| | |
|---|---|
| **CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA**<br>***NAM HOA TRADING AND PRODUCTION CORPORATION***<br>**--------** | **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**<br>**Độc lập - Tự do - Hạnh phúc**<br>***THE SOCIALIST REPUBLIC OF VIETNAM***<br>***Independence - Freedom – Happiness***<br>**----------------** |
| Số: 08/2026.NHT-CBTT<br>*No: 08/2026.NHT-CBTT* | *Tp.HCM, ngày 12 tháng 08 năm 2026*<br>*Ho Chi Minh City, 12th August, 2026* |

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG**
**EXTRAORDINARY INFORMATION DISCLUSURE**

**Kính gửi/*To*: Ủy ban Chứng khoán Nhà nước/ *State Securities Commission***
**Sở Giao dịch CK Việt Nam/ *Vietnam Stock Exchange***
**Sở Giao dịch CK TP Hồ Chí Minh / *HCM Stock Exchange***

1. Tên tổ chức/ *Name of organization*: **Công ty Cổ phần Sản xuất và Thương mại Nam Hoa*/ Nam Hoa Trading and Production Corporation***

- Mã chứng khoán/Stock *symbol:* **NHT**

- Trụ sở chính/*Address of headoffice*: số nhà 71/4A đường Hiệp Thành 13, KP7, P. Tân Thới Hiệp,Tp.HCM/ *71/4a, Hiep Thanh 13 Street, Group 7, Tan Thoi Hiep Wardm Ho Chi Minh City.*

- Điện thoại/*Telephone:* (028) 3711 2054 Fax: (028) 3711 2055

- E-mail: duccuong@namhoatoys.com; cuong.nd@namhoatoys.com

2. Nội dung thông tin công bố/*Contents of disclosure*: đính chính tiêu đề trên BCTC hợp nhất Quí 2 năm 2026 bản dịch tiếng Anh do lỗi đánh máy trong quá trình in ấn. các thông tin được đính chính không làm thay đổi, không ảnh hưởng đến số liệu còn lại của bản dịch BCTC hợp nhất Q2-2026 bản tiếng anh / *Correction of the headings in the English translation of the Consolidated Financial Statements for Q2 2026 due to typographical errors during the printing process. The corrected information does not change or affect the remaining figures in the English translation of the Q2-2026 Consolidated Financial Statements.*

| ***Incorrect Content*** | ***Corrected Content*** | ***Reason*** |
|---|---|---|
| *Financial Statement Title:*<br>*CONSOLIDATED FINANCIAL STATEMENT Q2 2025* | *CONSOLIDATED FINANCIAL STATEMENT Q2 2026* | *Typographical error (lỗi đánh máy)* |
| *Title of Consolidated Balance Sheet: as at 30 June, 2025* | *as at 30 June, 2026* | *Typographical error (lỗi đánh máy)* |
| ***Title of Consolidated Income Statement:** For the financial year ended on December 31, 2025* | *For the financial year ended on December 31, 2026* | *Typographical error (lỗi đánh máy)* |
| ***Title of Consolidated Cash Flow Statement:** For the financial year ended on December 31, 2025* | *For the financial year ended on December 31, 2026* | *Typographical error (lỗi đánh máy)* |

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 12/08/2026 tại đường dẫn/ *This information was published on the company's website on August 12th, 2026 at the link:* https://namhoatoys.vn/cong-bo-thong-tin.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./ *We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.*

***Tài liệu đính kèm/Attached documents:***

-

**CÔNG TY CPSX & TM NAM HOA**
***NAM HOA TRADING AND PRODUCTION CORPORATION***

**TỔNG GIÁ... *L DIRECTOR***

CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA

Digitally signed by CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA
DN: C=VN, CN=CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA, L=71/4a Hiệp Thành 13, Khu Phố 7, Phường Hiệp Thành, Quận 12, Thành Phố Hồ Chí Minh, ST=TP Hồ Chí Minh, UID=MST:0303292182, E=saho@namhoatoys.com
Reason: I am the author of this document
Location:
Date: 2026.08.12 06:54:08+07'00'
Foxit PDF Reader Version: 2025.3.0

**NGUYỄN ... *EN VAN THANG***

**NAM HOA TRADING AND PRODUCTION CORPORATION**
71/4a, Hiep Thanh 13 Street, Group 7, Hiep Thanh Ward District 12 Ho Chi Minh

# CONSOLIDATED FINANCIAL STATEMENT

# Q2 2026

***30 July 2026***

**NAM HOA TRADING AND PRODUCTION CORPORATION** **FORM B 01 - DN**

71/4a, Hiep Thanh 13 Street, Group 7,
Hiep Thanh Ward District 12 Ho Chi Minh

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

*as at 30 June, 2026*

| ASSETS | Code | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **306,332,777,571** | **293,951,412,666** |
| **I. Cash and cash equivalents** | **110** | **V.1** | **179,127,165,149** | **169,436,845,231** |
| 1. Cash | 111 | | 29,836,472,388 | 10,701,921,356 |
| 2. Cash equivalents | 112 | | - | 158,734,923,875 |
| **II. Short temrFinancial investments** | **120** | | **77,618,896,576** | **-** |
| 3. Held to Maturity investments | 123 | | 77,618,896,576 | - |
| **III. Current receivables** | **130** | | **103,277,161,326** | **87,405,456,550** |
| 1. Current trade receivables | 131 | V.2 | 58,201,212,360 | 53,447,554,349 |
| 2. Current advanced payments to suppliers | 132 | V.3 | 3,189,929,269 | 2,567,699,039 |
| 5. Current loans receivable | 135 | | 46,727,516,688 | - |
| 6. Other current receivables | 136 | V.4 | (4,841,496,991) | 36,231,700,153 |
| 7. Provision for current doubt debts | 137 | V.5 | - | (4,841,496,991) |
| 8. Shortage of assets awaiting solution | 139 | | 41,434,823,515 | - |
| **IV. Inventories** | **140** | **V.6** | **41,434,823,515** | **34,864,760,581** |
| 1. Inventories | 141 | | 42,678,868,608 | 36,108,805,674 |
| 2. Provision for devaluation of inventories | 149 | | (1,244,045,093) | (1,244,045,093) |
| **V. Other current assets** | **150** | | **5,960,430,460** | **2,244,350,304** |
| 1. Current prepaid expenses | 151 | V.7 | 3,493,614,566 | 2,244,350,304 |
| 2. Deductible VAT | 152 | | 2,466,815,894 | - |
| **B. NON-CURRENT ASSETS (200=210+220+240+250+260)** | **200** | | **336,555,543,654** | **247,738,457,470** |
| **I. Non-current receivables** | **210** | | **62,000,000** | **62,000,000** |
| 6. Other non-current receivables | 216 | V.4 | 62,000,000 | 62,000,000 |
| **II. Fixed assets** | **220** | | **74,769,975,546** | **87,217,716,061** |
| **1. Tangible fixed assets** | **221** | V.8 | **74,384,926,378** | **86,624,374,407** |
| *- Historical Cost* | 222 | | 210,725,834,559 | 215,157,136,355 |
| *- Accumulated depreciation* | *223* | | (136,340,908,181) | (128,532,761,948) |
| **3. Intangible fixed asset** | **227** | V.09 | **385,049,168** | **593,341,654** |
| *- Historical Cost* | 228 | | 5,250,782,520 | 5,250,782,520 |
| *- Accumulated depreciation* | *229* | | (4,865,733,352) | (4,657,440,866) |
| **III. Investment property (230 = 231 + 232)** | ***230*** | V.10 | **53,387,489,925** | **56,030,866,183** |
| *- Historical Cost* | 231 | | 147,576,969,011 | *147,576,969,011* |
| *- Accumulated depreciation* | *232* | | *(94,189,479,086)* | *(91,546,102,828)* |
| **V. Non-current financial investments (250 = 251 + …+ 255)** | **250** | | **108,000,990,000** | **-** |
| 3. Investments in equity of other entities | 253 | | 108,000,990,000 | - |
| **VI. Other non-current assets (260=261+262+263+268)** | **260** | | **100,335,088,183** | **104,427,875,226** |
| 1. Non-current prepaid expenses | 261 | V.7 | 100,335,088,183 | 104,427,875,226 |
| **TOTAL ASSETS (270=100+200)** | **270** | | **594,683,327,919** | **541,689,870,136** |

