

For the six-month period ended December 31, 2025

I. INTERIM CONSOLIDATED BALANCE SHEET

ASSETS	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	2,167,626,512,592	1,632,242,146,601
I. Cash and cash equivalents	166,739,516,815	71,646,409,892
II. Short-term investment	301,371,114,872	326,625,754,419
III. Short-term receivables	718,450,172,983	486,437,626,352
IV. Inventories	964,916,126,122	739,136,355,910
V. Other short-term assets	16,149,581,800	8,396,000,028
B - LONG-TERM ASSETS	168,656,527,382	172,841,345,781
I. Long-term receivables	2,352,151,526	2,167,151,526
II. Fixed assets	88,778,227,456	94,436,662,507
1. Tangible fixed assets	82,580,517,679	87,940,523,560
2. Financial lease fixed assets	-	-
3. Intangible fixed assets	6,197,709,777	6,496,138,947
III. Investment properties	-	-
IV. Long-term assets in progress	2,039,395,000	193,780,000
V. Long-term investment	48,952,351,275	48,134,609,114
VI. Other long-term assets	26,534,402,125	27,909,142,634
VII. Goodwill	18,269,902,800	19,906,013,498
TOTAL ASSETS	2,336,283,039,974	1,805,083,492,382
RESOURCES	Ending balance	Beginning balance
C - LIABILITIES	1,865,540,381,903	1,376,101,070,986
I. Short-term liabilities	1,863,515,036,077	1,374,609,613,734
II. Long-term liabilities	2,025,345,826	1,491,457,252
D - OWNER'S EQUITY	470,742,658,071	428,982,421,396
I. Capital	470,742,658,071	428,982,421,396
1. Issued share capital	357,600,690,000	341,777,690,000
2. Share premium	5,348,010,000	5,348,010,000
3. Conversion options on convertible bonds	-	-
4. Other owner's capital	-	-
5. Treasury shares	(20,000)	(20,000)
6. Foreign exchange differences reserve	-	-
7. Exchange rate differences	-	-
8. Development and investment funds	11,174,990,263	9,827,781,376
9. Enterprise reorganization assistance fund	-	-
10. Other equity funds	-	-
11. Undistributed profit after tax	81,273,471,139	52,265,629,264
12. Capital expenditure funds	-	-
13. Non-controlling interest	15,345,516,669	19,763,330,756
II. Other funding sources and funds	-	-
1. Funding sources	-	-
2. Funds for forming fixed assets	-	-
TOTAL SOURCES	2,336,283,039,974	1,805,083,492,382

II. INTERIM CONSOLIDATED INCOME STATEMENT

Items	For the six-month period ended 31 March 2025	Accumulated from the beginning of the year
1. Revenues from sales and services rendered	918,210,693,710	1,884,666,814,463
2. Revenue deductions	18,363,031,469	21,859,887,412
3. Net revenues from sales and services rendered	899,847,662,241	1,862,806,927,051
4. Costs of goods sold	797,811,381,380	1,677,219,200,813
5. Gross revenues from sales and services rendered	102,036,280,861	185,587,726,238
6. Financial income	5,314,530,734	6,712,587,346
7. Financial expenses	29,173,142,666	47,637,852,645
- In which: Interest expenses	19,483,303,679	32,976,290,873
8. Share of profit/(loss) of associates, joint ventures	168,562,352	817,742,161
9. Selling expenses	47,060,029,645	83,614,576,041
10. General administration expenses	14,870,203,657	25,226,780,382
11. Operating profit	16,415,997,979	36,638,846,677
12. Other income	88,435,635	151,638,920
13. Other expenses	306,330,000	867,751,763
14. Other profit/(loss)	(217,894,365)	(716,112,843)
15. Accounting profit before tax	16,198,103,614	35,922,733,834
16. Current corporate income tax expenses	4,301,901,580	12,123,915,142
17. Deferred tax income	(357,336,249)	(2,138,417,983)
18. Net profit after tax	12,253,538,283	25,937,236,675
18.1. Net profit after tax attributable to shareholders of the parent	13,522,785,585	30,355,050,762
18.2. Net profit after tax attributable to non-controlling interests	(1,269,247,302)	(4,417,814,087)
19. Basic earnings per share (*)	372	839
20. Diluted earnings per share	372	839

Established on July 30, 2025

Prepared by

Chief Accountant

General Director

Pham Thi Cam Van

Trinh Thi Phuong

Nguyen Thi Huyen Thuong

NAGAKAWA GROUP JOINT STOCK COMPANY

Address: Xuan Thuong 1 Residential Group, Phuc Yen Ward, Phu Tho Province, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

CONSOLIDATED BALANCE SHEET

As of June 30, 2025

Unit: VND

ASSET	Code	Explanat ion	Year-end Balance	Beginning Balance
A - SHORT-TERM ASSETS	100		2.167.626.512.592	1.632.242.146.601
I. Cash and cash equivalents	110	V.1	166.739.516.815	71.646.409.892
1. Cash	111		26.739.516.815	21.646.409.892
2. Cash equivalents	112		140.000.000.000	50.000.000.000
II. Short-term financial investment	120		301.371.114.872	326.625.754.419
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123	V.2	301.371.114.872	326.625.754.419
III. Short-term receivables	130		718.450.172.983	486.437.626.352
1. Short-term trade receivables	131	V.3	656.941.388.441	410.181.287.521
2. Short-term vendor advance	132	V.4	23.832.372.872	32.794.597.855
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progress plan	134		-	-
5. Short-term loan receivable	135	V.5	27.113.960.000	35.096.000.000
6. Other short-term receivables	136	V.6	15.256.440.835	13.059.730.141
7. Provision for doubtful short-term receivables	137		(4.693.989.165)	(4.693.989.165)
8. Assets missing pending resolution	139		-	-
IV. Inventory	140	V.7	964.916.126.122	739.136.355.910
1. Inventory	141		970.738.209.953	743.349.146.847
2. Provision for inventory write-down	149		(5.822.083.831)	(4.212.790.937)
V. Other short-term assets	150		16.149.581.800	8.396.000.028
1. Short-term prepaid expenses	151	V.8	4.568.073.903	3.108.368.785
2. Deductible value added tax	152		10.430.831.712	5.245.907.999
3. Taxes and other amounts receivable from the State	153		1.150.676.185	41.723.244
4. Government bond repurchase transaction	154		-	-
5. Other short-term assets	155		-	-

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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Consolidated balance sheet (continued)

SSE	Net profit after tax attributable to shareholders of the parent	Code	Explanat ion	Year-end Balance		Beginning Balance	
B -	Net profit after tax attributable to non-controlling interests	200		168.656.527.382		172.841.345.781	
I.	Long-term receivables	210		2.352.151.526		2.167.151.526	
1.	Long-term receivables from customers	211		-		-	
2.	Long-term prepayment to seller	212		-		-	
3.	Working capital in affiliated units	213		-		-	
4.	Long-term internal receivables	214		-		-	
5.	Long-term loan receivable	215		-		-	
6.	Other long-term receivables	216	V.9	2.352.151.526		2.167.151.526	
7.	Provision for doubtful long-term receivables	219		-		-	
II.	Fixed assets	220		88.778.227.456		94.436.662.507	
1.	Tangible fixed assets	221	V.10	82.580.517.679		87.940.523.560	
	Original price	222		179.226.830.076		179.098.245.872	
	Accumulated depreciation	223		(96.646.312.397)		(91.157.722.312)	
2.	Financial lease fixed assets	224		-		-	
	Original price	225		-		-	
	Accumulated depreciation	226		-		-	
3.	Intangible fixed assets	227	V.11	6.197.709.777		6.496.138.947	
	Original price	228		8.687.008.519		8.687.008.519	
	Accumulated depreciation	229		(2.489.298.742)		(2.190.869.572)	
III.	Investment real estate	230		-		-	
	Original price	231		-		-	
	Accumulated depreciation	232		-		-	
IV.	Long-term unfinished assets	240		2.039.395.000		193.780.000	
1.	Long-term unfinished production and business costs	241		-		-	
2.	Cost of unfinished basic construction	242	V.12	2.039.395.000		193.780.000	
V.	Long-term financial investment	250	V.13	48.952.351.275		48.134.609.114	
1.	Investment in subsidiaries	251		-		-	
2.	Investment in joint ventures and associates	252		28.952.351.275		28.134.609.114	
3.	Investing in other entities	253		-		-	
4.	Long-term financial investment reserve	254		-		-	
5.	Held to maturity investment	255		20.000.000.000		20.000.000.000	
VI.	Other long-term assets	260		26.534.402.125		27.909.142.634	
1.	Long-term prepaid expenses	261	V.14	2.640.734.584		4.391.473.182	
2.	Deferred income tax assets	262		5.623.764.741		3.611.655.954	
3.	Long-term replacement equipment, supplies and spare parts	263		-		-	
4.	Other long-term assets	268		-		-	
5.	Goodwill	269	V.15	18.269.902.800		19.906.013.498	
TOTAL ASSET		270		2.336.283.039.974		1.805.083.492.382	

NAGAKAWA GROUP JOINT STOCK COMPANY

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Consolidated balance sheet (continued)

CAPITAL SOURCE	Code	Explanat ion	Year-end Balance	Beginning Balance
C - LIABILITIES PAYABLE	300		1.865.540.381.903	1.376.101.070.986
I. Short-term debt	310		1.863.515.036.077	1.374.609.613.734
1. Short-term trade payables	311	V.16	551.309.139.714	182.004.186.374
2. Short-term advance payment buyer	312	V.17	13.006.870.056	14.778.405.623
3. Taxes and other payments to the State	313	V.18	21.805.976.537	22.949.340.668
4. Payable to workers	314		4.921.711.087	4.284.315.817
5. Short-term payable expenses	315	V.19	24.213.066.407	5.188.714.834
6. Short-term internal payables	316		-	-
7. Payable according to construction contract progress schedule	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.20	3.817.521.477	2.902.233.669
10. Short-term loans and finance leases	320	V.21	1.240.068.346.232	1.137.306.992.519
11. Provision for short-term payables	321	V.22	3.068.561.946	3.891.581.609
12. Bonus and welfare fund	322	V.23	1.303.842.621	1.303.842.621
13. Price stabilization fund	323		-	-
14. Government bond repurchase transaction	324		-	-
II. Long-term debt	330		2.025.345.826	1.491.457.252
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term payable expenses	333		-	-
4. Internal payable on working capital	334		-	-
5. Long-term internal payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		660.197.770	-
8. Long-term loans and financial leases	338		-	-
9. Convertible bonds	339		-	-
10. Preferred stock	340		-	-
11. Deferred income tax payable	341		1.365.148.056	1.491.457.252
12. Long-term payables provision	342		-	-
13. Science and Technology Development Fund	343		-	-

NAGAKAWA GROUP JOINT STOCK COMPANY

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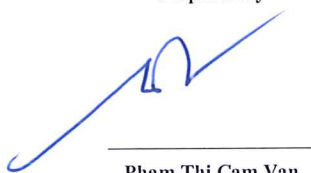
INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Consolidated balance sheet (continued)

CAPITAL SOURCE	Code	Explanat ion	Year-end Balance	Beginning Balance
D - OWNER'S EQUITY	400		470.742.658.071	428.982.421.396
I. Equity	410	V.24	470.742.658.071	428.982.421.396
1. Owner's equity	411		357.600.690.000	341.777.690.000
- Common shares with voting rights	411a		357.600.690.000	341.777.690.000
- Preferred stock	411b		-	-
2. Capital surplus	412		5.348.010.000	5.348.010.000
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury stock	415		(20.000)	(20.000)
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		11.174.990.263	9.827.781.376
9. Enterprise Reorganization Support Fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		81.273.471.139	52.265.629.264
- Undistributed profit after tax accumulated to the end of previous period	421a		50.903.158.856	25.293.009.474
- Undistributed profit this period	421b		30.370.312.283	26.972.619.790
12. Source of capital for basic construction investment	422		-	-
13. Non-controlling interest	429		15.345.516.669	19.763.330.756
II. Other funding sources and funds	430		-	-
1. Funding sources	431		-	-
2. Funds for forming fixed assets	432		-	-
TOTAL CAPITAL	440		2.336.283.039.974	1.805.083.492.382

