338,507,539	5,288,907,662	5,288,907,662
Military Commercial JSC - Exchange 2 Branch (5)	99,706,881,956	99,706,881,958	125,286,854,711	125,286,854,709
Ho Chi Minh City Development Joint Stock Commercial Bank - Nguyen Trai Branch (6)	49,065,250,649	49,065,250,649	-	-
<i>a2) Current portion of long-term debt</i>	<i>3,060,000,000</i>	-	<i>3,060,000,000</i>	<i>6,120,000,000</i>
Vietnam JSC Bank for Industry and Trade - Ho Chi Minh City Branch No. 4 (7)	3,060,000,000	-	3,060,000,000	6,120,000,000
b) Long-term borrowings and finance lease liabilities	17,850,000,000	-	-	17,850,000,000
Vietnam JSC Bank for Industry and Trade - Ho Chi Minh City Branch No. 4 (7)	17,850,000,000	-	-	17,850,000,000
Total	1,244,609,028,811	1,258,440,350,013	1,239,835,405,145	1,226,004,083,943

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Borrowings and finance lease liabilities (Continued)**(1) Short-term loan of Joint Stock Commercial Bank Foreign Trade of Vietnam - Ho Chi Minh city Branch:**

Agreement No: 34/98099/26-DN1/N-CTD-SĐ1 dated 09 June 2026;

Credit line: 400,000,000,000 VND;

Maturity of the contract: No later than 12 months from the effective date of this Agreement;

Borrowing purpose: Supplementing working capital, issuing various types of guarantees, and providing export financing;

Interest rate: According to each indebtedness receipt;

Method of security: No collateral

(2) Short-term loan of Viet Nam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch No. 4:

Agreement No: 01/2026/HDCVHM/NHCT908-TCT NBC dated 29 April 2026;

Credit line: VND 700,000,000,000, including loan balance under Agreement No. 01/2025/HDCVHM/NHCT908-NBC dated 04 April 2025;

Maturity of the contract: Until dated 29 April 2027.

Borrowing purpose: Adding working capital, L/C payments, issuing guarantees, discounting export documents, factoring to serve the Borrower's production and business activities;

Interest rate: According to each indebtedness receipt;

Method of security: Project assets have been sponsored by Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch No. 4;

(3) Short-term loan of Asia Commercial Joint Stock Bank - Headquarters:

Agreement No: HCM.DN.4605.031125 dated 27 November 2025;

Credit line: VND 300,000,000,000 or USD equivalent;

Maturity of the contract: 12 months from date of signing contract;

Interest rate: According to each indebtedness receipt;

Borrowing purpose: Adding working capital to finance costs supplementing business activities and export financing

Method of security: No collateral;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Borrowings and finance lease liabilities (Continued)**(4) Short-term loan from Southeast Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch:**

Agreement No: 21/2025/HDTD-HM/TTKD dated 29 September 2025;

Credit line: + Loan limit: USD 10,000,000 or its equivalent in VND;
+ Guarantee issuance limit: USD 10,000,000 or its equivalent in VND;
+ Letter of credit issuance limit: USD 10,000,000 or its equivalent in VND;
+ Export document discounting limit: USD 1,000,000;

Maturity of the contract: 12 months from date of signing contract;

Interest rate: According to each indebtedness receipt;

Borrowing purpose: Supplementing working capital for textile and garment production and business activities;

Method of security: No collateral;

(5) Short-term loan of Military Commercial Joint Stock Bank - Transaction Office Branch 2:

Agreement No: 434633.26.103.773157.TD dated 13 August 2026

Credit line: VND 320,000,000,000

Maturity of the contract: Until 20 July 2027

Interest rate: Under each credit facility agreement or debt acknowledgment document;

Borrowing purpose: Providing credit facilities to support the Customer's textile and garment production and business activities;

Method of security: In accordance with the list of collateral specified in this Agreement and its amendments and supplements;

(6) Short-term loan from Ho Chi Minh City Development Joint Stock Commercial Bank – Nguyen Trai Branch:

Agreement No: 25415/25MN/HĐTD dated 08 October 2025;

Credit line: VND 150,000,000,000;

