

NAGAKAWA GROUP JOINT STOCK COMPANY

INTERIM COMBINED FINANCIAL STATEMENTS

For the six-month period ended December 31, 2025

I, INTERIM COMBINED BALANCE SHEET

	ASSETS	Ending balance	Beginning balance
A	Short-term assets	2,104,372,363,171	1,535,787,523,269
I	Cash and cash equivalents	146,876,502,336	60,277,937,679
II	Short-term investments	289,620,546,000	314,875,185,547
III	Short-term receivables	896,455,876,522	580,398,812,608
IV	Inventories	763,763,853,112	577,997,189,249
V	Other current assets	7,655,585,201	2,238,398,186
B	Long-term assets	214,753,548,241	216,538,435,732
I	Long-term receivables	995,821,420	890,821,420
II	Fixed assets	15,864,957,713	18,546,852,715
1	<i>Tangible fixed assets</i>	<i>14,327,943,855</i>	<i>16,715,234,687</i>
2	<i>Finance lease fixed assets</i>	-	-
3	<i>Intangible fixed assets</i>	<i>1,537,013,858</i>	<i>1,831,618,028</i>
III	Investment properties	-	-
IV	Long-term assets in progress	2,039,395,000	193,780,000
V	Long-term investments	194,044,214,722	193,412,668,742
VI	Other long-term assets	1,809,159,386	3,494,312,855
	TOTAL ASSETS	2,319,125,911,412	1,752,325,959,001
	RESOURCES	Ending balance	Beginning balance
C	Liabilities	1,836,876,844,060	1,327,136,884,726
I	Short-term liabilities	1,836,876,844,060	1,327,136,884,726
II	Long-term liabilities	-	-
D	Owner's equity	482,249,067,352	425,189,074,275
I	Capital	482,249,067,352	425,189,074,275
1	<i>Issued share capital</i>	<i>357,600,690,000</i>	<i>341,777,690,000</i>
2	<i>Share premium</i>	<i>5,348,010,000</i>	<i>5,348,010,000</i>
3	<i>Conversion options on convertible bonds</i>	-	-
4	<i>Other owner's capital</i>	-	-
5	<i>Treasury shares</i>	<i>(20,000)</i>	<i>(20,000)</i>
6	<i>Foreign exchange differences reserve</i>	-	-
7	<i>Exchange rate differences</i>	-	-
8	<i>Development and investment funds</i>	<i>10,897,270,675</i>	<i>9,550,061,788</i>
9	<i>Enterprise reorganization assistance fund</i>	-	-
10	<i>Other equity funds</i>	-	-
11	<i>Undistributed profit after tax</i>	<i>108,403,116,677</i>	<i>68,513,332,487</i>
12	<i>Capital expenditure funds</i>	-	-
II	Other funding sources and funds	-	-
1	<i>Funding sources</i>	-	-
2	<i>Funds for forming fixed assets</i>	-	-
	TOTAL SOURCES	2,319,125,911,412	1,752,325,959,001

II, NTERIM COMBINED INCOME STATEMENT

Currency: VND

	Items	For the six-month period ended 30 July 2025	Accumulated from the beginning of the year
1	Revenues from sales and services rendered	956,854,037,584	1,882,611,860,576
2	Revenue deductions	16,764,563,037	18,861,210,856
3	Net revenues from sales and services rendered	940,089,474,547	1,863,750,649,720
4	Costs of goods sold	869,916,977,672	1,725,189,234,149
5	Gross revenues from sales and services rendered	70,172,496,875	138,561,415,571
6	Financial income	5,259,237,092	6,635,971,313
7	Financial expenses	25,743,286,996	40,373,880,384
	- In which: Interest expenses	19,483,303,679	32,976,290,873
8	Selling expenses	22,105,358,822	37,011,722,194
9	General administration expenses	8,725,939,487	15,415,885,883
10	Oerating profit	18,857,148,662	52,395,898,423
11	Other income	87,337,883	111,695,246
12	Other expenses	120,819,330	623,746,078
13	Other profit/(loss)	(33,481,447)	(512,050,832)
14	Accounting profit before tax	18,823,667,215	51,883,847,591
15	Current corporate income tax expenses	3,601,849,267	10,646,854,514
16	Deferred tax income	-	-
17	Net profit after tax	15,221,817,948	41,236,993,077

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

COMBINED FINANCIAL STATEMENTS

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

BALANCE SHEET

As of June 30, 2025

Unit: VND

ASSET	Cod e	Explana tion	Year-end Balance	Beginning Balance
A - SHORT-TERM ASSETS	100		2.104.372.363.171	1.535.787.523.269
I. Cash and cash equivalents	110	V.1	146.876.502.336	60.277.937.679
1. Cash	111		6.876.502.336	10.277.937.679
2. Cash equivalents	112		140.000.000.000	50.000.000.000
II. Short-term financial investment	120		289.620.546.000	314.875.185.547
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123	V.2	289.620.546.000	314.875.185.547
III. Short-term receivables	130		896.455.876.522	580.398.812.608
1. Short-term trade receivables	131	V.3	816.525.417.753	515.404.540.460
2. Short-term vendor advance	132	V.4	39.311.873.758	32.512.000.329
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progr	134		-	-
5. Short-term loan receivable	135	V.5	29.016.668.187	22.996.000.000
6. Other short-term receivables	136	V.6	14.702.570.261	12.586.925.256
7. Provision for doubtful short-term receivables	137		(3.100.653.437)	(3.100.653.437)
8. Assets missing pending resolution	139		-	-
IV. Inventory	140	V.7	763.763.853.112	577.997.189.249
1. Inventory	141		768.658.139.440	581.282.182.683
2. Provision for inventory write-down	149		(4.894.286.328)	(3.284.993.434)
V. Other short-term assets	150		7.655.585.201	2.238.398.186
1. Short-term prepaid expenses	151	V.8	3.608.090.838	2.159.533.389
2. Deductible value added tax	152		2.936.826.579	78.864.797
3. Taxes and other amounts receivable from the State	153		1.110.667.784	-
4. Government bond repurchase transaction	154		-	-
5. Other short-term assets	155		-	-

NAGAKAWA GROUP JOINT STOCK COMPANY

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COMBINED FINANCIAL STATEMENTS

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

Balance Sheet (continued)