Prepared by



Pham Thi Cam Van

Chief Accountant



Trinh Thi Phuong

Established on July 30, 2025

General Director



Nguyen Thi Huyen Thuong

NAGAKAWA GROUP JOINT STOCK COMPANY

Address: Xuan Thuong 1 Residential Group, Phuc Yen Ward, Phu Tho Province, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

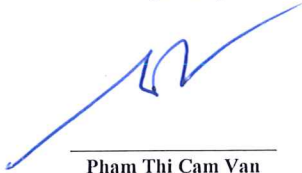
6 months head belong to year talent main conclude end December 31 , 2025

CONSOLIDATED BUSINESS PERFORMANCE REPORT

2st quarter 2025

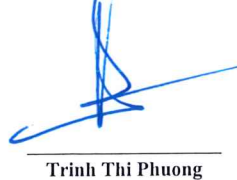
INDICATORS	Code	Explanati on	This quarter		Accumulated from beginning to period end	
1. Revenue from sales of goods and rendering of services	1	VI.1	918.210.693.710	1.074.577.461.722	1.884.666.814.463	1.751.893.827.268
2. Revenue deductions	2	VI.1	18.363.031.469	6.514.603.436	21.859.887.412	7.470.933.636
3. Net revenue from sales of goods and rendering of service	10	VI.1	899.847.662.241	1.068.062.858.286	1.862.806.927.051	1.744.422.893.632
4. Cost of goods sold	11	VI.2	797.811.381.380	956.797.945.527	1.677.219.200.813	1.565.715.619.888
5. Gross profit from sales of goods and rendering of services	20		102.036.280.861	111.264.912.759	185.587.726.238	178.707.273.744
6. Financial income	21	VI.3	5.314.530.734	6.850.247.439	6.712.587.346	10.537.563.349
7. Financial expenses	22	VI.4	29.173.142.666	21.612.599.488	47.637.852.645	43.613.855.328
In which: interest expenses	23		19.483.303.679	16.309.590.265	32.976.290.873	34.114.670.691
8. Share of profit or loss from joint ventures and associates	24		168.562.352	(230.078.042)	817.742.161	1.631.917.032
9. Selling expenses	25		47.060.029.645	73.335.647.485	83.614.576.041	99.912.859.517
10. General and administrative expenses	26	VI.6	14.870.203.657	11.584.564.692	25.226.780.382	20.309.263.007
11. Net profit from operating activities	30		16.415.997.979	11.352.270.491	36.638.846.677	27.040.776.273
12. Other income	31	VI.7	88.435.635	3.712.334.453	151.638.920	3.897.888.438
13. Other expenses	32	VI.8	306.330.000	47.498.418	867.751.763	305.722.128
14. Other profit	40		(217.894.365)	3.664.836.035	(716.112.843)	3.592.166.310
15. Accounting profit before tax	50		16.198.103.614	15.017.106.526	35.922.733.834	30.632.942.583
16. Current corporate income tax expense	51	VI.9	4.301.901.580	2.980.323.981	12.123.915.142	6.334.980.745
17. Deferred corporate income tax expense	52	VI.10	(357.336.249)	179.484.938	(2.138.417.983)	(422.843.866)
18. Net profit after corporate income tax	60		12.253.538.283	11.857.297.607	25.937.236.675	24.720.805.704
19. Net profit after tax attributable to shareholders of the pa	61		13.522.785.585	10.048.555.162	30.355.050.762	23.214.542.524
20. Net profit after tax attributable to non-controlling interes	62		(1.269.247.302)	1.808.742.445	(4.417.814.087)	1.506.263.180
21. Basic earnings per share	70	VI.11	372	275	839	636
22. Diluted earnings per share	71	VI.11	372	275	839	636

Prepared by



Pham Thi Cam Van

Chief Accountant



Trinh Thi Phuong

Established on July 30, 2025
General Director



Nguyen Thi Huyen Thuong

NAGAKAWA GROUP JOINT STOCK COMPANY

Address: Xuan Thuong 1 Residential Group, Phuc Yen Ward, Phu Tho Province, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

CONSOLIDATED CASH FLOW STATEMENT

(By direct method)

2st quarter 2025

Unit: VND

INDICATORS	Code	Explan ation	This quarter		Accumulated from beginning to period end	
			This year	Last year	This year	Last year
I. Cash flow from operating activities						
1. Cash received from sales of units	01		851.100.608.193	1.036.221.787.908	1.915.049.070.053	1.534.058.546.415
2. Cash payment to vendors	02		(833.490.740.397)	(677.474.165.046)	(1.650.561.834.961)	(1.146.613.922.700)
3. Cash payment to employees	03		(11.582.397.586)	(11.785.180.754)	(24.428.944.603)	(21.927.497.952)
4. Cash payment to loan interest expense	04		(14.954.167.768)	(16.753.686.928)	(30.859.747.004)	(34.558.767.354)
5. Corporate income tax paid	05		(7.804.406.901)	(6.432.755.716)	(7.914.148.656)	(7.352.631.304)
6. Cash received from other activities	06		4.555.798.238	6.924.535.261	6.157.282.865	8.160.051.992
7. Cash payment to other activities	07		(122.551.400.138)	(134.503.975.547)	(260.423.346.090)	(208.521.173.705)
Cash flow from operating activities	20		(134.726.706.359)	196.196.559.178	(52.981.668.396)	123.244.605.392
II. Cash flow from investing activities						
1. Cash payment for fixed assets and others long term assets	21		(1.584.349.000)	(1.343.623.963)	(1.974.199.204)	(1.572.623.963)
2. Cash received from fixed assets and other assets liquidations	22		-	-	-	-
3. Cash payment for loan, purchase of other loan instruments of the subsidiaries	23		(72.700.000.000)	(22.705.747.928)	(139.010.000.000)	(102.917.863.673)
4. Cash received from lending, sales of other lending instruments of the subsidiaries	24		97.507.960.000	5.042.300.763	159.600.000.000	22.524.366.245
5. Cash payment for Investment, Capital contribution to subsidiaries	25		-	-	-	-
6. Cash received for Investment, Capital contribution to subsidiaries	26		-	-	-	-
7. Cash received from interest income, dividend payment and profit distribution	27		(335.888.023)	3.327.279.631	2.374.620.810	4.521.641.381
Net cash flow from investing activities	30		22.887.722.977	(15.679.791.497)	20.990.421.606	(77.444.480.010)

NAGAKAWA GROUP JOINT STOCK COMPANY

Address: Xuan Thuong 1 Residential Group, Phuc Yen Ward, Phu Tho Province, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Cash flow statement

CA1	INDICATOR	Code	Explan ation	This quarter		Accumulated from beginning to period end	
				This year	Last year	This year	Last year
	Net profit after tax attributable to shareholders of the parent						
III. Cash flow from financing activities							
	Net profit after tax attributable to non-controlling interests						
1.	Proceeds from issuing shares, receiving capital contributions owner	31		-	-	15.823.000.000	900.000.000
2.	Money returned to owners, buyback issued company shares	32		-	-	-	-
3.	Proceeds from borrowing	33		909.823.716.742	766.861.934.384	1.599.939.325.436	1.383.617.096.801
4.	Loan principal repayment	34		(732.538.830.739)	(910.740.595.223)	(1.488.677.971.723)	(1.375.357.804.884)
5.	Lease principal repayment	35		-	-	-	-
6.	Dividends, profits paid to owners	36		-	-	-	-
	Cash flow from financing activities	40		177.284.886.003	(143.878.660.839)	127.084.353.713	9.159.291.917
	Net cash flow during the year	50		65.445.902.621	36.638.106.842	95.093.106.923	54.959.417.299
	Cash and cash equivalents at the beginning of the year	60	V.1	101.293.614.194	64.869.399.785	71.646.409.892	46.548.089.328
	Impact of Foreign Exchange Rate Fluctuations on Currency Translation	61		-	-	-	-
	Cash and cash equivalents at the end of the year	70		166.739.516.815	101.507.506.627	166.739.516.815	101.507.506.627

Prepared by

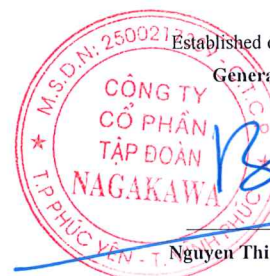


Pham Thi Cam Van

Chief Accountant



Trinh Thi Phuong



General Director

Nguyen Thi Huyen Thuong

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

I. CHARACTERISTICS OF COMPANY OPERATIONS

1. **Form of capital ownership** : Joint Stock Company
2. **Business fields** : Production, trade.
3. **Business sector**
The Company's business lines include:
 - Product export product product electricity death people use
 - Product export thing electricity people Use . Details : Product export thing electricity people use , condition draw Are not gas
 - Business any dynamic property , rights history use land belong owner office owner history use or Go rent ./.
4. **Normal production and business cycle:** Within 12 months
5. **Characteristics of business operations during the fiscal year that affect the interim consolidated financial statements:**
Are not .
6. **Business structure:**
Subsidiaries:

<i>Company name</i>	<i>Head office address</i>	<i>Activity dynamic main</i>	<i>Proporti on actual capital contribu tion</i>	<i>Rate accordin to Business Registrat ion Certificat</i>
Nagakawa Investment and Development Technology Joint Stock Company	Nest people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam	Retail, wholesale of electronic equipment and components, installation of air conditioning systems for construction projects	80%	80%
Nagakawa Da Nang Joint Stock Company	94 Nam Tran, Thanh Khe Ward, Da Nang City, Vietnam	Retail, wholesale of electronic equipment, components, household appliances	52%	52%
Nagakawa Ho Chi Minh City Joint Stock Company	25 Doan Thi Diem, Cau Kieu Ward, Ho Chi Minh City, Vietnam	Retail, wholesale of electronic equipment, components, household appliances	51%	51%
Nagakawa Electronic Joint Stock Company	3rd Floor, Gold Tower Building, 275 Nguyen Trai, Khuong Dinh Ward, Hanoi City, Vietnam	Retail, wholesale of electronic equipment, components, household appliances	51%	51 %
Viet Phuc Hung Yen Joint Stock Company	Village Vinh Bao, Nghia Tru Commune , Province Hung Yen, Vietnam	Started operating and continued investment in construction	97%	97%

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

<i>Company name</i>	<i>Head office address</i>	<i>Activity dynamic main</i>	<i>Proportion actual capital contribution</i>	<i>Rate according to Business Registration Certificate</i>
Nagakawa High Technology Joint Stock Company	No. 56, Alley 92, Cau Buu Street, Residential Group 15, Kien Hung Ward, Ha Dong District, Hanoi	Information technology services and other services related to computers	55%	55%

Affiliated Companies joint venture conclude :

<i>Company name</i>	<i>Head office address</i>	<i>Activity dynamic main</i>	<i>Proportion actual capital contribution</i>	<i>Rate according to Business Registration Certificate</i>
KLW Vietnam Garment Joint Stock Company	Nest people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam	Garment processing	48%	48%

The orders taste direct belong to :

Unit name	Address	Activity dynamic main
Nagakawa Group Corporation Hanoi Branch	3rd Floor, Gold Tower Building, 275 Nguyen Trai, Khuong Dinh Ward, Hanoi City, Vietnam	Retail , sale trade design be electricity household goods

7. **Statement on Comparability of Financial Statements:** The interim financial statements for the first 6 months of the fiscal year ending December 31, 2025 are fully consistent and comparable with the interim financial statements for the first 6 months of the fiscal year ending December 31, 2024 and the financial statements for the fiscal year ending December 31, 2024.

II. FISCAL YEAR , CURRENCY USED IN ACCOUNTING**1. Fiscal year**

Year talent The Company's main business year begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting

Single taste money bad history use in plan maths To be Vietnamese Dong (VND) due to revenue , expenditure weak Okay real presently equal single taste money VND currency .

III. ACCOUNTING STANDARDS AND REGIMES APPLIED**1. Applicable accounting regime**

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance.