**NAM HOA TRADING AND PRODUCTION CORPORATION** **FORM B 01 - DN**

71/4a, Hiep Thanh 13 Street, Group 7,
Hiep Thanh Ward District 12 Ho Chi Minh

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

*as at 30 June, 2026*

| RESOURCES | Code | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|
| **C. LIABILITIES (300=310+330)** | **300** | | **241,529,864,394** | **139,686,749,827** |
| **I. Current liabilities** | **310** | | **205,413,163,034** | **101,074,281,858** |
| 1. Current trade payables | 311 | V.11 | 12,057,014,332 | 8,820,343,993 |
| 2. Current deferred revenue | 312 | V.12 | 410,235,475 | 810,942,620 |
| 3. Tax and payables to the State | 313 | V.13 | - | 20,641,771,155 |
| 4. Payables to employees | 314 | | 6,272,241,084 | 8,537,814,757 |
| 5. Current payable expenses | 315 | V.14 | 7,150,356,200 | 359,541,863 |
| 6. Intra-Company current payables | 316 | | 2,311,358,257 | - |
| 8. Current unrealized revenue | 318 | | - | 2,452,042,560 |
| 9. Other current payables | 319 | V.15 | 2,931,765,068 | 2,876,243,336 |
| 10. Current loans and finance lease liabilities | 320 | V.16 | 8,715,036,593 | 56,575,581,574 |
| 11. Provision for current payables | 321 | | 165,565,156,025 | - |
| **II. Non-current liabilities (330 = 331 + 332 +…+ 342 + 343)** | **330** | | **36,116,701,360** | **38,612,467,969** |
| 7. Other non-current payables | 337 | V.15 | - | 7,136,067,677 |
| 8. Non-current loans and finance lease liabilities | 338 | V.16 | 7,136,067,677 | 4,200,000,000 |
| 9. Transition bonds | 339 | | 3,000,000,000 | - |
| 11. Deferred income tax payable | 341 | | - | 27,276,400,292 |
| 12. Provision for non-current payables | 342 | | 25,980,633,683 | - |
| **D. OWNERS' EQUITY (400=410+430)** | **400** | V.17 | **353,153,463,525** | **402,003,120,309** |
| **I. Owners' equity** | **410** | | **240,281,690,000** | **402,003,120,309** |
| **1. Share Capital** | **411** | | **240,281,690,000** | **240,281,690,000** |
| *- Share with voting right* | 411a | | 240,281,690,000 | 240,281,690,000 |
| **11. Undistributed profit after tax** | **421** | | **22,638,867,768** | **78,792,551,124** |
| - Undistributed profit after tax brought forward | 421a | | 6,781,457,124 | 30,539,087,158 |
| - Undistributed profit after tax for the current period | 421b | | 15,857,410,644 | 48,253,463,966 |
| 13. Non-controlling interest | 429 | | 90,232,905,757 | 82,928,879,185 |
| **TOTAL RESOURCES (440=300+400)** | **440** | | **594,683,327,919** | **541,689,870,136** |