ASSET	Cod e	Explanat ion	Year-end Balance	Beginning Balance
B - LONG-TERM ASSETS	200		214.753.548.241	216.538.435.732
I. Long-term receivables	210		995.821.420	890.821.420
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	995.821.420	890.821.420
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		15.864.957.713	18.546.852.715
1. Tangible fixed assets	221	V.10	14.327.943.855	16.715.234.687
<i>Original price</i>	222		82.685.420.476	82.685.420.476
<i>Accumulated depreciation</i>	223		(68.357.476.621)	(65.970.185.789)
2. Financial lease fixed assets	224		-	-
<i>Original price</i>	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227	V.11	1.537.013.858	1.831.618.028
<i>Original price</i>	228		3.995.712.600	3.995.712.600
<i>Accumulated depreciation</i>	229		(2.458.698.742)	(2.164.094.572)
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	194.044.214.722	193.412.668.742
1. Investment in subsidiaries	251		156.869.955.000	156.869.955.000
2. Investment in joint ventures and associates	252		24.000.000.000	24.000.000.000
3. Investing in other entities	253		-	-
4. Long-term financial investment reserve	254		(6.825.740.278)	(7.457.286.258)
5. Held to maturity investment	255		20.000.000.000	20.000.000.000
VI. Other long-term assets	260		1.809.159.386	3.494.312.855
1. Long-term prepaid expenses	261	V.14	1.809.159.386	3.494.312.855
2. Deferred income tax assets	262		-	-
3. Long-term replacement equipment, supplies and spa	263		-	-

NAGAKAWA GROUP JOINT STOCK COMPANY

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

COMBINED FINANCIAL STATEMENTS

4. Other long-term assets	268	-	-
TOTAL ASSETS	270	<u>2.319.125.911.412</u>	<u>1.752.325.959.001</u>

NAGAKAWA GROUP JOINT STOCK COMPANY

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

COMBINED FINANCIAL STATEMENTS

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

Balance Sheet (continued)

CAPITAL SOURCE		Cod e	Explanat ion	Year-end Balance	Beginning Balance
C - LIABILITIES PAYABLE		300		1.836.876.844.060	1.327.136.884.726
I. Short-term debt		310		1.836.876.844.060	1.327.136.884.726
1. Short-term trade payables		311	V.15	535.995.098.467	147.902.947.738
2. Short-term advance payment buyer		312	V.16	9.104.490.520	8.841.215.581
3. Taxes and other payments to the State		313	V.17	19.908.298.534	21.544.739.184
4. Payable to workers		314		2.003.075.550	1.821.652.013
5. Short-term payable expenses		315	V.18	22.991.900.520	4.997.482.640
6. Short-term internal payables		316		-	-
7. Payable according to construction contract progress		317		-	-
8. Short-term unearned revenue		318		-	-
9. Other short-term payables		319	V.19	3.088.847.058	1.582.048.209
10. Short-term loans and finance leases		320	V.20	1.240.068.346.232	1.135.906.992.519
11. Provision for short-term payables		321	V.21	2.512.130.126	3.335.149.789
12. Bonus and welfare fund		322	V.22	1.204.657.053	1.204.657.053
13. Price stabilization fund		323		-	-
14. Government bond repurchase transaction		324		-	-
II. Long-term debt		330		-	-
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		-	-
8. Long-term loans and financial leases		338		-	-
9. Convertible bonds		339		-	-
10. Preferred stock		340		-	-
11. Deferred income tax payable		341		-	-
12. Long-term payables provision		342		-	-
13. Science and Technology Development Fund		343		-	-

NAGAKAWA GROUP JOINT STOCK COMPANY

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COMBINED FINANCIAL STATEMENTS

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

Balance Sheet (continued)

CAPITAL SOURCE	Cod e	Explanat ion	Year-end Balance	Beginning Balance
D - OWNER'S EQUITY	400		482.249.067.352	425.189.074.275
I. Equity	410	V.23	482.249.067.352	425.189.074.275
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		10.897.270.675	9.550.061.788
9. Enterprise Reorganization Support Fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		108.403.116.677	68.513.332.487
- Undistributed profit after tax accumulated to the en	421a		67.166.123.600	42.370.512.344
- Undistributed profit this period	421b		41.236.993.077	26.142.820.143
12. Source of capital for basic construction investment	422		-	-
II. Other funding sources and funds	430		-	-
1. Funding sources	431		-	-
2. Funds for forming fixed assets	432		-	-
TOTAL CAPITAL	440		2.319.125.911.412	1.752.325.959.001

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

COMBINED FINANCIAL STATEMENTS

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

BUSINESS PERFORMANCE REPORT

2st quarter 2025

INDICATORS	Cod e	Explanati on	This quarter		Accumulated from beginning to period end	
			This year	Last year	This year	Last year
1. Sales and service revenue	01	VI.1	956.854.037.584	1.007.693.881.514	1.882.611.860.576	1.665.854.863.101
2. Revenue deductions	02	VI.1	16.764.563.037	8.869.519.860	18.861.210.856	9.715.190.200
3. Net revenue from sales and services	10	VI.1	940.089.474.547	998.824.361.654	1.863.750.649.720	1.656.139.672.901
4. Cost of goods sold	11	VI.2	869.916.977.672	942.124.090.427	1.725.189.234.149	1.549.341.602.221
5. Gross profit from sales and service provision	20		70.172.496.875	56.700.271.227	138.561.415.571	106.798.070.680
6. Financial revenue	21	VI.3	5.259.237.092	6.057.809.362	6.635.971.313	9.688.088.056
7. Financial costs	22	VI.4	25.743.286.996	18.727.373.057	40.373.880.384	38.533.632.008
Including: interest expense	23		19.483.303.679	16.203.060.011	32.976.290.873	33.760.098.208
8. Cost of sales	25	VI.5	22.105.358.822	31.107.736.494	37.011.722.194	42.848.132.930
9. Business management costs	26	VI.6	8.725.939.487	8.024.491.430	15.415.885.883	13.425.683.161
10. Net operating profit	30		18.857.148.662	4.898.479.608	52.395.898.423	21.678.710.637
11. Other income	31	VI.7	87.337.883	3.710.322.723	111.695.246	3.892.755.875
12. Other costs	32	VI.8	120.819.330	2.136.997	623.746.078	83.122.292
13. Other profits	40		(33.481.447)	3.708.185.726	(512.050.832)	3.809.633.583
14. Total accounting profit before tax	50		18.823.667.215	8.606.665.334	51.883.847.591	25.488.344.220
15. Current corporate income tax expense	51	VI.9	3.601.849.267	2.226.337.658	10.646.854.514	5.175.375.825
16. Deferred corporate income tax expense	52		-	-	-	-
17. Profit after corporate income tax	60		15.221.817.948	6.380.327.676	41.236.993.077	20.312.968.395

Prepared by

Chief Accountant

Established on July 30, 2025

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

COMBINED FINANCIAL STATEMENTS

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

CASH FLOW STATEMENT

(By direct method)