2. Statement on compliance with accounting standards and accounting regimes

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

The Board of Directors ensures that it has complied with the requirements of the Vietnamese accounting standards and the Vietnamese Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance as well as the circulars guiding the implementation of accounting standards and systems of the Ministry of Finance in preparing the Financial Statements.

3. Applicable accounting form

The company uses a computerized general journal accounting system.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for preparing Consolidated Financial Statements

Financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The consolidated financial statements include the financial statements of the parent company and its subsidiaries. A subsidiary is an entity that is controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of a subsidiary so as to obtain benefits from its activities. In assessing control, potential voting rights that are currently exercisable or convertible are taken into account.

The results of operations of subsidiaries acquired or sold during the year are presented in the Consolidated Statement of Income from the date of acquisition or up to the date of sale of the investment in that subsidiary.

In case the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of the subsidiary will be appropriately adjusted before being used for preparing the Consolidated Financial Statements.

Balances of accounts on the Balance Sheet between companies in the same Group, intra-group transactions, unrealized intra-group profits arising from these transactions are eliminated when preparing the Consolidated Financial Statements. Unrealized losses arising from intra-group transactions are also eliminated unless the costs creating such losses are unrecoverable.

Minority interests represent the portion of the profits and net assets of a subsidiary not held by the parent and are presented separately in the consolidated income statement and consolidated balance sheet. Minority interests consist of the amount of the minority interests at the date of the original business combination and the minority's share of changes in equity since the date of the combination. Losses attributable to the minority in excess of the minority's interest in the subsidiary's equity are allocated against the Group's interests except to the extent that the minority has a binding obligation and is able to make an additional investment to cover the losses.

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits, monetary gold used for value storage purposes, excluding gold classified as inventories used as raw materials for the production of products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than three months from the date of purchase, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

3. Types of exchange rates applied in accounting and principles of accounting for exchange rate differences

The company has transactions in foreign currencies: USD.

Exchange rate differences arising during the period and exchange rate differences due to revaluation of foreign currency items at the end of the period are recorded in income or expenses during the period. Exchange rate differences due to revaluation of foreign currency balances at the end of the period are implemented according to the guidance of Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

Transactions in foreign currencies are translated at the exchange rate on the date of the transaction. Balances of foreign currency items at the end of the period are translated at the exchange rate on the balance sheet date.

Exchange rate differences arising during the period from foreign currency transactions of foreign currency items and exchange rate differences due to revaluation of foreign currency items at the end of the period after offsetting the increase and decrease are recorded in financial income or financial expenses.

Particularly in the construction investment phase to form fixed assets before the Company enters into production and business activities (pre-operation phase), the exchange rate difference arising when paying for foreign currency items to carry out construction investment and the exchange rate difference arising when re-evaluating foreign currency items at the end of the accounting period are reflected cumulatively on the Balance Sheet (index Exchange rate difference). This exchange rate difference is gradually allocated to financial revenue or financial expenses within a period of no more than 5 years from the date the project is put into operation.

The exchange rate used to convert transactions in foreign currencies is the actual exchange rate at the time of the transaction of the commercial bank where the Company transacts. The exchange rate used to re-evaluate the balance of foreign currency items at the end of the period is the buying rate of the commercial bank or the average buying rate of the commercial banks where the Company opens an account announced at the end of the accounting period.

4. Principles of accounting for financial investments

Held to maturity investments

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include: term deposits (including treasury bills and promissory notes), bonds, preference shares that the issuer must redeem at a certain time in the future, and loans held to maturity for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, which includes the purchase price and any costs associated with the transaction. After initial recognition, these investments are recognized at their recoverable amount. Interest income from investments held to maturity after the acquisition date is recognized in the Income Statement on an accrual basis. Interest earned before the Company holds the investment is deducted from the cost at the acquisition date.

When there is strong evidence that part or all of an investment may not be recovered and the amount of loss can be reliably determined, the loss is recorded in financial expenses in the year and the investment value is directly deducted.

Investments in subsidiaries, joint ventures and associates

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Subsidiary

A subsidiary is an entity 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.

Joint venture company

A joint venture is a company established on the basis of a contractual agreement under which the Company and the participating parties carry out economic activities on the basis of joint control. Joint control is understood as making strategic decisions related to the operating and financial policies of the joint venture company must have the consensus of the parties participating in the joint venture.

Affiliated companies

An associate is an entity in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries, joint ventures and associates are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profits from periods prior to the investment being purchased are recorded as a reduction in the value of the investment itself. Dividends and profits from periods subsequent to the investment being purchased are recorded as revenue. Dividends received in shares are only tracked by the number of shares increased, not the value of the shares received/recorded at par value.

Provision for losses on investments in subsidiaries, joint ventures and associates is made when the subsidiary, joint venture or associate suffers a loss, with the provision equal to the difference between the actual capital contributions of the parties in the subsidiary, joint venture or associate 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, joint venture or associate. If the subsidiary, joint venture or associate is the subject of the Consolidated Financial Statement, the basis for determining the provision for losses is the Consolidated Financial Statement.

Increase or decrease in the provision for investment losses in subsidiaries, joint ventures and associates that must be set up at the end of the fiscal year is recorded in financial expenses.

5. Trade and other receivables

Trade and other receivables are recorded as incurred. Receivables are stated at carrying amount less allowance for doubtful debts.

The classification of receivables as trade receivables, internal receivables and other receivables is carried out according to the following principles :

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company , including receivables for export sales entrusted to other entities.
- Internal receivables reflect receivables from affiliated units without legal entity status that are dependent on accounting.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.

Provision for doubtful debts is made for each doubtful debt based on the age of overdue debts or the expected level of loss that may occur, specifically as follows:

- For overdue receivables:
 - 30% of price treat opposite to with section in debt Right collect too limit from 6 months arrive under 1 year
 - 50% price treat opposite to with section in debt Right collect too limit from 1 year arrive under 2 years
 - 70% of price treat opposite to with section in debt Right collect too limit from 2 years arrive under 3 years
 - 100% price treat opposite to with section in debt Right collect from 3 years return go up .

For receivables that are not overdue but are unlikely to be recovered: establish provisions based on expected loss level.

6. Principles of inventory recognition

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

The cost of inventories is determined as follows:

- Raw materials, goods: include purchase costs and other directly relevant costs incurred in bringing inventories to their present location and condition.
- Finished goods: includes the cost of raw materials, direct labor and related manufacturing overheads allocated based on normal levels of activity.
- Work in progress costs: only include costs of main raw materials, labor costs, depreciation costs of assets used for production activities and general production costs related to production activities.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories are valued using the weighted average method and accounted for using the perpetual inventory method.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. For unfinished services, provision for devaluation is calculated for each type of service with a separate price. Increases and decreases in the balance of provision for devaluation of inventory required to be established at the end of the fiscal year are recorded in cost of goods sold.

7. Principles of recording and depreciating fixed assets

a) Principles of recognition and depreciation of tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire tangible fixed assets up to the date when the asset is ready for use. Expenditures incurred after initial recognition are only recorded as an increase in the cost of tangible fixed assets if it is certain that these costs will increase future economic benefits from the use of the asset. Expenditures that do not satisfy the above conditions are recorded immediately as expenses.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is included in income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation years for various types of Tangible Fixed Assets are as follows:

<u>Type of fixed asset</u>	<u>No. 5</u>
Houses, buildings	10 – 25
Machinery and equipment	06 – 10
Means of transport, transmission	06 – 08
Management equipment and tools	03 -05
Other fixed assets	0 5

8. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the asset is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognized as income or expense in the year.

The Company 's intangible fixed assets include:

Land use rights

Land use rights are all actual costs the Company has spent directly related to the land used, including: money spent to obtain land use rights, costs for compensation, site clearance, site leveling, registration fees, etc.

The Company 's land use rights are amortized as follows:

- Legal transfer: depreciated using the straight-line method over the land transfer period, indefinite land use rights are not depreciated.

Software program

Costs relating to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software is the total cost incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 5 years.

9. Principles of accounting for prepaid expenses

Expense pay before take note Recognize actual costs that have arisen but are related to the business performance of many accounting periods and transfer these costs to the business performance of the following accounting periods.

Tools, instruments

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

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Major repair costs

Factory repair costs are allocated to expenses using the straight-line method with an allocation period of no more than 03 years.

Commercial advantage

Goodwill arising in a business combination resulting in a parent-subsidiary relationship is amortized to expense on a straight-line basis over 10 years.

10. Principles of accounting for liabilities

Payables are tracked in detail by payment term, payable entity, original currency and other factors according to the management needs of the enterprise.

Payables that meet the definition of foreign currency monetary items are revalued at the end of the period when preparing the Financial Statements.

11. Principles of recording loans and financial lease liabilities

The company must monitor in detail the payment terms of loans and financial leases. For loans with a repayment period of more than 12 months from the date of the financial statements, accountants present them as long-term loans and financial leases. For loans due within the next 12 months from the date of the financial statements, accountants present them as short-term loans and financial leases to have a payment plan.

For finance lease liabilities, the total lease liability reflected on the credit side of account 341 is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and debts in foreign currency must be converted into accounting currency at the actual transaction exchange rate at the time of occurrence;

- When paying debts or borrowing in foreign currency, the Debit side of account 341 is converted according to the actual accounting exchange rate for each subject;
- When preparing the Financial Statements, the balance of loans and financial leases in foreign currencies must be re-evaluated at the actual transaction exchange rate at the time of preparing the Financial Statements.
- Exchange rate differences arising from the payment and end-of-period revaluation of loans and financial leases in foreign currencies are recorded in financial revenue or expenses.

12. Cost of unfinished construction

Construction in progress reflects costs directly related (including related interest expenses in accordance with the Company 's accounting policies) to assets under construction and machinery and equipment under installation. for production , rental and management purposes as well as costs related to ongoing repairs of fixed assets. These assets are recorded at original cost and are not depreciated.

13. Accounts Payable and Accrued Expenses

Liabilities and accruals are recognized for amounts to be paid in the future for goods and services received. Accruals are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables as trade payables, accrued expenses, internal payables and other payables is carried out according to the following principles:

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company , including payables when importing through consignees.
- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.
- Internal payables reflect payables between a parent unit and a subordinate unit without legal entity status that is dependent on accounting.

Other payables reflect non-commercial payables not related to the purchase, sale or provision of goods and services.

14. Provisions for payables

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the passage of time is material, provisions are determined by discounting the expected future cash outflows required to settle the obligation at a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance expense.

The Company 's payable provisions include:

Product and goods warranty reserve

Provision for product and goods warranty costs is established for each type of product and goods with warranty commitment.

product and goods warranties is from 0.5% - 1% on the revenue of products and goods. This rate is estimated based on data on warranty costs in previous years and the weighted ratio of all possible consequences with corresponding probabilities. Increases and decreases in the provision for product and goods warranties that need to be set up at the end of the fiscal year are recorded in sales expenses .

15. Principle of equity recognition

Owner's equity

Owner's equity is recorded at the actual amount invested by shareholders.

Capital surplus

Surplus residual capital neck part Okay take note receive according to number difference deviated between price release onion and destiny price neck vote When release onion time head , release onion add or difference deviated between price re release onion and price treat book book belong to neck vote Fund . Cost direct next link mandarin arrive job release onion supplement stock vote and re release onion neck vote Fund Okay take note reduce surplus residual capital neck part .

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Capital other belong owner office have

Capital other Okay image form by addition from conclude fruit active dynamic terrible business , hit price again talent product and price treat still again between price treat fit reason belong to the talent product Okay gift support after When apart from the section tax Right submit (if have) related mandarin arrive the talent product This .

Neck vote Fund

When buying again neck Company issued voucher act , clause money pay included chief the costs link mandarin arrive deliver pandemic Okay take note receive To be neck vote Fund and Okay reflect light To be one section reduce apart from in capital owner office have . When re release action , difference deviated between price re release onion and price book book belong to neck vote Fund Okay take note enter only pepper Surplus residual capital neck part .

Profit Not yet stool coordinate

Take note Receive business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the enterprise.

Funds other

Funds are set aside and used in accordance with the Company Charter and the Resolution of the Annual Shareholders' Meeting.