M.S.D.N:0303292182-C.T.C.P
CÔNG TY
CỔ PHẦN
SẢN XUẤT VÀ THƯƠNG MẠI
NAM HOA
THÀNH PHỐ HỒ CHÍ MINH

**NGUYEN THI THU HUYEN**
**Preparer**

**NGUYEN DUC CUONG**
**Chief Accountant**

**NGUYEN VAN THANG**
**General Director**

Ho Chi Minh City, July 30, 2026

**NAM HOA TRADING AND PRODUCTION CORPORATION** **FORM B 02 - DN**

71/4a, Hiep Thanh 13 Street, Group 7,
Hiep Thanh Ward District 12 Ho Chi Minh

# CONSOLIDATED INCOME STATEMENT

*For the financial year ended on December 31, 2026*

*Currency:VND*

| ITEMS | Code | Notes | Q2 2026 | Q2 2025 | Year 2026 | Year 2025 |
|---|---|---|---|---|---|---|
| **1. Revenue from sales of merchandises and services rendered** | **1** | VI.1 | **66,280,479,697** | **69,927,713,300** | **118,714,516,069** | **117,711,855,537** |
| *2. Revenue deductions* | 2 | | - | 1,280,749,161 | - | 1,280,749,161 |
| **3. Net revenue from sales of merchandises and services rendered (10= 01 - 03)** | **10** | | **66,280,479,697** | **68,646,964,139** | **118,714,516,069** | **116,431,106,376** |
| 4. Costs of goods sold | 11 | VI.2 | 47,508,912,054 | 56,705,880,089 | 83,493,609,383 | 86,632,180,072 |
| **5. Gross profit from sales of merchandises and services rendered (20 = 10 -11)** | **20** | | **18,771,567,643** | **11,941,084,050** | **35,220,906,686** | **29,798,926,304** |
| 6. Revenue from financing activity | **21** | VI.3 | 3,337,174,347 | 852,017,618 | 6,926,916,608 | 4,399,568,210 |
| 7. Financial expenses | 22 | VI.4 | 1,466,069,578 | 2,222,944,889 | 3,164,179,024 | 7,627,352,275 |
| - Of which: Interest expense | 23 | | *1,071,022,201* | *1,440,779,870* | *1,796,043,123* | *3,032,199,536* |
| Phần lãi hoặc lỗ trong công ty liên doanh, liên kết | 24 | | - | - | - | - |
| 8. Selling expenses | 25 | VI.5 | 1,132,790,635 | 1,366,416,995 | 1,995,046,899 | 4,143,823,106 |
| 9. General administration expenses | 26 | VI.5 | 7,349,959,749 | 6,389,712,125 | 14,072,561,122 | 14,882,120,624 |
| **10. Net profit from operating activity {30 = 20 + (21-22) - (24+25)}** | **30** | | **12,159,922,028** | **2,814,027,659** | **22,916,036,249** | **7,545,198,509** |
| 11. Other income | 31 | VI.6 | 93,033,498 | 183,963,484 | 3,326,218,367 | 785,166,217 |
| 12. Other expenses | 32 | VI.6 | 102,269 | 7,281,817,435 | 5,301,646,139 | 9,833,896,890 |
| **13. Other profit (40 = 31 - 32)** | 40 | | **92,931,229** | **(7,097,853,951)** | **(1,975,427,772)** | **(9,048,730,673)** |
| **14. Total accounting profit before tax (50 = 30+ 40)** | **50** | | **12,252,853,257** | **(4,283,826,292)** | **20,940,608,477** | **(1,503,532,164)** |
| 16. Current corporate income tax expense | 51 | VI.7 | 1,415,937,870 | 972,260,542 | 2,474,937,870 | 1,468,361,141 |
| 17. Deferred corporate income tax expense | 52 | VI.8 | (647,883,304) | (322,133,462) | (1,295,766,609) | (996,918,292) |
| **14. Total accounting profit before tax (50 = 30+ 40)** | **60** | | **11,484,798,691** | **(4,933,953,372)** | **19,761,437,216** | **(1,974,975,013)** |
| 19. Profit after tax atributable of parent company | 61 | | 9,127,667,965 | (764,769,047) | 15,857,410,644 | 3,071,514,152 |
| **20. Profit after tax atributable of non-controlling shareholders** | **62** | | 2,357,130,726 | (4,169,184,325) | 3,904,026,572 | (5,046,489,165) |
| 21. Basic earnings per share (*)(*) | 70 | | 380 | -32 | 661 | 128 |

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **NGUYEN THI THU HUYEN** | **NGUYEN DUC CUONG** | **NGUYEN VAN THANG** |
| **Preparer** | **Chief Accountant** | **General Director** |

M.S.D.N:0303292182-C.T.C.P CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA THÀNH PHỐ HỒ CHÍ MINH

Ho Chi Minh City, July 30, 2026

**NAM HOA TRADING AND PRODUCTION CORPORATION** **FORM B 03 - DN**

71/4a, Hiep Thanh 13 Street, Group 7,
Hiep Thanh Ward District 12 Ho Chi Minh

# CONSOLIDATED CASHFLOW STATEMENT

***(indirect method)***

*For the financial year ended on December 31, 2026*

| ITEMS | Code | Notes | Current year | Previous year |
|---|---|---|---|---|
| **I. Cash flow generated from operating activity** | | | | |
| **1. Profit before tax** | **01** | | **20,940,608,477** | **(1,503,532,164)** |
| **2. Adjustments for** | | | - | - |
| *Depreciation of fixed assets* | *02* | | 10,837,156,104 | *12,686,663,110* |
| *Provisions* | *03* | | - | - |
| *Unrealized exchange rate gains and losses* | *04* | | - | - |
| *Profit and loss from investment activities* | *05* | | - | 9,359,478,644 |
| *Interest expense* | *06* | | 1,796,043,123 | 3,032,199,536 |
| *Other adjustments* | *07* | | - | - |
| **3. Profit from operating activities before changes in working capital** | **08** | | **33,573,807,704** | **23,574,809,126** |
| *Increase, decrease receivables* | *09* | | (110,568,715,977) | 20,953,459,759 |
| *Increase, decrease in inventories* | *10* | | (6,570,062,934) | (21,161,293,360) |
| *Increase, decrease in payables (excluding interest payable, corporate income tax payable)* | *11* | | 8,317,973,888 | *(2,400,235,568)* |
| *Increase, decrease in prepaid expenses* | | | 2,843,522,781 | *(1,646,755,098)* |
| *Increase, decrease in trading securities* | *13* | | - | - |
| *Interest paid* | *14* | | - | (3,032,199,536) |
| *Corporate income tax paid* | *15* | | (12,476,043,447) | (2,559,773,666) |
| *Other income from business activities* | *16* | | 4,617,260 | - |
| *Other expenses for business activities* | *17* | | (7,594,000) | - |
| **Net cash flow from operating activities** | **20** | | **(84,882,494,725)** | **13,728,011,657** |
| | | | - | - |
| **II. Cash flow from investing activities** | | | - | - |
| *1. Expenditures for purchasing and constructing fixed assets and* | *21* | | (986,698,204) | (1,118,001,208) |
| *2. Proceeds from liquidation and sale of fixed assets and other long-* | *22* | | 3,923,854,740 | - |
| *3. Expenditures for lending and purchasing debt instruments of other* | *23* | | (47,400,000,000) | - |
| *4. Loan recovery, resale of debt instruments of other entities* | *24* | | - | 3,044,566,910 |
| *5. Investment in other entities* | *25* | | (172,600,990,000) | - |
| *6. Withdrawal of capital investment in other entities* | *26* | | - | - |
| *7. Interest income, dividends and profits* | *27* | | 474,895 | 1,454,026 |
| **Net cash flow from investing activities** | **30** | | **(217,063,358,569)** | **1,928,019,728** |
| | | | - | - |
| **III. Cash flow from financing activities** | | | - | - |
| *1.Proceeds from issuing shares, receiving capital contributions from owners* | *31* | | 68,000,000,000 | - |
| *2.Payment of capital contributions to owners, Buy back shares of issued enterprises* | *32* | | - | - |
| *3.Proceeds from borrowing* | *33* | | 268,265,305,435 | 101,579,698,614 |
| *4. Pay off loan principal* | *34* | | (101,908,730,984) | (119,964,014,784) |
| *5.Repayment of financial leases* | *35* | | - | - |
| *6. Dividends and profits paid to owners* | *36* | | (72,011,094,000) | - |
| **Net cash flows from financing activities** | **40** | | **162,345,480,451** | **(18,384,316,170)** |
| **Net cash flows during the period (50 = 20+30+40)** | **50** | | **(139,600,372,843)** | **(2,728,284,785)** |
| **Cash and cash equivalents at the beginning of the year** | **60** | | **169,436,845,231** | **12,291,520,588** |
| *Effect of changes in foreign exchange rates* | *61* | | - | - |
| **Cash and cash equivalents at the end of the year (70 = 50+60+61)** | **70** | | **29,836,472,388** | **9,563,235,803** |

CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA
M.S.D.N: 0303282182 - C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **NGUYEN THI THU HUYEN** | **NGUYEN DUC CUONG** | **NGUYEN VAN THANG** |
| **Preparer** | **Chief Accountant** | **General Director** |

Ho Chi Minh City, July 30, 2026

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## I. Đặc điểm hoạt động của doanh nghiệp

1. Form of capital ownership: JOINT STOCK COMPANY
2. Business field: PRODUCTION AND TRADING
3. Business lines: Production and Trading of Wooden Teaching Aids and Children's Toys
4. The Company's normal production and business cycle is carried out within a period of no more than 12 months
5. Characteristics of the business's operations in the fiscal year that affect the financial statements:
6. Business structure

- List of subsidiaries

+ THE COUNTRY PRODUCTION AND TRADING JOINT STOCK COMPANY
+ 71/4a, Hiep Thanh 13 Street, Group 7,Hiep Thanh Ward District 12 Ho Chi Minh
+ Parent company's profit ratio: 51% of subsidiary's equity
+ Parent company's voting rights: 51% voting shares
+ Nam Hoa Real Estate Investment and Development Joint Stock Company
+ Lô 3 , Đường 5 A, Khu Công Nghiệp Nhơn Trạch 2 , Xã Phú Hội , Huyện Nhơn Trạch , Tỉnh Đồng Nai
+ Parent Company's interest ratio: 95% of subsidiary's equity
+ Parent Company's voting rights: 95% of voting shares

## II. Accounting period, currency used in accounting

1- Annual accounting period From January 1, 2026 to December 31, 2026

2. Currency used in accounting. Vietnamese Dong

## III. Applicable accounting standards and regimes

1. Applicable accounting regime: The Company applies the Vietnamese Accounting Standards and Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC and Circular No. 202/2014/TT-BTC dated December 22, 2014 and circulars guiding the implementation of Accounting Standards of the Ministry of Finance in the preparation and presentation of Consolidated Financial Statements.

2. Declaration on compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current Accounting Regime.

## IV. Summary of significant accounting policies

**Financial instruments**

**Initial recognition**

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company’s financial assets include cash, trade receivables, other receivables and deposits.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost plus transaction costs that are directly attributable to the issuance of the financial liabilities. The Company’s financial liabilities include trade payables, other payables, accrued expenses and borrowings.

**Cash:**

Cash includes cash on hand and demand deposits.

**Financial Investments**

***Investments in Subsidiaries***

"Subsidiaries are entities controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The Company initially recognises its investment in a subsidiary at cost. The Company recognises in the Income Statement the portion of the accumulated net profits of the investee arising subsequent to the date of acquisition. Any other amount received by the Company other than the profit distributed is considered a recovery of the investment and is recorded as a reduction in the cost of the investment.

Provision for losses on investments in subsidiaries is created when the subsidiary makes a loss, at an amount equal to the difference between the actual capital contributions of the parties in the subsidiary and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties in the subsidiary. If the subsidiary is the subject of the consolidated financial statements, the basis for determining the loss provision is the consolidated financial statements.

Increases and decreases in the amount of loss provision for investment in subsidiaries that need to be set up at the end of the fiscal year are recorded in financial expenses.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

**Receivables**

Receivables are amounts that are recoverable from customers or other entities. Receivables are presented at book value less provisions for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or for debts that are unlikely to be paid by the debtor due to liquidation, bankruptcy or similar difficulties.

**Inventories**

Inventories are stated at the lower of cost and net realisable value.

The cost of inventories comprises direct materials, direct labour and those overheads that have been incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined by the weighted average method at the end of the period and is accounted for using the perpetual inventory method.

Net realisable value is determined by the estimated selling price less the estimated costs of completion and the costs incurred in marketing, selling and distribution.

The Company's provision for inventory impairment is made in accordance with current regulations. Accordingly, the Company is allowed to make provision for obsolescence, damage, or substandard inventories and in cases where the cost of inventories is higher than the net realisable value at the end of the financial year.

**Prepaid expenses**

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. The Company's prepaid expenses include:

Tools and equipment: Tools and equipment that have been put into use are allocated to expenses by the straight-line method with an allocation period of no more than 03 years.

Insurance costs: Prepaid insurance costs purchased are allocated to expenses by the straight-line method with an allocation period of 01 year.

Land rent: Prepaid land rent is allocated to expenses by the straight-line method, allocated over the land lease period.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any other costs directly attributable to bringing the asset to its working condition for use. Expenditures incurred subsequent to initial recognition are only recognised as an increase in the cost of a fixed asset if it is probable that the future economic benefits from the use of the asset will be realised. Expenditures that do not satisfy the above criteria are recognised as expenses in the year.

The cost of a tangible fixed asset made by oneself or by oneself includes the construction cost, actual production cost incurred plus installation and trial operation costs.

When a fixed asset is sold or liquidated, its cost and accumulated depreciation are written off and any gain or loss arising from the liquidation is recognised as income or expense in the year. The gain or loss arising from the liquidation or sale of an asset is the difference between the proceeds from the liquidation and the carrying amount of the asset and are recorded in the separate statement of income.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

Buildings, structures 04 – 36 years
Machinery, equipment 04 – 10 years
Means of transport, transmission 05 – 10 years
Equipment, management tools 04 – 06 years
Other fixed assets 04 – 08 years

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

**Leased Finance Assets**
A lease is classified as a finance lease when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The Company recognises finance leased assets as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is recognised in the Consolidated Balance Sheet as a finance lease liability. Lease payments are apportioned between finance charges and principal repayments so as to achieve a constant periodic rate of interest on the remaining balance of the liability. Finance lease expenses are recognised in the income statement, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's accounting policy on borrowing costs.

Assets held under finance leases are depreciated over their estimated useful lives in the same way as assets owned by the Company. However, if it is not certain that the lessee will obtain ownership of the asset at the end of the lease term, the leased asset is depreciated over the shorter of the lease term or the asset's useful life:

The Company's finance leased fixed assets are Machinery and equipment which are depreciated over 04 years.

**"Intangible fixed assets and depreciation**
**Land use rights**
Intangible fixed assets represent the value of long-term land use rights, so no depreciation is performed.

**Patents and trademarks**
Patents and trademarks are initially recorded at purchase price and are amortized on a straight-line basis over their estimated useful lives.

**Computer software**
Costs related to computer software programs that are not part of the related hardware are capitalized. The cost of computer software is the total cost incurred by the Company up to the time the software is put into use. Computer software is amortized on a straight-line basis over 05 years.

**Accounts payable and accrued expenses**
Accounts payable are amounts that may be payable to suppliers or other entities. Accounts payable are presented at their carrying amount.