2st quarter 2025

Unit: VND

INDICATORS	Cod e	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		890.622.964.712	968.429.832.104	1.795.681.674.494	1.567.166.880.823
2. Cash payment to vendors	02		(879.695.844.830)	(625.245.826.455)	(1.551.576.830.395)	(1.210.641.229.075)
3. Cash payment to employees	03		(4.329.423.000)	(5.929.896.269)	(10.008.981.000)	(9.604.727.269)
4. Cash payment to loan interest expense	04		(14.954.167.768)	(16.647.156.674)	(30.859.747.004)	(34.204.194.871)
5. Corporate income tax paid	05		(7.172.209.432)	(6.000.000.000)	(7.172.209.432)	(6.566.505.627)
6. Cash received from other activities	06		2.529.495.758	3.415.595.869	4.193.631.540	3.748.663.193
7. Cash payment to other activities	07		(120.437.490.164)	(126.348.133.082)	(254.633.115.794)	(196.056.713.148)
<i>Cash flow from operating activities</i>	<i>20</i>		<u>(133.436.674.724)</u>	<u>191.674.415.493</u>	<u>(54.375.577.591)</u>	<u>113.842.174.026</u>
II. Cash flow from investing activities						
1. Cash payment for fixed assets and others long term assets	21		(1.694.199.204)	(733.700.000)	(1.974.199.204)	(733.700.000)
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		(122.700.000.000)	(22.600.000.000)	(139.010.000.000)	(100.812.115.745)
4. Cash received from lending, sales of other lending instruments of the subsidiaries	24		147.507.960.000	3.300.000.000	159.600.000.000	7.300.000.000
5. Cash payment for Investment, Capital contribution to subsidiaries	25		-	-	-	(1.100.000.000)
6. Cash received for Investment, Capital contribution to subsidiaries	26		-	-	-	-
7. Cash received from interest income, dividend payment and profit distribution	27		593.967.583	3.143.530.627	2.373.987.739	4.280.855.161
<i>Net cash flow from investing activities</i>	<i>30</i>		<u>23.707.728.379</u>	<u>(16.890.169.373)</u>	<u>20.989.788.535</u>	<u>(91.064.960.584)</u>

NAGAKAWA GROUP JOINT STOCK COMPANY

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


COMBINED FINANCIAL STATEMENTS

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

Cash flow statement

CA'	INDICATOR	Cod e	Explan ation	This quarter		Accumulated from beginning to period end	
				This year	Last year	This year	Last year
III. Cash flow from financing activities							
1.	Proceeds from issuing shares, receiving capital contributions owner	31		-	-	15.823.000.000	-
2.	Money returned to owners, buyback issued company shares	32		-	-	-	-
3.	Proceeds from borrowing	33		901.323.716.742	763.861.934.384	1.590.439.325.436	1.369.407.096.800
4.	Loan principal repayment	34		(732.538.830.739)	(907.670.895.223)	(1.486.277.971.723)	(1.344.277.817.499)
5.	Lease principal repayment	35		-	-	-	-
6.	Dividends, profits paid to owners	36		-	-	-	-
	Cash flow from financing activities	40		168.784.886.003	(143.808.960.839)	119.984.353.713	25.129.279.301
	Net cash flow during the year	50		59.055.939.658	30.975.285.281	86.598.564.657	47.906.492.743
	Cash and cash equivalents at the beginning of the year	60	V.1	87.820.562.678	55.804.024.202	60.277.937.679	38.872.816.740
	Impact of Foreign Exchange Rate Fluctuations on Currency Translation	61		-	-	-	-
	Cash and cash equivalents at the end of the year	70	V.1	146.876.502.336	86.779.309.483	146.876.502.336	86.779.309.483

Prepared by



Pham Thi Cam Van

Chief Accountant



Trinh Thi Phuong

Established on July 30, 2025
General Director

CÔNG CỐ PHẦN TẬP ĐOÀN NAGAKAWA

NGUYỄN THỊ HUYỀN THƯƠNG

NGUYỄN THỊ HUYỀN THƯƠNG

NAGAKAWA GROUP CORPORATION

Address : Organization people Xuan Thuong 1 Street , Phuc Yen Ward , Province Rich Tho , Vietnam
 INTERIM CONSOLIDATED FINANCIAL STATEMENTS
 6 months head for the fiscal year ending December 31 , 2025

NOTES TO 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 lines** :
 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 according to Business Registrati on Certificate</i>
Nagakawa Technical Investment and Development Joint Stock Company	Nest people Xuan Thuong 1 Street , Phuc Yen Ward , Province Rich Tho , Vietnam	Retail , sale trade design be , spirit case electricity die , assemble put system system thing draw give the labour program	80%	80%
Nagakawa Joint Stock Company Danang	94 Nam Tran, Thanh Khe Ward, Da Nang City, Vietnam	Retail , sale trade design be , spirit case electricity death family use	52%	52%
Nagakawa Joint Stock Company Ho Chi Minh City	25 Doan Thi Diem, Cau Kieu Ward, Ho Chi Minh City, Vietnam	Retail , sale trade design be , spirit case electricity death family use	51%	51%
Nagakawa Electronics Joint Stock Company	3rd Floor, Gold Tower Building, 275 Nguyen Trai, Khuong Dinh Ward, Hanoi City, Vietnam	Retail , sale trade design be , spirit case electricity household goods	51%	51 %
Joint Stock Company Viet Phuc Hung Yen section	Village Vinh Bao, Nghia Tru Commune , Province Hung Yen, Vietnam	Lease warehouse and Retail , sale trade design be , spirit case electricity household goods	9 6.92 %	9 6.92 %
Joint Stock Company Technology section High Nagakwa	No. 56, Alley 109, Street Bridge Butterfly , Nest people Street 15, Ward Ants Hung , Ha Noi city Domestic , Vietnam	Activity dynamic pandemic service labour turmeric information and pandemic service other link mandarin arrive machine calculate	55%	55%

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Notes to the Interim Consolidated Financial Statements (continued)

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 Rich Tho , Vietnam	Garment Processing (Normal Operation)	48%	48%

The orders taste direct belong to :

<i>Unit name</i>	<i>Address</i>	<i>Activity dynamic main</i>
Nagakawa Group Corporation Hanoi Branch	3rd Floor, Gold Tower Building, 275 Retail , sale trade design be , Nguyen Trai, Khuong Dinh Ward, Hanoi spirit case electricity death City, Vietnam.	family use (Normal operation)

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

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.

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Notes to the Interim Consolidated Financial Statements (continued)

IV. ACCOUNTING POLICIES APPLIED

1. Basis for preparing consolidated financial statements

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

Affiliated units form their own accounting apparatus and perform dependent accounting. The consolidated financial statements of the entire Company are prepared based on the consolidation of the financial statements of affiliates . Revenue and balances between affiliates are eliminated when preparing the consolidated financial statements.

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.

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.

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Notes to the Interim Consolidated Financial Statements (continued)

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

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.

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Notes to the Interim Consolidated Financial Statements (continued)

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.
- 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.

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Notes to the Interim Consolidated Financial Statements (continued)

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.

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:

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.

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Notes to the Interim Consolidated Financial Statements (continued)

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.

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.

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. 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.

12. 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.

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.

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

- 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

Construction warranty reserve

Construction warranty reserve is established for each construction project with warranty commitment.

The warranty provision is equal to 5% of the revenue from construction works requiring warranty. This rate is estimated based on data on warranty costs in previous years and the weighted ratio of all possible consequences with corresponding probabilities. When the warranty period expires, the unused or unused construction warranty provision is recorded in other income.

15. Principle of equity recognition

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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 .

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.

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- 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.

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).

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Notes to the Interim Consolidated Financial Statements (continued)

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.

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%.

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.