16. Profit Distribution

Profit after corporate income tax is distributed to shareholders after setting aside funds according to the Company 's shareholders' meeting resolution as well as legal regulations.

The distribution of profits to shareholders takes into account non-cash items included in retained earnings that may affect cash flows and the ability to pay dividends, such as: Gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

17. Principles and methods of revenue recognition

Revenue from sales of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are simultaneously satisfied:

- The enterprise has transferred the significant risks and rewards of ownership of the products or goods to the buyer.
- The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.
- Revenue is determined with relative certainty. When a contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services).
- The enterprise has obtained or will obtain economic benefits from the sale transaction.
- Identify the costs associated with a sales transaction.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Service revenue

Revenue from a service transaction is recognised when the outcome of the transaction can be measured reliably. In cases where the service is performed over several periods, revenue is recognised in each period based on the results of the work completed at the end of the accounting period. The outcome of a service transaction is recognised when all of the following conditions are met:

- Revenue is measured reliably. When a contract provides that the buyer has the right to return the services purchased under specific conditions, revenue is recognized only when the specific conditions no longer exist and the buyer has no right to return the services provided.
- It is possible to obtain economic benefits from the transaction of providing that service.
- Determine the portion of work completed as of the end of the fiscal year.
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

Interest

- Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

18. Accounting principles for revenue deductions

Sales deductions include: Trade discounts, sales allowances and sales returns.

Trade discounts, sales discounts, and sales returns arising in the same period of product, goods, and service consumption are adjusted to reduce revenue of the period;

In case products, goods and services have been consumed in previous periods, and trade discounts, sales discounts or returned goods arise in the following period, the enterprise is allowed to record a reduction in revenue according to the following principles:

- + If products, goods, and services have been consumed in previous periods, and must be discounted, discounted, or returned in the next period but occur before the issuance of the Financial Statement, the accountant must consider this an event that requires adjustment occurring after the date of the Balance Sheet and record a reduction in revenue on the Financial Statement of the reporting period (previous period).
- + In case products, goods, and services must be discounted, have trade discounts, or are returned after the issuance of the Financial Statement, the enterprise will record a decrease in revenue for the period in which they arise (the following period).

19. Principles of accounting for cost of goods sold.

Cost of goods sold during the year is recorded in accordance with revenue generated during the period and ensures compliance with the principle of prudence.

For direct material costs consumed in excess of normal levels, labor costs, and fixed general manufacturing costs not allocated to the value of products in stock, accountants must immediately calculate them into the cost of goods sold (after deducting compensation, if any), even when the products and goods have not been determined to be consumed.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

The provision for inventory price reduction is included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value being less than the original cost of inventory. When determining the volume of inventory with price reduction requiring provision, the accountant must exclude the volume of inventory for which a sales contract has been signed (with a net realizable value not lower than the book value) but has not been transferred to the customer if there is certain evidence that the customer will not abandon the contract.

20. Principles of financial cost accounting

Reflects financial operating expenses including expenses or losses related to financial investment activities, lending and borrowing costs, costs of capital contribution to joint ventures and associations, short-term securities transfer losses, securities transaction costs; Provision for devaluation of trading securities, provision for investment losses in other entities, losses arising from selling foreign currencies, exchange rate losses...

21. Principles of accounting for sales costs and business management costs

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, sales commissions, product and goods warranty costs (except construction activities), preservation, packaging, transportation costs, etc.

Business management costs reflect the general management costs of the enterprise, including costs for salaries of employees in the business management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for business management employees; costs of office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other cash expenses (reception, customer conferences, etc.).

22. Principles and methods of recording current corporate income tax expenses

Current corporate income tax expense

Corporate income tax expense is current income tax, calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The company is obliged to pay corporate income tax at a rate of 20%.

Deferred corporate income tax expense

Deferred income tax is the income tax payable or recoverable in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their tax basis. Deferred income tax liabilities are recognised for all taxable temporary differences. Deferred income tax assets are recognised only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are reviewed at the end of each financial year and recognised to the extent that it is probable that sufficient taxable profit will be available to utilise the unrecognised deferred tax assets.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability settled, based on tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax is recognised in the income statement and, except when it relates to items charged or credited directly to equity, is dealt with in equity.

Deferred income tax assets and deferred income tax liabilities are offset when :

- The Company has a legal right to set off current income tax assets against current income tax liabilities.
- These deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

The Company intends to settle its current income tax liabilities and current income tax assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or realised.

23. Financial instruments

i. Financial assets

Classification of financial assets

The Company classifies its financial assets into the following groups: financial assets at fair value through the Statement of Business Performance, investments held to maturity, loans and receivables, and financial assets available for sale. The classification of these financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recorded at fair value through the Statement of Business Performance

Financial assets are classified as measured at fair value through the Statement of Income if they are held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial assets are classified as held for trading securities if:

- Purchased or created primarily for the purpose of resale in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the intention and ability to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments and are not listed on an active market.

Financial assets available for sale

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or that are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial book value of financial assets

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Financial assets are recognised at the date of acquisition and derecognised at the date of sale. At the time of initial recognition, financial assets are measured at their purchase price/issuance costs plus any other costs directly attributable to the acquisition or issue of the financial asset.

ii. Financial liabilities

The Company classifies financial liabilities into groups: financial liabilities recorded at fair value through the Income Statement, financial liabilities determined at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liability and is determined at the time of initial recognition.

Financial liabilities are recorded at fair value through the Statement of Income.

Financial liabilities are classified as measured at fair value through the Statement of Income if they are held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial liabilities are classified as held for trading securities if:

- Issued or created primarily for the purpose of repurchasing in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Financial liabilities are measured at amortized cost.

Financial liabilities are measured at amortised cost, which is the amount at which the financial liability is initially recognised minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

The effective interest method is a method of calculating the amortized cost of a financial liability or group of financial liabilities and allocating interest income or expense over the relevant period. The effective interest rate is the rate at which estimated future cash flows that will be paid or received over the expected life of the financial instrument or, if appropriate, shorter, are discounted to the net present carrying amount of the financial liability.

Initial book value of financial liability

At initial recognition, financial liabilities are measured at issue price plus any costs directly attributable to the issue of the financial liability.

iii. Equity instruments

An equity instrument is a contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

24. Report by department

A business segment is a distinguishable component that is engaged in providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**25. Related parties**

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

In considering a related party relationship, attention is paid to the substance of the relationship rather than to the legal form.

Transactions with related parties during the period are presented in note VIII.1

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET**1. Cash and cash equivalents**

	<u>Number last period</u>	<u>Number head year</u>
Money face	11,213,580,132	8,303,763,064
Money send echo row Are not period limit	15,525,936,683	13,342,646,828
The items soy sauce present money	140,000,000,000	50,000,000,000
Add	166,739,516,815	71,646,409,892

2. Financial investment**a) Short-term financial investments**

	<u>Number last period</u>		<u>Number head year</u>	
	<u>Price origin</u>	<u>Price treat take note book</u>	<u>Price origin</u>	<u>Price treat take note book</u>
Money send Have period deadline (*)	301.371.114.872	301.371.114.872	326,625,754,419	326,625,754,419
Add	301.371.114.872	301.371.114.872	326,625,754,419	326,625,754,419

(*) These are savings books with terms from 3 months to less than 1 year at banks:

+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch : 40,735,000,000 VND .

+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch : 91,820,546,000 VND .

+ Military Commercial Joint Stock Bank - Thang Long Branch - Le Trong Tan Transaction Office: 37,800,000,000 VND.

+ Vietnam International Commercial Joint Stock Bank - Dong Da Branch: 33,500,000,000 VND.

+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoang Mai Branch : 6,158,092,674 VND.

+ Kasikorn Bank Public Limited – HCM Branch: 50,000,000,000 VND

+ Vietnam Export Import Bank Eximbank: 10,000,000,000 VND

These deposits are being used to secure loans at the above banks . (See note V.18)

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**3. Short-term trade receivables**

	Final number	Beginning of year number
<i>Right collect the beside link mandarin</i>	<i>1,643,743,989</i>	-
Joint Stock Company KLV Vietnam Garment Part	1,643,743,989	-
<i>Right collect the guest row other (*)</i>	<i>655.297.644.452</i>	<i>410.181.287.521</i>
Anh Vu International Economic Development Company Limited	198.721.586.876	130,040,453,329
Ngoc Nguyen Chau Refrigeration Joint Stock Company	18,452,798,717	10,244,048,468
Trading Company Limited and Technical Consulting - Cao	51,830,614,932	63,392,486,650
HC Global Refrigeration Electrical Engineering Co., Ltd.	39,233,282,155	35,686,610,505
Joint stock company part release develop love trade Seven Profits	11,294,895,597	12,087,636,197
Right collect the guest row other	335.764.466.175	158.730.052.372
Add	656.941.388.441	410.181.287.521

(*) In which, prepayments are provisioned, see Appendix No. 01

4. Short-term seller advance

	Final number	Beginning of year number
<i>Pay before give People sell other (*)</i>	<i>23,832,372,872</i>	<i>32,794,597,855</i>
PENSEUR INDUSTRIES SDN BHD (587108-T)	-	6,404,962,305
Sun Flame Industries Sdn Bhd	3,323,505,887	-
HC Global Refrigeration Electrical Engineering Co., Ltd.	5,467,186,650	6,528,221,900
Pay before give People sell other	15,041,680,335	19,861,413,650
Add	23,832,372,872	32,794,597,855

(*) In which, prepayments are provisioned, see Appendix No. 01

5. Short-term loan receivable

	Final number	Beginning of year number
<i>Right collect the beside link mandarin</i>	<i>15,013,960,000</i>	<i>22,996,000,000</i>
Joint Stock Company KLV Vietnam Garment Part	15,013,960,000	22,996,000,000
<i>Right collect the nest function and fish core other</i>	<i>12,100,000,000</i>	<i>12,100,000,000</i>
Mrs. Ngo Thi My Nhat	2,500,000,000	2,500,000,000
Mr. Le Quoc Khanh	2,500,000,000	2,500,000,000
Mr. Nguyen Ngoc Phu	1,500,000,000	1,500,000,000
Mr. Bui Van Tu	5,000,000,000	5,000,000,000
The items give get a loan other	600,000,000	600,000,000
Add	27,113,960,000	35,096,000,000

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**6. Right collect other short limit**

	<u>Final number</u>	<u>Beginning of year number</u>
<i>Right collect the beside link mandarin</i>	<i>1,199,175,045</i>	<i>643,546,302</i>
Joint Stock Company KLV Vietnam Garment Part	1,199,175,045	643,546,302
<i>Right collect the nest function and fish core other</i>	<i>14,057,265,790</i>	<i>12,416,183,839</i>
Temporary application	246,398,905	117,147,504
Sign bet , sign Fund	365,271,335	828,271,335
Right collect interest money send section save		
echo goods , for get a loan	12,689,804,750	10,857,688,200
The items Right collect short limit other	755,790,800	613,076,800
Add	15,256,440,835	13,059,730,141

7. Row exist warehouse

	<u>Number last period</u>		<u>Number head year</u>	
	<u>Price origin</u>	<u>Attend room</u>	<u>Price origin</u>	<u>Attend room</u>
Row buy in progress Go above road	-	-	34,132,326,855	-
Raw materials whether	247.579.636.066	-	196.918.649.769	-
Tools tool	467,913,452	-	533,938,080	-
Expense product export business incomplete	780,676,943	-	2,327,596,059	-
Finished product	3,197,141,782	-	3,197,141,782	-
Row chemical	699.737.260.644	(5,822,083,831)	487.263.913.236	(4,212,790,937)
Row send Go sell	18,975,581,066	-	18,975,581,066	-
Add	970.738.209.953	(5,822,083,831)	743.349.146.847	(4,212,790,937)

8. Short-term prepaid expenses

	<u>Number last period</u>	<u>Number head year</u>
Export CCDC costs use	178,619,347	37,961,009
Expense tell dangerous talent product	222,023,653	66,075,823
Expense advertisement fox , shelf and wall display display product product	2,313,759,877	2,259,593,333
Expense part soft	165,874,066	152,536,429
Expense try test receive product product	530,689,971	360,758,474
Expense pay before other	1,157,106,989	231,443,717
Add	4,568,073,903	3,108,368,785