Maturity of the contract: 36 months from the signed date of the agreement;

Borrowing purpose: Working capital loan limit: VND 50,000,000,000: payment of utility bills, payment of employees' salaries through HDBank, and import of raw materials for textile and garment production and business activities;
Pre-shipment export financing limit: VND 100,000,000,000: supplementing working capital for textile and garment production and business activities;

Interest rate: Under each debt acknowledgment agreement;

Method of security: No collateral;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Borrowings and finance lease liabilities (Continued)

- (7) Long-term of loan Viet Nam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch No. 4:

Agreement No:	01/2023-HĐCVĐADT/NHCT908 – TCT NBC_KONTUM;
Credit line:	46,400,000,000 VND, but not exceeding 70% of the total investment cost of the investment plan at any time;
Maturity of the contract:	96 months from the day following the date the Lender disburses the first Debt;
Borrowing purpose:	Project investment: Renovating and expanding KonTum Garment Factory;
Interest rate:	Current interest rate: is the interest rate recorded on each debt receipt from the time of disbursement until there is an interest rate adjustment; Interest rate for overdue debt: 150% of current loan interest rate applied at the time of transferring overdue debt; Late payment interest rate: 10%/year;
Method of security:	Guaranteed by assets arising under this Contract include: Real estate mortgage contract No. 01/2023/MMTB/HĐBĐ/NHCT908 - TCTNBC_KONTUM dated 13 December 2023. Property Rights Mortgage Contract No. 01/2023/QTS_HĐTD/HĐBĐ/NHCT908 - TCTNBC_KONTUM dated 13 December 2023.

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5.19 Convertible bonds

	30 June 2026			Movement during the period			01 January 2026		
	Value	Interest	Term	Bond issuance/ Amortization of bond issuance costs	Conversion of bonds into shares (VND)		Value	Interest	Term
	(VND)	rate (%)	(Year)	for the period (VND)			(VND)	rate (%)	(Year)
Par value of bonds issued	180,000,000,000	5.0	02 years	-	-		180,000,000,000	5.0	02 years
Bond flotation costs	(272,625,000)			90,875,000	-	-	363,500,000		
Total (i)	179,727,375,000			90,875,000	-		179,636,500,000		

(i) Details of the convertible bonds are as follows:

Bond name	:	Nha Be Garment Corporation - Joint Stock Company Bonds;
Bond type	:	Corporate bonds;
Bond code:	:	MNB425035;
Issue date	:	08 December 2025;
Maturity date	:	08 December 2027;
Bond face value	:	VND 100,000 per bond;
Form of issuance:	:	Convertible bonds offered to the public;
Volume of bonds issued	:	1,800,000 bonds;
Purpose of use of bond proceeds	:	Repayment of loans from commercial banks;
Conversion period:	:	The bonds are convertible into ordinary shares in one tranche. The conversion date is the date falling 24 months from the issue date;
Conversion ratio into shares	:	1:5 (each bond is convertible into 5 ordinary shares).

NHA BE GARMENT CORPORATION - JOINT STOCK COMPANY

No.04, Ben Nghe Street, Tan Thuan Ward,
Ho Chi Minh City

Form No. B 09a - DN

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 by The Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Owners' equity**a. Changes of owners' equity**

Unit: VND

	Share capital	Development and Investment Fund	Retained profits	Total
As at 01 January 2025	200,000,000,000	45,642,229,475	158,426,661,522	404,068,890,997
Profit in the previous year	-	-	65,594,237,212	65,594,237,212
Distribution to Development and investment funds	-	2,600,361,710	(2,600,361,710)	-
Appropriation to Bonus Fund for the Board of Directors and Supervisory Board	-	-	(1,560,217,026)	(1,560,217,026)
Distributed to bonus & welfare funds	-	-	(7,801,085,129)	(7,801,085,129)
Dividends	-	-	(40,000,000,000)	(40,000,000,000)
As at 31 December 2025	200,000,000,000	48,242,591,185	172,059,234,869	420,301,826,054
As at 01 January 2026	200,000,000,000	48,242,591,185	172,059,234,869	420,301,826,054
Profit in this period	-	-	42,467,613,948	42,467,613,948
Distribution to Development and investment funds (i)	-	3,279,711,861	(3,279,711,861)	-
Appropriation for bonuses to the Board of Directors and the Supervisory Board (i)	-	-	(1,967,827,116)	(1,967,827,116)
Distributed to bonus & welfare funds (i)	-	-	(9,839,135,582)	(9,839,135,582)
As at 30 June 2026	200,000,000,000	51,522,303,046	199,440,174,258	450,962,477,304