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Notes to the Interim Consolidated Financial Statements (continued)

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

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.

A financial liability is classified as measured at fair value through the Statement of Income if it is 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.

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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. 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 VII.1

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

	Number last period	Number head year
Money face	2,052,204,870	2,716,631,712
Money send echo row Are not period limit	4,824,297,466	7,561,305,967
The items soy sauce present money	140,000,000,000	50,000,000,000
Add	146.876.502.336	60,277,937,679

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

	Number last period		Number head year	
	Price origin	Price treat take note book	Price origin	Price treat take note book
Money send Have period deadline (*)	289,620,546,000	289,620,546,000	314.875.185.547	314.875.185.547
Add	289,620,546,000	289,620,546,000	314.875.185.547	314.875.185.547

(*) 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: 34,500,000,000 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: 32,500,000,000 VND.

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+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoang Mai Branch: 1,642,523,802 VND.

+ KASIKORNBANK Public Bank Limited – Ho Chi Minh City Branch: 20,000,000,000 VND.

+ Vietnam Export Import Commercial Joint Stock Bank: 10,000,000,000 VND.

These deposits are being used as collateral for loans at the above banks. (See note V.18)

3. Short-term trade receivables

	Final number	Beginning of year number
<i>Right collect the beside link mandarin</i>	461,522,401,523	298.396.430.928
Joint Stock Company KLW Vietnam Garment Part	1,643,743,989	-
Joint Stock Company part Head private and Play develop Technique technique Nagakawa	8,688,599,365	353,265,000
Joint stock company part Nagakawa Da Da Nang	37,973,994,631	24,025,983,543
Joint stock company part Nagakawa City Ho Chi Minh	267.330.226.280	118.181.137.332
Joint Stock Company part electricity death Nagakawa	82,929,545,443	83.836.951.270
Joint stock company Viet Phuc Hung Yen section	62.888.007.015	71,908,000,583
Joint Stock Company Technology section High Nagakawa	68,284,800	91,093,200
<i>Right collect the guest row other *</i>	355.003.016.230	217.008.109.532
Joint stock company part Electricity cold Ngoc Nguyen Chau	18,452,798,717	10,241,458,468
Phat Company Limited Anh Vu International Economic Development	198.721.586.876	130,040,453,329
The guests row other	137.828.630.637	76,726,197,735
Add	816.525.417.753	515.404.540.460

(*) Including payables collect guest Goods with provisions set aside see Appendix 01

4. Short-term seller advance

	Final number	Beginning of year number
<i>Pay before give the beside link mandarin</i>	16,685,876,300	1,793,474,000
Joint stock company part head private and release develop Technically technique Nagakawa	16,685,876,300	1,793,474,000
<i>Pay before give People sell other</i>	22,625,997,458	30,718,526,329
Sun Flame Industries Sdn Bhd	3,323,505,887	-
HC Global Refrigeration Company Limited	5,467,186,650	6,528,221,900
PENSEUR INDUSTRIES SDN BHD (587108-T)	-	6,404,962,305
The houses bow grant other	13,835,304,921	17,785,342,124
Add	39,311,873,758	32,512,000,329

(*) Including payments before give People Sale provision is made see appendix 01

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5. Right collect about give get a loan short limit

	Number last year	Number head year
<i>Right collect the beside link mandarin</i>	29,016,668,187	22,996,000,000
Joint Stock Company part Head private and Play develop Technique technique Nagakawa	14,002,708,187	-
Joint Stock Company KLV Vietnam Garment Part	15,013,960,000	22,996,000,000
Add	29,016,668,187	22,996,000,000

6. Right collect other short limit

	Final number	Beginning of year number
<i>Right collect the beside link mandarin</i>	1,617,836,964	1,062,208,221
Joint Stock Company KLV Vietnam Garment Part - Profit give get a loan	1,199,175,045	643,546,302
Joint stock company Viet Phuc Hung Yen section - Profit give get a loan	418,661,919	418,661,919
<i>Right collect the nest function and fish core other</i>	13,084,733,297	11,524,717,035
Temporary application	194,398,905	93,504,179
Sign bet , sign Fund	365,271,335	828,271,335
Right collect interest money send section save echo goods , profit give get a loan	12,524,986,257	10,602,864,721
The items Right collect short limit other	76,800	76,800
Add	14,702,570,261	12,586,925,256

7. Row exist warehouse

	Number last period		Number head year	
	Price origin	Attend room	Price origin	Attend room
Row buy in progress Go above road	-	-	34,132,326,855	-
Raw materials whether	245,468,995,988	-	204,973,670,341	-
Tools tool	455,253,452	-	511,438,880	-
Finished product	3,197,141,782	-	3,197,141,782	-
Row chemical	500,561,167,152	(4,894,286,328)	319,492,023,759	(3,284,993,434)
Row send Go sell	18,975,581,066	-	18,975,581,066	-
Add	768,658,139,440	(4,894,286,328)	581,282,182,683	(3,284,993,434)

8. Short-term prepaid expenses

	Number last period	Number head year
Proof receive product product fit rule	-	36,728,494
Expense tell dangerous talent product	155,716,500	56,541,161
Expense advertisement fox , shelf and wall display display product product	1,747,945,710	1,460,695,362
Expense part soft	138,549,303	152,536,429
Expense try test electricity - electricity death	530,689,971	324,029,980
Expense pay before other	1,035,189,354	129,001,963
Add	3,608,090,838	2,159,533,389

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Notes to the Interim Consolidated Financial Statements (continued)

9. Other long-term receivables

	Final number		Beginning of year number	
	Value	Preventive	Value	Preventive
Sign bet , sign Fund	995,821,420	-	890.821.420	-
Add	<u>995,821,420</u>	<u>-</u>	<u>890.821.420</u>	<u>-</u>

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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	33,762,537,100	35,697,505,597	12,131,543,421	575,158,282	518,676,076	82,685,420,476
Buy in year	-	-	-	-	-	-
Number last period	33,762,537,100	35,697,505,597	12,131,543,421	575,158,282	518,676,076	82,685,420,476
<i>In there :</i>						
Already run out of discount loss But still history use	10,734,419,531	28,247,666,444	5,115,240,694	356,168,280	426,753,076	44,880,248,025
Price treat loss worn						
Number head year	26,199,410,806	29,543,738,965	9,278,870,290	467,790,902	480,374,826	65,970,185,789
Deduction loss in year	1,097,565,308	416,431,026	841,371,384	22,730,814	9,192,300	2,387,290,832
Number last period	27,296,976,114	29,960,169,991	10,120,241,674	490,521,716	489,567,126	68,357,476,621
Price treat still again						
Number head year	7,563,126,294	6,153,766,632	2,852,673,131	107,367,380	38,301,250	16,715,234,687
Number last period	6,465,560,986	5,737,335,606	2,011,301,747	84,636,566	29,108,950	14,327,943,855

+ Some assets with original price and remaining value of VND 70,292,398,839 and VND 14,114,771,713 respectively are being mortgaged at the Bank for Investment and Development of Vietnam - Hanoi Branch, including the entire factory serving the production of air conditioners.
+ Fixed assets are Mercedes car, license plate 30F-840.98 and Mercedes-Benz car, license plate 30F-798.91 with original price and remaining value of VND 3,305,978,182 and VND 272,437,068 respectively and Mercedes car, license plate 30G-381.66 with original price and remaining value of VND 3,799,952,727 and VND 951,690,681 respectively, being mortgaged at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch to secure the loan limit of Nagakawa Group Joint Stock Company.