9. Other long-term receivables

	<u>Final number</u>	<u>Beginning of year number</u>
Sign bet , sign Fund	2,352,151,526	2,167,151,526
Add	2,352,151,526	2,167,151,526

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

10. Increase or decrease in tangible fixed assets

	Home, structure	Machines device	Vehicle transport, transmission	Device, management tools	Asset other fixed	Add
Original price						
Number head year	108,766,281,270	36,692,632,797	23,739,063,117	9,027,813,725	872,454,963	179,098,245,872
Buy in period	128,584,204	-	-	-	-	128,584,204
Number last period	108,894,865,474	36,692,632,797	23,739,063,117	9,027,813,725	872,454,963	179,226,830,076
<i>In there :</i>						
Already run out of discount loss But still history use	10,871,852,258	28,752,666,444	11,887,253,654	456,123,780	803,353,985	52,771,250,121
Price treat loss worn						
Number head year	40,721,201,775	30,098,970,746	17,557,571,282	1,945,824,796	834,153,713	91,157,722,312
Deduction loss in period	3,297,569,393	456,443,742	1,274,497,442	450,887,208	9,192,300	5,488,590,085
Number last period	44,018,771,168	30,555,414,488	18,832,068,724	2,396,712,004	843,346,013	96,646,312,397
Price treat still again						
Number head year	68,045,079,495	6,593,662,051	6,181,491,835	7,081,988,929	38,301,250	87,940,523,560
Number last period	64,876,094,306	6,137,218,309	4,906,994,393	6,631,101,721	29,108,950	82,580,517,679

+ One number talent product Have original price and price treat still again time turn is 70,292,398,839 VND and 14,114,771,713 VND currently Okay position accept at the Bank Head private and release Vietnam Development – Branch River Contents whole set home workshop serve service product export thing draw

+ Assets try determine To be Mercedes car , license plate 30F-840.98 and Mercedes- Benz car with license plate 30F-798.91 original price and price treat still again time turn is 3,305,978,182 VND and 272,437,068 VND and Mercedes car , license plate 30G-381.66 has original price and price treat still again time turn is 3,799,952,727 VND and 951,690,681 VND currently Okay position accept at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch to sure tell give section get a loan limit level of Joint Stock Company part Practice group Nagakawa .

+ The office building with original price and remaining value of VND 3,506,097,039 and VND 2,352,006,737 respectively is being mortgaged at Asia Commercial Joint Stock Bank - Da Nang branch to secure the loan limit of Nagakawa Da Nang Joint Stock Company.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**11. Increase or decrease of intangible fixed assets**

	Right to use use land (*)	Part soft machine calculate	Add
Original price			
Number head year	4,614,795,919	4,072,212,600	8,687,008,519
Buy in year	-	-	-
Number last period	4,614,795,919	4,072,212,600	8,687,008,519
<i>In there :</i>			
Already discount loss run out of But still still history use	-	1,353,212,600	1,353,212,600
Price treat loss worn			
Number head year	-	2,190,869,572	2,190,869,572
Deduction loss in period	-	298,429,170	298,429,170
Number last period	-	2,489,298,742	2,489,298,742
Price treat still again			
Number head year	4,614,795,919	1,881,343,028	6,496,138,947
Number last period	4,614,795,919	1,582,913,858	6,197,709,777

Long-term land use rights, house ownership rights and other assets attached to the land of public works in Trung Nghia Residential Area, Hoa Minh Ward, Liem Chieu District, Da Nang according to land plot No. 125, map sheet No. 101 according to Issue No. BG 952425; Certificate of Land Use Right Registration No. CT09311 issued by Da Nang City People's Committee on November 16, 2011. Original price of VND 4,614,795,919 is currently mortgaged at Asia Commercial Joint Stock Bank - Da Nang branch.

12. Construction costs build muscle copy incomplete

	Number head year	Expense release born in period	Conclude transfer into fixed assets period	Number last period
Shopping talent product try determine	153,780,000	1,845,615,000	-	1,999,395,000
<i>Expense do movie advertisement report , receive area love effect</i>	153,780,000	-	-	153,780,000
<i>Play develop part ERP software</i>	-	1,845,615,000	-	1,845,615,000
Build build muscle copy incomplete	40,000,000	-	-	40,000,000
<i>Build build measure France room against chemical matter</i>	40,000,000	-	-	40,000,000
Add	193,780,000	1,845,615,000	-	2,039,395,000

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**13. Long-term financial investment**

Head private into the Joint Stock Company joint venture conclude	Number last period		Number head year	
	Ratio rate according to Business Registration Certificate	Price treat	Ratio rate according to Business Registration Certificate	Price treat
Joint Stock Company KLV Vietnam sewing section (*)	48 %	28,952,351,275	48%	28,134,609,114
Head private hold hold arrive day unique limit		20,000,000,000		20,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (**)		<u>20,000,000,000</u>		<u>20,000,000,000</u>
Add		<u>48,952,351,275</u>		<u>48.134.609.114</u>

(*) Capital contribution to KLV Vietnam Garment Joint Stock Company with the ownership ratio according to the Business Registration Certificate is 48% equivalent to 12,000,000 shares, worth VND 12,000,000,000. As of March 31, 2023, the Company has fully contributed VND 12,000,000,000. According to the Board of Directors' Resolution No. 08/HDQT/NQ-NAG dated August 2, 2024, the Company has contributed an additional VND 12,000,000,000, increasing the total charter capital owned by the Company at KLV Vietnam Garment Joint Stock Company to VND 24,000,000,000, accounting for 48% of the charter capital. This investment is adjusted to be recorded under the equity method as follows:

(**) Is the purchase of bonds of Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch according to bond ownership certificate No. CTG2232T2/01-1269 , issued date is 20/7/2023 to 20/07/2033 . The number of bonds is 200,000 with a value of 20,000,000,000 VND . These bonds are being pledged for a loan at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch.

14. Long-term prepaid expenses

	Number last period	Number head year
Tools use tool	549,983,223	528,707,972
Expense pay before money rent land	702,261,757	713,065,783
Expense do sea advertisement fox	1,332,273,454	2,917,847,898
Expense reform create fix cure	12,810,000	19,215,000
Expense buy part soft	9,443,650	65,888,649
Expense pay before other	33,962,500	146,747,880
Add	<u>2,640,734,584</u>	<u>4,391,473,182</u>

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**15. Commercial advantage**

Goodwill is amortized on a straight-line basis over 10 years.

	<u>Final number</u>	<u>Beginning of year number</u>
Number head year	19,906,013,498	23,178,234,895
Advantages love trade release born in year	-	-
Manure supplement profit position love trade into cost	(1,636,110,698)	(3,272,221,397)
Add	18,269,902,800	19,906,013,498

16. Short-term trade payables

	<u>Number last period</u>	<u>Number head year</u>
<i>Right pay the home bow grant other</i>	<i>551.309.139.714</i>	<i>182.004.186.374</i>
Production Company Limited export and love trade design bag electricity Minh Long	33.844.007.004	31,120,543,889
HIGH-TECH OIL AND GAS PRODUCTS DISTRIBUTION JOINT STOCK COMPANY	10,186,850,000	44.094.105.001
CJ Century Technology SDN.BHD	261.855.242.004	28,470,745,985
PENSEUR INDUSTRIES SDN BHD (587108-T)	65,679,161,476	-
UNICO CONSUMER PRODUCTS CO., LTD	56.005.148.316	-
Right pay the home bow grant other	123,738,730,914	78,318,791,499
Add	551.309.139.714	182.004.186.374

17. Short-term advance payment buyer

	<u>Number last period</u>	<u>Number head year</u>
<i>Pay before belong to the beside link mandarin</i>	<i>3,720,376,940</i>	<i>3,471,566,449</i>
Joint Stock Company KLV Vietnam Garment Part	3,720,376,940	3,471,566,449
<i>Pay before belong to the guest row other</i>	<i>9,286,493,116</i>	<i>11,306,839,174</i>
Joint stock company part build build Technically SH Vietnam Technique	2,315,855,100	2,315,855,100
Tuan Sy Trading Company Limited	1,212,681,125	-
The guests row other	5,757,956,891	8,990,984,074
Add	13.006.870.056	14,778,405,623

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**18. Taxes and other payments to the State**

	Number head year		Number release born in period		Number last period	
	Right submit	Right collect	Number submit	Satisfied submit	Right submit	Right collect
VAT on goods sell internal land	13,344,078,758	645,453	317,358,775	(13,661,437,532)	-	645,452
VAT on goods enter mouth	-	-	121,506,736,494	(122,617,404,278)	-	1,110,667,784
Tax pepper receiver special special	1,658,361,125	-	120,874,894,393	(113,598,232,329)	8,935,023,189	-
Tax export , import mouth	-	-	241,850,663	(241,850,663)	-	-
Tax collect enter business career	7,255,300,391	39,362,949	12,123,915,142	(7,917,764,709)	11,461,450,824	39,362,949
Tax collect enter fish core	324,542,897	-	1,200,535,113	(1,082,725,649)	442,352,361	-
Money rent land	-	1,714,842	601,871,522	(64,014)	600,092,666	-
Types tax other	367,057,497	-	44,031,843	(44,031,843)	367,057,497	-
Add	22,949,340,668	41,723,244	256,911,193,945	(259,163,511,017)	21,805,976,537	1,150,676,185

Value Added Tax

Company submits tax price treat family increase according to direction France discount apart from with tax 8%, 10% interest rate .

Tax export , import mouth

Company listing declare and submit according to information newspaper of Customs .

Tax pepper receiver special special

The company must submit tax pepper receiver special special give active dynamic terrible business thing draw under 90,000 BTU with tax 10% rate .

Tax collect enter business career

The company must pay corporate income tax on taxable income at a rate of 20%.

Tax home land

Money rent land Okay submit according to information newspaper belong to muscle mandarin tax

Types tax other

Company listing declare and submit as prescribed

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**19. Short-term payable expenses**

	Number last period	Number head year
Expense interest get a loan Right pay	2,116,543,869	2,412,592,042
Excerpt before cost extract discount row sell , chapter program recommend forever	19,985,519,590	2,598,732,194
The costs Right pay short limit other	2,111,002,948	177,390,598
Add	24,213,066,407	5,188,714,834

20. Other short-term payables

	Number last period	Number head year
<i>Right pay the beside link mandarin</i>	<i>882,000,000</i>	<i>129,782,821</i>
Joint Stock Company KLV Vietnam Sewing Section - Right pay about interest get a loan	-	129,782,821
Enemy Board of Supervisors control	176,000,000	-
Enemy labor Festival copper manage treat	706,000,000	-
<i>Right pay the single taste and fish core other</i>	<i>2,935,521,477</i>	<i>2,772,450,848</i>
Cost labour group	949,711,882	787,155,182
Neck profit profit Right pay	1,875,577,268	1,875,577,268
The items Right pay short limit other	110,232,327	109,718,398
Add	3,817,521,477	2,902,233,669

21. Short-term loans and finance leases

	Final number		Beginning of year number	
	Value	Ability to pay debt	Value	Ability to pay debt
<i>Get a loan and in debt rent talent main short limit Right pay the nest function and fish core other</i>	<i>1,240,068,346,232</i>	<i>1,240,068,346,232</i>	<i>1,137,306,992,519</i>	<i>1,137,306,992,519</i>
Get a loan short limit echo row Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (1)	379.187.554.665	379.187.554.665	385.276.762.665	385.276.762.665
Military Commercial Joint Stock Bank - Electricity Branch Record Cover (2)	79.603.122.207	79.603.122.207	79,963,217,714	79,963,217,714
Joint Stock Commercial Bank for Investment and Development of Vietnam private and Play Development - Branch River Internal (3)	310.123.962.721	310.123.962.721	306.424.549.728	306.424.549.728
Bank Grand Kasikornbank Limited – City Branch Ho Chi Minh (4)	241,455,591,931	241,455,591,931	187.337.034.666	187.337.034.666
Vietnam International Commercial Joint Stock Bank - Branch Heap Multiple (5)	79,870,756,216	79,870,756,216	76,988,376,825	76,988,376,825
Export Commercial Joint Stock Bank enter Vietnam export (6)	149,827,358,492	149,827,358,492	99.917.050.921	99.917.050.921
Get a loan short limit the fish core Mrs. Bui Le Hang	-	-	1,400,000,000	1,400,000,000
Add	1,240,068,346,232	1,240,068,346,232	1,137,306,992,519	1,137,306,992,519

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

(1) Is a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch under the loan limit contract No. 0103/2024-HDCVHM/NHCT320-NAG dated March 8, 2024 with the total outstanding loan balance and outstanding guarantee balance, L/C issued at any time not exceeding VND 400,000,000,000. The limit maintenance period is 12 months from the date of signing the contract. The loan term of each debt is not more than 07 months. The purpose of the loan is to supplement working capital for production and business activities. The loan interest rate is specified on each debt receipt. The loan contract is secured by:

+ House ownership rights and Land use rights at number 10111071095, Original file number 6586 2003 2640. 203. Decision issued by Hanoi People's Committee on May 14, 2002 to Ms. Dao Thi Soi and Mr. Nguyen Duc Kha according to Decision No. 02/2019/HDBĐ/NHCT320-NAG dated December 3, 2019.