Accounts payable and accrued expenses are recorded for amounts payable in the future related to goods and services received. Accrued expenses are recorded based on reasonable estimates of the amounts payable.

The classification of payables as payables to sellers, accrued expenses, and other payables is made according to the following principles:

• Accounts payable to sellers reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Company, including payables when importing through a consignee.

• Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient records and documents accounting and payables to employees for leave wages, production and business expenses that must be accrued in advance.

**Owner's Equity**
<u>Owner's Equity:</u>
Owner's equity is recorded at the actual amount of capital contributed by shareholders.

**Profit Distribution**
Profit after corporate income tax is distributed to shareholders in accordance with the Company's Charter and approved by the General Meeting of Shareholders.

Profit distribution to shareholders takes into account non-cash items in undistributed profit after tax that may affect cash flow and the ability to pay dividends such as interest from revaluation of assets contributed as capital, interest from revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders, and there is a list of shareholders receiving dividends on the closing date provided by the Vietnam Securities Depository (VSD).

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

**Revenue Recognition**

Revenue from the sale of goods is recognized when all five (5) following conditions are met:

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods;

(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 Company; and

(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest on deposits is recognized on an accrual basis, based on the outstanding balances and the applicable interest rate.

**Foreign currency**

Transactions in foreign currencies are translated at the exchange rate on the date of the transaction. Balances of foreign currency items at the balance sheet date are translated at the exchange rate on that date. Exchange differences arising are recognized in the separate statement of income. Exchange gains resulting from revaluation of balances at the balance sheet date are not distributed to owners.

**Borrowing costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets until such time as the assets are substantially ready for their intended use or sale. Income earned on temporary investments in borrowings is deducted from the cost of the assets concerned.

For general borrowings that are used for the purpose of constructing or producing a qualifying asset, the capitalisation of borrowing costs is determined by applying a capitalisation rate to the weighted average cumulative costs incurred for the construction or production of that asset. The capitalisation rate is calculated by applying the weighted average interest rate on the borrowings not yet paid during the year, except for borrowings specifically for the purpose of obtaining a specific asset.

All other borrowing costs are recognised in the separate statement of income when incurred.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

**Expenses**

Expenses are amounts that reduce economic benefits and are recognized at the time the transaction occurs or when there is a relatively certain possibility that they will arise in the future, regardless of whether money has been spent or not.

Expenses and the revenues they generate must be recorded simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recorded based on the nature and provisions of the Accounting Standards to ensure that transactions are reflected honestly and reasonably

**Taxes**

Corporate income tax represents the sum of current and deferred tax liabilities.

Current tax liabilities are based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Income Statement because taxable profit excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and further excludes items that are not taxable or deductible.

Deferred income tax is calculated on the differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases and is accounted for using the balance sheet method. Deferred income tax liabilities are recognized for all temporary differences, while deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the temporary differences can be used.

Deferred income tax is determined at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled. Deferred income tax is recognised in the statement of comprehensive income and is recognised in equity except when it relates to items charged or credited directly to equity.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to set off current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority and the Company intends to settle its current income tax on a net basis.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations are subject to periodic change and the ultimate determination of income tax depends on the results of the tax authorities' examinations.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## VI. Thông tin bổ sung cho các khoản mục trình bày trong Bảng cân đối kế toán

### 01. Cash and cash equivalent

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| Cash on hand | 1,448,346,594 | 6,027,548,796 |
| Demand deposit in banks | 23,527,662,041 | 4,674,372,560 |
| Cash equivalent | 4,860,463,753 | 158,734,923,875 |
| **Total** | **29,836,472,388** | **169,436,845,231** |

**Cash and cash equivalent**

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| Shares | - | - |
| Bank deposits with maturities of three months or more | 77,618,896,576 | - |
| Other financial investments | - | - |
| **Total** | **77,618,896,576** | **-** |

### 02. Current trade receivables

| | | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|---|
| **a) Current trade receivables** | | ***58,201,212,360*** | ***53,447,554,349*** |
| *Rosendahl Design Group* | | 16,125,018,603 | 20,907,486,563 |
| *Spring Copenhagen* | | 11,586,038,198 | 9,252,392,159 |
| *BOYHOOD APS* | | 7,542,550,033 | 10,431,279,970 |
| *Others customer* | | | |
| **Total** | **#REF!** | **58,201,212,360** | **53,447,554,349** |

### 03. Current advanced payments to suppliers

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| FOSHAN HUANYU MODERN MATERIAL CO., LTD. | 330,983,100 | - |
| Tam Phuc Thinh Wood Co., Ltd. | 261,265,996 | - |
| HUNG VUONG AUTOMATION COMPANY LIMITED | 257,526,802 | 242,250,000 |
| *Others Suplyers* | 3,121,292,169 | 2,325,449,039 |
| **Total** | **3,971,068,067** | **2,567,699,039** |

### 04. Other current receivables

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| ***a) short term*** | **26,643,888,585** | **36,231,700,153** |
| *Bao Minh Da Nang Insurance Company* | 18,256,071,356 | 17,983,791,126 |
| *Nam Hoa Company Trade Union* | 759,207,778 | 570,000,000 |
| *EURO FOREST D.O.O* | 55,399,582 | |
| *Advance* | - | 29,629,000 |
| *Other receivables* | 7,573,209,869 | 17,648,280,027 |
| ***b) long term*** | **62,000,000** | **62,000,000** |
| *Mortages and deposits* | 62,000,000 | 62,000,000 |
| *Other receivables* | - | - |
| **Total** | **26,705,888,585** | **36,293,700,153** |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 06. Inventories

| | 30.06.2026 VND | | 01.01.2026 VND | |
|---|---|---|---|---|
| | **Original value** | **Preventive** | **Original value** | **Preventive** |
| *Raw materials, materials* | 17,916,520,471 | *(232,830,488)* | 16,822,380,463 | *(232,830,488)* |
| *Tools, equipment* | 465,690,499 | *(31,921,844)* | 374,147,027 | *(31,921,844)* |
| *work-in-progress* | 11,009,729,463 | - | 7,382,367,520 | - |
| *Finished products* | 10,327,403,204 | *(979,292,761)* | 11,365,408,674 | *(979,292,761)* |
| *Goods* | - | - | - | - |
| *Goods sent for sale* | 2,959,524,971 | - | 164,501,990 | - |
| **Cộng** | **42,678,868,608** | **(1,244,045,093)** | **36,108,805,674** | **(1,244,045,093)** |

Part of the inventory value is used as collateral for a loan at Public Bank Vietnam Limited – Cho Lon Branch.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 07. prepaid expenses