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11. Increase or decrease of intangible fixed assets

	Original price	Accumulated depreciation	Residual value
Beginning of year number	3,995,712,600	(2,164,094,572)	1,831,618,028
Increase in period	-	(294,604,170)	(294,604,170)
Final number	3,995,712,600	(2,458,698,742)	1,537,013,858

12. Construction costs build muscle copy incomplete

	Number head year	Expense release born in period	Conclude transfer cost pay before	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

13. Long-term financial investment

	Number last period			Number head year		
	Original price	Preventive	Fair value	Original price	Preventive	Fair value
Head private enter Subsidiary	156,869,955,000	(6,825,740,278)	150,044,214,722	156,869,955,000	(7,457,286,258)	149,412,668,742
Joint Stock Company part Head private and Play develop Technically technique Nagakawa (1)	9,600,000,000	-	9,600,000,000	9,600,000,000	-	9,600,000,000
Joint Stock Company part Nagakawa Da Da Nang (2)	2,600,000,000	(1,878,740,278)	721,259,722	2,600,000,000	(2,510,286,258)	89,713,742
Joint Stock Company part Nagakawa wall street Ho Chi Minh (3)	4,947,000,000	(4,947,000,000)	-	4,947,000,000	(4,947,000,000)	-
Joint Stock Company part Electricity death Nagakawa (4)	10,200,000,000	-	10,200,000,000	10,200,000,000	-	10,200,000,000
Joint Stock Company Viet Phuc Hung Yen section (5)	128,422,955,000	-	128,422,955,000	128,422,955,000	-	128,422,955,000
Joint Stock Company Nagakawa High - Tech (6)	1,100,000,000	-	1,100,000,000	1,100,000,000	-	1,100,000,000
Head private enter joint venture joint venture conclude	24,000,000,000	-	12,000,000,000	24,000,000,000	-	24,000,000,000
Joint Stock Company KLV Vietnam Sewing Parts (7)	24,000,000,000	-	12,000,000,000	24,000,000,000	-	24,000,000,000
Head private contribute capital enter single taste other (presentation) detail each section head private contribute capital enter single other)	20,000,000,000	-	20,000,000,000	20,000,000,000	-	20,000,000,000
Left Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (8)	20,000,000,000	-	20,000,000,000	20,000,000,000	-	20,000,000,000
Add	200,869,955,000	(6,825,740,278)	182,044,214,722	200,869,955,000	(7,457,286,258)	193,412,668,742

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(1) Investment in Nagakawa Technical Investment and Development Joint Stock Company, according to the 3rd Business Registration Certificate No. 2500386108 dated May 24, 2018, charter capital is 12,000,000,000 VND. Up to now, the Company has contributed 9,600,000,000 VND, equivalent to 80% of charter capital.

(2) Investment in Nagakawa Da Nang Joint Stock Company, according to the first Business Registration Certificate No. 0401789381 dated May 16, 2018 with charter capital of VND 5,000,000,000. To date, the Company has contributed VND 2,600,000,000, equivalent to 52% of charter capital.

(3) Investment in Nagakawa Joint Stock Company, Ho Chi Minh City, according to the 4th Investment Company Business Registration Certificate No. 0314005672 with charter capital of 9,700,000,000. Up to now, the unit has contributed 4,947,000,000 VND, equivalent to 51% of charter capital.

(4) Investment in Nagakawa Electronics Joint Stock Company, according to the second Business Registration Certificate No. 0107952812 with charter capital of VND 20,000,000,000. Up to now, the Company has contributed VND 10,200,000,000, equivalent to 51% of charter capital.

(5) Is an investment in Viet Phuc Hung Yen Joint Stock Company, according to the following share purchase contracts:

+ According to the share transfer contract dated November 10, 2020 between Nagakawa Group Joint Stock Company and Viet Phuc Production and Import-Export Joint Stock Company on the transfer of 600,000 shares with a par value of VND 10,000/share, equivalent to 23.077% of the charter capital of Viet Phuc Hung Yen Joint Stock Company with a transfer price of VND 13,500,045,000.

+ According to the share transfer contract dated November 10, 2020 between Nagakawa Group Joint Stock Company and Ms. Nguyen Thi Lan Huong on the transfer of 1,920,000 shares with a par value of VND 10,000/share, equivalent to 73.846% of the charter capital of Viet Phuc Hung Yen Joint Stock Company with a transfer price of VND 43,199,910,000.

+ According to Resolution of the Board of Directors No. 27/2022/NQ-HĐQT-NAG dated August 29, 2022, Nagakawa Group Joint Stock Company contributes additional capital according to the existing capital ownership ratio at Viet Phuc Hung Yen Joint Stock Company when this Company increases its charter capital from VND 26,000,000,000 to VND 100,000,000,000. Accordingly, Nagakawa Group Joint Stock Company contributes an additional VND 71,723,000,000 equivalent to 717,230 shares, bringing the total number of shares to 969,230 shares with a par value of VND 100,000/share.

According to the 3rd Business Registration Certificate No. 0900251422 with charter capital of 100,000,000,000 VND. Up to now, the Company has purchased 969,230 shares, equivalent to 96,923,000,000 VND of charter capital, equivalent to 96.92% of charter capital.

(6) Investment in Nagakawa High Technology Joint Stock Company, according to the first Business Registration Certificate No. 0110532695 with charter capital of VND 2,000,000,000. Up to now, the Company has contributed VND 1,100,000,000, equivalent to 55% of charter capital.

(7) Capital contribution to KLV Vietnam Garment Joint Stock Company with the ownership ratio according to the Business Registration Certificate is 48%, equivalent to 1,200,000 shares, share value of VND 12,000,000,000. According to the Board of Directors' Resolution No. 08/HĐQT/NQ-NAG dated August 2, 2024, the company has contributed an additional VND 12,000,000,000, increasing

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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.