During the period, the Corporation distributes profits for 2025 according to the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-DHDCD dated 26 June 2026 as follows:

	Amount (VND)
• Development investment fund: 5% on profit after tax	: 3,279,711,861
• Bonus and welfare fund: 15% on profit after tax	: 9,839,135,582
• The Boards of Management and Supervisors bonus: 3% on profit after tax	: 1,967,827,116

On 20 July 2026, the Corporation's Board of Directors issued Resolution No. 10/2026/HĐQT regarding the payment of dividends for 2025 in cash at a rate of 20% per share (each share receiving VND 2,000). The record date is 7 August 2026, and the payment date is 24 August 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Owners' equity (Continued)**b. Details of owners' equity**

	30 June 2026 VND	01 January 2026 VND
Vietnam National Textile and Garment Corporation	50,400,000,000	50,400,000,000
4M JSC	48,787,060,000	48,787,060,000
Mr. Nguyen Ly Duc Quan	(*)	11,592,790,000
An Phat Investment Joint Stock Company	17,130,230,000	(*)
Ms. Tran Linh Trang	14,200,000,000	14,200,000,000
Others	69,482,710,000	75,020,150,000
Total	200,000,000,000	200,000,000,000

(*) As at 30 June 2026 and 1 January 2026, the above entities were not major shareholders and therefore are not disclosed.

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
- Shareholders' capital		
Opening balance	200,000,000,000	200,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	200,000,000,000	200,000,000,000

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Quantity of registered shares	20,000,000	20,000,000
Quantity of issued shares	20,000,000	20,000,000
Common shares	20,000,000	20,000,000
Outstanding shares	20,000,000	20,000,000
Common shares	20,000,000	20,000,000
<i>Par value of outstanding shares (VND/ shares)</i>	<i>10,000</i>	<i>10,000</i>

e. The Corporation's funds

	30 June 2026 VND	01 January 2026 VND
Development and investment funds	51,522,303,046	48,242,591,185
Total	51,522,303,046	48,242,591,185

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.21 Off-Balance Sheet Items in the Interim financial statements**a) Bad debts have been resolved**

	30 June 2026 VND	01 January 2026 VND
Debenhams Retail	6,623,559,760	6,623,559,760
Others entities	13,044,569,276	13,044,569,276
Total	19,668,129,036	19,668,129,036

b) Foreign currencies

	30 June 2026	01 January 2026
Bank deposits		
USD	465,775.09	3,486,982.24
Equivalent to VND	12,168,594,864	90,930,054,237
EUR	3,375.00	53,091.21
Equivalent to VND	102,425,769	1,611,249,204

c) List of the Corporation's assets pledged or mortgaged as at 30 June 2026

Type of asset	History cost	Accumulated depreciation	Net book value
1. Tangible fixed assets	50,865,594,884	4,129,008,570	46,736,586,314
<i>Buildings and Structures</i>	<i>39,470,547,573</i>	<i>2,091,049,091</i>	<i>37,379,498,482</i>
<i>Machinery, equipment</i>	<i>264,900,000</i>	<i>38,631,243</i>	<i>226,268,757</i>
<i>Transportation means</i>	<i>11,130,147,311</i>	<i>1,999,328,236</i>	<i>9,130,819,075</i>
Total	50,865,594,884	4,129,008,570	46,736,586,314

Item	Book value/ Original value
Held-to-maturity investments	7,744,000,000
Total	7,744,000,000

Information on the pledgees/mortgagees, the purpose of the security, and the term is presented in Note 5.18.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6. ADDITIONAL INFORMATION ON THE TEMS OF THE INTERIM INCOME STATEMENT**6.1 Revenues from sales and services rendered**