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| **a) Short-term** | ***4,158,772,053*** | ***2,244,350,304*** |
| *Tools and supplies used* | 441,567,934 | 544,401,021 |
| *Insurance costs* | 200,749,542 | 497,781,410 |
| *Repair costs* | 21,460,012 | |
| *Other items* | 3,494,994,565 | 1,202,167,873 |
| **b)Long-term** | ***101,401,982,067*** | ***104,427,875,226*** |
| *Tools and supplies used* | 681,531,592 | 920,178,808 |
| *Repair costs* | 993,657,634 | 1,810,615,543 |
| *Prepaid land rental costs* | | 881,066,562 |
| *Value of land lease advantage* | 96,085,438,504 | 98,373,187,040 |
| *Other items* | 3,641,354,337 | 1,558,711,520 |
| **Total** | **105,560,754,120** | **106,672,225,530** |

## 08. Increase, decrease tangible fixed assets

| Item | Buildings, structures | achinery, equipment | Transportation & transmission facilities | Equipment, management tools | Other tangible fixed assets | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **ORIGINAL COST** | | | | | | |
| **Beginning balance** | **113,298,931,920** | **67,329,072,240** | **28,255,652,774** | **6,145,407,744** | **128,071,677** | **215,157,136,355** |
| Purchases during the year | 643,945,000 | 342,753,204 | - | - | - | **986,698,204** |
| Classification of investment property | | - | - | - | - | - |
| Disposal, transfer | - | (5,418,000,000) | - | - | - | (5,418,000,000) |
| **Ending balance** | **113,942,876,920** | **62,253,825,444** | **28,255,652,774** | **6,145,407,744** | **128,071,677** | **210,725,834,559** |
| **ACCUMULATED DEPRECIATION** | | | | | - | - |
| **Beginning balance** | **44,323,168,875** | **51,380,813,426** | **28,232,252,659** | **4,468,455,311** | **128,071,677** | **128,532,761,948** |
| Depreciation during the year | 5,536,463,463 | 2,362,101,953 | 23,400,115 | 61,548,222 | 1,730,556 | 7,985,244,309 |
| Disposal, sale | - | (177,341,127) | - | - | - | (177,341,127) |
| **Ending balance** | **49,859,632,338** | **53,565,574,252** | **28,255,652,774** | **4,530,003,533** | **129,802,233** | **136,340,665,130** |
| **RESIDENTIAL VALUE** | | | | | | |
| **At the beginning of the year** | **68,975,763,045** | **15,948,258,814** | **23,400,115** | **1,676,952,433** | **-** | **86,624,374,407** |
| **At the end of the year** | **64,083,244,582** | **8,688,251,192** | **-** | **1,615,404,211** | **(1,730,556)** | **74,385,169,429** |

Part of the House, Structures and Machinery and Equipment have been mortgaged to secure the loan at Public Bank Vietnam Limited – Cho Lon Branch.
Tangible fixed assets are Houses and structures for rent classified into Investment Real Estate.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 09. Increase, decrease intangible fixed assets

| Item | Land use rights | Copyrights, patents | Computer software | Trademarks | Other intangible fixed assets | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **ORIGINAL COST** | | | | | | |
| **Beginning balance** | | **699,300,000** | **4,551,482,520** | | | **5,250,782,520** |
| Purchases during the year | - | - | - | - | - | **-** |
| Disposal, sale | - | - | - | - | - | - |
| **Ending balance** | **-** | **699,300,000** | **4,551,482,520** | **-** | **-** | **5,250,782,520** |
| **ACCUMULATED DEPRECIATION** | | | | | **-** | - |
| **Beginning balance** | **-** | **655,593,750** | **4,001,847,116** | **-** | **-** | **4,657,440,866** |
| Depreciation during the year | - | - | 208,292,486 | - | - | 208,292,486 |
| **Ending balance** | **-** | **655,593,750** | **4,210,139,602** | **-** | **-** | **4,865,733,352** |
| **RESIDENTIAL VALUE** | | | | | | |
| **At the beginning of the year** | **-** | **43,706,250** | **549,635,404** | **-** | **-** | **593,341,654** |
| **At the end of the year** | **-** | **43,706,250** | **341,342,918** | **-** | **-** | **385,049,168** |

Intangible fixed assets are Land Use Rights for lease which are classified into Investment Real Estate.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 10. Increase, decrease investment real estate

| Item | Buildings, structures | Land use rights | Real estate held for price increase | Other investment real estate assets | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND |
| **ORIGINAL COST** | | | | | |
| **Beginning balance** | **133,764,309,987** | **3,465,425,000** | **5,605,224,246** | **4,742,009,778** | **147,576,969,011** |
| Classification of investment property | - | - | - | - | - |
| Disposal, sale | - | - | - | - | - |
| **Ending balance** | **133,764,309,987** | **3,465,425,000** | **5,605,224,246** | **4,742,009,778** | **147,576,969,011** |
| **ACCUMULATED DEPRECIATION** | | | | - | - |
| **Beginning balance** | **86,422,643,370** | **-** | **3,548,643,862** | **1,574,815,596** | **91,546,102,828** |
| Depreciation during the year | 2,643,376,258 | - | - | - | 2,643,376,258 |
| **Ending balance** | **89,066,019,628** | **-** | **3,548,643,862** | **1,574,815,596** | **94,189,479,086** |
| **RESIDENTIAL VALUE** | | | | | - |
| **At the beginning of the year** | **47,341,666,617** | **3,465,425,000** | **2,056,580,384** | **3,167,194,182** | **56,030,866,183** |
| **At the end of the year** | **44,698,290,359** | **3,465,425,000** | **2,056,580,384** | **3,167,194,182** | **53,387,489,925** |

These assets are houses, architectural objects, items attached to the factory and land use rights at address 71/4A, Ward 7, Hiep Phuoc Thanh Street, District 12, Ho Chi Minh City corresponding to the asset lease contract signed between the Company and Goldfinger Company Limited on November 25, 2020 and the factory handover minutes No. 01/BGNX/NH/GVN dated December 1, 2020. The lease term according to the contract is 5 years from the date of signing the factory handover minutes.