(8) 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 July 20, 2023 to July 20, 2033. The number of bonds is 200,000 with a value of VND 20,000,000,000. 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	440,306,555	455,729,464
Expense do sea advertisement fox	1,332,273,454	2,917,847,898
Expense buy part soft	2,616,877	65,888,649
Expense pay before other	33,962,500	54,846,844
Add	1,809,159,386	3,494,312,855

15. Short-term trade payables

	Number last period	Number head year
<i>Right pay the beside link mandarin</i>	<i>4,735,615,000</i>	<i>17,089,736,313</i>
Joint Stock Company part Head private and Play develop Technique technique Nagakawa	-	15,649,736,313
Joint stock company Viet Phuc Hung Yen section	4,320,000,000	1,440,000,000
Joint Stock Company Technology section High Nagakawa	415,615,000	-
<i>Right pay the home bow grant other</i>	<i>531,259,483,467</i>	<i>130.813.211.425</i>
Joint stock company part Tramexco	23,764,195,175	8,113,615,718
MINH LONG ELECTRONIC EQUIPMENT PRODUCTION AND TRADING COMPANY LIMITED	33.844.007.004	29,620,543,889
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	-
The houses bow grant other	90,111,729,492	64.608.305.833
Add	535.995.098.467	147.902.947.738

16. Short-term advance payment buyer

	Number last period	Number head year
<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>5,384,113,580</i>	<i>5,369,649,132</i>
Joint stock company part build build Technically SH Vietnam Technique	2,315,855,100	2,315,855,100
The guests row other	3,068,258,480	3,053,794,032
Add	9.104.490.520	8,841,215,581

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Notes to the Interim Consolidated Financial Statements (continued)**17. Taxes and other payments to the State**

	Number head year		Number release born in period		Number last period	
	Right submit	Right collect	Number Right submit	Number Satisfied submit	Right submit	Right collect
VAT on goods sell internal land	10,677,395,410	-	30,124,211	(10,707,519,621)	-	-
VAT on goods enter mouth	2,184,768,123	-	121,506,736,494	(124.802.172.401)	-	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	-	-	241,838,392	(241,838,392)	-	-
Tax collect enter business career	6,505,926,601	-	10,646,854,514	(7,172,209,432)	9,980,571,683	-
Tax collect enter fish core	164,897,095	-	838,533,599	(788,285,848)	215,144,846	-
Money rent land	-	-	424,167,986	-	424,167,986	-
Types tax other	353,390,830	-	5,000,000	(5,000,000)	353,390,830	-
Add	21,544,739,184	-	254,568,149,589	(257.315.258.023)	19,908,298,534	1,110,667,784

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

18. 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	18,795,425,451	2,407,500,000
The costs Right pay short limit other	2,079,931,200	177,390,598
Add	22,991,900,520	4,997,482,640

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19. Short-term payables

	Number last period	Number head year
<i>Right pay the beside link mandarin</i>	882,000,000	129,782,821
Joint Stock Company KLV Vietnam Sewing		
Section - Right pay about interest get a loan	-	129,782,821
Enemy inspection board control company	176,000,000	-
Enemy labor festival copper manage treat company	706,000,000	-
<i>Right pay the single taste and fish core other</i>	2,206,847,058	1,452,265,388
Cost labour group	418,812,848	324,428,948
Receive sign fund , sign bet short limit	660.197.770	-
Neck profit profit Right pay	1,018,118,040	1,018,118,040
The items Right pay short limit other	109,718,400	109,718,400
Add	3,088,847,058	1,582,048,209

20. 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>	1,240,068,346,232	1,240,068,346,232	1,135,906,992,519	1,135,906,992,519
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
Add	1,240,068,346,232	1,240,068,346,232	1,135,906,992,519	1,135,906,992,519

(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

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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 KLW Vietnam Garment Joint Stock Company under real estate mortgage contract No. 2804/2021/HDBĐ/NHCT320-MAYMOCKLW 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.

+ 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

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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.

+ 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,

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2009; owners: Mr. Nguyen Manh Cuong and Ms. Nguyen Thi Huyen Thuong according to mortgage contract No. 01/2020/367653/HDBĐ.

+ Shares of Nagakawa Group Joint Stock Company owned by Mr. Nguyen Duc Kha according to Mortgage Contract No. 02/2020/367653/HDBĐ 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/HDBĐ 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 Viet International Commercial Joint Stock Bank - Dong Da Vietnam 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.

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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
<i>Get a loan short limit echo row</i>	<i>1,135,906,992,519</i>	<i>1,588,939,325,436</i>	<i>(1,484,777,971,723)</i>	<i>1,240,068,346,232</i>
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (1)</i>	<i>385.276.762.665</i>	<i>534.064.532.367</i>	<i>(540,153,740,367)</i>	<i>379.187.554.665</i>
<i>Military Commercial Joint Stock Bank - Electricity Branch Record Cover (2)</i>	<i>79,963,217,714</i>	<i>79.603.122.207</i>	<i>(79,963,217,714)</i>	<i>79.603.122.207</i>
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam private and Play Development - Branch River Internal (3)</i>	<i>306.424.549.728</i>	<i>397.146.257.700</i>	<i>(393,446,844,707)</i>	<i>310.123.962.721</i>
<i>Tien Phong Commercial Joint Stock Bank - Branch Hoan Kiem (4)</i>	<i>187.337.034.666</i>	<i>334,528,749,849</i>	<i>(280,410,192,584)</i>	<i>241,455,591,931</i>
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam - Branch River Internal (5)</i>	<i>76,988,376,825</i>	<i>93.609.304.821</i>	<i>(90,726,925,430)</i>	<i>79,870,756,216</i>
<i>Get a loan short limit beside link mandarin</i>	<i>99.917.050.921</i>	<i>149,987,358,492</i>	<i>(100,077,050,921)</i>	<i>149,827,358,492</i>
<i>Get a loan short limit the fish core</i>	<i>-</i>	<i>1,500,000,000</i>	<i>(1,500,000,000)</i>	<i>-</i>
Add	<u>1,135,906,992,519</u>	<u>1,590,439,325,436</u>	<u>(1,486,277,971,723)</u>	<u>1,240,068,346,232</u>

21. 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	Final number
Attend room tell onion product product chemical	3,335,149,789	2,512,130,126	(3,335,149,789)	-	2,512,130,126
Add	<u>3,335,149,789</u>	<u>2,512,130,126</u>	<u>(3,335,149,789)</u>	<u>-</u>	<u>2,512,130,126</u>

22. Welfare reward fund

	Number head year	Increase due to deduction set up from profit profit	Funding in period	Number last period
Fund praise reward	868.423.473	-	-	868.423.473
Fund happiness profit	336,233,580	-	-	336,233,580
Add	<u>1,204,657,053</u>	<u>-</u>	<u>-</u>	<u>1,204,657,053</u>

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23. Equity*a) Equity fluctuation comparison table*

	Owner's equity	Capital surplus	Treasury stock	Development investment fund	Undistributed profit after tax	Add
Number head year before	316,465,410,000	5,348,010,000	(20,000)	8,292,554,359	69,443,302,745	399,549,257,104
Pay dividends equal stock	25,312,280,000	-	-	-	(25,312,280,000)	-
Profit in year before	-	-	-	-	26,142,820,143	26,142,820,143
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)	9,550,061,788	68,513,332,487	425,189,074,275
Number residual head this year	341,777,690,000	5,348,010,000	(20,000)	9,550,061,788	68,513,332,487	425,189,074,275
Play union stock collect equal money	15,823,000,000	-	-	-	-	15,823,000,000
Profit in year	-	-	-	-	41,236,993,077	41,236,993,077
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)	10,897,270,675	108,403,116,677	482,249,067,352

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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)
Number quantity neck vote in progress save onion	(2)	(2)
- Neck vote universal information	35,760,067	34,177,767

Outstanding shares face value: 10,000 VND.