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenues from sales	1,454,672,195,681	1,232,526,785,736
Revenues from services rendered	22,603,420,305	19,061,508,490
Total	1,477,275,615,986	1,251,588,294,226
<i>In which: Revenue from related parties (Details in Note 7.2)</i>	<i>58,053,714,650</i>	<i>64,504,557,480</i>

6.2 Revenue deductions

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Sales discounts	1,123,264,349	2,537,051,153
Sales returns	1,180,427,255	1,093,745,404
Total	2,303,691,604	3,630,796,557

6.3 Net revenues from sales and services rendered

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenues from sales	1,454,672,195,681	1,228,895,989,179
Revenues from services rendered	22,603,420,305	19,061,508,490
Total	1,474,971,924,382	1,247,957,497,669

6.4 Costs of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of goods sold	1,190,973,451,387	996,820,658,780
Costs of services	4,432,600,472	4,892,681,290
Provision for inventory devaluation	-	(592,539,432)
Total	1,195,406,051,859	1,001,120,800,638

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.5 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income	4,951,037,885	3,020,020,997
Dividends and profit distributed	21,691,590,000	19,544,096,000
Realized foreign exchange gain	15,750,447,099	13,373,985,780
Total	42,393,074,984	35,938,102,777
<i>In which: Financial income from related parties: (Details in Note 7.2)</i>	<i>20,516,590,000</i>	<i>17,853,870,000</i>

6.6 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Borrowing costs	32,432,057,128	25,930,064,647
Realized foreign exchange loss	3,629,023,474	7,053,199,786
Payment discount	177,992,862	726,486,299
Allowances for investments	6,682,233,163	475,148,421
Total	42,921,306,627	34,184,899,153

6.7 Selling expenses and general administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Selling expenses	114,045,134,398	112,499,104,519
Employee expenses	23,149,572,034	20,679,091,325
Materials expenses	2,014,997,326	2,085,432,358
Office supplies expenses	660,372,256	437,775,723
Amortization and Depreciation expenses	971,229,900	1,239,802,296
Outsourcing expenses	83,910,715,102	84,299,282,779
Other cash expenses	3,338,247,780	3,757,720,038
General administrative expenses	118,399,499,698	104,822,390,291
Employee expenses	70,033,464,845	68,040,790,111
Materials expenses	2,303,589,420	3,246,161,703
Office supplies expenses	1,148,748,278	1,304,662,934
Amortization and Depreciation expenses	3,873,370,667	5,281,989,763
Charges and fee	2,254,195,240	1,884,438,581
(Reversal)/Increase in allowances for doubtful debts	2,380,917,329	(146,856,076)
Outsourcing expenses	25,396,712,159	17,050,685,044
Other cash expenses	11,008,501,760	8,160,518,231
Total	232,444,634,096	217,321,494,810

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.8 Other income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Disposals of fixed assets	430,872,086	477,381,778
Others	1,304,163,596	2,832,341,587
Total	1,735,035,682	3,309,723,365
<i>In which: Other income from related parties: (Details in Note 7.2)</i>	<i>353,484,565</i>	<i>622,716,000</i>

6.9 Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Penalty expenses	15,000,000	19,093,058
Others	6,568,910	209,759
Total	21,568,910	19,302,817

6.10 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	755,540,204,168	580,903,390,490
Employee expenses	237,806,350,386	233,401,186,169
Amortization and Depreciation expenses	13,573,851,431	16,522,500,847
(Reversal)/Increase in allowances	2,380,917,329	(146,856,076)
Outsourcing expenses	498,071,653,789	448,407,253,152
Other cash expenses	23,169,204,350	16,352,749,798
Total	1,530,542,181,453	1,295,440,224,380

6.11 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Total net profit before tax	48,306,473,556	34,558,826,393
Increase adjustment:	2,579,414,482	1,512,111,769
<i>Non-deductible expenses</i>	<i>2,313,350,146</i>	<i>1,241,954,375</i>
<i>Penalty expenses</i>	<i>15,000,000</i>	<i>19,093,058</i>
<i>Other expenses</i>	<i>251,064,336</i>	<i>251,064,336</i>
Decrease adjustment:	21,691,590,000	19,544,096,000
<i>Dividends income</i>	<i>21,691,590,000</i>	<i>19,544,096,000</i>
Taxable income	29,194,298,038	16,526,842,162
Corporate income tax rate	20%	20%
Current corporate income tax expense	5,838,859,608	3,305,368,432

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7. OTHER INFORMATION**7.1 Other information****Operating lease commitments**

The Corporation is currently leasing warehouses, factories, part of offices, premises of commercial and service zones under the contract of revenue lease for operation lease, whereby, the operating rental price is negotiated annually.