+ House ownership rights and land use rights at address No. 106, lane 155/206, Truong Chinh street, Phuong Liet ward, Thanh Xuan district, Hanoi (now No. 86, lane 274, Nguyen Lan street, Phuong Liet ward, Thanh Xuan district, Hanoi) according to house ownership and land use rights certificate No. 10111071019, Original file No. 3015-2003-QDUB/8623.2003 issued by Hanoi People's Committee on June 2, 2003 to Mr. Luu Van That and Ms. La Thi Nga. On November 21, 2012, the land use rights registration office of Thanh Xuan District, Hanoi confirmed the transfer to Ms. Dao Thi Soi according to transfer contract No. 10121293/HHĐCN dated October 29, 2012 at My Dinh Notary Office, Hanoi according to mortgage contract No. 01/2020/HDBĐ/NHCT320-NAG dated November 2, 2020.

+ Land use rights for plot No. 99, map sheet No. 16 at Dai Kim Ward, Hoang Mai District, Hanoi City according to land use rights certificate No. AD537451, GCN number: 01674-2144 QD-UB issued by the People's Committee of Hoang Mai District, Hanoi City on December 21, 2005 to Mr. Do Quach Cuong. On April 17, 2015, the Hoang Mai District Land Use Rights Registration Office confirmed the transfer to Mr. Nguyen Duc Kha and Ms. Dao Thi Soi according to file No. 1181 dated April 14, 2015 according to mortgage contract No. 02/2020/HDBĐ/NHCT320-NAG dated November 2, 2020.

+ Bonds of Vietnam Joint Stock Commercial Bank for Industry and Trade issued by Vietnam Joint Stock Commercial Bank for Industry and Trade, bond code: CTG2232T2/01 with total bond value of VND 20,000,000,000 according to Bond mortgage contract No.: 2007/2023/HDBĐ/NHCT320-TP-NAGAKAWA dated July 20, 2023.

+ Shares of Nagakawa Group Joint Stock Company according to the valuable papers mortgage contract No. 02/2021/HDBĐ/NHCT/320-NAG dated February 25, 2021.

+ Machinery and equipment owned by KLV Vietnam Garment Joint Stock Company under real estate mortgage contract No. 2804/2021/HDBĐ/NHCT320-MAYMOCKLV dated April 28, 2021.

+ Mercedes car, license plate 30G-381.66, owned by Nagakawa Group Joint Stock Company, Hanoi Branch under mortgage contract No. 0309/2020/HDBĐ/NHCT320-NAGAKAWA signed on October 19, 2020.

+ The entire circulating inventory owned by Nagakawa Group Joint Stock Company is valued at VND 60,000,000,000 according to the minutes of collateral valuation dated January 30, 2018 and the goods mortgage contract No. 01/2018/HDTC/NHCT320-NAG-HTK signed on February 6, 2018. According to the document amending and supplementing the goods mortgage contract No. 01/2020/HDBĐ/NHCT320-NAG-HTK dated January 21, 2020, the parties agreed to value the mortgaged assets at VND 101,508,541,889.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

+ Land use rights, house ownership rights and other assets attached to land No. DE 216785, Certificate of Land Use Right No. CS 31027 issued by the Department of Natural Resources and Environment of Hanoi City on June 11, 2022, owned by Mr. Nguyen Manh Cuong and Ms. Nguyen Thi Huyen Thuong according to Property Mortgage Contract No. 06/2022/HDBĐ/NHCT320-CANHOR1 signed on July 6, 2022. The value of the mortgaged assets is VND 8,815,000,000.

+ Land use rights and assets attached to the land at address No. 5, Alley 105, Xa Dan 2 Lane, Nam Dong Ward, Dong Da District, Hanoi according to the Certificate of House Ownership and Land Use Rights No. 3835/2009/QĐ-08 issued by Dong Da District People's Committee on November 10, 2009; owners: Mr. Nguyen Manh Cuong and Ms. Nguyen Thi Huyen Thuong

+ Term deposit contract at Vietnam Joint Stock Commercial Bank for Industry and Trade with a total value of VND 94,420,546,000 is being mortgaged at the bank.

(2) Is a loan from the Military Commercial Joint Stock Bank - Dien Bien Phu Branch under the credit limit contract No. 198467.24.051.879737.TD dated April 1, 2024 with a credit limit value of 150 billion: loan limit of 100 billion, guarantee limit other than payment guarantee of 50 billion, L/C issuance limit: 50 billion. Credit limit for: Total limit of limits is 100 billion; loan limit, payment guarantee for the field of importing components/equipment for assembly is up to 30 billion. The limit is granted until March 15, 2025 from the date of signing the contract, the loan term is stated on the debt receipt but not exceeding 6 months. The purpose of the loan is to supplement working capital for production and business activities of refrigeration, household electrical appliances, and kitchen equipment of customers. Interest rate, interest rate adjustment date, interest rate adjustment period according to the debt acknowledgment document of the Bank. Collateral includes:

+ Real estate according to Land Use Right Certificate No. AI 272273 issued by Hoang Mai District People's Committee on September 18, 2007 to Ms. Dao Thi Soi.

+ Debt claim rights are formed from Payment Requests, Debt Reconciliation Confirmation Minutes; Specific VAT Invoices according to Mortgage Contract No. 126540.23.051.879737.BD dated April 7, 2023.

+ Term deposit contract at Military Commercial Joint Stock Bank - Thang Long Branch - Le Trong Tan Transaction Office with a total value of 37,800,000,000 VND is being mortgaged at the bank.

(3) Is a loan from the Bank for Investment and Development of Vietnam - Hanoi Branch under credit limit contract No. 01/2024/367653/HDTD dated September 15, 2024, the total credit limit at any time does not exceed VND 400,000,000,000, the limit includes all outstanding short-term loans under contract No. 01/2023/367653/HDTD dated September 22, 2023, the limit term is 12 months from the date of signing the contract, the loan interest rate is specifically stated in each debt acknowledgment contract, the overdue interest rate is 150% of the interest rate in the term. The loan principal is paid in full on the end date of the loan term according to each debt acknowledgment contract. The loan contract is secured by:

+ Real estate No. HD03-16, Vinhomes Riverside 2 Ecological Urban Area, Phuc Dong Ward, Long Bien District, Hanoi City according to the Certificate of Land Use Rights, House Ownership Rights and Other Assets Attached to Land No. CT274326, Certificate issuance registration number: CT-DA 00886 issued by the Department of Natural Resources and Environment of Hanoi City on August 30, 2019, owned by Anh Vu International Economic Development Company Limited as a Capital Contributing Shareholder (according to mortgage contract No. 02/2019//367653/HDBĐ dated September 18, 2019).

+ The entire factory on land plot No. 340, map sheet No. 26, Phuc Thang ward, Phuc Yen, Vinh Phuc is owned by the Company according to real estate mortgage contract No. 03/2019/367653/HDBĐ dated November 18, 2019.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

+ Land use rights and assets attached to the land at address No. 5, Alley 105, Xa Dan 2 Lane, Nam Dong Ward, Dong Da District, Hanoi according to the Certificate of House Ownership and Land Use Rights No. 3835/2009/QĐ-08 issued by Dong Da District People's Committee on November 10, 2009; owners: Mr. Nguyen Manh Cuong and Ms. Nguyen Thi Huyen Thuong according to mortgage contract No. 01/2020/367653/HĐBĐ.

+ Shares of Nagakawa Group Joint Stock Company owned by Mr. Nguyen Duc Kha according to Mortgage Contract No. 02/2020/367653/HĐBĐ dated June 30, 2020.

+ Mortgage the entire factory at land plot No. 288, map sheet No. 10, Vinh Khuc Commune, Van Giang District, Hung Yen Province owned by Viet Phuc Hung Yen Joint Stock Company according to mortgage contract of assets attached to land No. 01/2021/367653/HĐBĐ dated May 26, 2021.

+ Term deposit contract at Vietnam Joint Stock Commercial Bank for Investment and Development - Hanoi Branch with a total value of VND 28,500,000,000 is being mortgaged at the bank.

(4) Is a loan from Vietnam International Commercial Joint Stock Bank - Dong Da Branch under contract No. 7256129.24 dated March 7, 2024 with a credit limit not exceeding VND 80,000,000,000. The credit term is 12 months from the effective date of the contract. The loan term of each debt is not more than 07 months. The purpose of the loan is to supplement working capital for business activities of air conditioners, air conditioner components, kitchen equipment, and household appliances. The loan contract is secured by:

+ Mortgage receivables formed from Nagakawa Joint Stock Company in Ho Chi Minh City and Anh Vu International Economic Joint Stock Company worth 46,000,000,000 VND.

+ Term deposit contract at Vietnam International Commercial Joint Stock Bank - Dong Da Branch with a total value of 32,512,115,745 VND is being mortgaged at the bank.

(5) Is a loan from Kasikornbank Public Limited Company - Ho Chi Minh City Branch under contract No. 143/2023/FA.01 dated December 27, 2023 with a credit limit not exceeding VND 200,000,000,000. The credit term is 12 months from the effective date of the contract. The loan term of each debt is not more than 03 months. The purpose of the loan is to supplement working capital for business activities of air conditioners, air conditioner components, kitchen equipment, and household appliances. The loan contract is secured by:

+ Term deposit contract at Kasikornbank Public Bank Limited - Ho Chi Minh City Branch with a total value of 70,000,000,000 VND is being mortgaged at the bank.