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

	<u>Final number</u>	<u>Beginning of year number</u>
US Dollar (USD)	985.59	985.59

c, Bad debt has been handled

<u>Object</u>	<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>1,116,279,409</u>	<u>1,116,279,409</u>	

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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	956.854.037.584	1,007,693,881,514
Revenue sell row become product	955.671.361.299	1,005,854,283,999
Revenue bow grant pandemic service	1,182,676,285	1,839,597,515
The items reduce apart from business collect :	(16,764,563,037)	(8,869,519,860)
Extract discount love trade	(16,764,563,037)	(3,451,600,071)
Row sell bag pay again	-	(5,417,919,789)
Revenue pure	940.089.474.547	998.824.361.654
<i>In there :</i>		
Revenue pure sell row become product	938.906.798.262	996.984.764.139
Revenue pure bow grant pandemic service	1,182,676,285	1,839,597,515

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

	This year	Quarter Five before
Joint Stock Company Technology section High Nagakawa	64,100,000	-
Joint Stock Company part Head private and Play develop Technique Technique Nagakawa	7,451,890,672	12,636,031,307
Joint Stock Company KLV Vietnam Sewing Parts	2,024,064,375	5,042,442,400
Joint Stock Company part Nagakawa Da Da Nang	45,532,750,500	52,322,145,387
Joint Stock Company part Electricity death Nagakawa	15,702,806,432	18,215,310,588
Joint Stock Company part Nagakawa wall street Ho Chi Minh	290.889.971.686	334.466.419.210
Joint Stock Company Viet Phuc Hung Yen section	247.343.743.120	281,856,496,400
Add	609.009.326.785	704.538.845.292

2. Cost of goods sold

	This year	Quarter Five before
Price capital belong to wall product chemical Satisfied sell	867.411.640.293	924.930.792.969
Price capital belong to pandemic service Satisfied bow grant	896,044,485	1,458,956,788
Attend room /(Completed input) forecast room reduce price row exist warehouse	1,609,292,894	15,734,340,670
Add	869.916.977.672	942.124.090.427

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Notes to the Interim Consolidated Financial Statements (continued)**3. Revenue active dynamic talent main**

	This year	Quarter Five before
Interest money send , for borrow , loan vote	5,181,568,790	4,786,283,463
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	5,259,237,092	6,057,809,362

4. Financial costs

	This year	Quarter Five before
Expense interest get a loan	19,483,303,679	16.203.060.011
Extract discount bar maths give People buy	540.169.090	285,694,636
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	-
Attend room / complete enter damage lost head private	(631,545,980)	-
Add	25,743,286,996	18,727,373,057

5. Cost of sales

	This year	Quarter Five before
Expense give core pill	2,792,756,775	2,947,969,211
Expense object material , packaging	-	21,000,000
Expense use tool use	44,098,709	460.118.815
Expense discount loss talent product try determine	648,963,294	655,462,770
Payment costs the station tell onion	6,260,344,684	6,133,691,318
Expense pandemic service buy outside	9,859,197,226	19,866,642,563
The costs other	2,499,998,134	1,022,851,817
Add	22.105.358.822	31,107,736,494

6. Business management costs

	This year	Quarter Five before
Expense give core pill	4,897,431,971	4,705,156,650
Expense thing use literature room	123,387,575	147,643,356
Expense discount loss talent product try determine	123,964,821	102,136,863
Taxes and fees and rate fee	-	-
Expense pandemic service buy outside	2,642,622,924	1,125,241,877
The costs other	938,532,196	1,944,312,684
Expense give core pill	8,725,939,487	8,024,491,430
Add	4,897,431,971	4,705,156,650

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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	-
Money compensation often tell dangerous	-	129,114,418
The items in debt Right pay Are not body determine Okay owner	-	3,549,355,695
Income other	21,098,403	(122,552,239)
Add	87,337,883	3,710,322,723

8. Other costs

	This year	Quarter Five before
Tax bag fine access collect	408	1,676,535
Expense other	120,818,922	460,462
Add	120,819,330	2,136,997

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	51,883,847,591	25,488,344,220
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	1,350,424,980	1,957,597,126
<i>Car over 1.6 billion</i>	192.062.779	384,321,816
<i>The items punish access collect tax</i>	502.927.001	1,288,275,310
<i>The costs Are not fit rate other</i>	20,035,200	-
<i>Enemy Board of Directors, Supervisory Board not direct next thing onion</i>	635,400,000	285,000,000
- The items thing adjust reduce	-	-
Income bear tax	53,234,272,571	27,445,941,346
Tax rate tax collect enter business career	20%	20%
Total tax collect enter business career presently onion	10,646,854,514	5,489,188,269

10. Basic earnings per share

The Company does not calculate this indicator on the separate financial statements because according to the provisions of accounting standard No. 30 and Circular 200/2014/TT-BTC dated December 22, 2014, for parent companies that are joint stock companies, this indicator is only presented on the consolidated financial statements, not presented on the separate financial statements of the parent company.

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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
Phat Company Limited develop terrible economy country Anh Vu economy	Neck winter main
Joint Stock Company part Head private and release develop Technically technique Nagakawa	Subsidiary
Joint Stock Company KLV Vietnam Sewing Parts	Joint stock company conclude
Joint Stock Company part Nagakawa Da Da Nang	Subsidiary
Joint Stock Company part Nagakawa Ho Chi Minh	Subsidiary
Joint Stock Company part electricity death Nagakawa	Subsidiary
Joint Stock Company Viet Phuc Hung Yen section	Subsidiary

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

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Phat Company Limited develop terrible economy country Anh Vu economy		
Right collect money sell row become product	163,977,765,886	107,727,003,150
Collect money sell row become product	86,100,000,000	98,650,000,000
Right pay money buy row become product	-	-
Pay money sell buy become product	-	-
Joint Stock Company part Head private and release develop Technically technique Nagakawa		
Right collect money sell row become product	131,628,561,287	7,617,679,381
Collect money sell row become product	162,370,419,698	6,081,818,182
Right pay money buy row become product	7,870,322,826	-
Pay money sell buy become product	-	-
Compensation apart from labour in debt	2,766,661,582	-
Right collect about interest slow bar maths	1,275,922,751	-
Collect money interest slow bar maths	-	-
Joint Stock Company part Electricity death Nagakawa		
Right collect money sell row become product , for rent warehouse	5,501,815,700	18,592,492,700
Collect money sell row become product	14,050,000,000	13,000,000,000
Compensation apart from labour in debt	545,086,300	-