Capital commitment

According to Resolution No. 08/2026/HĐQT dated 15 June 2026 on the capital contribution for the establishment of a new company and the appointment of an authorized representative at AI+DI NBC Joint Stock Company, the Corporation committed to contribute VND 12,250,000,000, equivalent to 49% of the charter capital of AI+DI NBC Joint Stock Company. As at the date of issuance of the interim financial statements, the Corporation and the related parties were in the process of completing the procedures for the capital contribution and establishment of the Company.

Subsequent events

According to Resolution No. 10/2026/HĐQT dated 20 July 2026, the Board of Directors approved the payment of dividends for 2025 in cash at a rate of 20% per share (each share receiving VND 2,000). The record date is 7 August 2026 and the payment date is 24 August 2026.

Issuance of shares under the Employee Stock Ownership Plan (ESOP)

According to Resolution No. 01/2026/NQ-ĐHĐCĐ dated 26 June 2026 of the Annual General Meeting of Shareholders approving the proposal for issuing shares under the employee stock ownership plan, the key details are as follows:

- Expected number of shares to be issued: 1,000,000 shares, equivalent to VND 10,000,000,000 (par value of VND 10,000 per share; issuance price of VND 10,000 per share).
- Eligible recipients: Members of the Board of Directors, members of the Supervisory Board, the Executive Board, the Chief Accountant, managerial positions, and key employees of the Corporation.
- Transfer restriction: Shares issued under the ESOP program will be subject to a 100% transfer restriction for 2 years from the closing date of the issuance.
- Implementation period: Quarter III of 2026.

As at the date of issuance of the interim financial statements, the Corporation was in the process of implementing the approved ESOP share issuance plan.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties

List of major related parties with which the Corporation had transactions during the period:

Related Parties	Relationship
Nha Be Laundry Co., Ltd	Subsidiary
Nha Be - Hau Giang Garment JSC	Subsidiary
Da Lat Garment jsc	Subsidiary
Binh Dinh Garment JSC	Subsidiary
Tam Quan Garment JSC	Subsidiary
Binh Thuan - Nha Be Garment JSC	Subsidiary
Gia Lai Garment JSC	Subsidiary
Nha Be - Duc Linh Garment Co., Ltd	Indirect subsidiaries
Song Tien Garment JSC	Associate
Nha Be - Soc Trang Garment JSC	Associate
Travel NBC Cam Binh Resort JSC	Associate
Gia Phuc Garment JSC	Associate
An Nhon Garment JSC	Associate
9 Garment JSC	Associate
NBC Logistics JSC	Associate
Nha Be Technology And Equipment JSC	Associate
Nha Be Consultancy and Technology JSC	Associate
Vinatex Duc Pho JSC	Associate of subsidiary
Members of the Board of Management, Supervisory Board, Board of Directors, other managers and close family members of individuals are stakeholders	Significant influence

In the period, the Corporation has transactions and outstanding balances with related parties as follows:

a. Remuneration for Boards of Management, Supervisors, and General Directors and other managers

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Board of Management	Remuneration	306,000,000	306,000,000
Board of Supervisors	Remuneration	108,000,000	108,000,000
Board of General Directors	Salary	5,377,247,610	5,129,840,729
Total		5,791,247,610	5,543,840,729