(6) This is a loan from Vietnam Export Import Commercial Joint Stock Bank under contract No. 1703LAV240112981 dated October 10, 2024 with a total credit limit of VND 200,000,000,000. The credit term is valid until October 9, 2025 from the effective date of the contract. The loan term of each debt is not more than 06 months and is specifically stipulated in the Debt Acknowledgement Agreement. The purpose of the loan is to supplement short-term capital for business in manufacturing household electrical appliances, manufacturing air conditioners and other products. The loan contract is secured by:

+ Term deposit contract at Vietnam Export Import Commercial Joint Stock Bank with a total value of 50,000,000,000 VND is being mortgaged at the bank.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Details of short-term loans and finance leases are as follows:

	Beginning of year number	Amount of loan incurred during the period	Loan amount paid during the period	Final number
Get a loan short limit echo row	1,135,906,992,519	1,588,939,325,436	(1,484,777,971,723)	1,240,068,346,232
Get a loan short limit the fish core	1,400,000,000	2,500,000,000	(3,900,000,000)	-
Add	1,137,306,992,519	1,591,439,325,436	(1,488,677,971,723)	1,240,068,346,232

22. Provision for short-term payables

	Number head year	Increase due to deduction set up in period	Number history use in period	Number complete enter in period	Year-end number
Attend room tell onion product product chemical	3,891,581,609	2,512,130,126	(3,335,149,789)	-	3,068,561,946
Add	3,891,581,609	2,512,130,126	(3,335,149,789)	-	3,068,561,946

23. Welfare reward fund

	Number head year	Increase due to deduction set up from profit profit	Funding in period	Number last period
Fund praise reward	918.016.257	-	-	918.016.257
Fund happiness profit	385,826,364	-	-	385,826,364
Add	1,303,842,621	-	-	1,303,842,621

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**24. Equity****a) Equity fluctuation comparison table**

	Owner's equity	Capital surplus	Treasury stock	Development investment fund	Undistributed profit after tax	Benefit Neck winter Are not check control	Add
Number head year before	316,465,410,000	5,348,010,000	(20,000)	8,570,273,947	52,365,799,875	18,891,772,801	401,641,246,623
Increase capital in subsidiary	-	-	-	-	-	900,000,000	900,000,000
Pay dividends equal stock	25,312,280,000	-	-	-	(25,312,280,000)	-	-
Profit in year before	-	-	-	-	26,972,619,790	(28,442,045)	26,944,177,745
Excerpt set up the Fund	-	-	-	1,257,507,429	(1,760,510,401)	-	(503,002,972)
Number residual last year before	341,777,690,000	5,348,010,000	(20,000)	9,827,781,376	52,265,629,264	19,763,330,756	428,982,421,396
Number residual head this year	341,777,690,000	5,348,010,000	(20,000)	9,827,781,376	52,265,629,264	19,763,330,756	428,982,421,396
Increase capital equal money	15,823,000,000	-	-	-	-	-	15,823,000,000
Profit in this year	-	-	-	-	30,355,050,762	(4,417,814,087)	25,937,236,675
Excerpt set up the Fund	-	-	-	1,347,208,887	(1,347,208,887)	-	-
Number residual last period	357,600,690,000	5,348,010,000	(20,000)	11,174,990,263	81,273,471,139	15,345,516,669	470,742,658,071

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)*b) Neck vote*

	<u>Number last period</u>	<u>Number head year</u>
Number quantity neck vote post sign release onion	35,760,069	34,177,769
Number quantity neck vote Satisfied release act / sell out they	35,760,069	34,177,769
- Neck vote universal information	35,760,069	34,177,769
Number quantity neck vote Okay buy again	(2)	(2)
- Neck vote universal information	(2)	(2)
Number quantity neck vote in progress save onion	35,760,067	34,177,767
- Neck vote universal information	35,760,067	34,177,767

Outstanding shares face value: 10,000 VND.

25. The items item outside Board Weigh opposite to plan maths fit best between year degree
a, Foreign currencies of all kinds

	<u>Final number</u>	<u>Beginning of year number</u>
US Dollar (USD)	390.24	390.24

c, Bad debt has been handled

Object	<u>Final number</u>	<u>Number head year</u>	<u>Reason erase book</u>
Court compose newspaper Vanguard	47,723,000	47,723,000	Too limit too long , no Have ability power collect return
Thuan An Company	525,607,000	525,607,000	Too limit too long , no Have ability power collect return
Business private core Phu Tai	283,250,000	283,250,000	Too limit too long , no Have ability power collect return
Door Japanese and English goods	125,087,382	125,087,382	Too limit too long , no Have ability power collect return
Zhe Jiang Phidas Electric Appliance	104,612,027	104,612,027	Too limit too long , no Have ability power collect return
Manu Company	30,000,000	30,000,000	Too limit too long , no Have ability power collect return
Trang An Trading Technology Joint Stock Company	30,000,000	30,000,000	Too limit too long , no Have ability power collect return
Add	<u><u>1,116,279,409</u></u>	<u><u>1,116,279,409</u></u>	

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME****1. Sales and service revenue****a, Total revenue**

	This year	Quarter Five before
Total business collect	918,210,693,710	1,074,577,461,722
Revenue sell row become product	917,027,980,983	1,070,275,105,391
Revenue bow grant pandemic service	1,182,712,727	4,302,356,331
The items reduce apart from business collect :	(18,363,031,469)	(6,514,603,436)
Extract discount love trade	(17,270,869,249)	(4,496,353,966)
Reduce price row sell	(1,159,091)	-
Row sell bag pay again	(1,091,003,129)	(2,018,249,470)
Revenue pure	899,847,662,241	1,068,062,858,286
In there :		
Revenue pure sell row become product	898,664,949,514	1,063,760,501,955
Revenue pure bow grant pandemic service	1,182,712,727	4,302,356,331

b, Revenue net sales and bow grant pandemic services to stakeholders

	This year	Quarter Five before
Joint Stock Company KLV Vietnam Sewing Parts	2,272,163,466	1,027,325,454
Add	2,272,163,466	1,027,325,454

2. Cost of goods sold

	This year	Quarter Five before
Price capital belong to wall product chemical Satisfied sell	793,962,386,172	938,484,196,151
Price capital belong to pandemic service Satisfied bow grant	2,239,702,314	2,579,408,706
Attend room /(Completed input) forecast room reduce price row exist warehouse	1,609,292,894	15,734,340,670
Add	797,811,381,380	956,797,945,527

3. Revenue active dynamic talent main

	This year	Quarter Five before
Interest money send , for borrow , loan vote	5,236,862,432	5,578,721,540
Interest difference deviated billion price release born	77,668,302	309,752,263
Interest difference deviated billion price by rating price again the section item money bad Have origin foreign bad	-	961,773,636
Add	5,314,530,734	6,850,247,439

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**4. Financial costs**

	This year	Quarter Five before
Expense interest get a loan	19,483,303,679	16,309,590,265
Extract discount bar maths give People buy	3,338,478,780	3,064,390,813
Hole difference deviated billion price release born	4,763,003,707	2,238,618,410
Hole difference deviated billion price by rating price again the section item money bad Have origin foreign bad	1,588,356,500	-
Add	29,173,142,666	21,612,599,488

5. Cost of sales

	This year	Quarter Five before
Expense give core pill	9,469,659,702	8,411,034,127
Expense object material , packaging	-	21,000,000
Expense use tool use	87,232,474	563,873,803
Expense discount loss talent product try determine	795,793,857	804,700,725
Payment costs the station tell onion	6,267,939,181	6,423,612,759
Expense pandemic service buy outside	26,331,599,842	53,196,318,222
The costs other	4,107,804,589	3,915,107,849
Add	47,060,029,645	73,335,647,485

6. Business management costs

	This year	Quarter Five before
Expense give core pill	7,551,980,735	6,905,458,284
Expense object whether manage reason	57,946,993	56,944,198
Expense thing use literature room	153,000,104	179,470,729
Expense discount loss talent product try determine	763,873,961	754,757,532
Taxes and fees and rate fee	3,000,000	6,600,000
Advantages love trade	818,055,349	818,055,349
Expense pandemic service buy outside	4,349,942,191	655,867,220
The costs other	1,172,404,324	2,207,411,380
Add	14,870,203,657	11,584,564,692

7. Other income

	This year	Quarter Five before
Support NCC support release develop market school	-	154,404,849
Compensation often tell dangerous	66,239,480	129,114,418
Money penalty fit copper	-	-
The items in debt Right pay Are not body determine Okay owner	-	3,549,355,695
Income other	22,196,155	(120,540,509)
Add	88,435,635	3,712,334,453

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**8. Other costs**

	This year	Quarter Five before
Penalty for violation fit copper	-	-
Tax bag fine access collect	11,427,508	16,676,535
Expense other	294,902,492	30,821,883
Add	306,330,000	47,498,418

9. Current corporate income tax expense

Tax collect enter business career Right submit in period Okay attend calculate like after :

	This year	Quarter Five before
Total profit profit plan maths before tax	35,922,733,834	30,632,942,583
The items thing adjust increase , decrease profit profit plan maths to body determine profit profit bear tax collect enter business career :		
- The items thing adjust increase	24,359,746,786	4,880,542,186
<i>Car original price over 1.6 billion copper</i>	192,062,779	192,160,908
<i>The costs Are not fit rate other</i>	31,809,425	
<i>Loss determined by subsidiary maths private</i>	11,311,214,423	2,270,100,291
<i>Enemy Board of Directors, Supervisory Board not direct next thing onion</i>	635,400,000	640,633,302
<i>The items punish access collect tax</i>	678,801,700	196,464,172
<i>Advantages love trade</i>	1,636,110,698	1,636,110,698
<i>Hole release born in too program fit best</i>	9,874,347,761	-
- The items thing adjust reduce	-	(54,927,185)
<i>Interest release born in too program fit best</i>	-	(54,927,185)
Income bear tax	60,282,480,620	35,513,484,769
Hole the year before Okay transfer	(1,227,984,234)	(4,478,147,125)
Income calculate tax	59,054,496,386	31,035,337,644
Tax rate tax collect enter business career	20%	20%
Tax collect enter business career Right submit	11,810,899,277	6,207,067,529
Thing adjust tax collect enter business career Right submit belong to the year before	313,015,865	127,913,216
Total Tax collect enter business career still Right submit	12,123,915,142	6,334,980,745

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**10. Basic earnings per share**

	This year	Quarter Five before
Profit plan maths after tax collect enter business career	13,522,785,585	10,048,555,162
The items thing adjust increase , decrease profit profit plan maths to body determine profit profit stool supplement give neck winter office have neck vote universal information :	(333,427,047)	(207,020,688)
- Excerpt Fund praise reward , happiness benefit (*)	(333,427,047)	(207,020,688)
Profit calculate interest muscle copy above neck vote	13,189,358,538	9,841,534,474
Number quantity jar army family right belong to neck vote universal information in progress save onion in period	35,475,255	35,760,069
Interest muscle copy above neck vote	372	275

(*) The amount allocated to the bonus and welfare fund in this period is estimated at 2% of after-tax profit.

The average number of common shares outstanding during the period is calculated as follows:

	This year	Quarter Five before
Neck vote universal information in progress save onion head year	34,177,769	34,177,769
Image enjoy belong to neck vote universal information release onion increase more from profit profit	-	1,582,300
Image enjoy belong to neck vote universal information release onion in year	1,297,486	-
Neck vote universal information in progress save onion jar army in period	35,475,255	35,760,069

VII. OTHER INFORMATION**1. Information about related parties****A, Transactions with other related parties**

Other related parties to the Company include: subsidiaries, associates, jointly controlled entities, individuals with direct or indirect voting power in the Company and close members of their families, enterprises managed by key management personnel and individuals with direct or indirect voting power in the Company and close members of their families.

Other related parties to the Company include:

Other related parties	Relationship
Joint Stock Company KLV Vietnam Sewing Parts	Joint stock company conclude

The main transactions during the year between the Company and other related parties are as follows:

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

	This year	Quarter Five before
<i>Joint Stock Company KLV sewing part</i>		
Right collect money sell row become product , rent warehouse	5,281,737,105	5,158,472,400
Collect money sell row become product , rent warehouse	-	2,621,640,000
Right collect about give get a loan	11,510,000,000	496,000,000
Collect money give get a loan	19,492,040,000	-
Right collect about money interest give get a loan	685,411,564	2,296,548
Collect money interest give get a loan	129,782,821	-
Right pay about money get a loan short limit	-	5,000,000,000
Pay money get a loan short limit	-	11,002,000,000
Right pay money interest get a loan	-	4,660,381,706
Pay money interest get a loan	-	4,530,981,816
At the end of the accounting period, the liabilities with other related parties are presented in notes V.3; V.4; V.16; V.17; V.20; V.21; .		

2. Department information

Department information part Okay program display according to area area land reason . Report set part main weak To be according to area area land reason based on above muscle structure nest function and manage reason internal set and system Reporting System talent main internal set of the Company.

Area land glass

Activity dynamic of the Company is stool dad owner weak in the area area North , area area Central and area area Southern .