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	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Right pay money buy row become product	545,086,300	1,255,148,451
Pay money buy row become product	-	-
Right collect about interest slow bar maths	1,171,840,237	-
Collect money interest slow bar maths	776,077,410	-
Take back money temporary application buy row	-	-
Joint Stock Company part Nagakawa Da Da Nang	-	-
Right collect money sell row become product	26,606,764,886	23,302,939,225
Collect money sell row become product	23,242,851,100	20,975,000,000
Right pay money buy row become product	-	-
Pay money sell buy become product	113,136,700	-
Right collect about interest slow bar maths	613,684,413	-
Collect money interest slow bar maths	-	-
Right collect about money give get a loan	-	-
Collect money give get a loan	-	-
Joint Stock Company part Nagakawa wall street Ho Chi Minh	-	-
Right collect money sell row become product	48,010,718,437	43,558,570,200
Collect money sell row become product	75,209,420,335	7,817,075,089
Row sell pay again	212,166,046	-
Compensation apart from labour 3- party debt NAG-NAH-DMX	-	-
Right pay fee bow grant pandemic service core the	273,577,269	-
Compensation apart from labour in debt	348,594,561	-
Joint Stock Company KLW Vietnam Sewing Parts	-	-
Right collect money sell row become product , rent warehouse	1,929,395,507	2,101,818,182
Collect money sell row become product , rent warehouse	1,828,184,727	3,468,000,000
Right pay money give get a loan	5,000,000,000	-
Pay money give get a loan	3,500,000,000	-
Right pay money interest give get a loan	161,756,864	-
Pay money interest give get a loan	-	-

At the end of the accounting period, the balance of debts with other related parties is presented in notes V.3; V. 4 ; V. 5 ; V. 6 ; V.15; V16; V.19 ; V.20.

2. 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.

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Notes to the Interim Consolidated Financial Statements (continued)

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)

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	535.995.098.467	-	-	535.995.098.467
The items Right pay other	30,595,953,254	-	-	30,595,953,254
Add	1,806,659,397,953	-	-	1,806,659,397,953
Number head year				
Get a loan and in debt	1,135,906,992,519	-	-	1,135,906,992,519
Right pay People sell	147.902.947.738	-	-	147.902.947.738
The items Right pay other	11,736,332,651	-	-	11,736,332,651
Add	1,295,546,272,908	-	-	1,295,546,272,908

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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.

3. Fair value of financial assets and liabilities

	Book value		Fair value	
	Number last period	Number head year	Number last period	Number head year
<i>Asset talent main</i>				
Money and the section soy sauce present money	146.876.502.336	60,277,937,679	146.876.502.336	60,277,937,679
The items head private hold hold arrive day unique limit	309,620,546,000	334.875.185.547	309,620,546,000	334.875.185.547
Right collect guest row	816.082.816.811	514,961,939,518	816.082.816.811	514,961,939,518
The items give get a loan	29,016,668,187	22,996,000,000	29,016,668,187	22,996,000,000
The items Right collect other	15,698,391,681	13,477,746,676	15,698,391,681	13,477,746,676
Asset talent main available sieve to sell	174,044,214,722	173.412.668.742	174,044,214,722	173.412.668.742
Add	1,491,339,139,737	1,120,001,478,162	1,491,339,139,737	1,120,001,478,162
<i>In debt Right pay talent main</i>				
Get a loan and in debt	1,240,068,346,232	1,135,906,992,519	1,240,068,346,232	1,135,906,992,519
Right pay People sell	535.995.098.467	147.902.947.738	535.995.098.467	147.902.947.738
The items Right pay other	30,595,953,254	11,736,332,651	30,595,953,254	11,736,332,651
Add	1,806,659,397,953	1,295,546,272,908	1,806,659,397,953	1,295,546,272,908

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 market is the published transaction price at the end of the fiscal year/accounting period. For

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Notes to the Interim Consolidated Financial Statements (continued)

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.

- The fair value of loans, trade receivables, other receivables, borrowings, trade payables and other long-term payables, held-to-maturity investments that are not listed on the stock market and do not have a trading price announced by 3 securities companies is estimated by discounting cash flows at the interest rate applicable to debts with similar characteristics and remaining maturity.

The Company has not yet conducted an official valuation of unlisted available-for-sale financial assets and there are no published trading prices of the three securities companies. However, the Board of Directors assesses that the fair value of these financial assets is not materially different from the carrying value.

Established on July 30, 2025

The chartist

Pham Thi Cam Van

Chief Accountant

Trinh Thi Phuong

General Director



Nguyen Thi Huyen Thuong

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Notes to the Interim Consolidated Financial Statements (continued)

Extra Appendix 01: Details the section in debt bad and extract set up attend room in debt Right collect short limit difficult claim

	Number last year		Number head year	
	Time space too limit	Price origin	Attend room	Attend room
Right collect guest row short limit		2,035,936,670	2,035,936,670	2,035,936,670
Joint Stock Company part electricity family use Difficult Have ability power collect return		86,925,000	86,925,000	86,925,000
Joint Stock Company Part Head Private And Difficult Have ability power collect return		355,675,942	355,675,942	355,675,942
Build Build Number 4				
Electricity Business Household Thien Duc Machine	Over 3 years	235,294,153	235,294,153	235,294,153
Electric Company Limited muscle Electricity cold Tuong Hung	Over 3 years	444,688,013	444,688,013	444,688,013
General Company Limited fit Phu Hoang Thanh	Over 3 years	39,540,493	39,540,493	39,540,493
Joint Stock Company GRB Vietnam section	Over 3 years	104,483,270	104,483,270	104,483,270
Joint Stock Company part Head VINAINCON	Over 3 years	195,550,000	195,550,000	195,550,000
Public Company Limited turmeric and love Minh Dung Trade	Over 3 years	533,780,000	533,780,000	533,780,000
Sunviet Company Limited	Over 3 years	39,999,799	39,999,799	39,999,799
Pay before give People sell		2,649,437,295	2,649,437,295	2,649,437,295
Joint Stock Company part electricity family use Difficult Have ability power collect return		1,300,951,400	1,300,951,400	1,300,951,400
Joint Stock Company part Ants Vietnamese Difficult Have ability power collect return		154,815,000	154,815,000	154,815,000
Joint Stock Company part labour turmeric heat Difficult Have ability power collect return		506,373,900	506,373,900	506,373,900

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Notes to the Interim Consolidated Financial Statements (continued)**Extra Appendix 01: Details the section in debt bad and extract set up attend room in debt Right collect short limit difficult claim**

	Number last year		Number head year	
	Time space too limit	Price origin	Time space too limit	Price origin
Joint Stock Company Part Design Bag On one's own Dynamic Vitech Chemical	Difficult Have ability power collect return	56,700,000	Difficult Have ability power collect return	56,700,000
Guangdong Sky bright Group Co.,ltd	Difficult Have ability power collect return	156,765,699	Difficult Have ability power collect return	156,765,699
Zhejiang Bingfeng Compressor co.,ltd	Difficult Have ability power collect return	377,031,887	Difficult Have ability power collect return	377,031,887
Kelon International Inc	Difficult Have ability power collect return	96,799,409	Difficult Have ability power collect return	96,799,409
Joint Stock Company part Vietpictures Auto	From 1 year arrive under 2 years		From 6 months up to 1 year	
Add		4,685,373,965		4,685,373,965