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

b. Purchasing transactions with related parties

Related parties	Nature of transaction	For the period ended 30 June 2026	For the period ended 30 June 2025
		VND	VND
Purchasing		276,712,847,771	281,239,385,921
Binh Dinh Garment JSC	Processing services	2,728,642,726	-
Binh Thuan - Nha Be Garment JSC	Processing services	7,485,416,514	15,778,904,952
	Other services, goods	84,589,999	73,307,778
Nha Be - Hau Giang Garment JSC	Processing services	67,785,747,182	74,350,959,124
	Other services, goods	625,000,000	805,555,554
Tam Quan Garment JSC	Processing services	61,850,011,926	48,270,264,130
Nha Be Laundry Co., Ltd	Processing services	27,958,461	277,657,609
Nha Be - Duc Linh Garment Co., Ltd	Processing services	33,564,764,494	36,746,897,032
Vinatex Duc Pho JSC	Processing services	3,897,802,474	-
NBC Logistics JSC	Logistics	22,659,887,364	22,168,743,866
An Nhon Garment JSC	Processing services	13,542,410,855	14,494,221,386
Da Lat Garment JSC	Processing services	36,303,874,556	29,458,574,378
Nha Be - Soc Trang Garment JSC	Processing services	7,519,949,880	18,042,122,700
Song Tien Garment JSC	Processing services	11,518,055,040	5,973,521,062
Nha Be Technology And Equipment JSC	Equipment, tools	7,118,736,300	14,798,656,350

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

c. Selling transactions with related parties

Related parties	Nature of transaction	For the period ended	For the period ended
		30 June 2026	30 June 2025
		VND	VND
Selling		58,053,714,650	64,504,557,480
Binh Dinh Garment JSC	Other services, goods	166,498,171	168,086,582
Binh Thuan - Nha Be Garment JSC	Clothing, raw materials	354,563,982	244,359,259
	Other services, goods	1,613,043,768	1,407,344,095
Nha Be - Hau Giang Garment JSC	Clothing, raw materials	9,963,273,699	19,311,814,465
	Other services, goods	991,954,775	712,351,353
Gia Lai Garment JSC	Processing services	-	5,410,994,956
	Other services, goods	135,850,000	272,460,580
Tam Quan Garment JSC	Other services, goods	119,237,685	198,784,740
Nha Be Laundry Co., Ltd	Other services, goods	900,000,000	900,000,000
Nha Be - Duc Linh Garment Co., Ltd	Other services, goods	-	148,256,226
NBC Logistics JSC	Import and export costs	2,214,702,446	1,695,773,577
	Other services, goods	415,263,004	1,190,746,260
An Nhon Garment JSC	Clothing, raw materials	-	32,129,600
	Other services, goods	344,255,301	298,431,664
Da Lat Garment JSC	Other services, goods	92,554,730	111,880,000
Nha Be - Soc Trang Garment JSC	Clothing, raw materials	39,921,696,511	31,536,191,636
	Other services, goods	130,764,929	350,281,978
Song Tien Garment JSC	Other services, goods	87,109,167	6,400,000
Nha Be Technology And Equipment JSC	Other services, goods	602,946,482	508,270,509

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)

d. Other transactions

Related parties	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Financial income		20,516,590,000	17,853,870,000
Binh Thuan - Nha Be Garment JSC	Dividend	6,375,000,000	6,375,000,000
Tam Quan Garment JSC	Dividend	4,462,500,000	3,570,000,000
Gia Lai Garment JSC	Dividend	2,550,000,000	2,550,000,000
Binh Dinh Garment JSC	Dividend	2,395,080,000	1,796,310,000
Da Lat Garment JSC	Dividend	581,760,000	581,760,000
An Nhon Garment JSC	Dividend	2,295,000,000	2,295,000,000
Nha Be Technology And Equipment JSC	Dividend	1,000,000,000	-
NBC Logistics JSC	Dividend	857,250,000	685,800,000
Other transactions		353,484,565	622,716,000
Da Lat Garment JSC	Liquidating fixed assets	353,484,565	622,716,000