Land use rights have been mortgaged to secure loans at Public Bank Vietnam Limited – Cho Lon Branch
The factory has been mortgaged to secure a loan at Public Bank Vietnam Limited – Cho Lon Branch.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 11. Short-term Payables to Sellers

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| *Công Ty Cổ Phần Kinh Doanh Công Nghệ Xây Dựng Việt Nam* | 3,392,500,000 | 4,617,500,000 |
| *Others Suplyers* | 8,664,514,332 | 4,202,843,993 |
| **Total** | **12,057,014,332** | **8,820,343,993** |

## 12. Short-term advance payment buyer

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| *GENIMEX JERSEY LTD* | 306,344,476 | 314,925,503 |
| *Gunnar T. Strøm A/S* | | 52,501,252 |
| *SANYEI SCANDINAVIA A/S* | 26,190,337 | 216,000,000 |
| *Others Customers* | 77,700,662 | 227,515,865 |
| **Total** | **410,235,475** | **810,942,620** |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 13 Other payables

| | 30.06.2026 VND | 01.01.2026 VND |
|---|---|---|
| ***a) short term*** | | |
| Union funds | 751,696,437 | 1,758,150,108 |
| Social insurance, health insurance, unemployment insurance | 676,435,212 | 676,435,212 |
| Other payables | 7,286,904,944 | 441,658,016 |
| **Cộng** | **8,715,036,593** | **2,876,243,336** |
| ***b) Long-term*** | | |
| Long-term deposits, bets | | |
| CKC Vietnam Co., Ltd. | 2,177,778,637 | 2,177,778,637 |
| Tengyue Electric Appliance | 1,634,695,040 | 1,634,695,040 |
| Hoang Dai Vuong Co., Ltd. | 1,700,000,000 | 1,700,000,000 |
| MYS GROUP (VIETNAM) COMPANY LIMITED | 1,623,594,000 | 1,623,594,000 |
| Other payables, payables | | - |
| **Cộng** | **7,136,067,677** | **7,136,067,677** |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 14 Loans and financial leases

| ITEM | 30.06.2026 Value | 30.06.2026 able to repay | Occurred during the period Increase | Occurred during the period Decrease | 01.01.2026 Value | 01.01.2026 able to repay |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **a) Short-term borrowings** | **165,565,156,025** | **165,565,156,025** | **210,898,305,435** | **(101,908,730,984)** | **56,575,581,574** | **56,575,581,574** |
| Short-term borrowings (i) | 163,765,156,025 | 163,765,156,025 | 210,898,305,435 | (101,308,730,984) | 54,175,581,574 | 54,175,581,574 |
| Long-term borrowings due | 1,800,000,000 | 1,800,000,000 | - | (600,000,000) | 2,400,000,000 | 2,400,000,000 |
| **b) Long-term financial lease loans and liabilities** | **3,000,000,000** | **3,000,000,000** | **-** | **(1,200,000,000)** | **4,200,000,000** | **4,200,000,000** |
| Bank borrowings (ii) | 3,000,000,000 | 3,000,000,000 | - | (1,200,000,000) | 4,200,000,000 | 4,200,000,000 |
| **Total** | **168,565,156,025** | **168,565,156,025** | **210,898,305,435** | **(103,108,730,984)** | **60,775,581,574** | **60,775,581,574** |

(i.b) Loan from Public Bank Vietnam Limited - Cho Lon Branch under loan contract No. CLN/000673/18 dated December 27, 2018, disbursement limit is 60,000,000,000 VND and loan contract CLN/000610/19 dated December 30, 2019, disbursement limit is 30,000,000,000 VND; loan term is not more than 6 months with loan interest rate according to each contract and depending on each period to finance payment for import/purchase of goods/raw materials and supplement working capital. The mortgaged assets include:

- Land use rights and assets attached to the land located at 71/4a, Quarter 7, Hiep Thanh 13 Street, Hiep Thanh Ward, District 12, Ho Chi Minh City with a value of VND 99,820,800,000.

- Machinery and equipment imported under mortgage contract No. PBVN_CLN/000624/18 with a value of USD 1,091,880.

- Accounts receivable with a minimum value at all times of VND 3,000,000,000 and USD 600,000.
- Inventory with a minimum value at any time of 20,000,000,000 VND.

(iib) Loan from Public Bank Vietnam Limited - Cho Lon Branch under loan contract No. CLN/000624/18 dated December 27, 2018, disbursement limit is VND 26,000,000,000, loan term of 6 years (including 12 months of grace period) and loan contract No. CLN/000430/19 dated September 9, 2018, loan term of 5 years with loan interest rate according to each contract and depending on each period for the purpose of purchasing imported machinery and equipment. The mortgaged assets include:
- Land use rights and assets attached to the land located at 71/4a Quarter 7, Hiep Thanh 13 Street, Hiep Thanh Ward, District 12, Ho Chi Minh City with a value of VND 99,820,800,000 and Machinery and equipment with a value of USD 1,091,880.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## 17. Owner's Equity

### *a) Change in Owner's Equity*

| | Owner's equity | Undistributed Profit | Non-controlling interests Total | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **Balance at the Beginning of the Previous** | **240,281,690,000** | **30,539,087,159** | **90,959,380,424** | **361,780,157,583** |
| Profit from the Previous Year | - | 48,253,463,965 | (8,030,501,239) | **40,222,962,726** |
| Capital Increase in the Previous Year | - | - | - | - |
| Dividends | - | - | - | - |
| - Difference due to asset liquidation | - | - | - | - |
| **Balance at the Beginning of the Current** | **240,281,690,000** | **78,792,551,124** | **82,928,879,185** | **402,003,120,309** |
| Profit from the Current Year | - | 15,857,410,644 | 3,904,026,572 | 19,761,437,216 |
| Capital Increase in the Current Year | - | - | - | - |
| Dividends | - | (68,611,094,001) | - | (68,611,094,001) |
| **Total** | **240,281,690,000** | **26,038,867,767** | **86,832,905,758** | **353,153,463,525** |

### *b) Charter capital*

As of March 31, 2025, the company's charter capital is VND 240,281,690,000, details of fully contributed charter capital are as follows:

| | **30.06.2026** | | **01.01.2026** | |
|---|---|---|---|---|
| | Number of Shares | Ownership Ratio | Number of Shares | Ownership Ratio |
| *Mr. Đoàn Hương Sơn* | 7,241,612 | 30.1% | 6,491,612 | 27.0% |
| *Mr. Lê Duy Anh* | 3,120,000 | 13.0% | 3,120,000 | 13.0% |
| *Ms. Bùi Thị Hiên* | 2,398,206 | 10.0% | 2,398,206 | 10.0% |
| *Ms. Trần Thanh Hương* | 1,560,000 | 6.5% | 1,560,000 | 6.5% |
| *Ms. Nguyễn Tiến Thọ* | - | 0.0% | 500,000 | 2.1% |
| *Treasury Shares* | 24,471 | 0.1% | 24,471 | 0.1% |
| *Contributions of other entities* | 9,683,880 | 40.3% | 9,933,880 | 41.3% |
| **Cộng** | **24,028,169** | **100%** | **24,028,169** | **100%** |

### *c) Shares*

| | **30.06.2026** | **01.01.2026** |
|---|---|---|
| | shares | shares |
| Number of shares registered for issuance | **24,028,169** | **24,028,169** |
| Number of shares repurchased (treasury shares) | 24,471 | 24,471 |
| Number of shares in circulation | **24,003,698** | **24,003,698** |

Par value of shares in circulation: 10,000 VND/Share

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## VI. Additional information for items presented in the Income Statement