Information about economic results business , finance product try determine and the talent product long limit other and the value of the big expense Are not equal money belong to set part according to area area land reason based on on the position of guest row of the Company as after :

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

	Area North	Area Central region	Area Southern	The items type apart from	Add
This year					
Net revenue from sales and services to outside	1,184,509,306,030	91,962,403,359	586,335,217,662	-	1,862,806,927,051
Revenue pure about sell row and bow grant pandemic service between the set part	1,480,907,589,442	2,395,381,647	31,912,205,326	(1,515,215,176,415)	-
Total business collect pure about sell row and bow grant pandemic service	2,665,416,895,472	94,357,785,006	618,247,422,988	(1,515,215,176,415)	1,862,806,927,051
Expense set part	(2,504,308,600,565)	(89,349,102,176)	(585,882,636,887)	1,502,321,138,815	(1,677,219,200,813)
Conclude fruit terrible business according to set part	161.108.294.907	5,008,682,830	32,364,786,101	(12,894,037,600)	185,587,726,238
The costs Are not stool supplement according to set part					(108,841,356,423)
Profit from active dynamic terrible business					76,746,369,815
Revenue active dynamic talent main					6,712,587,346
Expense talent main					(47,637,852,645)
Part interest or hole in joint venture business link conclude					817,742,161
Income other					151,638,920
Expense other					(867,751,763)
Expense tax collect enter business career presently union					(12,123,915,142)
Expense tax collect enter business career postpone again					2,138,417,983
Profit after tax collect enter business career					25,937,236,675
Total cost Satisfied release born to buy talent product try determine and the talent product long limit other	208,584,204	105,000,000	185,000,000	-	498,584,204
Total cost discount loss and stool supplementary cost pay before long limit	5,639,498,513	298,429,170	124,215,170	-	6,062,142,853

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street, Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Resources product and it must be return of parts according to area area land lean on the position of guest row belong to Company like after :				
	Area		Area	
	North	Central region	Domain Nam	The items type apart from
Final number				Add
Direct assets of the department	2,912,810,218,383	51,121,151,072	258,438,818,292	2,336,283,039,974
<i>Total talent product</i>				<u>2,336,283,039,974</u>
In debt Right pay direct next belong to set part	2,270,949,573,317	49,734,113,145	270,218,279,900	1,865,540,381,903
<i>Total in debt Right pay</i>				<u>1,865,540,381,903</u>
Beginning of year number				
Direct assets of the department	2,267,041,322,917	26,796,392,764	116,401,448,150	1,805,083,492,382
<i>Total talent product</i>				<u>1,805,083,492,382</u>
In debt Right pay direct next belong to set part	1,682,642,826,421	26,623,866,337	123,836,411,780	1,376,101,070,986
<i>Total in debt Right pay</i>				<u>1,376,101,070,986</u>

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

3. Financial Risk Management

The Company's operations expose it to the following financial risks: credit risk, liquidity risk and market risk. The Board of Directors is responsible for establishing policies and controls to minimize financial risks as well as monitoring the implementation of applied policies and controls.

A, Credit risk

Credit risk is the risk that a party to a contract is unable to fulfill its obligations, resulting in a financial loss to the Company.

The Company is exposed to credit risks primarily from its trade receivables, bank deposits and loans.

Accounts receivable

The company minimizes credit risk by only dealing with financially sound entities, requiring letters of credit or collateral for first-time entities or entities with no known financial capacity. In addition, accounts receivable staff regularly monitor receivables to urge collection.

The Company's trade receivables are related to many entities and individuals, so the concentration of credit risk for trade receivables is low.

Bank deposit

The Company's term and non-term bank deposits are held in well-known banks in Vietnam, so the credit risk for bank deposits is low.

Loans

The Company lends money to its subsidiaries and key management members. These entities and individuals are all reputable and have good payment capacity, so the credit risk for the loans is low.

B, Liquidity risk

Liquidity risk is the risk that the Company will have difficulty meeting its financial obligations due to lack of funds.

The Company's liquidity risk arises mainly from the fact that its financial assets and financial liabilities have different maturities.

The Company manages liquidity risk through the following measures: regularly monitoring current and expected future payment requirements to maintain an appropriate amount of cash and loans, monitoring actual and expected cash flows to minimize the impact of fluctuations in cash flows. (presentation of liquidity risk management policy)

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

The maturity of non-derivative financial liabilities (excluding interest payable) based on contractual maturity and undiscounted are as follows:

	From 1 year return down	Over 1 year up to 5 years	Over 5 years	Add
Number last period				
Get a loan and in debt	1,240,068,346,232	-	-	1,240,068,346,232
Right pay People sell	551.309.139.714	-	-	551.309.139.714
The items Right pay other	36.020.860.917	-	-	36.020.860.917
Add	<u>1,827,398,346,863</u>	<u>-</u>	<u>-</u>	<u>1,827,398,346,863</u>
Number head year				
Get a loan and in debt	1,137,306,992,519	-	-	1,137,306,992,519
Right pay People sell	182.004.186.374	-	-	182.004.186.374
The items Right pay other	16,266,845,929	-	-	16,266,845,929
Add	<u>1,335,578,024,822</u>	<u>-</u>	<u>-</u>	<u>1,335,578,024,822</u>

The Board of Directors considers that the risk of default is low. The Company is able to meet its debt obligations as they fall due from cash flows from operations and proceeds from maturing financial assets. The Company has access to sufficient sources of funding and loans maturing within 12 months can be rolled over with existing lenders.

C, Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

Market risks related to the Company's operations include: foreign currency risk, interest rate risk, stock price risk and commodity/raw material price risk.

Foreign exchange risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The company imports raw materials for production and exports products with the main transaction currencies being USD and EUR, so it is affected by fluctuations in exchange rates.

The Company manages risks related to exchange rate fluctuations by optimizing debt payment terms, forecasting foreign exchange rates, maintaining a reasonable loan and debt structure between foreign currencies and VND, choosing the time to buy and pay foreign currencies at low exchange rates, and optimally using existing cash resources to balance exchange rate risks and liquidity risks.

Commodity/raw material price risk

The Company is exposed to the risk of fluctuations in commodity/raw material prices. The Company manages its commodity/raw material price risk by closely monitoring relevant market information and situations to appropriately manage the timing of purchases, production plans and inventory levels.

The Company has not used derivative instruments to hedge against commodity/raw material price risks.

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**4. Fair value of financial assets and liabilities**

	Book value		Fair value	
	Number last period	Number head year	Number last period	Number head year
Asset talent main				
Money and the section soy sauce present money	166,739,516,815	71,646,409,892	166,739,516,815	71,646,409,892
The items head private hold hold arrive day unique limit	321,371,114,872	346,625,754,419	321,371,114,872	346,625,754,419
Right collect guest row	654,905,451,771	408,145,350,851	654,905,451,771	408,145,350,851
The items give get a loan	27,113,960,000	35,096,000,000	27,113,960,000	35,096,000,000
The items Right collect other	17,608,592,361	15,226,881,667	17,608,592,361	15,226,881,667
Asset talent main available sieve to sell	28,952,351,275	28,134,609,114	28,952,351,275	28,134,609,114
Add	1,216,690,987,094	904,875,005,943	1,216,690,987,094	904,875,005,943

In debt Right pay talent main

Get a loan and in debt	1,240,068,346,232	1,137,306,992,519	1,240,068,346,232	1,137,306,992,519
Right pay People sell	551,309,139,714	182,004,186,374	551,309,139,714	182,004,186,374
The items Right pay other	36,020,860,917	16,266,845,929	36,020,860,917	16,266,845,929
Add	1,827,398,346,863	1,335,578,024,822	1,827,398,346,863	1,335,578,024,822

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

The Company uses the following methods and assumptions to estimate the fair value of its financial assets and financial liabilities:

- The fair value of cash and cash equivalents, trade receivables, loans, other receivables, borrowings, trade payables and other short-term payables is equivalent to the book value (net of provisions for estimated uncollectibility) of these items due to their short maturity.
- The fair value of held-to-maturity investments and available-for-sale financial assets listed on the stock exchange is the published transaction price at the end of the accounting period. For unlisted held-to-maturity investments and available-for-sale financial assets with transaction prices published by 3 securities companies at the end of the accounting period, the fair value of these investments is the average price based on the transaction prices published by 3 securities companies.

Established on July 30, 2025

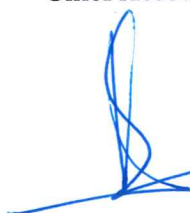
The chartist

Chief Accountant

General Director



Pham Thi Cam Van



Trinh Thi Phuong



Nguyen Thi Huyen Thuong

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)

Appendix 01: Details of bad debts and provisions for short-term doubtful debts

	Number last period			Number head year		
	Time space too limit	Price origin	Attend room	Time space too limit	Price origin	Attend room
Short-term trade receivables		2,035,936,670	2,035,936,670		2,035,936,670	2,035,936,670
Nagakawa Home Appliances Joint Stock Company	Difficult Have ability power collect return	86,925,000	86,925,000	Difficult Have ability power collect return	86,925,000	86,925,000
Investment and Construction Joint Stock Company No. 4	Difficult Have ability power collect return	355,675,942	355,675,942	Difficult Have ability power collect return	355,675,942	355,675,942
Thien Duc Electronics Business Household	Over 3 years	235,294,153	235,294,153	Over 3 years	235,294,153	235,294,153
Tuong Hung Electric and Refrigeration Engineering Co., Ltd	Over 3 years	444,688,013	444,688,013	Over 3 years	444,688,013	444,688,013
Phu Hoang Thanh General Trading Co., Ltd	From 2 years up to 3 years	39,540,493	39,540,493	From 2 years up to 3 years	39,540,493	39,540,493
GRB Vietnam Joint Stock Company	Over 3 years	104,483,270	104,483,270	Over 3 years	104,483,270	104,483,270
VINAICON Investment Joint Stock Company	Over 3 years	195,550,000	195,550,000	Over 3 years	195,550,000	195,550,000
Minh Dung Technology and Trading Co., Ltd	Over 3 years	533,780,000	533,780,000	Over 3 years	533,780,000	533,780,000
Sunviet Co., Ltd	From 1 year up to 2 years	39,999,799	39,999,799	From 1 year up to 2 years	39,999,799	39,999,799
Minh Hien Trading Co., Ltd	Already collect return	-	-	Already collect return	-	-
Nguyen Van Thao Business Establishment	Already collect return	-	-	Already collect return	-	-
Advance to suppliers	-	2,649,437,295	2,649,437,295	-	2,666,667,695	2,658,052,495
Nagakawa Home Appliances Joint Stock Company	Difficult Have ability power collect return	1,300,951,400	1,300,951,400	Difficult Have ability power collect return	1,300,951,400	1,300,951,400
Viet Nam Architecture and Culture Joint Stock Company	Difficult Have ability power collect return	154,815,000	154,815,000	Difficult Have ability power collect return	154,815,000	154,815,000
Bach Khoa Heat Refrigeration Technology Joint Stock Company	Difficult Have ability power collect return	506,373,900	506,373,900	Difficult Have ability power collect return	506,373,900	506,373,900
Vitech Automation Equipment Joint Stock Company	Difficult Have ability power collect return	56,700,000	56,700,000	Difficult Have ability power collect return	56,700,000	56,700,000
Guangdong Sky bright Group Co.,ltd	Difficult Have ability power collect return	156,765,699	156,765,699	Difficult Have ability power collect return	156,765,699	156,765,699
Zhejiang Bingfeng Compressor co.,ltd	Difficult Have ability power collect return	377,031,887	377,031,887	Difficult Have ability power collect return	377,031,887	377,031,887

NAGAKAWA GROUP JOINT STOCK COMPANY

Land only : Group people Xuan Thuong 1 Street , Phuc Yen Ward , Province Phu Tho , Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

6 months head belong to year talent main conclude end December 31 , 2025

Interim Consolidated Financial Statements (continued)**Appendix 01: Details of bad debts and provisions for short-term doubtful debts**

	Number last period			Number head year		
	Time space too limit	Price origin	Attend room	Time space too limit	Price origin	Attend room
Kelon International Inc	Difficult Have ability power collect return	96,799,409	96,799,409	Difficult Have ability power collect return	96,799,409	96,799,409
VIETPICTURES AUTO Joint Stock Company	From 1 year arrive under 2 years			From 1 year arrive under 2 years	17,230,400	8,615,200
Add		<u>4,685,373,965</u>	<u>4,685,373,965</u>		<u>4,702,604,365</u>	<u>4,693,989,165</u>