e. Balance with related parties

Related parties	Classification	30 June 2026 VND	01 January 2026 VND
Receivables from customers		223,027,493,131	192,880,420,399
Binh Dinh Garment JSC	Short-term	30,443,154	79,178,286
Binh Thuan - Nha Be Garment JSC	Short-term	5,671,286,003	3,931,650,334
Gia Lai Garment JSC	Short-term	2,158,880,194	2,158,880,194
Nha Be - Hau Giang Garment JSC	Short-term	41,339,130,145	52,937,665,340
Nha Be Laundry Co., Ltd.	Short-term	9,561,000,000	8,751,000,000
Tam Quan Garment JSC	Short-term	-	216,271,500
NBC Logistics JSC	Short-term	483,762,085	547,228,205
Nha Be - Soc Trang Garment JSC	Short-term	131,030,080,791	91,591,078,012
Nha Be Consultancy and Technology JSC	Short-term	639,727,000	639,727,000
Nha Be Technology And Equipment JSC	Short-term	218,511,275	106,644,489
Nha Be - Duc Linh Garment Co., Ltd	Short-term	31,894,672,484	31,894,672,484
Da Lat Garment JSC	Short-term	-	26,424,555
Prepayments to sellers		33,437,679,472	33,322,136,397
Nha Be - Hau Giang Garment JSC	Short-term	17,308,034,806	11,291,629,158
Nha Be Laundry Co., Ltd	Short-term	15,195,548,126	15,195,548,126
Nha Be - Soc Trang Garment JSC	Short-term	-	5,900,862,573
Nha Be Consultancy and Technology JSC	Short-term	934,096,540	934,096,540

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Information of related parties (Continued)**e. Balance with related parties (Continued)**

Related parties	Classification	30 June 2026 VND	01 January 2026 VND
Other receivables		89,711,630,612	83,552,235,081
Da Lat Garment JSC	Short-term	581,760,000	581,760,000
Nha Be - Hau Giang Garment JSC	Short-term	17,845,910,149	17,272,695,273
Nha Be Laundry Co., Ltd	Short-term	15,691,480,876	15,691,480,876
Gia Lai Garment JSC	Short-term	5,226,088,705	2,544,876,481
Binh Thuan - Nha Be Garment JSC	Short-term	17,127,936	15,998,976
NBC Logistics JSC	Short-term	1,857,250,000	1,000,000,000
Gia Phuc Garment JSC	Short-term	24,989,510,833	24,989,510,833
Nha Be Technology And Equipment JSC	Short-term	1,600,000,000	-
Nha Be - Soc Trang Garment JSC	Short-term	8,300,084,454	7,853,494,983
Nha Be Consultancy and Technology JSC	Short-term	71,862,106	71,862,106
Nha Be - Hau Giang Garment JSC	Long-term	830,555,553	830,555,553
Nha Be - Soc Trang Garment JSC	Long-term	12,700,000,000	12,700,000,000
Trade payables		72,594,979,919	67,996,449,794
An Nhon Garment JSC	Short-term	5,643,344,489	2,055,001,807
Binh Thuan - Nha Be Garment JSC	Short-term	4,673,507,782	5,629,256,844
Vinatex Duc Pho JSC	Short-term	2,339,512,436	-
Da Lat Garment JSC	Short-term	13,663,404,936	13,434,853,644
Tam Quan Garment JSC	Short-term	23,733,148,356	24,817,585,531
Nha Be Laundry Co., Ltd	Short-term	30,195,138	-
Nha Be - Duc Linh Garment Co., Ltd	Short-term	7,331,699,391	8,324,741,762
Song Tien Garment JSC	Short-term	3,698,121,497	4,362,979,976
NBC Logistics JSC	Short-term	7,639,419,478	6,236,901,098
Travel NBC Cam Binh Resort JSC	Short-term	5,500,000	5,500,000
Nha Be Technology And Equipment JSC	Short-term	3,837,126,416	3,129,629,132
Deferred revenues		3,096,891,200	3,096,891,200
Tam Quan Garment JSC	Long-term	3,096,891,200	3,096,891,200

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.3 Comparative figures

Comparative figures on the interim balance sheet and related notes are taken from the financial statements for the year ended 31 December 2025 which have been audited by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Comparative figures in the interim Income Statement, interim Cash Flows Statement and related notes are taken from the interim financial statements for the period ended 30 June 2025 which have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Ho Chi Minh City, 26 August 2026

Preparer

Chief Accountant

General Director



Nguyen Ngoc Hieu



Dang Minh Tuyen




Nguyen Ngoc Lan