### 01. Sales and service revenue

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| ***Doanh thu*** | **118,714,516,069** | **117,711,855,537** |
| *Sales of goods* | 248,060,517 | - |
| *Sales of finished products* | 87,834,277,381 | 92,388,601,687 |
| *Service revenue and other revenue* | 404,961,400 | 616,137,013 |
| *Factory rental revenue* | 30,227,216,771 | 24,707,116,837 |
| ***Revenue deductions*** | **-** | **1,280,749,161** |
| *Trade Discounts* | - | 1,280,749,161 |
| **Net revenue from sales and service provision** | **118,714,516,069** | **116,431,106,376** |

### 02. Cost of goods sold

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| *Cost of goods sold* | - | 76,700,560,916 |
| *Cost of finished products sold* | 73,162,108,477 | 9,931,619,156 |
| *Cost of factory rental* | 10,331,500,906 | - |
| **Total** | **83,493,609,383** | **86,632,180,072** |

### 03. Revenue from financing activity

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| *Profit from deposits and loans* | 577,272,559 | 888,359 |
| *Profit from exchange rate differences* | 668,820,528 | 4,398,679,851 |
| *- 'Other financial reverue* | 5,680,823,521 | - |
| **Total** | **6,926,916,608** | **4,399,568,210** |

### 04. Financial expenses

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| *Interest on loans* | 1,796,043,123 | 3,032,199,536 |
| *Exchange rate differences* | 1,316,466,901 | 4,595,152,739 |
| **Total** | **3,164,179,024** | **7,627,352,275** |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

**05. Selling and administrative expenses**

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| ***a) Selling expenses incurred during the period*** | | |
| *Employee expenses* | 609,044,509 | 637,426,663 |
| *Outsourced service expenses* | 1,238,223,379 | 3,226,173,960 |
| *Other selling expenses.* | 147,779,011 | 280,222,483 |
| **Cộng** | **1,995,046,899** | **4,143,823,106** |
| ***b) Business management expenses incurred during the period*** | | |
| *Employee expenses* | 3,871,695,221 | 5,004,768,752 |
| *Fixed asset depreciation costs* | 8,938,664,696 | 9,198,901,935 |
| *Outsourced service expenses* | 1,094,326,688 | 626,009,331 |
| *Other business management expenses.* | 167,874,517 | 52,440,606 |
| **Cộng** | **14,072,561,122** | **14,882,120,624** |

**06. Corporate income tax expense**

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| *Nam Hoa Trading & Production Corporation* | 2,474,937,870 | 1,468,361,141 |
| *THE COUNTRY CO., JSC.* | - | - |
| **Total Current Corporate Income Tax Expenses** | **2,474,937,870** | **1,468,361,141** |

**07. 57 / 5.000**

Deferred corporate income tax expense is the reversal of deferred income tax payable related to depreciation expenses of fixed assets of subsidiaries measured at fair value.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**as at Jun 31, 2026**

## VII. Additional information

The General Director's income and remuneration of the Board of Directors and the Board of Supervisors are:

| | from 01.01.2026 to 30.06.2026 | from 01.01.2025 to 30.06.2025 |
|---|---|---|
| | VND | VND |
| ***Board of Directors' remuneration*** | **300,000,000** | **300,000,000** |
| *Mr. Doan Huong Son - Chairman* | 100,000,000 | 100,000,000 |
| *Mr. Le Duy Anh - Member* | 66,666,667 | 66,666,667 |
| *Mr. Doan Dong Bang - Member* | 66,666,667 | 66,666,667 |
| *Mr. Nguyen Thanh Hai - Independent Member* | 66,666,667 | 66,666,667 |
| *Mr. Nguyen Tien Tho - Member of the Board of Directors and General Director (prese* | - | - |
| ***Remuneration received by the Board of Supervisors*** | **106,666,667** | **106,666,667** |
| *Ms. Dao Ngoc Thu - Head of the Board of Supervisors (resigned on April 25, 2025)* | - | 44,444,444 |
| *Ms. Nguyen Thi Linh Chi - Member (resigned on April 25, 2025)* | - | 13,333,333 |
| *Mr. Dinh Cong Huong - Member* | 20,000,000 | 20,000,000 |
| *Ms. Do Thi Hang - Head of the Board of Supervisors (appointed on April 25, 2025)* | 66,666,667 | 22,222,222 |
| *Mr. Le Manh Cuong - Member (appointed on April 25, 2025)* | 20,000,000 | 6,666,667 |
| ***General Director's Income*** | **955,962,962** | **353,106,666** |
| ***Total*** | **1,362,629,629** | **759,773,333** |

In addition to the information presented above, in the second quarter of 2026, the Company did not have any material events that required presentation or disclosure in the financial statements.

| | | |
|---|---|---|
| **NGUYEN THI THU HUYEN** | **NGUYEN DUC CUONG** | **NGUYEN VAN THANG** |
| **Preparer** | **Chief Accountant** | **General Director** |

M.S.D.N: 0303292182 - C.T.C.P - CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA - THÀNH PHỐ HỒ CHÍ MINH

Ho Chi Minh City, July 30, 2026

| NAM HOA TRADING AND PRODUCTION CORPORATION | THE SOCIALIST REPUBLIC OF VIETNAM<br>Independence - Freedom - Happiness |
|---|---|

No : 08E/2025-CVGTLNST-NHT

*Ho Chi Minh City, July 30, 2026*

*Re: explanation of difference in profit after tax compared to the same period last year*

Kính gửi: **State Securities Commission of Vietnam**
**Hochiminh Stock Exchange**

Nam Hoa Production and Trading Joint Stock Company (Stock code: NHT) would like to send our respectful greetings to the Committee and the Department.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the periodic disclosure of information on the Stock Market, Nam Hoa Production and Trading Joint Stock Company explains the change in after-tax profit in the Q2/2026 compared to the same period last year as follows:

*Unit:Bilion Dong*

| Item | Q1-2026 | Q1-2025 | % YoY |
|---|---|---|---|
| **Net revenue from sales of merchandises and services** | **66.28** | **68.65** | -3.4% |
| **Profit after corporate income tax** | **11.48** | **(4.93)** | 332.8% |
| Profit after tax atributable of parent company | 9.13 | (0.76) | 1293.5% |

Profit after tax increased by more than 10% compared to the same period last year, mainly due to the Company's cost optimization efforts in 2026 and the improved profitability of its subsidiary, Mien Que.

Above is the explanation of NHT reporting to the State Securities Commission and Ho Chi Minh City Stock Exchange on the change of indicators in the Financial Report for the 2st Quarter of 2026 compared to the same period last year.

**Organization representative**
**GENERAL DIRECTOR**

CÔNG TY CỔ PHẦN SẢN XUẤT VÀ THƯƠNG MẠI NAM HOA
THÀNH PHỐ HỒ CHÍ MINH

**NGUYEN VAN THANG**